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## 2009 Commission Summary

### 25 Deuel

#### Residential Real Property - Current

Number of Sales	52	COD	10.97
Total Sales Price	\$2,616,820	PRD	99.85
Total Adj. Sales Price	\$2,616,820	COV	16.89
Total Assessed Value	\$2,433,855	STD	15.69
Avg. Adj. Sales Price	\$50,323	Avg. Absolute Deviation	10.28
Avg. Assessed Value	\$46,805	Average Assessed Value of the Base	\$42,720
Median	94	Wgt. Mean	93
Mean	93	Max	161
Min	49.14		

#### Confidence Interval - Current

95% Median C.I	90.81 to 96.19
95% Mean C.I	88.61 to 97.14
95% Wgt. Mean C.I	89.23 to 96.79

% of Value of the Class of all Real Property Value in the County	22.82
% of Records Sold in the Study Period	6.36
% of Value Sold in the Study Period	6.97

#### Residential Real Property - History

Year	Number of Sales	Median	COD	PRD
2008	58	93	14.71	101.48
2007	44	96	11.6	101.27
2006	26	95	10.01	102.2
2005	38	93	12.53	104.43

## 2009 Commission Summary

### 25 Deuel

#### Commercial Real Property - Current

Number of Sales	11	COD	19.56
Total Sales Price	\$1,707,000	PRD	104.58
Total Adj. Sales Price	\$1,707,000	COV	27.69
Total Assessed Value	\$1,338,202	STD	22.70
Avg. Adj. Sales Price	\$155,182	Avg. Absolute Deviation	15.49
Avg. Assessed Value	\$121,655	Average Assessed Value of the Base	\$75,251
Median	79	Wgt. Mean	78
Mean	82	Max	120
Min	37		

#### Confidence Interval - Current

95% Median C.I	68.00 to 114.42
95% Mean C.I	66.74 to 97.24
95% Wgt. Mean C.I	73.61 to 83.18

% of Value of the Class of all Real Property Value in the County 7.97

% of Records Sold in the Study Period 6.79

% of Value Sold in the Study Period 10.98

#### Commercial Real Property - History

Year	Number of Sales	Median	COD	PRD
2008	8	79	14.05	96.98
2007	7	50	32.61	78.45
2006	7	52	20.97	93.53
2005	7	66	28.58	91.68

## 2009 Commission Summary

### 25 Deuel

#### Agricultural Land - Current

Number of Sales	47	COD	14.38
Total Sales Price	\$6,965,817	PRD	102.18
Total Adj. Sales Price	\$6,951,597	COV	19.11
Total Assessed Value	\$4,842,240	STD	13.60
Avg. Adj. Sales Price	\$147,906	Avg. Absolute Deviation	10.37
Avg. Assessed Value	\$103,026	Average Assessed Value of the Base	\$79,611
Median	72	Wgt. Mean	70
Mean	71	Max	100.47
Min	41.72		

#### Confidence Interval - Current

95% Median C.I	67.19 to 76.30
95% Mean C.I	67.28 to 75.06
95% Wgt. Mean C.I	65.14 to 74.17

% of Value of the Class of all Real Property Value in the County	66.85
% of Records Sold in the Study Period	3.66
% of Value Sold in the Study Period	10.08

#### Agricultural Land - History

Year	Number of Sales	Median	COD	PRD
2008	64	71	12.29	103.23
2007	85	73	12.94	104.25
2006	69	75	13.32	102.44
2005	53	74	15.6	106.54



## **2009 Opinions of the Property Tax Administrator for Deuel County**

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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 Deuel County is 94.00% of actual value. It is my opinion that the quality of assessment for the class of residential real property in Deuel 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 Deuel County is 100.00% of actual value. It is my opinion that the quality of assessment for the class of commercial real property in Deuel 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 Deuel County is 72.00% of actual value. It is my opinion that the quality of assessment for the class of agricultural land in Deuel County is in compliance with generally accepted mass appraisal practices.

Dated this 7th day of April, 2009.



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

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Ruth A. Sorensen  
Property Tax Administrator





## PAD 2009 Preliminary Statistics

Base Stat

Type: Qualified

State Stat Run

Date Range: 07/01/2006 to 06/30/2008 Posted Before: 01/22/2009

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	52	<b>MEDIAN:</b>	<b>84</b>	COV:	22.87	95% Median C.I.:	81.21 to 90.84
TOTAL Sales Price:	2,616,820	WGT. MEAN:	84	STD:	20.12	95% Wgt. Mean C.I.:	78.80 to 89.89
TOTAL Adj.Sales Price:	2,616,820	MEAN:	88	AVG.ABS.DEV:	14.48	95% Mean C.I.:	82.50 to 93.44
TOTAL Assessed Value:	2,207,202						
AVG. Adj. Sales Price:	50,323	COD:	17.22	MAX Sales Ratio:	160.52		
AVG. Assessed Value:	42,446	PRD:	104.29	MIN Sales Ratio:	49.99		

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DATE OF SALE *											Avg. Adj. Sale Price	Avg. Assd Val
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.			
____Qrtrs____												
07/01/06 TO 09/30/06	11	92.41	91.91	88.58	11.94	103.76	75.37	119.64	75.57 to 105.76		53,788	47,643
10/01/06 TO 12/31/06	7	81.80	87.07	84.18	12.87	103.44	66.67	111.24	66.67 to 111.24		51,928	43,713
01/01/07 TO 03/31/07	3	76.04	70.25	68.98	9.12	101.83	56.95	77.75	N/A		42,666	29,433
04/01/07 TO 06/30/07	9	89.72	93.43	97.48	14.86	95.84	71.98	116.78	75.00 to 115.83		47,694	46,491
07/01/07 TO 09/30/07	7	81.86	81.27	81.24	12.49	100.04	62.43	106.39	62.43 to 106.39		64,357	52,281
10/01/07 TO 12/31/07	4	67.09	68.57	65.24	26.33	105.10	49.99	90.09	N/A		50,725	33,092
01/01/08 TO 03/31/08	5	82.19	99.53	89.01	23.61	111.82	78.71	160.52	N/A		26,700	23,766
04/01/08 TO 06/30/08	6	90.89	93.58	79.76	20.65	117.32	52.02	126.16	52.02 to 126.16		52,916	42,206
____Study Years____												
07/01/06 TO 06/30/07	30	86.53	89.07	88.39	14.62	100.77	56.95	119.64	79.14 to 94.25		50,414	44,559
07/01/07 TO 06/30/08	22	82.61	86.47	78.81	20.24	109.71	49.99	160.52	73.74 to 94.70		50,200	39,564
____Calendar Yrs____												
01/01/07 TO 12/31/07	23	81.86	82.38	83.02	16.78	99.23	49.99	116.78	73.74 to 90.07		52,636	43,698
____ALL____												
	52	84.09	87.97	84.35	17.22	104.29	49.99	160.52	81.21 to 90.84		50,323	42,446

## ASSESSOR LOCATION

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.		Avg. Adj. Sale Price	Avg. Assd Val
BIG SPRINGS	16	83.60	80.52	77.81	14.03	103.48	49.99	111.24	71.55 to 90.84		51,478	40,056
CHAPPELL	30	87.88	93.60	88.57	18.88	105.68	52.02	160.52	81.80 to 104.02		49,772	44,085
RURAL	6	79.44	79.66	81.25	13.00	98.04	56.95	94.70	56.95 to 94.70		50,000	40,624
____ALL____												
	52	84.09	87.97	84.35	17.22	104.29	49.99	160.52	81.21 to 90.84		50,323	42,446

## LOCATIONS: URBAN, SUBURBAN &amp; RURAL

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.		Avg. Adj. Sale Price	Avg. Assd Val
1	46	85.51	89.05	84.75	17.44	105.08	49.99	160.52	81.21 to 92.18		50,365	42,683
3	6	79.44	79.66	81.25	13.00	98.04	56.95	94.70	56.95 to 94.70		50,000	40,624
____ALL____												
	52	84.09	87.97	84.35	17.22	104.29	49.99	160.52	81.21 to 90.84		50,323	42,446

## STATUS: IMPROVED, UNIMPROVED &amp; IOLL

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.		Avg. Adj. Sale Price	Avg. Assd Val
1	50	85.51	88.85	84.93	16.71	104.62	49.99	160.52	81.80 to 92.18		51,096	43,394
2	1	75.00	75.00	75.00			75.00	75.00	N/A		12,000	9,000
3	1	56.95	56.95	56.95			56.95	56.95	N/A		50,000	28,475
____ALL____												
	52	84.09	87.97	84.35	17.22	104.29	49.99	160.52	81.21 to 90.84		50,323	42,446

## PAD 2009 Preliminary Statistics

Base Stat

Type: Qualified

State Stat Run

Date Range: 07/01/2006 to 06/30/2008 Posted Before: 01/22/2009

NUMBER of Sales:	52	<b>MEDIAN:</b>	<b>84</b>	COV:	22.87	95% Median C.I.:	81.21 to 90.84
TOTAL Sales Price:	2,616,820	WGT. MEAN:	84	STD:	20.12	95% Wgt. Mean C.I.:	78.80 to 89.89
TOTAL Adj.Sales Price:	2,616,820	MEAN:	88	AVG.ABS.DEV:	14.48	95% Mean C.I.:	82.50 to 93.44
TOTAL Assessed Value:	2,207,202						
AVG. Adj. Sales Price:	50,323	COD:	17.22	MAX Sales Ratio:	160.52		
AVG. Assessed Value:	42,446	PRD:	104.29	MIN Sales Ratio:	49.99		

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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	52	84.09	87.97	84.35	17.22	104.29	49.99	160.52	81.21 to 90.84	50,323	42,446
06											
07											
ALL	52	84.09	87.97	84.35	17.22	104.29	49.99	160.52	81.21 to 90.84	50,323	42,446

## SCHOOL DISTRICT \*

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
25-0025	35	82.85	90.91	87.10	18.77	104.38	52.02	160.52	80.52 to 95.73	50,476	43,963
25-0095	17	85.33	81.90	78.63	14.23	104.17	49.99	111.24	71.55 to 92.18	50,008	39,321
NonValid School											
ALL	52	84.09	87.97	84.35	17.22	104.29	49.99	160.52	81.21 to 90.84	50,323	42,446

## YEAR BUILT \*

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
0 OR Blank	4	68.72	72.27	76.11	18.31	94.95	56.95	94.70	N/A	33,125	25,212
Prior TO 1860											
1860 TO 1899											
1900 TO 1919	20	82.09	89.07	82.58	19.89	107.87	49.99	160.52	77.75 to 96.33	46,853	38,690
1920 TO 1939	15	87.38	88.74	81.39	14.39	109.02	52.02	126.16	78.71 to 95.73	39,490	32,142
1940 TO 1949	3	76.04	82.24	77.37	16.37	106.30	66.67	104.02	N/A	44,833	34,688
1950 TO 1959	4	95.86	94.77	89.20	17.04	106.24	71.55	115.83	N/A	71,375	63,669
1960 TO 1969	2	99.32	99.32	103.58	17.58	95.88	81.86	116.78	N/A	86,000	89,082
1970 TO 1979	2	87.88	87.88	86.68	2.50	101.38	85.68	90.07	N/A	114,000	98,812
1980 TO 1989											
1990 TO 1994	1	82.83	82.83	82.83			82.83	82.83	N/A	75,000	62,125
1995 TO 1999	1	89.72	89.72	89.72			89.72	89.72	N/A	59,900	53,740
2000 TO Present											
ALL	52	84.09	87.97	84.35	17.22	104.29	49.99	160.52	81.21 to 90.84	50,323	42,446

## PAD 2009 Preliminary Statistics

Base Stat

PAGE: 3 of 4

Type: Qualified

State Stat Run

Date Range: 07/01/2006 to 06/30/2008 Posted Before: 01/22/2009

NUMBER of Sales: 52 **MEDIAN: 84** COV: 22.87 95% Median C.I.: 81.21 to 90.84  
TOTAL Sales Price: 2,616,820 WGT. MEAN: 84 STD: 20.12 95% Wgt. Mean C.I.: 78.80 to 89.89  
TOTAL Adj. Sales Price: 2,616,820 MEAN: 88 AVG. ABS. DEV: 14.48 95% Mean C.I.: 82.50 to 93.44  
TOTAL Assessed Value: 2,207,202  
AVG. Adj. Sales Price: 50,323 COD: 17.22 MAX Sales Ratio: 160.52  
AVG. Assessed Value: 42,446 PRD: 104.29 MIN Sales Ratio: 49.99

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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 \$ _____	_____										
10000 TO 29999	12	99.88	103.42	103.18	19.57	100.23	62.43	160.52	87.08 to 119.64	20,375	21,022
30000 TO 59999	25	82.19	84.07	84.08	12.46	99.99	49.99	115.83	78.54 to 90.07	41,872	35,205
60000 TO 99999	10	82.35	83.18	82.10	12.62	101.32	51.81	106.39	66.67 to 98.62	69,750	57,264
100000 TO 149999	4	72.65	78.52	77.73	23.04	101.02	52.02	116.78	N/A	113,000	87,836
150000 TO 249999	1	85.68	85.68	85.68			85.68	85.68	N/A	176,000	150,790
ALL _____	_____										
	52	84.09	87.97	84.35	17.22	104.29	49.99	160.52	81.21 to 90.84	50,323	42,446

## ASSESSED VALUE \*

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$ _____	_____										
5000 TO 9999	2	68.72	68.72	69.13	9.15	99.39	62.43	75.00	N/A	11,250	7,777
Total \$ _____	_____										
1 TO 9999	2	68.72	68.72	69.13	9.15	99.39	62.43	75.00	N/A	11,250	7,777
10000 TO 29999	21	87.08	92.19	86.25	19.93	106.89	49.99	160.52	78.71 to 104.02	29,404	25,360
30000 TO 59999	19	89.72	87.53	85.35	13.14	102.56	51.81	115.83	76.04 to 96.33	51,648	44,080
60000 TO 99999	8	81.80	79.43	76.60	11.80	103.69	52.02	106.39	52.02 to 106.39	89,062	68,224
100000 TO 149999	1	116.78	116.78	116.78			116.78	116.78	N/A	107,000	124,955
150000 TO 249999	1	85.68	85.68	85.68			85.68	85.68	N/A	176,000	150,790
ALL _____	_____										
	52	84.09	87.97	84.35	17.22	104.29	49.99	160.52	81.21 to 90.84	50,323	42,446

## QUALITY

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	2	84.85	84.85	91.42	11.61	92.82	75.00	94.70	N/A	36,000	32,910
20	15	87.08	90.31	84.75	22.17	106.56	49.99	160.52	77.75 to 111.24	29,133	24,691
30	34	82.60	87.19	83.87	15.55	103.95	51.81	126.16	79.14 to 94.25	56,818	47,653
40	1	85.68	85.68	85.68			85.68	85.68	N/A	176,000	150,790
ALL _____	_____										
	52	84.09	87.97	84.35	17.22	104.29	49.99	160.52	81.21 to 90.84	50,323	42,446

# 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:	52	<b>MEDIAN:</b>	<b>84</b>	COV:	22.87	95% Median C.I.:	81.21 to 90.84
TOTAL Sales Price:	2,616,820	WGT. MEAN:	84	STD:	20.12	95% Wgt. Mean C.I.:	78.80 to 89.89
TOTAL Adj.Sales Price:	2,616,820	MEAN:	88	AVG.ABS.DEV:	14.48	95% Mean C.I.:	82.50 to 93.44
TOTAL Assessed Value:	2,207,202						
AVG. Adj. Sales Price:	50,323	COD:	17.22	MAX Sales Ratio:	160.52		
AVG. Assessed Value:	42,446	PRD:	104.29	MIN Sales Ratio:	49.99		

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<b>STYLE</b>										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
(blank)	2	84.85	84.85	91.42	11.61	92.82	75.00	94.70	N/A	36,000	32,910
100	2	86.28	86.28	85.89	3.99	100.45	82.83	89.72	N/A	67,450	57,932
101	36	90.46	93.50	90.79	16.62	102.99	56.95	160.52	81.86 to 98.62	44,215	40,142
103	2	76.96	76.96	74.95	7.03	102.68	71.55	82.37	N/A	79,450	59,547
104	9	81.21	72.20	70.09	15.53	103.01	49.99	90.09	51.81 to 87.38	72,083	50,525
106	1	62.43	62.43	62.43			62.43	62.43	N/A	10,500	6,555
ALL	52	84.09	87.97	84.35	17.22	104.29	49.99	160.52	81.21 to 90.84	50,323	42,446
<b>CONDITION</b>										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
(blank)	2	84.85	84.85	91.42	11.61	92.82	75.00	94.70	N/A	36,000	32,910
20	3	90.84	100.18	96.60	10.85	103.71	90.07	119.64	N/A	32,666	31,556
30	47	82.83	87.32	83.65	17.50	104.39	49.99	160.52	80.52 to 90.09	52,060	43,547
ALL	52	84.09	87.97	84.35	17.22	104.29	49.99	160.52	81.21 to 90.84	50,323	42,446

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

### **Residential**

Deuel County has worked all year on a process towards the development of new market driven depreciation tables. All physical characteristics were analyzed for proper quality and conditions. Properties in Big Springs and three subdivisions in Chappell received changes to the quality and condition. Sales were reviewed and checked for arm's length transactions, outliers identified and questionnaires are routinely sent to the buyers and sellers for the accuracy of data. The Assessor and Deputy Assessor attended every educational opportunity to utilize the tools necessary towards developing depreciation tables in Deuel County. Lot values were analyzed throughout the process. New values experienced both increases and decreases for this assessment year. The Assessor and staff continue to conduct a proactive approach to assessment practices in Deuel County to keep current with market values.

## 2009 Assessment Survey for Deuel County

### Residential Appraisal Information

*(Includes Urban, Suburban and Rural Residential)*

1.	<b>Data collection done by:</b>
	Deputy Assessor and clerk
2.	<b>Valuation done by:</b>
	Assessor and Deputy Assessor
3.	<b>Pickup work done by whom:</b>
	Deputy Assessor and clerk
4.	<b>What is the date of the Replacement Cost New data (Marshall-Swift) that are used to value this property class?</b>
	2006
5.	<b>What was the last year a depreciation schedule for this property class was developed using market-derived information?</b>
	2009
6.	<b>What approach to value is used in this class or subclasses to estimate the market value of properties?</b>
	Cost Approach
7.	<b>Number of Market Areas/Neighborhoods/Assessor Locations?</b>
	3; Chappell, Big Springs and Rural Residential
8.	<b>How are these Market Areas/Neighborhoods/Assessor Locations defined?</b>
	By location and market information.
9.	<b>Is "Market Area/Neighborhoods/Assessor Locations" a unique usable valuation grouping? If not, what is a unique usable valuation grouping?</b>
	Yes
10.	<b>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 of an incorporated city or village, but within the legal jurisdiction of an incorporated city or village.)</b>
	No
11.	<b>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?</b>
	Yes

### Residential Permit Numbers:

Permits	Information Statements	Other	Total
23	0	0	23

## PAD 2009 R&amp;O Statistics

Base Stat

PAGE:1 of 4

Type: Qualified

State Stat Run

Date Range: 07/01/2006 to 06/30/2008 Posted Before: 01/23/2009

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	52	<b>MEDIAN:</b>	<b>94</b>	COV:	16.89	95% Median C.I.:	90.81 to 96.19
TOTAL Sales Price:	2,616,820	WGT. MEAN:	93	STD:	15.69	95% Wgt. Mean C.I.:	89.23 to 96.79
TOTAL Adj.Sales Price:	2,616,820	MEAN:	93	AVG.ABS.DEV:	10.28	95% Mean C.I.:	88.61 to 97.14
TOTAL Assessed Value:	2,433,855						
AVG. Adj. Sales Price:	50,323	COD:	10.97	MAX Sales Ratio:	160.52		
AVG. Assessed Value:	46,804	PRD:	99.85	MIN Sales Ratio:	49.14		

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DATE OF SALE *											Avg. Adj. Sale Price	Avg. Assd Val
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.			
____Qrtrs____												
07/01/06 TO 09/30/06	11	92.41	91.10	93.33	8.22	97.61	77.61	103.18	79.38 to 102.09		53,788	50,200
10/01/06 TO 12/31/06	7	93.91	95.03	93.20	5.93	101.96	82.65	109.67	82.65 to 109.67		51,928	48,395
01/01/07 TO 03/31/07	3	83.85	81.61	81.35	3.54	100.32	76.04	84.95	N/A		42,666	34,710
04/01/07 TO 06/30/07	9	93.77	92.27	96.29	9.62	95.83	73.42	111.57	75.00 to 105.94		47,694	45,922
07/01/07 TO 09/30/07	7	95.35	90.90	95.91	11.85	94.77	62.43	111.87	62.43 to 111.87		64,357	61,725
10/01/07 TO 12/31/07	4	89.92	80.82	84.76	14.29	95.35	49.14	94.29	N/A		50,725	42,995
01/01/08 TO 03/31/08	5	100.94	108.65	100.45	17.18	108.16	80.52	160.52	N/A		26,700	26,821
04/01/08 TO 06/30/08	6	96.06	97.34	90.48	9.79	107.58	75.89	118.30	75.89 to 118.30		52,916	47,880
____Study Years____												
07/01/06 TO 06/30/07	30	92.72	91.42	93.12	8.64	98.17	73.42	111.57	84.95 to 95.46		50,414	46,947
07/01/07 TO 06/30/08	22	95.03	94.86	92.85	13.86	102.16	49.14	160.52	84.87 to 100.94		50,200	46,611
____Calendar Yrs____												
01/01/07 TO 12/31/07	23	93.02	88.47	92.64	11.64	95.50	49.14	111.87	83.85 to 95.35		52,636	48,760
____ALL____												
	52	93.72	92.87	93.01	10.97	99.85	49.14	160.52	90.81 to 96.19		50,323	46,804

## ASSESSOR LOCATION

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.		Avg. Adj. Sale Price	Avg. Assd Val
BIG SPRINGS	16	93.50	90.48	93.09	10.43	97.20	49.14	111.87	84.87 to 97.41		51,478	47,920
CHAPPELL	30	94.75	95.86	94.39	11.21	101.56	73.42	160.52	90.81 to 99.60		49,772	46,979
RURAL	6	83.89	84.32	85.91	7.59	98.15	75.00	94.70	75.00 to 94.70		50,000	42,957
____ALL____												
	52	93.72	92.87	93.01	10.97	99.85	49.14	160.52	90.81 to 96.19		50,323	46,804

## LOCATIONS: URBAN, SUBURBAN &amp; RURAL

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.		Avg. Adj. Sale Price	Avg. Assd Val
1	46	94.10	93.99	93.93	10.99	100.07	49.14	160.52	91.75 to 98.53		50,365	47,306
3	6	83.89	84.32	85.91	7.59	98.15	75.00	94.70	75.00 to 94.70		50,000	42,957
____ALL____												
	52	93.72	92.87	93.01	10.97	99.85	49.14	160.52	90.81 to 96.19		50,323	46,804

## STATUS: IMPROVED, UNIMPROVED &amp; IOLL

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.		Avg. Adj. Sale Price	Avg. Assd Val
1	50	93.84	93.39	93.25	10.80	100.15	49.14	160.52	91.75 to 97.28		51,096	47,647
2	1	75.00	75.00	75.00			75.00	75.00	N/A		12,000	9,000
3	1	84.95	84.95	84.95			84.95	84.95	N/A		50,000	42,475
____ALL____												
	52	93.72	92.87	93.01	10.97	99.85	49.14	160.52	90.81 to 96.19		50,323	46,804



## PAD 2009 R&amp;O Statistics

Base Stat

PAGE:2 of 4

Type: Qualified

State Stat Run

Date Range: 07/01/2006 to 06/30/2008 Posted Before: 01/23/2009

NUMBER of Sales:	52	<b>MEDIAN:</b>	<b>94</b>	COV:	16.89	95% Median C.I.:	90.81 to 96.19
TOTAL Sales Price:	2,616,820	WGT. MEAN:	93	STD:	15.69	95% Wgt. Mean C.I.:	89.23 to 96.79
TOTAL Adj.Sales Price:	2,616,820	MEAN:	93	AVG.ABS.DEV:	10.28	95% Mean C.I.:	88.61 to 97.14
TOTAL Assessed Value:	2,433,855						
AVG. Adj. Sales Price:	50,323	COD:	10.97	MAX Sales Ratio:	160.52		
AVG. Assessed Value:	46,804	PRD:	99.85	MIN Sales Ratio:	49.14		

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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	52	93.72	92.87	93.01	10.97	99.85	49.14	160.52	90.81 to 96.19	50,323	46,804
06											
07											
ALL	52	93.72	92.87	93.01	10.97	99.85	49.14	160.52	90.81 to 96.19	50,323	46,804

## SCHOOL DISTRICT \*

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
25-0025	35	93.91	94.03	93.00	11.42	101.10	73.42	160.52	84.95 to 98.68	50,476	46,944
25-0095	17	93.22	90.50	93.02	9.99	97.29	49.14	111.87	84.87 to 97.41	50,008	46,517
NonValid School											
ALL	52	93.72	92.87	93.01	10.97	99.85	49.14	160.52	90.81 to 96.19	50,323	46,804

## YEAR BUILT \*

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
0 OR Blank	4	79.97	79.27	86.68	13.20	91.45	62.43	94.70	N/A	33,125	28,712
Prior TO 1860											
1860 TO 1899											
1900 TO 1919	20	92.08	91.70	89.47	11.82	102.49	49.14	160.52	83.85 to 94.29	46,853	41,920
1920 TO 1939	15	96.19	95.30	91.11	8.91	104.60	73.42	118.30	86.28 to 102.09	39,490	35,979
1940 TO 1949	3	82.65	83.17	81.90	5.96	101.55	76.04	90.81	N/A	44,833	36,718
1950 TO 1959	4	102.24	103.44	104.43	5.35	99.05	97.41	111.87	N/A	71,375	74,538
1960 TO 1969	2	103.46	103.46	105.44	7.84	98.13	95.35	111.57	N/A	86,000	90,675
1970 TO 1979	2	101.39	101.39	102.37	1.77	99.05	99.60	103.18	N/A	114,000	116,697
1980 TO 1989											
1990 TO 1994	1	82.83	82.83	82.83			82.83	82.83	N/A	75,000	62,125
1995 TO 1999	1	93.02	93.02	93.02			93.02	93.02	N/A	59,900	55,720
2000 TO Present											
ALL	52	93.72	92.87	93.01	10.97	99.85	49.14	160.52	90.81 to 96.19	50,323	46,804

## PAD 2009 R&amp;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: 52 **MEDIAN: 94** COV: 16.89 95% Median C.I.: 90.81 to 96.19  
TOTAL Sales Price: 2,616,820 WGT. MEAN: 93 STD: 15.69 95% Wgt. Mean C.I.: 89.23 to 96.79  
TOTAL Adj.Sales Price: 2,616,820 MEAN: 93 AVG.ABS.DEV: 10.28 95% Mean C.I.: 88.61 to 97.14  
TOTAL Assessed Value: 2,433,855  
AVG. Adj. Sales Price: 50,323 COD: 10.97 MAX Sales Ratio: 160.52  
AVG. Assessed Value: 46,804 PRD: 99.85 MIN Sales Ratio: 49.14

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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 \$ _____	_____										
10000 TO 29999	12	94.61	100.11	99.58	16.17	100.53	62.43	160.52	90.81 to 109.67	20,375	20,290
30000 TO 59999	25	92.41	88.51	88.98	10.05	99.46	49.14	105.94	83.64 to 96.19	41,872	37,259
60000 TO 99999	10	93.87	92.80	92.66	4.68	100.16	82.65	99.99	82.83 to 98.53	69,750	64,627
100000 TO 149999	4	98.22	96.05	95.36	15.95	100.73	75.89	111.87	N/A	113,000	107,751
150000 TO 249999	1	103.18	103.18	103.18			103.18	103.18	N/A	176,000	181,605
ALL _____	_____										
	52	93.72	92.87	93.01	10.97	99.85	49.14	160.52	90.81 to 96.19	50,323	46,804

## ASSESSED VALUE \*

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$ _____	_____										
Total \$ _____	_____										
5000 TO 9999	2	68.72	68.72	69.13	9.15	99.39	62.43	75.00	N/A	11,250	7,777
1 TO 9999	2	68.72	68.72	69.13	9.15	99.39	62.43	75.00	N/A	11,250	7,777
10000 TO 29999	17	93.22	94.40	89.45	15.66	105.54	49.14	160.52	80.52 to 104.52	26,852	24,020
30000 TO 59999	21	94.70	92.81	92.46	6.81	100.38	73.42	105.94	86.28 to 99.02	47,253	43,689
60000 TO 99999	8	92.40	90.82	89.60	5.70	101.36	75.89	98.53	75.89 to 98.53	79,437	71,176
100000 TO 149999	3	111.57	102.77	102.23	8.07	100.52	84.87	111.87	N/A	111,333	113,820
150000 TO 249999	1	103.18	103.18	103.18			103.18	103.18	N/A	176,000	181,605
ALL _____	_____										
	52	93.72	92.87	93.01	10.97	99.85	49.14	160.52	90.81 to 96.19	50,323	46,804

## QUALITY

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	2	84.85	84.85	91.42	11.61	92.82	75.00	94.70	N/A	36,000	32,910
20	15	93.22	92.13	89.28	16.16	103.19	49.14	160.52	83.64 to 99.60	29,133	26,010
30	34	94.03	93.37	92.98	8.72	100.42	73.42	118.30	90.81 to 98.53	56,818	52,831
40	1	103.18	103.18	103.18			103.18	103.18	N/A	176,000	181,605
ALL _____	_____										
	52	93.72	92.87	93.01	10.97	99.85	49.14	160.52	90.81 to 96.19	50,323	46,804

**PAD 2009 R&O Statistics**

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2006 to 06/30/2008 Posted Before: 01/23/2009

NUMBER of Sales:	52	<b>MEDIAN:</b>	<b>94</b>	COV:	16.89	95% Median C.I.:	90.81 to 96.19
TOTAL Sales Price:	2,616,820	WGT. MEAN:	93	STD:	15.69	95% Wgt. Mean C.I.:	89.23 to 96.79
TOTAL Adj.Sales Price:	2,616,820	MEAN:	93	AVG.ABS.DEV:	10.28	95% Mean C.I.:	88.61 to 97.14
TOTAL Assessed Value:	2,433,855						
AVG. Adj. Sales Price:	50,323	COD:	10.97	MAX Sales Ratio:	160.52		
AVG. Assessed Value:	46,804	PRD:	99.85	MIN Sales Ratio:	49.14		

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(!: Derived)

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<b>STYLE</b>										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
(blank)	2	84.85	84.85	91.42	11.61	92.82	75.00	94.70	N/A	36,000	32,910
100	2	87.93	87.93	87.36	5.79	100.65	82.83	93.02	N/A	67,450	58,922
101	36	95.41	96.10	95.63	10.30	100.49	73.42	160.52	92.41 to 99.60	44,215	42,281
103	2	103.08	103.08	106.35	8.53	96.93	94.29	111.87	N/A	79,450	84,495
104	9	86.80	83.97	85.16	9.80	98.60	49.14	96.19	75.89 to 93.04	72,083	61,388
106	1	62.43	62.43	62.43			62.43	62.43	N/A	10,500	6,555
ALL	52	93.72	92.87	93.01	10.97	99.85	49.14	160.52	90.81 to 96.19	50,323	46,804
<b>CONDITION</b>										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
(blank)	2	84.85	84.85	91.42	11.61	92.82	75.00	94.70	N/A	36,000	32,910
20	3	95.46	96.24	97.27	2.07	98.94	93.67	99.60	N/A	32,666	31,775
30	47	93.22	93.00	92.88	11.56	100.12	49.14	160.52	86.80 to 97.28	52,060	48,355
ALL	52	93.72	92.87	93.01	10.97	99.85	49.14	160.52	90.81 to 96.19	50,323	46,804



**2009 Correlation Section**  
**for Deuel County**

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**Residential Real Property**

**I. Correlation**

RESIDENTIAL:Deuel County has taken advantage of all educational tools available to develop market driven depreciation tables for the residential property class. The assessor and deputy have diligently worked on this process towards uniform valuations. All physical characteristics were analyzed for proper quality and conditions. Physical inspections were completed to update the record card data. Properties within the entire assessor location of Big Springs were reclassified for quality and condition. The next assessor location reviewed was Chappell. These villages are the majority of the residential sales base. Three neighborhoods in Chappell were reclassified according to the time restraints and the six year cyclical pattern. The county will continue to complete the entire residential property base according to the 3 Year Plan of Assessment and Six Year Review Cycle.

Through the qualified residential statistics and the known uniform assessment achievements in Deuel County, the median at 94 best describes the level of value. It is believed the county has attained uniform and proportionate assessment practices for 2009.

**2009 Correlation Section  
for Deuel County**

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

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

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

	<b>Total Sales</b>	<b>Qualified Sales</b>	<b>Percent Used</b>
<b>2009</b>	<b>74</b>	<b>52</b>	<b>70.27</b>
<b>2008</b>	<b>87</b>	<b>58</b>	<b>66.67</b>
<b>2007</b>	<b>79</b>	<b>44</b>	<b>55.70</b>
<b>2006</b>	<b>67</b>	<b>26</b>	<b>38.81</b>
<b>2005</b>	<b>77</b>	<b>38</b>	<b>49.35</b>

RESIDENTIAL: Although the total number of residential sales has declined by 10; the number of qualified sales have only decreased by 6. With utilizing over 70% of the total sales, it is the highest percent used since 2003. This represents that the Deuel County Assessor and staff perform thorough verification and review procedures to ensure each transaction is arm's length and has not excessively trimmed the total.

**2009 Correlation Section**  
**for Deuel County**

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

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

**Adjusting for Selective Reappraisal**

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

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

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

**2009 Correlation Section  
for Deuel County**

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

	<b>Preliminary Median</b>	<b>% Change in Assessed Value (excl. growth)</b>	<b>Trended Preliminary Ratio</b>	<b>R&amp;O Median</b>
<b>2009</b>	<b>84</b>	<b>0.89</b>	<b>85</b>	<b>94</b>
<b>2008</b>	<b>92.11</b>	<b>6.00</b>	<b>98</b>	<b>92.62</b>
<b>2007</b>	<b>93</b>	<b>2.49</b>	<b>96</b>	<b>96</b>
<b>2006</b>	<b>91</b>	<b>0.36</b>	<b>91</b>	<b>95</b>
<b>2005</b>	<b>88</b>	<b>0.17</b>	<b>88</b>	<b>93</b>

RESIDENTIAL: The Trended Preliminary Ratio does not reflect unfair treatment of sold and unsold properties. The small overall county base of residential sales within Big Springs is represented by 16 sales and three subdivisions of Chappell where the R&O statistics are calculated from. Assessment actions have been applied to subclasses that do not consist of large overall value base.



**2009 Correlation Section**  
**for Deuel County**

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

This section analyzes the percentage change of the assessed values in the sales file, between the 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 Deuel County**

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

% Change in Total Assessed Value in the Sales File		% Change in Total Assessed Value (excl. growth)
17.72	2009	0.89
2.14	2008	6.00
1.19	2007	2.49
6.69	2006	0.36
6.38	2005	0.17

RESIDENTIAL: No similarities are shown between the percent change in the sales file compared to the assessed value (excl. growth) with a 16.83 spread. The county began developing new depreciation tables to be built according to market information. The quality and condition of residential properties in Big Springs and three subdivisions in Chappell were reviewed and changed, which caused changes in the valuations. These affected the sales base higher than the county base due to the urban parcel quality and condition changes where the majority of the sales occur.

**2009 Correlation Section  
for Deuel County**

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

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

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

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

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

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

**2009 Correlation Section  
for Deuel County**

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

	<b>Median</b>	<b>Wgt. Mean</b>	<b>Mean</b>
<b>R&amp;O Statistics</b>	<b>94</b>	<b>93</b>	<b>93</b>

RESIDENTIAL: Each of the three measures of central tendency are within the acceptable range and support each other. The median will be used to describe the level of value for the residential property class and is supported by the measures for the assessor locations of Big Springs and Chappell.

**2009 Correlation Section  
for Deuel County**

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

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

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

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

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

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

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

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

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

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

	<b>COD</b>	<b>PRD</b>
<b>R&amp;O Statistics</b>	<b>10.97</b>	<b>99.85</b>
<b>Difference</b>	<b>0.00</b>	<b>0.00</b>

RESIDENTIAL: Both qualitative measures are a reflection of the assessment actions taken by the county to equalize the residential class of property. They both reflect residential properties are being treated in a uniform and proportionate manner and are within prescribed standards.

**2009 Correlation Section  
for Deuel County**

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

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

	Preliminary Statistics	R&O Statistics	Change
<b>Number of Sales</b>	<b>52</b>	<b>52</b>	<b>0</b>
<b>Median</b>	<b>84</b>	<b>94</b>	<b>10</b>
<b>Wgt. Mean</b>	<b>84</b>	<b>93</b>	<b>9</b>
<b>Mean</b>	<b>88</b>	<b>93</b>	<b>5</b>
<b>COD</b>	<b>17.22</b>	<b>10.97</b>	<b>-6.25</b>
<b>PRD</b>	<b>104.29</b>	<b>99.85</b>	<b>-4.44</b>
<b>Minimum</b>	<b>49.99</b>	<b>49.14</b>	<b>-0.85</b>
<b>Maximum</b>	<b>160.52</b>	<b>160.52</b>	<b>0.00</b>

RESIDENTIAL: Statistical changes shown are reflective of the review work within the residential properties made by the county within Big Springs and Chappell. The assessor and deputy continue to review the entire property class and each assessor location for new market information that would benefit the entire valuation process.

**2009 Correlation Section  
for Deuel County**

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**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.

	<b>R&amp;O Statistics</b>	<b>Trended Ratio</b>	<b>Difference</b>
<b>Number of Sales</b>	<b>52</b>	<b>49</b>	<b>3</b>
<b>Median</b>	<b>94</b>	<b>91</b>	<b>3</b>
<b>Wgt. Mean</b>	<b>93</b>	<b>91</b>	<b>2</b>
<b>Mean</b>	<b>93</b>	<b>95</b>	<b>-2</b>
<b>COD</b>	<b>10.97</b>	<b>20.90</b>	<b>-9.93</b>
<b>PRD</b>	<b>99.85</b>	<b>104.31</b>	<b>-4.46</b>
<b>Minimum</b>	<b>49.14</b>	<b>49.64</b>	<b>-0.50</b>
<b>Maximum</b>	<b>160.52</b>	<b>171.86</b>	<b>-11.34</b>

Table VIII is a result of comparing the R&O statistics to a set of trending statistics that are generated beginning with the taxable value of the sold property prior to the sale date. Each year thereafter the value is trended by the county overall percent of change in the residential base.

The three measures of central tendency are less than 3 points different from the R&O statistics which shows support of the level of value used for residential property. The trended median and weighted mean are very close and supportive of each other. Three less sales were used to calculate the trended statistics, which may be using some outliers based on the maximum sales ratio. There are no indications that sold and unsold properties are not treated in a similar manner.





**PAD 2009 Preliminary Statistics**

Base Stat

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State Stat Run

Type: Qualified

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

NUMBER of Sales:	11	<b>MEDIAN:</b>	<b>79</b>	COV:	27.69	95% Median C.I.:	68.00 to 114.42
TOTAL Sales Price:	1,707,000	WGT. MEAN:	78	STD:	22.70	95% Wgt. Mean C.I.:	73.61 to 83.18
TOTAL Adj.Sales Price:	1,707,000	MEAN:	82	AVG.ABS.DEV:	15.49	95% Mean C.I.:	66.74 to 97.24
TOTAL Assessed Value:	1,338,202						
AVG. Adj. Sales Price:	155,181	COD:	19.56	MAX Sales Ratio:	120.22		
AVG. Assessed Value:	121,654	PRD:	104.58	MIN Sales Ratio:	37.09		

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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	1	78.75	78.75	78.75			78.75	78.75	N/A	644,000	507,141
10/01/05 TO 12/31/05	1	79.54	79.54	79.54			79.54	79.54	N/A	709,000	563,912
01/01/06 TO 03/31/06	1	90.91	90.91	90.91			90.91	90.91	N/A	11,000	10,000
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	2	85.31	85.31	85.46	7.17	99.83	79.19	91.43	N/A	41,000	35,037
04/01/07 TO 06/30/07											
07/01/07 TO 09/30/07	2	117.32	117.32	116.84	2.47	100.41	114.42	120.22	N/A	28,750	33,592
10/01/07 TO 12/31/07	1	37.09	37.09	37.09			37.09	37.09	N/A	70,000	25,960
01/01/08 TO 03/31/08	2	69.06	69.06	69.08	1.53	99.98	68.00	70.12	N/A	39,250	27,112
04/01/08 TO 06/30/08	1	72.19	72.19	72.19			72.19	72.19	N/A	55,000	39,705
____Study Years____											
07/01/05 TO 06/30/06	3	79.54	83.07	79.26	5.10	104.81	78.75	90.91	N/A	454,666	360,351
07/01/06 TO 06/30/07	2	85.31	85.31	85.46	7.17	99.83	79.19	91.43	N/A	41,000	35,037
07/01/07 TO 06/30/08	6	71.16	80.34	71.68	30.83	112.09	37.09	120.22	37.09 to 120.22	43,500	31,179
____Calendar Yrs____											
01/01/06 TO 12/31/06	1	90.91	90.91	90.91			90.91	90.91	N/A	11,000	10,000
01/01/07 TO 12/31/07	5	91.43	88.47	77.91	25.89	113.56	37.09	120.22	N/A	41,900	32,643
____ALL____											
	11	79.19	81.99	78.39	19.56	104.58	37.09	120.22	68.00 to 114.42	155,181	121,654

**ASSESSOR LOCATION**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
BIG SPRINGS	2	79.15	79.15	79.16	0.50	99.98	78.75	79.54	N/A	676,500	535,526
CHAPPELL	6	80.78	83.55	74.91	31.13	111.53	37.09	120.22	37.09 to 120.22	41,333	30,961
RURAL	3	79.19	80.76	76.77	7.88	105.20	72.19	90.91	N/A	35,333	27,126
____ALL____											
	11	79.19	81.99	78.39	19.56	104.58	37.09	120.22	68.00 to 114.42	155,181	121,654

**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	7	78.75	81.16	78.15	25.21	103.85	37.09	120.22	37.09 to 120.22	222,714	174,060
3	4	85.05	83.43	80.93	9.10	103.09	72.19	91.43	N/A	37,000	29,945
____ALL____											
	11	79.19	81.99	78.39	19.56	104.58	37.09	120.22	68.00 to 114.42	155,181	121,654

## 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:	11	<b>MEDIAN:</b>	<b>79</b>	COV:	27.69	95% Median C.I.:	68.00 to 114.42
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TOTAL Assessed Value:	1,338,202						
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AVG. Assessed Value:	121,654	PRD:	104.58	MIN Sales Ratio:	37.09		

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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	10	78.97	81.10	78.31	20.09	103.55	37.09	120.22	68.00 to 114.42	169,600	132,820
2	1	90.91	90.91	90.91			90.91	90.91	N/A	11,000	10,000
____ALL____											
	11	79.19	81.99	78.39	19.56	104.58	37.09	120.22	68.00 to 114.42	155,181	121,654

**SCHOOL DISTRICT \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
25-0025	8	85.05	84.18	76.15	23.59	110.55	37.09	120.22	37.09 to 120.22	39,250	29,887
25-0095	3	78.75	76.14	78.90	3.99	96.50	70.12	79.54	N/A	464,333	366,366
NonValid School											
____ALL____											
	11	79.19	81.99	78.39	19.56	104.58	37.09	120.22	68.00 to 114.42	155,181	121,654

**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	2	85.05	85.05	81.72	6.89	104.08	79.19	90.91	N/A	25,500	20,837
Prior TO 1860											
1860 TO 1899											
1900 TO 1919	2	53.61	53.61	49.10	30.81	109.18	37.09	70.12	N/A	55,000	27,003
1920 TO 1939	1	68.00	68.00	68.00			68.00	68.00	N/A	38,500	26,179
1940 TO 1949	2	117.32	117.32	116.84	2.47	100.41	114.42	120.22	N/A	28,750	33,592
1950 TO 1959											
1960 TO 1969											
1970 TO 1979	3	79.54	81.05	79.65	8.06	101.76	72.19	91.43	N/A	268,666	214,005
1980 TO 1989											
1990 TO 1994	1	78.75	78.75	78.75			78.75	78.75	N/A	644,000	507,141
1995 TO 1999											
2000 TO Present											
____ALL____											
	11	79.19	81.99	78.39	19.56	104.58	37.09	120.22	68.00 to 114.42	155,181	121,654

## 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:	11	<b>MEDIAN:</b>	<b>79</b>	COV:	27.69	95% Median C.I.:	68.00 to 114.42
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AVG. Assessed Value:	121,654	PRD:	104.58	MIN Sales Ratio:	37.09		

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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 \$ _____	_____										
10000 TO 29999	2	105.57	105.57	111.01	13.88	95.10	90.91	120.22	N/A	17,500	19,426
30000 TO 59999	6	75.69	82.56	81.26	16.46	101.60	68.00	114.42	68.00 to 114.42	41,500	33,722
60000 TO 99999	1	37.09	37.09	37.09			37.09	37.09	N/A	70,000	25,960
500000 +	2	79.15	79.15	79.16	0.50	99.98	78.75	79.54	N/A	676,500	535,526
ALL _____	_____										
	11	79.19	81.99	78.39	19.56	104.58	37.09	120.22	68.00 to 114.42	155,181	121,654

## 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	5	70.12	77.27	64.87	30.25	119.11	37.09	120.22	N/A	36,700	23,807
30000 TO 59999	4	85.31	89.31	86.87	15.96	102.81	72.19	114.42	N/A	42,625	37,028
500000 +	2	79.15	79.15	79.16	0.50	99.98	78.75	79.54	N/A	676,500	535,526
ALL _____	_____										
	11	79.19	81.99	78.39	19.56	104.58	37.09	120.22	68.00 to 114.42	155,181	121,654

## COST RANK

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	2	85.05	85.05	81.72	6.89	104.08	79.19	90.91	N/A	25,500	20,837
10	2	85.49	85.49	80.20	6.95	106.59	79.54	91.43	N/A	375,500	301,156
20	7	72.19	80.11	76.71	27.34	104.44	37.09	120.22	37.09 to 120.22	129,285	99,173
ALL _____	_____										
	11	79.19	81.99	78.39	19.56	104.58	37.09	120.22	68.00 to 114.42	155,181	121,654

## OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	11	79.19	81.99	78.39	19.56	104.58	37.09	120.22	68.00 to 114.42	155,181	121,654
ALL _____	_____										
	11	79.19	81.99	78.39	19.56	104.58	37.09	120.22	68.00 to 114.42	155,181	121,654

## 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	11	79.19	81.99	78.39	19.56	104.58	37.09	120.22	68.00 to 114.42	155,181	121,654
04											
ALL _____	_____										
	11	79.19	81.99	78.39	19.56	104.58	37.09	120.22	68.00 to 114.42	155,181	121,654

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

**Commercial**

In 2009 no changes will be made to the Commercial Class of Property due to the lack of market information and the assessment actions taken in 2008. The assessor continues to monitor sales information and any available data to benefit the commercial assessment practices in Deuel County. The assessor has a goal to work with the County Board to advertize for contract appraisal work county wide in the commercial class of property.

## 2009 Assessment Survey for Deuel County

### Commercial/Industrial Appraisal Information

1.	<b>Data collection done by:</b>
	Assessor and staff
2.	<b>Valuation done by:</b>
	Assessor and Deputy
3.	<b>Pickup work done by whom:</b>
	Staff
4.	<b>What is the date of the Replacement Cost New data (Marshall-Swift) that are used to value this property class?</b>
	2004
5.	<b>What was the last year a depreciation schedule for this property class was developed using market-derived information?</b>
	Unknown
6.	<b>When was the last time that the Income Approach was used to estimate or establish the market value of the properties in this class?</b>
	Unknown
7.	<b>What approach to value is used in this class or subclasses to estimate the market value of properties?</b>
	Cost
8.	<b>Number of Market Areas/Neighborhoods/Assessor Locations?</b>
	3; Chappell, Big Springs and Rural
9.	<b>How are these Market Areas/Neighborhoods/Assessor Locations defined?</b>
	By location
10.	<b>Is "Market Area/Neighborhood/Assessor Location" a unique usable valuation grouping? If not, what is a unique usable valuation grouping?</b>
	Yes
11.	<b>Do the various subclasses of Commercial Property such as convenience stores, warehouses, hotels, etc. have common value characteristics?</b>
	Yes
12.	<b>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>)</b>
	No

#### Commercial Permit Numbers:

Permits	Information Statements	Other	Total
0	0	0	0

## PAD 2009 R&amp;O Statistics

Base Stat

PAGE:1 of 3

State Stat Run

Type: Qualified

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

NUMBER of Sales:	11	<b>MEDIAN:</b>	<b>79</b>	COV:	27.69	95% Median C.I.:	68.00 to 114.42
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DATE OF SALE *	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
____Qrtrs____											
07/01/05 TO 09/30/05	1	78.75	78.75	78.75			78.75	78.75	N/A	644,000	507,141
10/01/05 TO 12/31/05	1	79.54	79.54	79.54			79.54	79.54	N/A	709,000	563,912
01/01/06 TO 03/31/06	1	90.91	90.91	90.91			90.91	90.91	N/A	11,000	10,000
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	2	85.31	85.31	85.46	7.17	99.83	79.19	91.43	N/A	41,000	35,037
04/01/07 TO 06/30/07											
07/01/07 TO 09/30/07	2	117.32	117.32	116.84	2.47	100.41	114.42	120.22	N/A	28,750	33,592
10/01/07 TO 12/31/07	1	37.09	37.09	37.09			37.09	37.09	N/A	70,000	25,960
01/01/08 TO 03/31/08	2	69.06	69.06	69.08	1.53	99.98	68.00	70.12	N/A	39,250	27,112
04/01/08 TO 06/30/08	1	72.19	72.19	72.19			72.19	72.19	N/A	55,000	39,705
____Study Years____											
07/01/05 TO 06/30/06	3	79.54	83.07	79.26	5.10	104.81	78.75	90.91	N/A	454,666	360,351
07/01/06 TO 06/30/07	2	85.31	85.31	85.46	7.17	99.83	79.19	91.43	N/A	41,000	35,037
07/01/07 TO 06/30/08	6	71.16	80.34	71.68	30.83	112.09	37.09	120.22	37.09 to 120.22	43,500	31,179
____Calendar Yrs____											
01/01/06 TO 12/31/06	1	90.91	90.91	90.91			90.91	90.91	N/A	11,000	10,000
01/01/07 TO 12/31/07	5	91.43	88.47	77.91	25.89	113.56	37.09	120.22	N/A	41,900	32,643
____ALL____											
	11	79.19	81.99	78.39	19.56	104.58	37.09	120.22	68.00 to 114.42	155,181	121,654

## ASSESSOR LOCATION

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
BIG SPRINGS	2	79.15	79.15	79.16	0.50	99.98	78.75	79.54	N/A	676,500	535,526
CHAPPELL	6	80.78	83.55	74.91	31.13	111.53	37.09	120.22	37.09 to 120.22	41,333	30,961
RURAL	3	79.19	80.76	76.77	7.88	105.20	72.19	90.91	N/A	35,333	27,126
____ALL____											
	11	79.19	81.99	78.39	19.56	104.58	37.09	120.22	68.00 to 114.42	155,181	121,654

## LOCATIONS: URBAN, SUBURBAN &amp; RURAL

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	7	78.75	81.16	78.15	25.21	103.85	37.09	120.22	37.09 to 120.22	222,714	174,060
3	4	85.05	83.43	80.93	9.10	103.09	72.19	91.43	N/A	37,000	29,945
____ALL____											
	11	79.19	81.99	78.39	19.56	104.58	37.09	120.22	68.00 to 114.42	155,181	121,654

## PAD 2009 R&amp;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:	11	<b>MEDIAN:</b>	<b>79</b>	COV:	27.69	95% Median C.I.:	68.00 to 114.42
TOTAL Sales Price:	1,707,000	WGT. MEAN:	78	STD:	22.70	95% Wgt. Mean C.I.:	73.61 to 83.18
TOTAL Adj.Sales Price:	1,707,000	MEAN:	82	AVG.ABS.DEV:	15.49	95% Mean C.I.:	66.74 to 97.24
TOTAL Assessed Value:	1,338,202						
AVG. Adj. Sales Price:	155,181	COD:	19.56	MAX Sales Ratio:	120.22		
AVG. Assessed Value:	121,654	PRD:	104.58	MIN Sales Ratio:	37.09		

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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	10	78.97	81.10	78.31	20.09	103.55	37.09	120.22	68.00 to 114.42	169,600	132,820
2	1	90.91	90.91	90.91			90.91	90.91	N/A	11,000	10,000
____ALL____	11	79.19	81.99	78.39	19.56	104.58	37.09	120.22	68.00 to 114.42	155,181	121,654

**SCHOOL DISTRICT \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
25-0025	8	85.05	84.18	76.15	23.59	110.55	37.09	120.22	37.09 to 120.22	39,250	29,887
25-0095	3	78.75	76.14	78.90	3.99	96.50	70.12	79.54	N/A	464,333	366,366
NonValid School											
____ALL____	11	79.19	81.99	78.39	19.56	104.58	37.09	120.22	68.00 to 114.42	155,181	121,654

**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	2	85.05	85.05	81.72	6.89	104.08	79.19	90.91	N/A	25,500	20,837
Prior TO 1860											
1860 TO 1899											
1900 TO 1919	2	53.61	53.61	49.10	30.81	109.18	37.09	70.12	N/A	55,000	27,003
1920 TO 1939	1	68.00	68.00	68.00			68.00	68.00	N/A	38,500	26,179
1940 TO 1949	2	117.32	117.32	116.84	2.47	100.41	114.42	120.22	N/A	28,750	33,592
1950 TO 1959											
1960 TO 1969											
1970 TO 1979	3	79.54	81.05	79.65	8.06	101.76	72.19	91.43	N/A	268,666	214,005
1980 TO 1989											
1990 TO 1994	1	78.75	78.75	78.75			78.75	78.75	N/A	644,000	507,141
1995 TO 1999											
2000 TO Present											
____ALL____	11	79.19	81.99	78.39	19.56	104.58	37.09	120.22	68.00 to 114.42	155,181	121,654

## PAD 2009 R&amp;O Statistics

Base Stat

PAGE:3 of 3

Type: Qualified

State Stat Run

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

NUMBER of Sales:	11	<b>MEDIAN:</b>	<b>79</b>	COV:	27.69	95% Median C.I.:	68.00 to 114.42
TOTAL Sales Price:	1,707,000	WGT. MEAN:	78	STD:	22.70	95% Wgt. Mean C.I.:	73.61 to 83.18
TOTAL Adj.Sales Price:	1,707,000	MEAN:	82	AVG.ABS.DEV:	15.49	95% Mean C.I.:	66.74 to 97.24
TOTAL Assessed Value:	1,338,202						
AVG. Adj. Sales Price:	155,181	COD:	19.56	MAX Sales Ratio:	120.22		
AVG. Assessed Value:	121,654	PRD:	104.58	MIN Sales Ratio:	37.09		

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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 \$ _____	_____										
10000 TO 29999	2	105.57	105.57	111.01	13.88	95.10	90.91	120.22	N/A	17,500	19,426
30000 TO 59999	6	75.69	82.56	81.26	16.46	101.60	68.00	114.42	68.00 to 114.42	41,500	33,722
60000 TO 99999	1	37.09	37.09	37.09			37.09	37.09	N/A	70,000	25,960
500000 +	2	79.15	79.15	79.16	0.50	99.98	78.75	79.54	N/A	676,500	535,526
ALL _____	_____										
	11	79.19	81.99	78.39	19.56	104.58	37.09	120.22	68.00 to 114.42	155,181	121,654

## 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	5	70.12	77.27	64.87	30.25	119.11	37.09	120.22	N/A	36,700	23,807
30000 TO 59999	4	85.31	89.31	86.87	15.96	102.81	72.19	114.42	N/A	42,625	37,028
500000 +	2	79.15	79.15	79.16	0.50	99.98	78.75	79.54	N/A	676,500	535,526
ALL _____	_____										
	11	79.19	81.99	78.39	19.56	104.58	37.09	120.22	68.00 to 114.42	155,181	121,654

## COST RANK

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	2	85.05	85.05	81.72	6.89	104.08	79.19	90.91	N/A	25,500	20,837
10	2	85.49	85.49	80.20	6.95	106.59	79.54	91.43	N/A	375,500	301,156
20	7	72.19	80.11	76.71	27.34	104.44	37.09	120.22	37.09 to 120.22	129,285	99,173
ALL _____	_____										
	11	79.19	81.99	78.39	19.56	104.58	37.09	120.22	68.00 to 114.42	155,181	121,654

## OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	11	79.19	81.99	78.39	19.56	104.58	37.09	120.22	68.00 to 114.42	155,181	121,654
ALL _____	_____										
	11	79.19	81.99	78.39	19.56	104.58	37.09	120.22	68.00 to 114.42	155,181	121,654

## 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	11	79.19	81.99	78.39	19.56	104.58	37.09	120.22	68.00 to 114.42	155,181	121,654
04											
ALL _____	_____										
	11	79.19	81.99	78.39	19.56	104.58	37.09	120.22	68.00 to 114.42	155,181	121,654





**2009 Correlation Section**  
**for Deuel County**

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**Commerical Real Property**

**I. Correlation**

COMMERCIAL:Deuel County has a small commercial base countywide, making up an approximate 6% of the total county valuation. The sample includes only 11 qualified sales which are not a fair representation of the commercial base. Two of these sales are outliers. Bosselman's at Big Springs is one and the fuel station across the highway to the west is the other outlier. These two commercial values equal 1,071,053 of the total assessed value 1,338,202. Excluding the two outliers, the remaining 9 sales would have a total assessed value of 262,149 or approximately 2% of the total commercial.

No changes were made by the county due to the lack of market information. The assessor has the goal to work with the County Board to advertise to complete a contracted reappraisal to be conducted for the next assessment year. With no additional information available, and the misrepresentation of the sample size, it is believed the County has attained the level of value and has uniform and proportionate assessment practices.

**2009 Correlation Section  
for Deuel County**

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

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

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

	<b>Total Sales</b>	<b>Qualified Sales</b>	<b>Percent Used</b>
<b>2009</b>	<b>23</b>	<b>11</b>	<b>47.83</b>
<b>2008</b>	<b>21</b>	<b>8</b>	<b>38.10</b>
<b>2007</b>	<b>26</b>	<b>7</b>	<b>26.92</b>
<b>2006</b>	<b>20</b>	<b>7</b>	<b>35.00</b>
<b>2005</b>	<b>22</b>	<b>7</b>	<b>31.82</b>

COMMERCIAL: With nearly 48% of the total commercial sales qualified, the percent used is the highest since 2003. Deuel County has a very low number of commercial parcels countywide. The 23 total sold properties represents approximately only 14% of the commercial county base. Deuel County takes into consideration every commercial sale with the low percent that is available.

**2009 Correlation Section**  
**for Deuel County**

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

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

**Adjusting for Selective Reappraisal**

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

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

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

**2009 Correlation Section  
for Deuel County**

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

	<b>Preliminary Median</b>	<b>% Change in Assessed Value (excl. growth)</b>	<b>Trended Preliminary Ratio</b>	<b>R&amp;O Median</b>
<b>2009</b>	<b>79</b>	<b>0.00</b>	<b>79</b>	<b>79</b>
<b>2008</b>	<b>48.9</b>	<b>1.82</b>	<b>50</b>	<b>79.37</b>
<b>2007</b>	<b>75</b>	<b>0.27</b>	<b>75</b>	<b>50</b>
<b>2006</b>	<b>52</b>	<b>0.04</b>	<b>52</b>	<b>52</b>
<b>2005</b>	<b>66</b>	<b>0.90</b>	<b>66</b>	<b>66</b>

COMMERCIAL: The identical ratios between the Preliminary, Trended Preliminary and R&O Ratio support the assessment actions report which indicate no changes were made to the commercial property class for 2009.

**2009 Correlation Section**  
**for Deuel County**

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

This section analyzes the percentage change of the assessed values in the sales file, between the 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 Deuel County**

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

<b>% Change in Total Assessed Value in the Sales File</b>		<b>% Change in Total Assessed Value (excl. growth)</b>
<b>0</b>	<b>2009</b>	<b>0.00</b>
<b>143.41</b>	<b>2008</b>	<b>1.82</b>
<b>-0.61</b>	<b>2007</b>	<b>0.27</b>
<b>0.00</b>	<b>2006</b>	<b>0.04</b>
<b>0.00</b>	<b>2005</b>	<b>0.90</b>

COMMERCIAL: No changes were reported by the County which is exactly what the 0% change in both bases indicate for this assessment year. Typically Deuel County has very few commercial sales that are not a fair and reasonable representation of the commercial property base.

**2009 Correlation Section  
for Deuel County**

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

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

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

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

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

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



**2009 Correlation Section  
for Deuel County**

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

	<b>Median</b>	<b>Wgt. Mean</b>	<b>Mean</b>
<b>R&amp;O Statistics</b>	<b>79</b>	<b>78</b>	<b>82</b>

COMMERCIAL:After a detailed review of the small sample of 11 commercial sales, it is determined that the sold commercial properties are not representative of the population. Two sales are weighted heavily on the assessed value of sold properties. Excluding these two non-typical commercial parcels, the total assessed valuation of the sample is 262,149 or approximately 2% of the total county base. There is no indication that the statutory level of 100% has not been met for the commercial class of real property.

**2009 Correlation Section  
for Deuel County**

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

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

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

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

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

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

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

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

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

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

	<b>COD</b>	<b>PRD</b>
<b>R&amp;O Statistics</b>	<b>19.56</b>	<b>104.58</b>
<b>Difference</b>	<b>0.00</b>	<b>1.58</b>

COMMERCIAL: Although the price related differential is over the acceptable range by 1.58 points, the small sample of 11 sales may not accurately reflect the population of the base. With the coefficient of dispersion being within the prescribed parameters and no other information available, it is believed the county has uniform and proportionate assessment practices in the commercial class of real property.

**2009 Correlation Section  
for Deuel County**

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

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

	Preliminary Statistics	R&O Statistics	Change
<b>Number of Sales</b>	<b>11</b>	<b>11</b>	<b>0</b>
<b>Median</b>	<b>79</b>	<b>79</b>	<b>0</b>
<b>Wgt. Mean</b>	<b>78</b>	<b>78</b>	<b>0</b>
<b>Mean</b>	<b>82</b>	<b>82</b>	<b>0</b>
<b>COD</b>	<b>19.56</b>	<b>19.56</b>	<b>0.00</b>
<b>PRD</b>	<b>104.58</b>	<b>104.58</b>	<b>0.00</b>
<b>Minimum</b>	<b>37.09</b>	<b>37.09</b>	<b>0.00</b>
<b>Maximum</b>	<b>120.22</b>	<b>120.22</b>	<b>0.00</b>

COMMERCIAL:No changes were made in the commercial property class in Deuel County for 2009. The county continues to review the market for any available information, but the commercial class continues to be limited.

**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:	47	<b>MEDIAN:</b>	<b>69</b>	COV:	19.36	95% Median C.I.:	64.31 to 73.55	
(AgLand) TOTAL Sales Price:	6,965,817	WGT. MEAN:	67	STD:	13.33	95% Wgt. Mean C.I.:	63.13 to 71.41	(! land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	6,951,597	MEAN:	69	AVG.ABS.DEV:	10.33	95% Mean C.I.:	65.07 to 72.70	
(AgLand) TOTAL Assessed Value:	4,676,335							
AVG. Adj. Sales Price:	147,906	COD:	14.94	MAX Sales Ratio:	99.79			
AVG. Assessed Value:	99,496	PRD:	102.40	MIN Sales Ratio:	41.68			

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DATE OF SALE *										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
____Qrtrs____											
07/01/05 TO 09/30/05	4	69.41	70.36	71.32	16.43	98.66	55.33	87.30	N/A	71,785	51,200
10/01/05 TO 12/31/05	1	91.09	91.09	91.09			91.09	91.09	N/A	57,000	51,920
01/01/06 TO 03/31/06	8	71.07	68.83	69.88	13.78	98.50	43.78	87.58	43.78 to 87.58	231,209	161,558
04/01/06 TO 06/30/06	9	72.24	70.27	66.12	8.77	106.28	50.78	85.35	58.63 to 76.49	131,548	86,975
07/01/06 TO 09/30/06	3	69.70	68.59	67.92	7.04	100.99	60.67	75.40	N/A	111,773	75,915
10/01/06 TO 12/31/06	2	64.36	64.36	64.48	0.56	99.81	64.00	64.72	N/A	109,711	70,745
01/01/07 TO 03/31/07	7	68.52	73.81	73.98	18.26	99.76	57.90	99.79	57.90 to 99.79	127,071	94,010
04/01/07 TO 06/30/07	2	66.67	66.67	66.69	1.06	99.98	65.96	67.38	N/A	74,000	49,347
07/01/07 TO 09/30/07	2	64.90	64.90	59.42	16.40	109.22	54.25	75.54	N/A	275,700	163,810
10/01/07 TO 12/31/07	2	62.31	62.31	50.54	32.77	123.30	41.89	82.73	N/A	75,600	38,205
01/01/08 TO 03/31/08	2	63.07	63.07	72.46	33.91	87.05	41.68	84.46	N/A	173,750	125,892
04/01/08 TO 06/30/08	5	68.46	63.40	60.39	14.11	104.98	49.45	79.24	N/A	186,300	112,510
____Study Years____											
07/01/05 TO 06/30/06	22	72.34	70.71	69.04	12.56	102.42	43.78	91.09	62.59 to 76.49	153,534	105,998
07/01/06 TO 06/30/07	14	66.67	70.32	70.72	12.13	99.44	57.90	99.79	60.67 to 75.40	113,731	80,428
07/01/07 TO 06/30/08	11	68.46	63.41	61.48	20.34	103.14	41.68	84.46	41.89 to 82.73	180,145	110,760
____Calendar Yrs____											
01/01/06 TO 12/31/06	22	71.08	68.98	68.12	10.76	101.26	43.78	87.58	64.00 to 74.32	163,107	111,112
01/01/07 TO 12/31/07	13	67.38	69.57	66.71	17.38	104.29	41.89	99.79	57.90 to 82.73	133,853	89,292
____ALL____											
	47	69.17	68.88	67.27	14.94	102.40	41.68	99.79	64.31 to 73.55	147,906	99,496

# 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:	47	<b>MEDIAN:</b>	<b>69</b>	COV:	19.36	95% Median C.I.:	64.31 to 73.55	
(AgLand) TOTAL Sales Price:	6,965,817	WGT. MEAN:	67	STD:	13.33	95% Wgt. Mean C.I.:	63.13 to 71.41	(! : land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	6,951,597	MEAN:	69	AVG.ABS.DEV:	10.33	95% Mean C.I.:	65.07 to 72.70	
(AgLand) TOTAL Assessed Value:	4,676,335							
AVG. Adj. Sales Price:	147,906	COD:	14.94	MAX Sales Ratio:	99.79			
AVG. Assessed Value:	99,496	PRD:	102.40	MIN Sales Ratio:	41.68			

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GEO CODE / TOWNSHIP #										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
2581	1	65.96	65.96	65.96			65.96	65.96	N/A	72,000	47,490
2845	3	69.96	70.22	70.47	1.80	99.64	68.46	72.24	N/A	141,466	99,696
2847	5	72.44	71.10	70.52	3.92	100.82	64.72	75.54	N/A	90,269	63,656
2849	6	62.93	60.51	65.07	20.92	92.99	41.68	84.46	41.68 to 84.46	128,800	83,810
2851	2	76.06	76.06	78.28	22.43	97.16	59.00	93.12	N/A	168,083	131,577
2853	4	69.65	68.42	67.92	10.80	100.74	57.90	76.49	N/A	158,315	107,530
3079	5	60.67	69.22	61.65	31.75	112.28	43.78	99.79	N/A	141,290	87,104
3081	6	63.90	63.85	59.50	19.40	107.32	49.45	80.25	49.45 to 80.25	231,046	137,470
3083	6	71.42	72.19	72.93	9.21	98.99	64.00	82.73	64.00 to 82.73	86,789	63,291
3085	2	78.32	78.32	71.04	11.83	110.24	69.05	87.58	N/A	560,116	397,905
3087	1	76.24	76.24	76.24			76.24	76.24	N/A	65,000	49,555
3141	1	55.33	55.33	55.33			55.33	55.33	N/A	69,150	38,260
3143	1	85.35	85.35	85.35			85.35	85.35	N/A	82,000	69,990
3147	1	87.30	87.30	87.30			87.30	87.30	N/A	85,920	75,005
3149	3	62.59	64.48	64.92	7.23	99.32	58.63	72.21	N/A	75,283	48,873
____ALL____											
	47	69.17	68.88	67.27	14.94	102.40	41.68	99.79	64.31 to 73.55	147,906	99,496

AREA (MARKET)										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
(blank)	6	61.36	62.92	62.82	23.57	100.17	41.68	84.46	41.68 to 84.46	212,083	133,224
1	41	69.70	69.76	68.27	13.89	102.18	41.89	99.79	64.31 to 74.32	138,514	94,560
____ALL____											
	47	69.17	68.88	67.27	14.94	102.40	41.68	99.79	64.31 to 73.55	147,906	99,496

STATUS: IMPROVED, UNIMPROVED & IOLL										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
2	47	69.17	68.88	67.27	14.94	102.40	41.68	99.79	64.31 to 73.55	147,906	99,496
____ALL____											
	47	69.17	68.88	67.27	14.94	102.40	41.68	99.79	64.31 to 73.55	147,906	99,496

SCHOOL DISTRICT *										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
(blank)											
25-0025	29	69.70	69.44	70.69	12.79	98.22	41.68	93.12	65.96 to 74.94	134,588	95,145
25-0095	18	63.25	68.00	62.89	18.98	108.12	49.45	99.79	57.90 to 76.49	169,362	106,506
NonValid School											
____ALL____											
	47	69.17	68.88	67.27	14.94	102.40	41.68	99.79	64.31 to 73.55	147,906	99,496

# 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:	47	<b>MEDIAN:</b>	<b>69</b>	COV:	19.36	95% Median C.I.:	64.31 to 73.55	
(AgLand) TOTAL Sales Price:	6,965,817	WGT. MEAN:	67	STD:	13.33	95% Wgt. Mean C.I.:	63.13 to 71.41	(!/: land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	6,951,597	MEAN:	69	AVG.ABS.DEV:	10.33	95% Mean C.I.:	65.07 to 72.70	
(AgLand) TOTAL Assessed Value:	4,676,335							
AVG. Adj. Sales Price:	147,906	COD:	14.94	MAX Sales Ratio:	99.79			
AVG. Assessed Value:	99,496	PRD:	102.40	MIN Sales Ratio:	41.68			

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ACRES IN SALE											Avg. Adj. Sale Price	Avg. Assd Val
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.			
50.01 TO 100.00	4	74.34	73.50	72.02	8.05	102.06	62.59	82.73	N/A		49,872	35,917
100.01 TO 180.00	19	67.38	66.11	65.10	15.27	101.55	41.68	99.79	58.47 to 73.09		77,006	50,130
180.01 TO 330.00	13	75.40	73.00	72.41	11.36	100.82	55.33	87.58	60.67 to 85.35		122,204	88,490
330.01 TO 650.00	8	66.93	66.33	64.03	18.88	103.59	49.45	93.12	49.45 to 93.12		254,104	162,708
650.01 +	3	69.05	69.25	67.65	14.58	102.36	54.25	84.46	N/A		555,833	376,045
ALL												
	47	69.17	68.88	67.27	14.94	102.40	41.68	99.79	64.31 to 73.55		147,906	99,496

MAJORITY LAND USE > 95%											Avg. Adj. Sale Price	Avg. Assd Val
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.			
DRY	33	69.96	70.61	69.50	11.89	101.60	41.89	93.12	65.96 to 74.94		120,847	83,984
DRY-N/A	7	50.67	55.40	54.00	18.98	102.60	41.68	87.30	41.68 to 87.30		191,060	103,169
GRASS	1	55.33	55.33	55.33			55.33	55.33	N/A		69,150	38,260
GRASS-N/A	2	76.76	76.76	72.13	10.04	106.41	69.05	84.46	N/A		625,000	450,830
IRRGTD	1	62.59	62.59	62.59			62.59	62.59	N/A		67,070	41,980
IRRGTD-N/A	3	76.24	82.75	83.65	12.06	98.93	72.21	99.79	N/A		80,000	66,916
ALL												
	47	69.17	68.88	67.27	14.94	102.40	41.68	99.79	64.31 to 73.55		147,906	99,496

MAJORITY LAND USE > 80%											Avg. Adj. Sale Price	Avg. Assd Val
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.			
DRY	34	69.83	70.32	69.19	11.96	101.63	41.89	93.12	64.72 to 74.94		121,528	84,084
DRY-N/A	6	50.06	54.52	53.19	19.08	102.50	41.68	87.30	41.68 to 87.30		198,903	105,803
GRASS	3	69.05	69.61	71.25	14.06	97.70	55.33	84.46	N/A		439,716	313,306
IRRGTD	1	62.59	62.59	62.59			62.59	62.59	N/A		67,070	41,980
IRRGTD-N/A	3	76.24	82.75	83.65	12.06	98.93	72.21	99.79	N/A		80,000	66,916
ALL												
	47	69.17	68.88	67.27	14.94	102.40	41.68	99.79	64.31 to 73.55		147,906	99,496

MAJORITY LAND USE > 50%											Avg. Adj. Sale Price	Avg. Assd Val
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.			
DRY	40	68.85	67.95	65.60	14.86	103.57	41.68	93.12	64.00 to 73.55		133,134	87,342
GRASS	3	69.05	69.61	71.25	14.06	97.70	55.33	84.46	N/A		439,716	313,306
IRRGTD	4	74.22	77.71	79.05	13.89	98.31	62.59	99.79	N/A		76,767	60,682
ALL												
	47	69.17	68.88	67.27	14.94	102.40	41.68	99.79	64.31 to 73.55		147,906	99,496

# 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:	47	<b>MEDIAN:</b>	<b>69</b>	COV:	19.36	95% Median C.I.:	64.31 to 73.55	
(AgLand) TOTAL Sales Price:	6,965,817	WGT. MEAN:	67	STD:	13.33	95% Wgt. Mean C.I.:	63.13 to 71.41	(! : land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	6,951,597	MEAN:	69	AVG.ABS.DEV:	10.33	95% Mean C.I.:	65.07 to 72.70	
(AgLand) TOTAL Assessed Value:	4,676,335							
AVG. Adj. Sales Price:	147,906	COD:	14.94	MAX Sales Ratio:	99.79			
AVG. Assessed Value:	99,496	PRD:	102.40	MIN Sales Ratio:	41.68			

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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 \$ _____	_____										
30000 TO 59999	3	82.73	82.09	83.63	7.51	98.15	72.44	91.09	N/A	41,473	34,685
60000 TO 99999	22	67.92	67.73	67.96	14.05	99.66	41.68	99.79	58.63 to 74.32	75,275	51,155
100000 TO 149999	11	72.24	69.36	69.15	12.56	100.30	41.89	87.58	59.00 to 80.25	133,708	92,460
150000 TO 249999	5	73.55	73.06	71.78	14.40	101.80	49.45	93.12	N/A	217,675	156,238
250000 TO 499999	5	54.25	60.81	59.44	17.29	102.31	50.67	84.46	N/A	322,390	191,620
500000 +	1	69.05	69.05	69.05			69.05	69.05	N/A	1,000,000	690,510
ALL _____	_____										
	47	69.17	68.88	67.27	14.94	102.40	41.68	99.79	64.31 to 73.55	147,906	99,496

## 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	3	72.44	66.32	60.86	17.92	108.97	43.78	82.73	N/A	44,140	26,863
30000 TO 59999	19	65.96	64.97	63.37	12.68	102.53	41.68	91.09	58.47 to 73.09	74,965	47,506
60000 TO 99999	10	73.81	75.01	72.76	13.35	103.09	59.00	99.79	60.67 to 87.30	117,197	85,272
100000 TO 149999	6	73.89	69.29	64.27	16.02	107.81	49.45	87.58	49.45 to 87.58	175,005	112,473
150000 TO 249999	8	71.76	71.16	67.89	15.94	104.82	50.78	93.12	50.78 to 93.12	271,604	184,380
500000 +	1	69.05	69.05	69.05			69.05	69.05	N/A	1,000,000	690,510
ALL _____	_____										
	47	69.17	68.88	67.27	14.94	102.40	41.68	99.79	64.31 to 73.55	147,906	99,496



# 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:	52	<b>MEDIAN:</b>	<b>69</b>	COV:	20.46	95% Median C.I.:	64.31 to 73.46	
TOTAL Sales Price:	7,814,857	WGT. MEAN:	66	STD:	13.99	95% Wgt. Mean C.I.:	61.49 to 70.70	(!:- land+NAT=0)
TOTAL Adj.Sales Price:	7,800,637	MEAN:	68	AVG.ABS.DEV:	10.74	95% Mean C.I.:	64.58 to 72.18	
TOTAL Assessed Value:	5,156,020							
AVG. Adj. Sales Price:	150,012	COD:	15.47	MAX Sales Ratio:	99.79			
AVG. Assessed Value:	99,154	PRD:	103.45	MIN Sales Ratio:	31.24			

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DATE OF SALE *										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
____Qrtrs____											
07/01/05 TO 09/30/05	5	73.45	70.98	72.67	12.42	97.68	55.33	87.30	N/A	109,416	79,509
10/01/05 TO 12/31/05	1	91.09	91.09	91.09			91.09	91.09	N/A	57,000	51,920
01/01/06 TO 03/31/06	9	73.09	70.43	70.29	13.45	100.20	43.78	87.58	59.00 to 83.25	211,032	148,325
04/01/06 TO 06/30/06	9	72.24	70.27	66.12	8.77	106.28	50.78	85.35	58.63 to 76.49	131,548	86,975
07/01/06 TO 09/30/06	3	69.70	68.59	67.92	7.04	100.99	60.67	75.40	N/A	111,773	75,915
10/01/06 TO 12/31/06	3	64.72	67.39	66.62	4.87	101.16	64.00	73.46	N/A	94,174	62,736
01/01/07 TO 03/31/07	8	66.21	71.68	71.66	18.75	100.02	56.76	99.79	56.76 to 99.79	132,610	95,030
04/01/07 TO 06/30/07	2	66.67	66.67	66.69	1.06	99.98	65.96	67.38	N/A	74,000	49,347
07/01/07 TO 09/30/07	3	54.25	53.68	49.42	27.22	108.62	31.24	75.54	N/A	285,466	141,070
10/01/07 TO 12/31/07	2	62.31	62.31	50.54	32.77	123.30	41.89	82.73	N/A	75,600	38,205
01/01/08 TO 03/31/08	2	63.07	63.07	72.46	33.91	87.05	41.68	84.46	N/A	173,750	125,892
04/01/08 TO 06/30/08	5	68.46	63.40	60.39	14.11	104.98	49.45	79.24	N/A	186,300	112,510
____Study Years____											
07/01/05 TO 06/30/06	24	72.77	71.35	69.62	12.12	102.48	43.78	91.09	64.31 to 76.49	153,637	106,965
07/01/06 TO 06/30/07	16	66.67	69.67	69.79	12.18	99.82	56.76	99.79	60.67 to 74.94	114,170	79,680
07/01/07 TO 06/30/08	12	61.36	60.73	57.46	25.86	105.69	31.24	84.46	41.89 to 79.24	190,550	109,496
____Calendar Yrs____											
01/01/06 TO 12/31/06	24	72.22	69.76	68.46	10.42	101.90	43.78	87.58	64.31 to 74.32	154,211	105,569
01/01/07 TO 12/31/07	15	65.96	66.16	61.29	19.97	107.94	31.24	99.79	56.76 to 75.54	147,765	90,570
____ALL____											
	52	69.44	68.38	66.10	15.47	103.45	31.24	99.79	64.31 to 73.46	150,012	99,154

## 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:	52	<b>MEDIAN:</b>	<b>69</b>	COV:	20.46	95% Median C.I.:	64.31 to 73.46	
TOTAL Sales Price:	7,814,857	WGT. MEAN:	66	STD:	13.99	95% Wgt. Mean C.I.:	61.49 to 70.70	(!: land+NAT=0)
TOTAL Adj.Sales Price:	7,800,637	MEAN:	68	AVG.ABS.DEV:	10.74	95% Mean C.I.:	64.58 to 72.18	
TOTAL Assessed Value:	5,156,020							
AVG. Adj. Sales Price:	150,012	COD:	15.47	MAX Sales Ratio:	99.79			
AVG. Assessed Value:	99,154	PRD:	103.45	MIN Sales Ratio:	31.24			

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GEO CODE / TOWNSHIP #										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
2581	1	65.96	65.96	65.96			65.96	65.96	N/A	72,000	47,490
2845	3	69.96	70.22	70.47	1.80	99.64	68.46	72.24	N/A	141,466	99,696
2847	5	72.44	71.10	70.52	3.92	100.82	64.72	75.54	N/A	90,269	63,656
2849	7	67.38	62.36	65.75	18.03	94.85	41.68	84.46	41.68 to 84.46	119,414	78,512
2851	2	76.06	76.06	78.28	22.43	97.16	59.00	93.12	N/A	168,083	131,577
2853	5	63.90	66.09	66.15	11.65	99.91	56.76	76.49	N/A	160,929	106,458
3079	6	55.73	62.89	52.51	37.61	119.77	31.24	99.79	31.24 to 99.79	168,575	88,518
3081	7	73.45	65.22	61.81	14.46	105.52	49.45	80.25	49.45 to 80.25	235,174	145,367
3083	6	71.42	72.19	72.93	9.21	98.99	64.00	82.73	64.00 to 82.73	86,789	63,291
3085	2	78.32	78.32	71.04	11.83	110.24	69.05	87.58	N/A	560,116	397,905
3087	1	76.24	76.24	76.24			76.24	76.24	N/A	65,000	49,555
3141	1	55.33	55.33	55.33			55.33	55.33	N/A	69,150	38,260
3143	2	84.30	84.30	85.44	1.25	98.67	83.25	85.35	N/A	65,807	56,225
3147	1	87.30	87.30	87.30			87.30	87.30	N/A	85,920	75,005
3149	3	62.59	64.48	64.92	7.23	99.32	58.63	72.21	N/A	75,283	48,873
____ALL____											
	52	69.44	68.38	66.10	15.47	103.45	31.24	99.79	64.31 to 73.46	150,012	99,154

AREA (MARKET)										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
(blank)	6	61.36	62.92	62.82	23.57	100.17	41.68	84.46	41.68 to 84.46	212,083	133,224
1	46	69.83	69.09	66.74	14.61	103.53	31.24	99.79	64.31 to 73.55	141,916	94,710
____ALL____											
	52	69.44	68.38	66.10	15.47	103.45	31.24	99.79	64.31 to 73.46	150,012	99,154

STATUS: IMPROVED, UNIMPROVED & IOLL										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
1	3	73.45	71.15	70.15	12.02	101.43	56.76	83.25	N/A	160,313	112,458
2	49	69.17	68.21	65.83	15.57	103.61	31.24	99.79	64.31 to 73.46	149,381	98,339
____ALL____											
	52	69.44	68.38	66.10	15.47	103.45	31.24	99.79	64.31 to 73.46	150,012	99,154

SCHOOL DISTRICT *										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
(blank)											
25-0025	32	71.10	70.12	71.13	12.27	98.59	41.68	93.12	67.38 to 74.94	133,616	95,035
25-0095	20	61.63	65.60	60.00	20.54	109.33	31.24	99.79	56.76 to 75.40	176,245	105,743
NonValid School											
____ALL____											
	52	69.44	68.38	66.10	15.47	103.45	31.24	99.79	64.31 to 73.46	150,012	99,154

## 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:	52	<b>MEDIAN:</b>	<b>69</b>	COV:	20.46	95% Median C.I.:	64.31 to 73.46	
TOTAL Sales Price:	7,814,857	WGT. MEAN:	66	STD:	13.99	95% Wgt. Mean C.I.:	61.49 to 70.70	(!/: land+NAT=0)
TOTAL Adj.Sales Price:	7,800,637	MEAN:	68	AVG.ABS.DEV:	10.74	95% Mean C.I.:	64.58 to 72.18	
TOTAL Assessed Value:	5,156,020							
AVG. Adj. Sales Price:	150,012	COD:	15.47	MAX Sales Ratio:	99.79			
AVG. Assessed Value:	99,154	PRD:	103.45	MIN Sales Ratio:	31.24			

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## ACRES IN SALE

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
50.01 TO 100.00	4	74.34	73.50	72.02	8.05	102.06	62.59	82.73	N/A	49,872	35,917
100.01 TO 180.00	22	67.92	65.64	60.47	16.97	108.56	31.24	99.79	58.47 to 73.46	85,492	51,693
180.01 TO 330.00	14	73.82	71.84	71.17	12.58	100.95	55.33	87.58	59.00 to 85.35	125,717	89,467
330.01 TO 650.00	9	69.96	67.12	65.18	16.61	102.98	49.45	93.12	50.67 to 79.24	254,752	166,045
650.01 +	3	69.05	69.25	67.65	14.58	102.36	54.25	84.46	N/A	555,833	376,045
ALL											
	52	69.44	68.38	66.10	15.47	103.45	31.24	99.79	64.31 to 73.46	150,012	99,154

## MAJORITY LAND USE &gt; 95%

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
DRY	35	69.96	70.30	69.16	11.90	101.64	41.89	93.12	65.96 to 74.32	120,641	83,439
DRY-N/A	9	54.25	60.50	58.13	24.39	104.08	41.68	87.30	43.78 to 83.25	182,997	106,376
GRASS	1	55.33	55.33	55.33			55.33	55.33	N/A	69,150	38,260
GRASS-N/A	2	76.76	76.76	72.13	10.04	106.41	69.05	84.46	N/A	625,000	450,830
IRRGTD	1	62.59	62.59	62.59			62.59	62.59	N/A	67,070	41,980
IRRGTD-N/A	4	74.22	69.87	54.37	24.45	128.50	31.24	99.79	N/A	136,250	74,085
ALL											
	52	69.44	68.38	66.10	15.47	103.45	31.24	99.79	64.31 to 73.46	150,012	99,154

## MAJORITY LAND USE &gt; 80%

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
DRY	37	69.96	70.12	69.18	11.75	101.36	41.89	93.12	65.96 to 73.55	125,037	86,500
DRY-N/A	7	50.67	58.63	54.49	25.34	107.60	41.68	87.30	41.68 to 87.30	177,576	96,754
GRASS	3	69.05	69.61	71.25	14.06	97.70	55.33	84.46	N/A	439,716	313,306
IRRGTD	2	46.92	46.92	36.97	33.41	126.89	31.24	62.59	N/A	186,035	68,785
IRRGTD-N/A	3	76.24	82.75	83.65	12.06	98.93	72.21	99.79	N/A	80,000	66,916
ALL											
	52	69.44	68.38	66.10	15.47	103.45	31.24	99.79	64.31 to 73.46	150,012	99,154

## MAJORITY LAND USE &gt; 50%

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
DRY	44	69.44	68.29	66.07	14.54	103.37	41.68	93.12	64.00 to 73.55	133,395	88,131
GRASS	3	69.05	69.61	71.25	14.06	97.70	55.33	84.46	N/A	439,716	313,306
IRRGTD	5	72.21	68.41	55.27	22.77	123.77	31.24	99.79	N/A	122,414	67,664
ALL											
	52	69.44	68.38	66.10	15.47	103.45	31.24	99.79	64.31 to 73.46	150,012	99,154

# 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:	52	<b>MEDIAN:</b>	<b>69</b>	COV:	20.46	95% Median C.I.:	64.31 to 73.46	
TOTAL Sales Price:	7,814,857	WGT. MEAN:	66	STD:	13.99	95% Wgt. Mean C.I.:	61.49 to 70.70	(!:- land+NAT=0)
TOTAL Adj.Sales Price:	7,800,637	MEAN:	68	AVG.ABS.DEV:	10.74	95% Mean C.I.:	64.58 to 72.18	
TOTAL Assessed Value:	5,156,020							
AVG. Adj. Sales Price:	150,012	COD:	15.47	MAX Sales Ratio:	99.79			
AVG. Assessed Value:	99,154	PRD:	103.45	MIN Sales Ratio:	31.24			

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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 \$_____	_____										
30000 TO 59999	4	82.99	82.38	84.19	5.77	97.85	72.44	91.09	N/A	43,508	36,628
60000 TO 99999	23	68.46	67.97	68.18	13.65	99.70	41.68	99.79	62.59 to 73.46	74,745	50,962
100000 TO 149999	11	72.24	69.36	69.15	12.56	100.30	41.89	87.58	59.00 to 80.25	133,708	92,460
150000 TO 249999	6	71.76	70.35	70.12	16.20	100.32	49.45	93.12	49.45 to 93.12	209,960	147,226
250000 TO 499999	7	54.25	58.39	57.26	23.47	101.98	31.24	84.46	31.24 to 84.46	310,984	178,062
500000 +	1	69.05	69.05	69.05			69.05	69.05	N/A	1,000,000	690,510
ALL_____	_____										
	52	69.44	68.38	66.10	15.47	103.45	31.24	99.79	64.31 to 73.46	150,012	99,154

## 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	3	72.44	66.32	60.86	17.92	108.97	43.78	82.73	N/A	44,140	26,863
30000 TO 59999	21	67.38	66.25	64.53	12.88	102.67	41.68	91.09	58.63 to 73.46	73,192	47,229
60000 TO 99999	11	72.21	71.03	64.21	17.57	110.63	31.24	99.79	59.00 to 87.30	134,270	86,210
100000 TO 149999	7	72.24	67.50	63.62	17.10	106.10	49.45	87.58	49.45 to 87.58	174,488	111,001
150000 TO 249999	9	73.45	71.41	68.55	13.84	104.17	50.78	93.12	54.25 to 84.46	270,308	185,309
500000 +	1	69.05	69.05	69.05			69.05	69.05	N/A	1,000,000	690,510
ALL_____	_____										
	52	69.44	68.38	66.10	15.47	103.45	31.24	99.79	64.31 to 73.46	150,012	99,154

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

**Agricultural**

A review of the majority land use acres that make the agricultural sales in Deuel County are primarily dry and grassland subclasses. No increases were made to the irrigated values this year due to the lack of market information to support any change. Approximately 9,000 acres of dry land acres have sold to support the assessor's actions to increase every land classification group between \$10-15 per acre. Grass sales reflect the increased market value for 2009. 4G1 and 4G subclasses increased \$25 per acre and the remaining grass classes increased \$5 each for the 2009 assessment year.

## 2009 Assessment Survey for Deuel County

### Agricultural Appraisal Information

1.	<b>Data collection done by:</b>
	Assessor
2.	<b>Valuation done by:</b>
	Assessor
3.	<b>Pickup work done by whom:</b>
	Assessor
4.	<b>Does the county have a written policy or written standards to specifically define agricultural land versus rural residential acreages?</b>
	Yes
a.	<b>How is agricultural land defined in this county?</b>
	The written definition states that the active primary use of the parcel will determine the valuation of the property. Indicators that trigger the parcel use are listed along with documents that could be presented as proof of the primary use.
5.	<b>When was the last date that the Income Approach was used to estimate or establish the market value of the properties in this class?</b>
	Unknown
6.	<b>If the income approach was used, what Capitalization Rate was used?</b>
	N/A
7.	<b>What is the date of the soil survey currently used?</b>
	1995
8.	<b>What date was the last countywide land use study completed?</b>
	Unknown
a.	<b>By what method? (Physical inspection, FSA maps, etc.)</b>
	FSA maps are used and new maps were requested from all owners.
b.	<b>By whom?</b>
	County assessor and Deputy Assessor
c.	<b>What proportion is complete / implemented at this time?</b>
	100%
9.	<b>Number of Market Areas/Neighborhoods/Assessor Locations in the agricultural property class:</b>
	1
10.	<b>How are Market Areas/Neighborhoods/Assessor Locations developed?</b>
	The entire county is one market area and defined by the county line boundaries.
11.	<b>In the assessor's opinion, are there any other class or subclass groupings, other than LCG groupings, that are more appropriate for valuation?</b>
	<b>Yes or No</b>
	No

a.	<b>If yes, list.</b>
12.	<b>In your opinion, what is the level of value of these groupings?</b>
	69-75% of market value
13.	<b>Has the county implemented (or is in the process of implementing) special valuation for agricultural land within the county?</b>
	No

**Agricultural Permit Numbers:**

<b>Permits</b>	<b>Information Statements</b>	<b>Other</b>	<b>Total</b>
10	0	0	10

**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:	47	<b>MEDIAN:</b>	<b>72</b>	COV:	19.11	95% Median C.I.:	67.19 to 76.30	
(AgLand) TOTAL Sales Price:	6,965,817	WGT. MEAN:	70	STD:	13.60	95% Wgt. Mean C.I.:	65.14 to 74.17	(!/: land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	6,951,597	MEAN:	71	AVG.ABS.DEV:	10.37	95% Mean C.I.:	67.28 to 75.06	
(AgLand) TOTAL Assessed Value:	4,842,240							
AVG. Adj. Sales Price:	147,906	COD:	14.38	MAX Sales Ratio:	100.47			
AVG. Assessed Value:	103,026	PRD:	102.18	MIN Sales Ratio:	41.72			

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DATE OF SALE *	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
<u>Qrtrs</u>											
07/01/05 TO 09/30/05	4	69.63	73.14	74.30	16.40	98.45	60.83	92.48	N/A	71,785	53,333
10/01/05 TO 12/31/05	1	95.16	95.16	95.16			95.16	95.16	N/A	57,000	54,240
01/01/06 TO 03/31/06	8	75.38	72.35	74.30	12.96	97.38	47.11	91.50	47.11 to 91.50	231,209	171,781
04/01/06 TO 06/30/06	9	74.69	72.93	68.79	9.22	106.01	53.06	89.05	61.19 to 79.80	131,548	90,492
07/01/06 TO 09/30/06	3	72.68	71.68	71.02	6.91	100.93	63.65	78.71	N/A	111,773	79,380
10/01/06 TO 12/31/06	2	67.19	67.19	67.33	0.62	99.79	66.77	67.60	N/A	109,711	73,867
01/01/07 TO 03/31/07	7	70.51	72.73	71.16	12.54	102.21	60.65	100.47	60.65 to 100.47	127,071	90,420
04/01/07 TO 06/30/07	2	69.55	69.55	69.56	1.07	99.97	68.80	70.29	N/A	74,000	51,477
07/01/07 TO 09/30/07	2	68.03	68.03	62.44	15.96	108.94	57.17	78.88	N/A	275,700	172,152
10/01/07 TO 12/31/07	2	65.09	65.09	52.79	32.75	123.30	43.77	86.41	N/A	75,600	39,910
01/01/08 TO 03/31/08	2	68.38	68.38	79.09	35.68	86.46	43.98	92.78	N/A	173,750	137,420
04/01/08 TO 06/30/08	5	71.29	64.34	60.68	16.63	106.03	41.72	82.74	N/A	186,300	113,047
<u>Study Years</u>											
07/01/05 TO 06/30/06	22	75.02	73.77	72.72	12.50	101.44	47.11	95.16	62.61 to 79.80	153,534	111,648
07/01/06 TO 06/30/07	14	69.55	71.26	70.45	8.96	101.14	60.65	100.47	63.65 to 78.30	113,731	80,126
07/01/07 TO 06/30/08	11	71.29	65.88	63.80	21.99	103.27	41.72	92.78	43.77 to 86.41	180,145	114,927
<u>Calendar Yrs</u>											
01/01/06 TO 12/31/06	22	73.77	72.02	71.75	10.59	100.39	47.11	91.50	66.77 to 77.62	163,107	117,025
01/01/07 TO 12/31/07	13	70.29	70.34	66.66	14.00	105.52	43.77	100.47	60.65 to 78.88	133,853	89,232
<u>ALL</u>											
	47	72.11	71.17	69.66	14.38	102.18	41.72	100.47	67.19 to 76.30	147,906	103,026



**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:	47	<b>MEDIAN:</b>	<b>72</b>	COV:	19.11	95% Median C.I.:	67.19 to 76.30	
(AgLand) TOTAL Sales Price:	6,965,817	WGT. MEAN:	70	STD:	13.60	95% Wgt. Mean C.I.:	65.14 to 74.17	(!/: land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	6,951,597	MEAN:	71	AVG.ABS.DEV:	10.37	95% Mean C.I.:	67.28 to 75.06	
(AgLand) TOTAL Assessed Value:	4,842,240							
AVG. Adj. Sales Price:	147,906	COD:	14.38	MAX Sales Ratio:	100.47			
AVG. Assessed Value:	103,026	PRD:	102.18	MIN Sales Ratio:	41.72			

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GEO CODE / TOWNSHIP #										Avg. Adj. Sale Price	Avg. Assd Val
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.		
2581	1	68.80	68.80	68.80			68.80	68.80	N/A	72,000	49,535
2845	3	73.06	73.23	73.53	1.85	99.59	71.29	75.35	N/A	141,466	104,025
2847	5	74.69	74.03	73.55	3.99	100.65	67.60	78.88	N/A	90,269	66,392
2849	6	65.67	64.00	69.47	21.93	92.12	43.77	92.78	43.77 to 92.78	128,800	89,471
2851	2	66.03	66.03	66.61	6.78	99.13	61.55	70.51	N/A	168,083	111,965
2853	4	72.69	71.46	70.89	10.73	100.79	60.65	79.80	N/A	158,315	112,233
3079	5	63.65	71.89	64.11	30.00	112.14	47.11	100.47	N/A	141,290	90,579
3081	6	67.00	65.29	60.72	21.45	107.52	41.72	83.85	41.72 to 83.85	231,046	140,296
3083	6	74.56	75.37	76.14	9.24	98.99	66.77	86.41	66.77 to 86.41	86,789	66,081
3085	2	82.99	82.99	76.29	10.26	108.77	74.47	91.50	N/A	560,116	427,332
3087	1	76.65	76.65	76.65			76.65	76.65	N/A	65,000	49,820
3141	1	60.83	60.83	60.83			60.83	60.83	N/A	69,150	42,065
3143	1	89.05	89.05	89.05			89.05	89.05	N/A	82,000	73,020
3147	1	92.48	92.48	92.48			92.48	92.48	N/A	85,920	79,460
3149	3	62.61	65.44	65.88	6.03	99.34	61.19	72.52	N/A	75,283	49,593
____ALL____											
	47	72.11	71.17	69.66	14.38	102.18	41.72	100.47	67.19 to 76.30	147,906	103,026

AREA (MARKET)										Avg. Adj. Sale Price	Avg. Assd Val
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.		
1	47	72.11	71.17	69.66	14.38	102.18	41.72	100.47	67.19 to 76.30	147,906	103,026
____ALL____											
	47	72.11	71.17	69.66	14.38	102.18	41.72	100.47	67.19 to 76.30	147,906	103,026

STATUS: IMPROVED, UNIMPROVED & IOLL										Avg. Adj. Sale Price	Avg. Assd Val
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.		
2	47	72.11	71.17	69.66	14.38	102.18	41.72	100.47	67.19 to 76.30	147,906	103,026
____ALL____											
	47	72.11	71.17	69.66	14.38	102.18	41.72	100.47	67.19 to 76.30	147,906	103,026

SCHOOL DISTRICT *										Avg. Adj. Sale Price	Avg. Assd Val
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.		
(blank)											
25-0025	29	72.68	71.84	73.43	11.62	97.82	43.77	92.78	68.80 to 76.65	134,588	98,833
25-0095	18	65.16	70.11	64.82	19.70	108.16	41.72	100.47	60.65 to 79.80	169,362	109,781
NonValid School											
____ALL____											
	47	72.11	71.17	69.66	14.38	102.18	41.72	100.47	67.19 to 76.30	147,906	103,026

**PAD 2009 R&O Statistics**

Base Stat

State Stat Run

Type: Qualified

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(AgLand) TOTAL Adj.Sales Price:	6,951,597	MEAN:	71	AVG.ABS.DEV:	10.37	95% Mean C.I.:	67.28 to 75.06	
(AgLand) TOTAL Assessed Value:	4,842,240							
AVG. Adj. Sales Price:	147,906	COD:	14.38	MAX Sales Ratio:	100.47			
AVG. Assessed Value:	103,026	PRD:	102.18	MIN Sales Ratio:	41.72			

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ACRES IN SALE											Avg. Adj. Sale Price	Avg. Assd Val
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.			
50.01 TO 100.00	4	75.67	75.09	73.14	8.51	102.66	62.61	86.41	N/A		49,872	36,478
100.01 TO 180.00	19	70.29	68.77	67.66	14.63	101.64	43.77	100.47	61.04 to 76.30		77,006	52,103
180.01 TO 330.00	13	78.71	76.57	75.82	11.19	100.99	60.83	92.48	63.65 to 89.05		122,204	92,654
330.01 TO 650.00	8	68.59	64.80	63.29	16.01	102.39	41.72	82.74	41.72 to 82.74		254,104	160,818
650.01 +	3	74.47	74.81	72.88	15.94	102.64	57.17	92.78	N/A		555,833	405,098
ALL												
	47	72.11	71.17	69.66	14.38	102.18	41.72	100.47	67.19 to 76.30		147,906	103,026

MAJORITY LAND USE > 95%											Avg. Adj. Sale Price	Avg. Assd Val
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.			
DRY	33	72.68	72.88	71.27	11.02	102.25	43.77	95.16	68.80 to 77.62		120,847	86,131
DRY-N/A	7	53.85	57.14	55.13	21.35	103.64	41.72	92.48	41.72 to 92.48		191,060	105,336
GRASS	1	60.83	60.83	60.83			60.83	60.83	N/A		69,150	42,065
GRASS-N/A	2	83.63	83.63	78.13	10.95	107.03	74.47	92.78	N/A		625,000	488,305
IRRGTD	1	62.61	62.61	62.61			62.61	62.61	N/A		67,070	41,990
IRRGTD-N/A	3	76.65	83.21	84.12	12.15	98.92	72.52	100.47	N/A		80,000	67,296
ALL												
	47	72.11	71.17	69.66	14.38	102.18	41.72	100.47	67.19 to 76.30		147,906	103,026

MAJORITY LAND USE > 80%											Avg. Adj. Sale Price	Avg. Assd Val
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.			
DRY	34	72.40	72.60	71.01	11.10	102.25	43.77	95.16	67.60 to 77.62		121,528	86,293
DRY-N/A	6	50.48	56.05	54.11	23.34	103.60	41.72	92.48	41.72 to 92.48		198,903	107,616
GRASS	3	74.47	76.03	77.22	14.30	98.45	60.83	92.78	N/A		439,716	339,558
IRRGTD	1	62.61	62.61	62.61			62.61	62.61	N/A		67,070	41,990
IRRGTD-N/A	3	76.65	83.21	84.12	12.15	98.92	72.52	100.47	N/A		80,000	67,296
ALL												
	47	72.11	71.17	69.66	14.38	102.18	41.72	100.47	67.19 to 76.30		147,906	103,026

MAJORITY LAND USE > 50%											Avg. Adj. Sale Price	Avg. Assd Val
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.			
DRY	40	71.39	70.12	67.22	14.33	104.32	41.72	95.16	66.77 to 76.30		133,134	89,492
GRASS	3	74.47	76.03	77.22	14.30	98.45	60.83	92.78	N/A		439,716	339,558
IRRGTD	4	74.59	78.06	79.42	14.07	98.29	62.61	100.47	N/A		76,767	60,970
ALL												
	47	72.11	71.17	69.66	14.38	102.18	41.72	100.47	67.19 to 76.30		147,906	103,026

**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:	47	<b>MEDIAN:</b>	<b>72</b>	COV:	19.11	95% Median C.I.:	67.19 to 76.30	
(AgLand) TOTAL Sales Price:	6,965,817	WGT. MEAN:	70	STD:	13.60	95% Wgt. Mean C.I.:	65.14 to 74.17	(!: land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	6,951,597	MEAN:	71	AVG.ABS.DEV:	10.37	95% Mean C.I.:	67.28 to 75.06	
(AgLand) TOTAL Assessed Value:	4,842,240							
AVG. Adj. Sales Price:	147,906	COD:	14.38	MAX Sales Ratio:	100.47			
AVG. Assessed Value:	103,026	PRD:	102.18	MIN Sales Ratio:	41.72			

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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 \$ _____	_____										
30000 TO 59999	3	86.41	85.42	87.08	7.90	98.09	74.69	95.16	N/A	41,473	36,115
60000 TO 99999	22	70.79	70.42	70.64	13.38	99.69	43.98	100.47	61.19 to 76.65	75,275	53,178
100000 TO 149999	11	75.35	72.43	72.22	12.55	100.30	43.77	91.50	61.55 to 83.85	133,708	96,557
150000 TO 249999	5	73.06	68.97	68.04	12.96	101.37	41.72	82.74	N/A	217,675	148,099
250000 TO 499999	5	57.17	64.70	63.07	18.38	102.59	53.06	92.78	N/A	322,390	203,338
500000 +	1	74.47	74.47	74.47			74.47	74.47	N/A	1,000,000	744,655
ALL _____	_____										
	47	72.11	71.17	69.66	14.38	102.18	41.72	100.47	67.19 to 76.30	147,906	103,026

**ASSESSED VALUE \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$ _____	_____										
Total \$ _____	_____										
10000 TO 29999	2	80.55	80.55	80.25	7.27	100.37	74.69	86.41	N/A	33,710	27,052
30000 TO 59999	20	68.00	66.69	65.25	13.49	102.20	43.77	95.16	61.04 to 72.68	74,466	48,589
60000 TO 99999	9	78.71	78.43	76.06	13.62	103.10	61.55	100.47	63.65 to 92.48	114,219	86,880
100000 TO 149999	7	75.35	73.42	69.73	13.25	105.29	41.72	91.50	41.72 to 91.50	157,718	109,975
150000 TO 249999	8	69.86	69.52	67.17	16.94	103.50	53.06	92.78	53.06 to 92.78	282,854	189,993
500000 +	1	74.47	74.47	74.47			74.47	74.47	N/A	1,000,000	744,655
ALL _____	_____										
	47	72.11	71.17	69.66	14.38	102.18	41.72	100.47	67.19 to 76.30	147,906	103,026

**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:	52	<b>MEDIAN:</b>	<b>72</b>	COV:	20.31	95% Median C.I.:	67.19 to 76.65	
TOTAL Sales Price:	7,828,817	WGT. MEAN:	68	STD:	14.36	95% Wgt. Mean C.I.:	63.34 to 73.35	(! : land+NAT=0)
TOTAL Adj.Sales Price:	7,814,597	MEAN:	71	AVG.ABS.DEV:	10.88	95% Mean C.I.:	66.81 to 74.62	
TOTAL Assessed Value:	5,340,990							
AVG. Adj. Sales Price:	150,280	COD:	15.04	MAX Sales Ratio:	100.47			
AVG. Assessed Value:	102,711	PRD:	103.47	MIN Sales Ratio:	31.71			

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DATE OF SALE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
<u>Qrtrs</u>												
07/01/05 TO 09/30/05	5	76.65	73.86	75.46	11.95	97.88	60.83	92.48	N/A	109,908	82,940	
10/01/05 TO 12/31/05	1	95.16	95.16	95.16			95.16	95.16	N/A	57,000	54,240	
01/01/06 TO 03/31/06	9	76.30	73.98	74.64	12.94	99.12	47.11	91.50	61.55 to 87.01	211,186	157,625	
04/01/06 TO 06/30/06	9	74.69	72.93	68.79	9.22	106.01	53.06	89.05	61.19 to 79.80	131,548	90,492	
07/01/06 TO 09/30/06	3	72.68	71.68	71.02	6.91	100.93	63.65	78.71	N/A	111,773	79,380	
10/01/06 TO 12/31/06	3	67.60	70.60	69.60	5.26	101.44	66.77	77.44	N/A	94,340	65,661	
01/01/07 TO 03/31/07	8	68.59	71.05	69.16	13.33	102.73	59.30	100.47	59.30 to 100.47	133,687	92,460	
04/01/07 TO 06/30/07	2	69.55	69.55	69.56	1.07	99.97	68.80	70.29	N/A	74,000	51,477	
07/01/07 TO 09/30/07	3	57.17	55.92	51.47	27.50	108.64	31.71	78.88	N/A	285,800	147,108	
10/01/07 TO 12/31/07	2	65.09	65.09	52.79	32.75	123.30	43.77	86.41	N/A	75,600	39,910	
01/01/08 TO 03/31/08	2	68.38	68.38	79.09	35.68	86.46	43.98	92.78	N/A	173,750	137,420	
04/01/08 TO 06/30/08	5	71.29	64.34	60.68	16.63	106.03	41.72	82.74	N/A	186,300	113,047	
<u>Study Years</u>												
07/01/05 TO 06/30/06	24	75.82	74.44	73.20	12.05	101.69	47.11	95.16	67.19 to 79.80	153,798	112,583	
07/01/06 TO 06/30/07	16	69.55	70.90	69.60	9.47	101.86	59.30	100.47	63.65 to 77.44	114,740	79,860	
07/01/07 TO 06/30/08	12	64.23	63.03	59.50	27.51	105.93	31.71	92.78	43.77 to 82.74	190,633	113,435	
<u>Calendar Yrs</u>												
01/01/06 TO 12/31/06	24	74.58	72.87	72.06	10.46	101.14	47.11	91.50	67.19 to 77.62	154,289	111,174	
01/01/07 TO 12/31/07	15	68.80	67.03	61.26	17.06	109.41	31.71	100.47	59.30 to 78.30	148,406	90,919	
<u>ALL</u>												
	52	72.32	70.72	68.35	15.04	103.47	31.71	100.47	67.19 to 76.65	150,280	102,711	

## PAD 2009 R&amp;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:	52	<b>MEDIAN:</b>	<b>72</b>	COV:	20.31	95% Median C.I.:	67.19 to 76.65	
TOTAL Sales Price:	7,828,817	WGT. MEAN:	68	STD:	14.36	95% Wgt. Mean C.I.:	63.34 to 73.35	(!/: land+NAT=0)
TOTAL Adj.Sales Price:	7,814,597	MEAN:	71	AVG.ABS.DEV:	10.88	95% Mean C.I.:	66.81 to 74.62	
TOTAL Assessed Value:	5,340,990							
AVG. Adj. Sales Price:	150,280	COD:	15.04	MAX Sales Ratio:	100.47			
AVG. Assessed Value:	102,711	PRD:	103.47	MIN Sales Ratio:	31.71			

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GEO CODE / TOWNSHIP #										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
2581	1	68.80	68.80	68.80			68.80	68.80	N/A	72,000	49,535
2845	3	73.06	73.23	73.53	1.85	99.59	71.29	75.35	N/A	141,466	104,025
2847	5	74.69	74.03	73.55	3.99	100.65	67.60	78.88	N/A	90,269	66,392
2849	7	70.29	65.92	70.07	19.01	94.07	43.77	92.78	43.77 to 92.78	119,485	83,725
2851	2	66.03	66.03	66.61	6.78	99.13	61.55	70.51	N/A	168,083	111,965
2853	5	66.66	69.02	68.33	11.57	101.02	59.30	79.80	N/A	162,652	111,135
3079	6	58.36	65.19	54.32	36.39	120.03	31.71	100.47	31.71 to 100.47	168,742	91,652
3081	7	76.74	66.92	63.27	16.05	105.77	41.72	83.85	41.72 to 83.85	235,525	149,020
3083	6	74.56	75.37	76.14	9.24	98.99	66.77	86.41	66.77 to 86.41	86,789	66,081
3085	2	82.99	82.99	76.29	10.26	108.77	74.47	91.50	N/A	560,116	427,332
3087	1	76.65	76.65	76.65			76.65	76.65	N/A	65,000	49,820
3141	1	60.83	60.83	60.83			60.83	60.83	N/A	69,150	42,065
3143	2	88.03	88.03	88.27	1.16	99.73	87.01	89.05	N/A	66,500	58,697
3147	1	92.48	92.48	92.48			92.48	92.48	N/A	85,920	79,460
3149	3	62.61	65.44	65.88	6.03	99.34	61.19	72.52	N/A	75,283	49,593
____ALL____											
	52	72.32	70.72	68.35	15.04	103.47	31.71	100.47	67.19 to 76.65	150,280	102,711

AREA (MARKET)										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
1	52	72.32	70.72	68.35	15.04	103.47	31.71	100.47	67.19 to 76.65	150,280	102,711
____ALL____											
	52	72.32	70.72	68.35	15.04	103.47	31.71	100.47	67.19 to 76.65	150,280	102,711

STATUS: IMPROVED, UNIMPROVED & IOLL										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
1	3	76.74	74.35	71.44	12.04	104.07	59.30	87.01	N/A	164,466	117,493
2	49	72.11	70.50	68.14	15.09	103.46	31.71	100.47	67.19 to 76.30	149,412	101,806
____ALL____											
	52	72.32	70.72	68.35	15.04	103.47	31.71	100.47	67.19 to 76.65	150,280	102,711

SCHOOL DISTRICT *										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
(blank)											
25-0025	32	73.77	72.64	73.86	11.33	98.35	43.77	92.78	70.29 to 77.44	133,752	98,786
25-0095	20	63.13	67.65	61.67	21.17	109.69	31.71	100.47	59.30 to 78.71	176,726	108,991
NonValid School											
____ALL____											
	52	72.32	70.72	68.35	15.04	103.47	31.71	100.47	67.19 to 76.65	150,280	102,711

**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:	52	<b>MEDIAN:</b>	<b>72</b>	COV:	20.31	95% Median C.I.:	67.19 to 76.65	
TOTAL Sales Price:	7,828,817	WGT. MEAN:	68	STD:	14.36	95% Wgt. Mean C.I.:	63.34 to 73.35	(!/: land+NAT=0)
TOTAL Adj.Sales Price:	7,814,597	MEAN:	71	AVG.ABS.DEV:	10.88	95% Mean C.I.:	66.81 to 74.62	
TOTAL Assessed Value:	5,340,990							
AVG. Adj. Sales Price:	150,280	COD:	15.04	MAX Sales Ratio:	100.47			
AVG. Assessed Value:	102,711	PRD:	103.47	MIN Sales Ratio:	31.71			

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**ACRES IN SALE**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
50.01 TO 100.00	4	75.67	75.09	73.14	8.51	102.66	62.61	86.41	N/A	49,872	36,478
100.01 TO 180.00	22	70.79	68.31	62.68	16.55	108.99	31.71	100.47	61.04 to 77.44	85,623	53,664
180.01 TO 330.00	14	77.03	75.33	74.14	12.41	101.61	59.30	92.48	61.55 to 89.05	126,332	93,660
330.01 TO 650.00	9	70.51	66.13	64.83	14.83	102.01	41.72	82.74	53.06 to 76.83	255,025	165,323
650.01 +	3	74.47	74.81	72.88	15.94	102.64	57.17	92.78	N/A	555,833	405,098
ALL											
	52	72.32	70.72	68.35	15.04	103.47	31.71	100.47	67.19 to 76.65	150,280	102,711

**MAJORITY LAND USE > 95%**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
DRY	35	72.68	72.62	70.86	11.10	102.49	43.77	95.16	68.80 to 77.44	120,901	85,666
DRY-N/A	9	57.17	62.63	59.55	25.89	105.18	41.72	92.48	43.98 to 87.01	183,424	109,232
GRASS	1	60.83	60.83	60.83			60.83	60.83	N/A	69,150	42,065
GRASS-N/A	2	83.63	83.63	78.13	10.95	107.03	74.47	92.78	N/A	625,000	488,305
IRRGTD	1	62.61	62.61	62.61			62.61	62.61	N/A	67,070	41,990
IRRGTD-N/A	4	74.59	70.34	54.75	24.43	128.48	31.71	100.47	N/A	136,500	74,727
ALL											
	52	72.32	70.72	68.35	15.04	103.47	31.71	100.47	67.19 to 76.65	150,280	102,711

**MAJORITY LAND USE > 80%**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
DRY	37	72.68	72.49	70.97	10.99	102.14	43.77	95.16	68.80 to 76.83	125,350	88,955
DRY-N/A	7	53.85	60.47	55.45	27.55	109.05	41.72	92.48	41.72 to 92.48	177,774	98,582
GRASS	3	74.47	76.03	77.22	14.30	98.45	60.83	92.78	N/A	439,716	339,558
IRRGTD	2	47.16	47.16	37.26	32.76	126.57	31.71	62.61	N/A	186,535	69,505
IRRGTD-N/A	3	76.65	83.21	84.12	12.15	98.92	72.52	100.47	N/A	80,000	67,296
ALL											
	52	72.32	70.72	68.35	15.04	103.47	31.71	100.47	67.19 to 76.65	150,280	102,711

**MAJORITY LAND USE > 50%**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
DRY	44	71.80	70.58	67.68	14.18	104.27	41.72	95.16	66.77 to 76.83	133,690	90,486
GRASS	3	74.47	76.03	77.22	14.30	98.45	60.83	92.78	N/A	439,716	339,558
IRRGTD	5	72.52	68.79	55.61	22.84	123.71	31.71	100.47	N/A	122,614	68,180
ALL											
	52	72.32	70.72	68.35	15.04	103.47	31.71	100.47	67.19 to 76.65	150,280	102,711

**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:	52	<b>MEDIAN:</b>	<b>72</b>	COV:	20.31	95% Median C.I.:	67.19 to 76.65	
TOTAL Sales Price:	7,828,817	WGT. MEAN:	68	STD:	14.36	95% Wgt. Mean C.I.:	63.34 to 73.35	(!: land+NAT=0)
TOTAL Adj.Sales Price:	7,814,597	MEAN:	71	AVG.ABS.DEV:	10.88	95% Mean C.I.:	66.81 to 74.62	
TOTAL Assessed Value:	5,340,990							
AVG. Adj. Sales Price:	150,280	COD:	15.04	MAX Sales Ratio:	100.47			
AVG. Assessed Value:	102,711	PRD:	103.47	MIN Sales Ratio:	31.71			

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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 \$ _____	_____										
30000 TO 59999	4	86.71	85.82	87.06	6.07	98.57	74.69	95.16	N/A	43,855	38,180
60000 TO 99999	23	71.29	70.73	70.90	13.08	99.76	43.98	100.47	62.61 to 76.65	74,767	53,007
100000 TO 149999	11	75.35	72.43	72.22	12.55	100.30	43.77	91.50	61.55 to 83.85	133,708	96,557
150000 TO 249999	6	71.79	67.36	66.80	14.19	100.84	41.72	82.74	41.72 to 82.74	211,396	141,205
250000 TO 499999	7	57.17	61.71	60.31	24.38	102.31	31.71	92.78	31.71 to 92.78	311,479	187,867
500000 +	1	74.47	74.47	74.47			74.47	74.47	N/A	1,000,000	744,655
ALL _____	_____										
	52	72.32	70.72	68.35	15.04	103.47	31.71	100.47	67.19 to 76.65	150,280	102,711

**ASSESSED VALUE \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$ _____	_____										
Total \$ _____	_____										
10000 TO 29999	2	80.55	80.55	80.25	7.27	100.37	74.69	86.41	N/A	33,710	27,052
30000 TO 59999	22	69.55	68.10	66.42	13.74	102.52	43.77	95.16	61.04 to 76.65	72,906	48,427
60000 TO 99999	11	72.52	73.60	66.50	18.04	110.69	31.71	100.47	61.55 to 92.48	134,361	89,344
100000 TO 149999	8	72.93	69.37	65.03	17.86	106.67	41.72	91.50	41.72 to 91.50	177,504	115,438
150000 TO 249999	8	74.90	72.38	69.95	13.21	103.47	53.06	92.78	53.06 to 92.78	280,654	196,316
500000 +	1	74.47	74.47	74.47			74.47	74.47	N/A	1,000,000	744,655
ALL _____	_____										
	52	72.32	70.72	68.35	15.04	103.47	31.71	100.47	67.19 to 76.65	150,280	102,711





**2009 Correlation Section**  
**for Deuel County**

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**Agricultural Land**

**I. Correlation**

AGRICULTURAL UNIMPROVED: Although the preliminary statistics for unimproved agricultural land reflected a median of 69, the assessor took actions to equalize the class and increase the level of value for 2009.

47 sales are unimproved with an additional 5 sales for the minimal agricultural statistics. Both samples support the level of value with a median of 72%. The assessor analyzed the three year study period before increasing dry and grass land values. Approximately 9,000 acres of dry land acres are included in the sample to support the \$10-\$15 increase. 4G1 and 4G grass subclasses increased \$25 where remaining grass classifications increased \$5 for this assessment year. No changes were warranted to irrigated values this year due to the lack of market information to support any change. Deuel County has performed uniform and proportionate assessment practices as shown through the actions and statistical measures. The level of value is best represented by the median of 72.

**2009 Correlation Section  
for Deuel County**

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

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

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

	<b>Total Sales</b>	<b>Qualified Sales</b>	<b>Percent Used</b>
<b>2009</b>	<b>68</b>	<b>47</b>	<b>69.12</b>
<b>2008</b>	<b>83</b>	<b>64</b>	<b>77.11</b>
<b>2007</b>	<b>123</b>	<b>85</b>	<b>69.11</b>
<b>2006</b>	<b>107</b>	<b>69</b>	<b>64.49</b>
<b>2005</b>	<b>97</b>	<b>53</b>	<b>54.64</b>

AGRICULTURAL UNIMPROVED: It appears the economy has slowed the number of total agricultural sales although the market values have remained strong. The county continues to conduct a sales verification process to ensure qualified sales in the base. At 69% of the sales used it is higher than six years historically. There are no signs of excessive trimming in the agricultural sample.

**2009 Correlation Section**  
**for Deuel County**

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

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

**Adjusting for Selective Reappraisal**

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

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

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

**2009 Correlation Section  
for Deuel County**

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

	<b>Preliminary Median</b>	<b>% Change in Assessed Value (excl. growth)</b>	<b>Trended Preliminary Ratio</b>	<b>R&amp;O Median</b>
<b>2009</b>	<b>69</b>	<b>4.55</b>	<b>72</b>	<b>72</b>
<b>2008</b>	<b>71.65</b>	<b>-0.05</b>	<b>72</b>	<b>71.34</b>
<b>2007</b>	<b>73</b>	<b>2.88</b>	<b>76</b>	<b>73</b>
<b>2006</b>	<b>75</b>	<b>0.21</b>	<b>75</b>	<b>75</b>
<b>2005</b>	<b>74</b>	<b>3.52</b>	<b>77</b>	<b>74</b>

AGRICULTURAL UNIMPROVED: The Trended Preliminary Ratio and the R&O Ratio are essentially identical and reflect the assessment actions to increase dry and grass subclasses. Both support the fair treatment of sold and unsold properties and the level of value of agricultural land in the county.

**2009 Correlation Section**  
**for Deuel County**

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

This section analyzes the percentage change of the assessed values in the sales file, between the 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 Deuel County**

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

<b>% Change in Total Assessed Value in the Sales File</b>		<b>% Change in Total Assessed Value (excl. growth)</b>
<b>4.92</b>	<b>2009</b>	<b>4.55</b>
<b>-0.04</b>	<b>2008</b>	<b>-0.05</b>
<b>4.65</b>	<b>2007</b>	<b>2.88</b>
<b>1.10</b>	<b>2006</b>	<b>0.21</b>
<b>1.01</b>	<b>2005</b>	<b>3.52</b>

AGRICULTURAL UNIMPROVED: Table IV is very supportive of the increased land valuations for the agricultural property class. The percent change in the total assessed value in the sales file is less than .50 % higher than the county base. No disparities are shown between the sold and unsold properties and the table reflects good assessment practices being applied in the county.

**2009 Correlation Section**  
**for Deuel County**

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

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

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

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

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

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

**2009 Correlation Section  
for Deuel County**

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

	<b>Median</b>	<b>Wgt. Mean</b>	<b>Mean</b>
<b>R&amp;O Statistics</b>	<b>72</b>	<b>70</b>	<b>71</b>

AGRICULTURAL UNIMPROVED: With strong support of each other each; the median for unimproved agricultural land, the median for minimal agricultural property and the Trended Preliminary Ratio are all at 72%. This best describes the level of value for direct equalization purposes. All three support the proactive approach the assessor has taken to equalize the agricultural property class with increased dry and grass subclasses this year.



**2009 Correlation Section  
for Deuel County**

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

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

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

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

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

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

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

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

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

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

	<b>COD</b>	<b>PRD</b>
<b>R&amp;O Statistics</b>	<b>14.38</b>	<b>102.18</b>
<b>Difference</b>	<b>0.00</b>	<b>0.00</b>

AGRICULTURAL UNIMPROVED: Both qualitative statistics are acceptable for agricultural unimproved land in Deuel County. Each majority land use is reviewed by the assessor to ensure uniformity and proportionate assessments.

**2009 Correlation Section  
for Deuel County**

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

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

	Preliminary Statistics	R&O Statistics	Change
<b>Number of Sales</b>	<b>47</b>	<b>47</b>	<b>0</b>
<b>Median</b>	<b>69</b>	<b>72</b>	<b>3</b>
<b>Wgt. Mean</b>	<b>67</b>	<b>70</b>	<b>3</b>
<b>Mean</b>	<b>69</b>	<b>71</b>	<b>2</b>
<b>COD</b>	<b>14.94</b>	<b>14.38</b>	<b>-0.56</b>
<b>PRD</b>	<b>102.40</b>	<b>102.18</b>	<b>-0.22</b>
<b>Minimum</b>	<b>41.68</b>	<b>41.72</b>	<b>0.04</b>
<b>Maximum</b>	<b>99.79</b>	<b>100.47</b>	<b>0.68</b>

AGRICULTURAL UNIMPROVED: The statistical changes shown through Table VII represent the new land values the assessor applied to equalize this property class. Although the preliminary median was acceptable, the assessor continues to analyze each land use to meet all statistical standards and equalize with surrounding counties with similar sales.



**Total Real Property**  
Sum Lines 17, 25, & 30

Records : 2,333

Value : 152,921,781

Growth 781,553

Sum Lines 17, 25, &amp; 41

## Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
<b>01. Res UnImp Land</b>	42	64,412	0	0	3	14,750	45	79,162	
<b>02. Res Improve Land</b>	660	2,449,286	0	0	79	861,022	739	3,310,308	
<b>03. Res Improvements</b>	672	27,431,013	0	0	100	4,081,561	772	31,512,574	
<b>04. Res Total</b>	714	29,944,711	0	0	103	4,957,333	817	34,902,044	330,225
<b>% of Res Total</b>	87.39	85.80	0.00	0.00	12.61	14.20	35.02	22.82	42.25
<b>05. Com UnImp Land</b>	7	34,797	0	0	9	68,990	16	103,787	
<b>06. Com Improve Land</b>	110	653,423	0	0	21	275,910	131	929,333	
<b>07. Com Improvements</b>	119	9,755,794	0	0	27	1,401,753	146	11,157,547	
<b>08. Com Total</b>	126	10,444,014	0	0	36	1,746,653	162	12,190,667	0
<b>% of Com Total</b>	77.78	85.67	0.00	0.00	22.22	14.33	6.94	7.97	0.00
<b>09. Ind UnImp Land</b>	0	0	0	0	0	0	0	0	
<b>10. Ind Improve Land</b>	0	0	0	0	0	0	0	0	
<b>11. Ind Improvements</b>	0	0	0	0	0	0	0	0	
<b>12. Ind Total</b>	0	0	0	0	0	0	0	0	0
<b>% of Ind Total</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>13. Rec UnImp Land</b>	0	0	0	0	0	0	0	0	
<b>14. Rec Improve Land</b>	0	0	0	0	0	0	0	0	
<b>15. Rec Improvements</b>	0	0	0	0	0	0	0	0	
<b>16. Rec Total</b>	0	0	0	0	0	0	0	0	0
<b>% of Rec Total</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Res &amp; Rec Total</b>	714	29,944,711	0	0	103	4,957,333	817	34,902,044	330,225
<b>% of Res &amp; Rec Total</b>	87.39	85.80	0.00	0.00	12.61	14.20	35.02	22.82	42.25
<b>Com &amp; Ind Total</b>	126	10,444,014	0	0	36	1,746,653	162	12,190,667	0
<b>% of Com &amp; Ind Total</b>	77.78	85.67	0.00	0.00	22.22	14.33	6.94	7.97	0.00
<b>17. Taxable Total</b>	840	40,388,725	0	0	139	6,703,986	979	47,092,711	330,225
<b>% of Taxable Total</b>	85.80	85.76	0.00	0.00	14.20	14.24	41.96	30.80	42.25

## 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	70	3,608,270	70	3,608,270	0
24. Non-Producing	0	0	0	0	0	0	0	0	0
25. Total	0	0	0	0	70	3,608,270	70	3,608,270	0

## Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Producing	71	0	40	111

## Schedule V : Agricultural Records

	Records	Urban Value	Records	SubUrban Value	Records	Rural Value	Records	Total Value
27. Ag-Vacant Land	0	0	0	0	914	60,953,325	914	60,953,325
28. Ag-Improved Land	0	0	0	0	362	26,066,858	362	26,066,858
29. Ag Improvements	0	0	0	0	370	15,200,617	370	15,200,617
30. Ag Total							1,284	102,220,800

## 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	0	0.00	0	
33. HomeSite Improvements	0	0.00	0	0	0.00	0	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	0	0.00	0	
36. FarmSite Improv Land	0	0.00	0	0	0.00	0	
37. FarmSite Improvements	0	0.00	0	0	0.00	0	
38. FarmSite Total							
39. Road & Ditches	0	0.00	0	0	0.00	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	2	6.00	22,000	2	6.00	22,000	
32. HomeSite Improv Land	225	239.96	1,834,198	225	239.96	1,834,198	
33. HomeSite Improvements	229	0.00	10,177,799	229	0.00	10,177,799	192,045
34. HomeSite Total				231	245.96	12,033,997	
35. FarmSite UnImp Land	11	12.52	21,850	11	12.52	21,850	
36. FarmSite Improv Land	137	140.95	323,540	137	140.95	323,540	
37. FarmSite Improvements	353	0.00	5,022,818	353	0.00	5,022,818	259,283
38. FarmSite Total				364	153.47	5,368,208	
39. Road & Ditches	0	3,741.62	0	0	3,741.62	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
41. Total Section VI				595	4,141.05	17,402,205	451,328

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	252.00	1.23%	173,880	1.34%	690.00
46. 1A	11,042.15	53.81%	7,563,890	58.14%	685.00
47. 2A1	748.97	3.65%	509,295	3.91%	679.99
48. 2A	2,891.28	14.09%	1,951,620	15.00%	675.00
49. 3A1	978.90	4.77%	572,660	4.40%	585.00
50. 3A	2,075.52	10.11%	1,110,420	8.54%	535.01
51. 4A1	1,634.83	7.97%	768,370	5.91%	470.00
52. 4A	897.00	4.37%	358,800	2.76%	400.00
53. Total	20,520.65	100.00%	13,008,935	100.00%	633.94
Dry					
54. 1D1	1,499.60	0.84%	524,860	0.90%	350.00
55. 1D	129,135.97	72.23%	45,197,620	77.73%	350.00
56. 2D1	535.11	0.30%	165,885	0.29%	310.00
57. 2D	10,716.01	5.99%	3,321,970	5.71%	310.00
58. 3D1	16,207.12	9.07%	4,213,335	7.25%	259.97
59. 3D	5,131.97	2.87%	1,257,345	2.16%	245.00
60. 4D1	11,787.33	6.59%	2,770,025	4.76%	235.00
61. 4D	3,768.96	2.11%	697,265	1.20%	185.00
62. Total	178,782.07	100.00%	58,148,305	100.00%	325.25
Grass					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	8,596.40	12.18%	1,848,240	13.53%	215.00
65. 2G1	825.90	1.17%	186,505	1.37%	225.82
66. 2G	7,100.25	10.06%	1,461,510	10.70%	205.84
67. 3G1	2,556.78	3.62%	498,365	3.65%	194.92
68. 3G	5,814.44	8.24%	1,130,085	8.27%	194.36
69. 4G1	21,529.91	30.51%	4,189,210	30.67%	194.58
70. 4G	24,146.64	34.22%	4,344,855	31.81%	179.94
71. Total	70,570.32	100.00%	13,658,770	100.00%	193.55
Irrigated Total	20,520.65	7.60%	13,008,935	15.34%	633.94
Dry Total	178,782.07	66.18%	58,148,305	68.56%	325.25
Grass Total	70,570.32	26.12%	13,658,770	16.10%	193.55
Waste	258.52	0.10%	2,585	0.00%	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	270,131.56	100.00%	84,818,595	100.00%	313.99



## Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
<b>76. Irrigated</b>	0.00	0	0.00	0	20,520.65	13,008,935	20,520.65	13,008,935
<b>77. Dry Land</b>	0.00	0	0.00	0	178,782.07	58,148,305	178,782.07	58,148,305
<b>78. Grass</b>	0.00	0	0.00	0	70,570.32	13,658,770	70,570.32	13,658,770
<b>79. Waste</b>	0.00	0	0.00	0	258.52	2,585	258.52	2,585
<b>80. Other</b>	0.00	0	0.00	0	0.00	0	0.00	0
<b>81. Exempt</b>	0.00	0	0.00	0	0.00	0	0.00	0
<b>82. Total</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>270,131.56</b>	<b>84,818,595</b>	<b>270,131.56</b>	<b>84,818,595</b>

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
<b>Irrigated</b>	20,520.65	7.60%	13,008,935	15.34%	633.94
<b>Dry Land</b>	178,782.07	66.18%	58,148,305	68.56%	325.25
<b>Grass</b>	70,570.32	26.12%	13,658,770	16.10%	193.55
<b>Waste</b>	258.52	0.10%	2,585	0.00%	10.00
<b>Other</b>	0.00	0.00%	0	0.00%	0.00
<b>Exempt</b>	0.00	0.00%	0	0.00%	0.00
<b>Total</b>	<b>270,131.56</b>	<b>100.00%</b>	<b>84,818,595</b>	<b>100.00%</b>	<b>313.99</b>

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

25 Deuel

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	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	34,267,901	34,902,044	634,143	1.85%	330,225	0.89%
02. Recreational	0	0	0		0	
03. Ag-Homesite Land, Ag-Res Dwelling	11,675,852	12,033,997	358,145	3.07%	192,045	1.42%
<b>04. Total Residential (sum lines 1-3)</b>	<b>45,943,753</b>	<b>46,936,041</b>	<b>992,288</b>	<b>2.16%</b>	<b>522,270</b>	<b>1.02%</b>
05. Commercial	12,190,667	12,190,667	0	0.00%	0	0.00%
06. Industrial	0	0	0		0	
07. Ag-Farmsite Land, Outbuildings	5,116,573	5,368,208	251,635	4.92%	259,283	-0.15%
08. Minerals	2,355,920	3,608,270	1,252,350	53.16	0	53.16
<b>09. Total Commercial (sum lines 5-8)</b>	<b>19,663,160</b>	<b>21,167,145</b>	<b>1,503,985</b>	<b>7.65%</b>	<b>259,283</b>	<b>6.33%</b>
<b>10. Total Non-Agland Real Property</b>	<b>65,606,913</b>	<b>68,103,186</b>	<b>2,496,273</b>	<b>3.80%</b>	<b>781,553</b>	<b>2.61%</b>
11. Irrigated	13,006,340	13,008,935	2,595	0.02%		
12. Dryland	55,716,125	58,148,305	2,432,180	4.37%		
13. Grassland	12,398,505	13,658,770	1,260,265	10.16%		
14. Wasteland	2,595	2,585	-10	-0.39%		
15. Other Agland	0	0	0			
<b>16. Total Agricultural Land</b>	<b>81,123,565</b>	<b>84,818,595</b>	<b>3,695,030</b>	<b>4.55%</b>		
<b>17. Total Value of all Real Property</b> (Locally Assessed)	<b>146,730,478</b>	<b>152,921,781</b>	<b>6,191,303</b>	<b>4.22%</b>	<b>781,553</b>	<b>3.69%</b>

**2008 Plan of Assessment for Deuel County Assessor's Office**  
**Assessment Years 2009, 2010 and 2011**  
**Date: June 15, 2008**

Plan of Assessment Requirements:

Pursuant to Neb. Laws 2005, LB 263, Section 9, on or before June 15 each year, the assessor shall prepare a plan of assessment, (herein after referred to as the “plan”), which describes the assessment actions planned for the next assessment year and two years thereafter. The plan shall indicate the classes or subclasses of real property that the county assessor plans to examine during the years contained in the plan of assessment. The plan shall describe all the assessment actions necessary to achieve the levels of value and quality of assessment practices required by law, and the resources necessary to complete those actions. On or before July 31 each year, the assessor shall present the plan to the County Board of Equalization and the Assessor may amend the plan, if necessary after the budget is approved by the County Board. A copy of the plan and any amendments thereto shall be mailed to the Department of Property Assessment and Taxation on or before October 31 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) 92-100% of actual value for all classes of real property excluding agricultural and horticultural land;
- 2) 68-75% of actual value for agricultural and horticultural land; and
- 3) 68-75% of special value for agricultural and horticultural land which meets the qualifications for special valuation under 77-1344 and 750% of its recapture value as defined in 77-1343 when special valuation is disqualified for special valuation under 77-1347.

Reference, Neb. Rev. Stat. 77-201 (R. S. Supp 2004).

### General Description of Real Property in Deuel County:

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

	Parcels	% of Total Parcels	% of Taxable Value Base
Residential	832	35.81%	23.4%
Commercial	164	7.06%	8.3%
Agricultural	1278	55.02%	66.7%
Mineral	49	2.11%	1.6%
Total	2323	100%	100%

Agricultural land taxable acres – 270,131,590

New Property: For assessment year 2008, \_\_\_ building permits and/or information statements were filed for new property construction/additions in the county. The total growth was \$97,600.

### Current Resources:

- A) The Deuel County Assessor's office has a staff of 3 that includes Assessor Jean Timm, Deputy Marjorie Radke and clerk Brenda LaVante. This office has an adopted budget for 2008-09 of \$94,157. The cost for required training for the assessor and deputy has been incorporated into the budget. The assessor and the deputy have sufficient hours to date to meet the 60-hour requirement.
- B) The cadastral map was redone in 1997 and is updated monthly by the staff. All rural improved records contain an aerial photo taken in 1987. It is unknown what year the land use overlays were created.
- C) We have signed a contract with GIS Workshop and are working to verify the information in the cadastral books. We plan to have the GIS program in operation by July 1, 2009. This will eliminate the need to use the Cadastral Books and the Mylar maps.
- D) The Property record cards are current and exceed the standards set by the department. Each record contains all required information, an index, current valuation sheet, CAMA worksheet and sketch and color photos of improvements.

### Current Assessment Procedures for Real Property:

- A) The Assessor processes the Real Estate Transfers. The clerk assists with updating the records and is responsible for maintaining the Sales Reference Book and the Land Sales Map. These steps are followed:

- 1) Fill out Sales Worksheets
  - 2) Send out questionnaires, add returned questionnaires to Sales File
  - 3) Update computer records
  - 4) Add the sale to the sales spreadsheet to update projected sales ratios
  - 5) File updated computer printout in record card
  - 6) Update rolodex
  - 7) Update record label
  - 8) Update the Ag Sales Map
  - 9) Update the Sales Reference Book
  - 10) Mail 521's to PAT by 15<sup>th</sup> of the following month
- B) Data collection is completed by of the Deputy and clerk. Improvements are priced by the Deputy using the current CAMA program (Cost Approach) on the AS/400. The manuals are dated 2002 with some newer updates. A \_\_\_\_\_ pricing table was installed prior to the updating of rural properties.
- C) The Assessor reviews the sales ratios to determine if any assessment action is needed.
- D) The Assessor reviews assessment/sales ratio with the liaison after assessment actions are completed and discusses any area of concern.
- E) The Assessor is responsible for Public Notices.

**Level of Value, Quality and Uniformity for assessment year 2008:**

<u>Property Class</u>	<u>Median</u>	<u>COD</u>	<u>PRD</u>
Residential	92.62%	14.71	101.48
Commercial	N/A	N/A	N/A
Agricultural	71.34%	12.29	103.23

**Action Planned for Assessment Year 2009:**

**Residential:**

We will continue to monitor Chappell and Big Springs Residential property sales. As time allows we will continue with rural residences and agriculture improvements in the South Platte School District #95. Valuations of all properties reviewed by December 31, 2008 will be updated by March 19, 2009.

**Commercial and Agricultural Land:**

We will continue to monitor Commercial/Agricultural land sales.

We will be working with GIS Workshop using their program to implement the new soil conversions.

### **Assessment Action Planned for Assessment Year 2010:**

#### Residential:

We will continue to monitor Residential properties for changes and sales.

We plan to complete the review and inspection of rural residences and agricultural improvements within the South Platte School District #95. If time allows prior to years end, we will start the reassessment of Creek Valley School District #25. Valuations of all properties reviewed by December 31, 2009 will be updated by March 19, 2010.

#### Commercial and Agricultural Land:

We will continue to monitor Commercial/Agricultural land sales.

### **Assessment Action Planned for Assessment Year 2011:**

#### Residential:

We will continue to monitor Residential properties for changes and sales.

We will continue the review and inspection rural residences and agricultural improvements within the Creek Valley School District #25. Valuations of all properties reviewed by December 31, 2010 will be updated by March 19, 2011.

#### Commercial and Agricultural Land:

We will continue to monitor Commercial/Agricultural land sales.

### **Other functions performed by the Assessor's office, but not limited to:**

1. The Assessor makes all ownership changes. Record maintenance and mapping updates are the responsibility of the entire staff.
2. The Assessor is responsible for the filing of all Administrative Reports required by law/regulation:
  - a. Abstracts (Real and Personal)
  - b. Assessor Survey
  - c. Sales information to PA&T rosters & 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 (in conjunction with Treasurer)
  - g. Certificate of Taxes Levied Report
  - h. Report of current values for property owned by Board of Education Lands & Funds

- i. Report of all Exempt Property and Taxable Government Owned Property
  - j. Annual Plan of Assessment Report
- 3. Personal Property – The entire staff administers the annual filings of schedules. The assessor and the deputy prepare subsequent notices for incomplete filings or failure to file and penalties applied, as required.
- 4. Permissive Exemptions – The assessor administers the annual filings of applications for new or continued exempt use, reviews and makes recommendations to the county board.
- 5. Taxable Government Owned Property – the annual review of government owned property not used for public purpose and the sending of notices of intent to tax is the responsibility of the assessor.
- 6. Homestead Exemptions – The entire staff assists the taxpayer with the annual filings of applications. The assessor approves or denies each application and sends out taxpayer notifications.
- 7. Centrally Assessed – The assessor reviews the valuations as certified by PA&T for railroads and public service entities, establishes assessment records and tax billing for the tax list.
- 8. Tax Districts and Tax Rates –The assessor prepares the tax lists and certifies it to the County Treasurer for real property, personal property and centrally assessed property,
- 9. Tax List Corrections – The assessor prepares and presents the tax list corrections documents for county board approval.
- 10. County Board of Equalization – The assessor provides information regarding protests and attends the county board of equalization meetings for these protests.
- 11. TERC Appeals – The assessor prepares information and attends taxpayer appeal hearings before TERC. It is the assessor’s duty to defend the valuation established by the assessor’s office.
- 12. Education – The Assessor and the Deputy Assessor will attend meetings, workshops and educational classes to obtain the required 60 hours of continuing education to maintain their assessor certification.

Respectfully submitted,

Assessor signature: Jean M. Timm

Date: 6-10-08

## 2009 Assessment Survey for Deuel County

### I. General Information

#### A. Staffing and Funding Information

1.	<b>Deputy(ies) on staff</b>
	One, Marjorie Radke
2.	<b>Appraiser(s) on staff</b>
	0
3.	<b>Other full-time employees</b>
	0
4.	<b>Other part-time employees</b>
	0
5.	<b>Number of shared employees</b>
	One employee, Brenda Radke is part-time and shared with the County Clerk's office.
6.	<b>Assessor's requested budget for current fiscal year</b>
	\$94,160
7.	<b>Part of the budget that is dedicated to the computer system</b>
	\$17,000
8.	<b>Adopted budget, or granted budget if different from above</b>
	Same
9.	<b>Amount of the total budget set aside for appraisal work</b>
	\$1,000
10.	<b>Amount of the total budget set aside for education/workshops</b>
	\$1,700
11.	<b>Appraisal/Reappraisal budget, if not part of the total budget</b>
	0
12.	<b>Other miscellaneous funds</b>
	\$3,803
13.	<b>Total budget</b>
	\$94,160
a.	<b>Was any of last year's budget not used:</b>
	No

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

1.	<b>Administrative software</b>
	MIPS/County Solutions
2.	<b>CAMA software</b>



	MIPS/County Solutions
3.	<b>Cadastral maps: Are they currently being used?</b>
	Yes
4.	<b>Who maintains the Cadastral Maps?</b>
	County Assessor and Staff
5.	<b>Does the county have GIS software?</b>
	A new contract with GIS Workshop was signed within the last assessment year.
6.	<b>Who maintains the GIS software and maps?</b>
	GIS Workshop
7.	<b>Personal Property software:</b>
	MIPS/County Solutions

### C. Zoning Information

1.	<b>Does the county have zoning?</b>
	Yes
2.	<b>If so, is the zoning countywide?</b>
	Yes
3.	<b>What municipalities in the county are zoned?</b>
	Big Springs and Chappell
4.	<b>When was zoning implemented?</b>
	The County and Village of Big Springs were zoned in 1975. Chappell was zoned in 2002.

### D. Contracted Services

1.	<b>Appraisal Services</b>
	Pritchard & Abbott is contracted for appraisals of operating oil and gas valuations.
2.	<b>Other services</b>
	MIPS/County Solutions & GIS Workshop



## Certification

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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 Deuel County Assessor, by hand delivery.

Dated this 7th day of April, 2009.



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

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Ruth A. Sorensen  
Property Tax Administrator



## Valuation History Charts