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Summary

# **2009** Commission Summary

## 37 Gosper

## **Residential Real Property - Current**

Number of Sales	59	COD	6.47
Total Sales Price	\$5,007,991	PRD	103.07
Total Adj. Sales Price	\$5,042,991	COV	10.38
Total Assessed Value	\$4,751,741	STD	10.09
Avg. Adj. Sales Price	\$85,474	Avg. Absolute Deviation	6.17
Avg. Assessed Value	\$80,538	Average Assessed Value of the Base	\$72,977
Median	95	Wgt. Mean	94
Mean	97	Max	138
Min	72.65		

## **Confidenence Interval - Current**

95% Median C.I	93.96 to 97.80				
95% Mean C.I	94.55 to 99.70				
95% Wgt. Mean C.I	91.93 to 96.52				
% of Value of the Class of all Real Property Value in the County					
% of Records Sold in the Study	Period				
% of Value Sold in the Study Period					

## **Residential Real Property - History**

Year	Number of Sales	Median	COD	PRD
2008	70	93	8.92	102.32
2007	67	95	9.83	104.13
2006	79	93	12.65	105
2005	102	93	6.76	101.31

# **2009** Commission Summary

## 37 Gosper

## **Commercial Real Property - Current**

Number of Sales	5	COD	6.61
Total Sales Price	\$239,500	PRD	98.21
Total Adj. Sales Price	\$223,500	COV	10.85
Total Assessed Value	\$231,604	STD	11.04
Avg. Adj. Sales Price	\$44,700	Avg. Absolute Deviation	6.47
Avg. Assessed Value	\$46,321	Average Assessed Value of the Base	\$76,156
Median	98	Wgt. Mean	104
Mean	102	Max	121
Min	92		

## **Confidenence Interval - Current**

95% Median C.I	N/A
95% Mean C.I	88.07 to 115.48
95% Wgt. Mean C.I	N/A

% of Value of the Class of all Real Property Value in the County	2.68
% of Records Sold in the Study Period	4.85
% of Value Sold in the Study Period	2.95

## **Commercial Real Property - History**

Year	Number of Sales	Median	COD	PRD
2008	5	94	20.11	97.97
2007	3	94	9.76	100.6
2006	4	97	11.08	103.39
2005	6	94	5.86	100.99

# **2009** Commission Summary

## 37 Gosper

## **Agricultural Land - Current**

Number of Sales	58	COD	14.02
Total Sales Price	\$11,262,440	PRD	100.66
Total Adj. Sales Price	\$11,262,440	COV	18.94
Total Assessed Value	\$7,980,398	STD	13.51
Avg. Adj. Sales Price	\$194,180	Avg. Absolute Deviation	10.05
Avg. Assessed Value	\$137,593	Average Assessed Value of the Base	\$123,611
Median	72	Wgt. Mean	71
Mean	71	Max	104.13
Min	30.34		

## **Confidenence Interval - Current**

95% Median C.I	67.90 to 75.33	
95% Mean C.I	67.85 to 74.80	
95% Wgt. Mean C.I	67.30 to 74.42	
% of Value of the Class of	68.86	
% of Records Sold in the S	3.56	
% of Value Sold in the Stu	6.83	

## Agricultural Land - History

Year	Number of Sales	Median	COD	PRD
2008	55	69	11.75	102
2007	40	70	10.09	102.22
2006	35	75	14.76	101.07
2005	55	77	16.16	99.91

Opinions

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 Gosper County is 95.00% of actual value. It is my opinion that the quality of assessment for the class of residential real property in Gosper 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 Gosper County is 100.00% of actual value. It is my opinion that the quality of assessment for the class of commercial real property in Gosper 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 Gosper County is 72.00% of actual value. It is my opinion that the quality of assessment for the class of agricultural land in Gosper County is in compliance with generally accepted mass appraisal practices.

Dated this 7th day of April, 2009.



Kuth a. Sources

Ruth A. Sorensen Property Tax Administrato

**Residential Reports** 

37 - GOSPER COUNTY			PAD 2009 Preliminary Statistics Base Stat								PAGE:1 of 4
RESIDENTIAL	RESIDENTIAL		Type: Onalified						State Stat Run		
					Date Rar	nge: 07/01/2006 to 06/30/2	2008 Posted	l Before: 01/22	/2009		
NU	MBER of Sales	:	59	<b>MEDIAN:</b>	93	COV:	27.83	95% 1	Median C.I.: 8	9.77 to 94.42	(1: Dariwad)
TOTA	L Sales Price	: 5	,007,991	WGT. MEAN:	89	STD:	26.81	95% Wqt	. Mean C.I.: 8	5.37 to 92.33	(:. Derivea)
TOTAL Ad	j.Sales Price	: 5	,042,991	MEAN:	96	AVG.ABS.DEV:	13.91	95	% Mean C.I.: 8	89.51 to 103.19	
TOTAL A	ssessed Value	: 4	,480,644				10.01			55.51 00 105.15	
AVG. Adj	. Sales Price	:	85,474	COD:	15.01	MAX Sales Ratio:	234.05				
AVG. A	ssessed Value	:	75,943	PRD:	108.44	MIN Sales Ratio:	63.06			Printed: 01/22/.	2009 22:15:47
DATE OF SALE *										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	CC	DD PRD	MIN	MAX	95% Median C.	I. Sale Price	Assd Val
Qrtrs											
07/01/06 TO 09/30,	/06 12	93.73	94.34	92.31	3.6	102.20	88.23	105.57	89.77 to 96.	67 88,241	81,458
10/01/06 TO 12/31,	/06 7	92.77	90.11	91.43	6.7	98.55	64.43	100.45	64.43 to 100.	45 71,421	65,302
01/01/07 TO 03/31,	/07 4	91.63	90.55	85.65	7.1	.7 105.72	76.55	102.38	N/A	93,925	80,445
04/01/07 TO 06/30,	/07 4	76.62	84.22	74.69	15.2	112.77	71.17	112.50	N/A	66,750	49,854
07/01/07 TO 09/30,	/07 10	88.97	97.39	90.23	19.7	107.94	74.61	186.93	75.08 to 102.	70 90,300	81,475
10/01/07 TO 12/31,	/07 9	107.09	103.81	90.66	21.4	114.50	63.06	158.41	78.95 to 136.	97 71,604	64,919
01/01/08 TO 03/31,	/08 5	91.55	91.12	88.78	6.8	102.64	82.26	103.34	N/A	103,200	91,621
04/01/08 TO 06/30,	/08 8	92.66	107.34	85.82	27.3	125.07	67.67	234.05	67.67 to 234.	05 97,250	83,461
Study Years_											
07/01/06 TO 06/30,	/07 27	92.77	91.18	88.84	7.5	102.64	64.43	112.50	89.77 to 94.	96 81,538	72,437
07/01/07 TO 06/30,	/08 32	92.66	100.70	88.86	21.3	113.33	63.06	234.05	82.83 to 102.	70 88,795	78,900
Calendar Yrs_											
01/01/07 TO 12/31,	/07 27	91.40	96.57	87.68	20.0	110.14	63.06	186.93	79.33 to 102.	70 81,116	71,119
ALL											
	59	92.67	96.35	88.85	15.0	108.44	63.06	234.05	89.77 to 94.	42 85,474	75,943
ASSESSOR LOCATIO	N									Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	CC	DD PRD	MIN	MAX	95% Median C.	I. Sale Price	Assd Val
ACREAGE	10	90.59	87.40	87.13	11.6	50 100.31	63.06	109.05	64.43 to 103.	34 116,950	101,899
ELWOOD	26	93.73	99.00	89.31	16.0	110.86	73.90	234.05	88.38 to 96.	67 66,368	59,272
JOHNSON LAKE	20	92.71	96.04	89.35	14.3	107.49	67.67	186.93	84.04 to 101.	62 100,945	90,191
SMITHFIELD	3	93.03	105.19	90.48	18.4	116.27	85.58	136.97	N/A	43,000	38,905
ALL											
	59	92.67	96.35	88.85	15.0	108.44	63.06	234.05	89.77 to 94.	42 85,474	75,943
LOCATIONS: URBAN	N, SUBURBAN 8	& RURAL								Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	CC	DD PRD	MIN	MAX	95% Median C.	I. Sale Price	Assd Val
1	28	93.73	100.56	90.39	16.1	.7 111.25	74.61	234.05	91.14 to 96.	67 62,199	56,225
3	31	91.55	92.54	88.03	13.7	105.12	63.06	186.93	84.04 to 94.	06 106,496	93,753
ALL											
	59	92.67	96.35	88.85	15.0	108.44	63.06	234.05	89.77 to 94.	42 85,474	75,943
STATUS: IMPROVE	D, UNIMPROVE	D & IOLI	5							Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	CC	DD PRD	MIN	MAX	95% Median C.	I. Sale Price	Assd Val
1	36	92.21	95.94	88.46	15.7	108.46	63.06	234.05	85.58 to 94.	42 83,663	74,005
2	3	102.38	103.29	103.28	5.7	100.01	95.00	112.50	N/A	4,066	4,200
3	20	92.71	96.04	89.35	14.3	107.49	67.67	186.93	84.04 to 101.	62 100,945	90,191
ALL											
	59	92.67	96.35	88.85	15.0	108.44	63.06	234.05	89.77 to 94.	42 85,474	75,943

37 - GOS RESIDENT	PER COUNTY		[	PAD 2009 Preliminary Statistics Base Stat State State State Run								PAGE:2 of 4		
1120122111						Type: Quann Date Ran	ea 19e: 07/01/2006 to 0	6/30/2008	Posted 1	Before: 01/22	/2009		~~~~~~~~~~	
	NUMBER of	Sales:		59	MEDIAN	03	.got 07,01/2000 to 0	0.001	07 02	05%	Modian C T .	00 75	7 = 04 40	<i>(</i> <b>1 D 1 D</b>
	TOTAL Sales	Price:	5	.007.991	WGT MEAN:	<b>93</b> 89			27.83	956. 05% Wat	Mean C.I.	89.7	7 to 94.42	(!: Derived)
	TOTAL Adi.Sales	Price:	5	.042.991	MEAN:	96		STD:	26.81	95% WGL	Mean C.I.	85.3	7  to  92.33	
	TOTAL Assessed	Value:	4	,480,644	1111114	20	AVG.ABS.	DEV:	13.91	95	Mean C.I	89.5	51 to 103.19	
	AVG. Adi. Sales	Price:		85,474	COD:	15.01	MAX Sales Ra	tio:	234.05					
	AVG. Assessed	Value:		75,943	PRD:	108.44	MIN Sales Ra	tio:	63.06				Printed: 01/22/	2009 22.15.47
PROPERTY	Y TYPE *												Avg. Adj.	Avg.
RANGE	(	COUNT	MEDIAN	MEAN	WGT. MEAN	CO	D PR	C	MIN	MAX	95% Median	C.I.	Sale Price	Assd Val
01		59	92.67	96.35	88.85	15.0	1 108.4	4 6	53.06	234.05	89.77 to 9	4.42	85,474	75,943
06														
07														
ALL_														
		59	92.67	96.35	88.85	15.0	1 108.4	1 6	53.06	234.05	89.77 to 9	4.42	85,474	75,943
SCHOOL I	DISTRICT *												Avg. Adj.	Avg.
RANGE	(	COUNT	MEDIAN	MEAN	WGT. MEAN	CO	D PR	2	MIN	MAX	95% Median	C.I.	Sale Price	Assd Val
(blank)														
24-0001		1	89.77	89.77	89.77			8	89.77	89.77	N/A		195,000	175,050
32-0095														
33-0018														
33-0021														
33-0540														
37-0030		52	92.72	96.32	88.82	15.2	108.4	1 6	53.06	234.05	91.14 to 9	4.96	83,365	74,043
69-0054		6	89.31	97.69	88.76	15.0	3 110.0	5 8	82.26	136.97	82.26 to 1	36.97	85,500	75,885
NonValid	School													
ALL_														
		59	92.67	96.35	88.85	15.0	1 108.4	1 6	53.06	234.05	89.77 to 9	4.42	85,474	75,943
YEAR BU	ILT *	~ ~ ~ ~ ~ ~ ~						_			0.50	~ -	Avg. Adj.	Avg.
RANGE	(	COUNT	MEDIAN	MEAN	WGT. MEAN	CO	D PR	) - /	MIN	MAX	95% Median	C.I.	Sale Pilce	ASSU VAL
U OR	Blank	1	93.88	97.61	87.82	10.8	2 111.1		03.00	186.93	82.41 to 1	05.57	58,623	51,480
1000 TO	1860	1	/1.1/	/1.1/	/1.1/			0.5	/1.1/	/1.1/ 224 OF	N/A		93,000	66,188
1000 TO	1899	10	234.05	234.05	234.05	10 4	0 100 0		34.05	234.05	N/A	07 00	12,000	28,086
1900 IO	1919	10	94.35	100.32	94.04	12.4		/ č	52.20 70.22	158.41	82.51 LO I	07.09	70,850	40,028
1920 IO	1939	2	00.00	00.00	00.07	0.0	100.2	±	19.33	102 62	N/A N/A		55,500	40,102
1940 10	1949	2	97.52	97.52	90.54	0.2		L :	72 QA	103.03 04 06	N/A N/A		109,000	00,014
1950 IO	1959		01 55	00.99	96.25	5.5	2 102.4	ے <u>د</u>	75.90	94.00	N/A N/A		70 200	91,930 60 712
1970 TO	1979	5	00 00 91.00	00.19	00.20 QA Q2	5.0 10 1	5 106.5	יד א ג ר	74 61	136 97	N/A 74 61 + 0 1	36 97	10,390 Q2 100	00,/12 75 827
1980 TO	1989	5	88 38	89 54	88 89	19.1 5 7	9 100.0	, , , , , , , , , , , , , , , , , , ,	, 1.01 82 83	102 70	/ H. OI CO I.	50.91	197 900	175 917
1990 TO	1994	1	91 86	91 86	91 86	5.1	. 100.7	, (	91 86	91 86	N/A		138 500	127 222
1995 TO	1999	⊥ ג	91 56	× · · · · · · · · · · · · · · · · · · ·	85 58	8 7	0 104 6	۔ - (	76.55	100 45	N/A		48 333	84 158
2000 TO	Present	2	85 26	85 26	85 13	0.7	8 100 1	5 8	, <b></b>	85 58	N/A		135 000	114 928
2000 10 AT.T.		2	00.20	05.20	05.15	0.5	100.1			05.50	N/A		133,000	111,920
		59	92.67	96.35	88.85	15.0	1 108.4	1 6	53.06	234.05	89.77 to 9	4.42	85,474	75,943

37 - GOSPER	COUNTY		[		PAD 2009	9 Prelim	inary Statistic	S	Base S	tat		PAGE:3 of 4
RESIDENTIAL						Type: Oualifi	ed				State Stat Run	
						Date Ran	ge: 07/01/2006 to 06/30/2	2008 Posted	Before: 01/22	2/2009		
	NUMBER	of Sales	:	59	MEDIAN:	93	COV:	27 83	95%	Median C.T.: 89 7	7 to 94 42	(1. Dominad)
	TOTAL Sa	les Price	e: 5	,007,991	WGT. MEAN:	89	STD:	26.81	95% Wat	. Mean C.I.: 85 3	7 ±0 92 33	(!: Derivea)
TO	TAL Adj.Sa	les Price	e: 5	,042,991	MEAN:	96	AVG. ABS. DEV:	13.91	95	% Mean C.I.: 89.5	$1 \pm 0.103.19$	
T	OTAL Asses:	sed Value	e: 4	,480,644				10.71		0,0	1 00 100 17	
AVO	G. Adj. Sa	les Price	:	85,474	COD:	15.01	MAX Sales Ratio:	234.05				
ž	AVG. Asses	sed Value	2:	75,943	PRD:	108.44	MIN Sales Ratio:	63.06			Printed: 01/22/.	2009 22:15:47
SALE PRICE	*										Avg. Adj.	Avg.
RANGE		COUNT	MEDIAN	MEAN	WGT. MEAN	CO	D PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
Low \$_												
1 TO	4999	3	102.38	103.29	103.28	5.7	0 100.01	95.00	112.50	N/A	4,066	4,200
5000 TO	9999	4	116.75	121.15	123.92	22.7	4 97.76	92.67	158.41	N/A	6,987	8,659
Total \$	5											
1 TO	9999	7	102.38	113.49	117.65	17.2	6 96.47	92.67	158.41	92.67 to 158.41	5,735	6,748
10000 TO	29999	4	146.25	157.04	143.61	36.5	5 109.36	101.62	234.05	N/A	17,225	24,736
30000 TO	59999	9	93.03	90.82	91.74	10.3	3 99.00	64.43	107.09	79.33 to 103.63	45,277	41,535
60000 TO	99999	19	92.56	90.46	90.18	7.3	7 100.30	71.17	109.05	84.92 to 94.96	79,315	71,530
100000 TO	149999	10	89.76	89.50	90.08	7.9	7 99.35	73.90	112.68	78.95 to 93.88	117,694	106,024
150000 TO	249999	9	84.04	83.10	83.80	11.2	1 99.17	63.06	102.70	67.67 to 96.92	174,055	145,854
250000 TO	499999	1	82.83	82.83	82.83			82.83	82.83	N/A	276,000	228,619
ALL	_											
		59	92.67	96.35	88.85	15.0	1 108.44	63.06	234.05	89.77 to 94.42	85,474	75,943
ASSESSED VA	ALUE *										Avg. Adj.	Avg.
RANGE		COUNT	MEDIAN	MEAN	WGT. MEAN	CO	D PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
Low \$_												
1 TO	4999	3	102.38	103.29	103.28	5.7	0 100.01	95.00	112.50	N/A	4,066	4,200
5000 TO	9999	3	96.53	108.72	108.85	15.3	0 99.88	92.67	136.97	N/A	6,483	7,057
Total \$	S											
1 TO	9999	6	99.46	106.01	106.70	11.3	4 99.35	92.67	136.97	92.67 to 136.97	5,275	5,628
10000 TO	29999	6	131.99	141.84	120.07	38.8	6 118.13	64.43	234.05	64.43 to 234.05	18,733	22,493
30000 TO	59999	10	92.10	89.79	88.93	8.3	7 100.96	74.61	107.09	79.33 to 100.27	50,550	44,955
60000 TO	99999	23	92.56	89.31	87.48	8.8	9 102.09	63.06	109.05	84.92 to 94.06	89,801	78,558
100000 TO	149999	.7	88.38	84.52	83.64	8.1	2 101.04	67.67	93.74	67.67 to 93.74	141,214	118,117
150000 10	249999	1	89.77	93.41	91.73	9.6	3 101.83	82.83	112.68	82.83 to 112.68	191,357	1/5,530
ALL	_		00 67	06.25	00.05	15 0	1 100 44	62.06	004 05	00 55 +- 04 40	05 454	
		59	92.67	96.35	88.85	15.0	1 108.44	63.06	234.05	89.// to 94.42	85,4/4	/5,943
QUALITY		COLINIE	MEDIAN			GO		MINT	M7 37	OF& Madian C T	Avg. Auj. Sale Drice	Avg. Aggd Val
(hlonk)		COUNT	MEDIAN	MEAN 02 12	WGI. MEAN	12.4	D PRD	MIN 62 06	MAX 112 E0	95% Median C.I.	22 640	22 550
(DIAIIK)		5	95.00	93.12 115 EO	07.03	12.4	5 150.92 6 11E 60	63.00	196 02	N/A	10 200	22,550
70 T 0		5 1 0	20.53 02.02	101 04	27.02	34.5	0 110 ΣΕ	04.43 71 17	100.93 22/ OF	N/A	19,290 60 E77	19,201 E6 070
20 20		18	92.93 01 71	101.94	89.94	∠∪.3	y 113.35	11.11	234.05	04.00 +- 04.00	02,5//	50,279
30		24	91./1 00 20	90.81 90 E6	07.37 00 0F	۵.۵ د د	- 100.60	01.01	102 70	04.92 LO $94.9002.20 \pm 0.102.70$	90,0/2 100 εσ1	00,591 160 600
ידע זיזג		/	00.30	05.50	00.93	0.5	U 100.09	04.20	102.70	02.20 LU 102.70	109,5/1	100,020
А⊔⊔	_	E 0	02 67	06 25	00 05	16 0	1 100 //	62 06	22/ OF	90 77 + <u>0</u> 01 10		75 042
		59	92.0/	90.35	00.00	15.0	1 108.44	00.00	234.05	07.11 LU 94.42	85,4/4	/5,943

37 - GOS RESIDENT	PER COUNTY IAL	[		PAD 2009	Prelim	inary Statistics		Base St	at	State Stat Run	PAGE:4 of 4
					Date Ran	eu 1ge: 07/01/2006 to 06/30/200	8 Posted	Before: 01/22	/2009		
	NUMBER of Sales	:	59	<b>MEDIAN:</b>	93	COV:	27.83	95% I	Median C.I.: 89.	77 to 94.42	(1. Derived)
	TOTAL Sales Price	: 5	,007,991	WGT. MEAN:	89	STD:	26.81	95% Wqt	. Mean C.I.: 85.	37 to 92.33	( Deriveu)
	TOTAL Adj.Sales Price	: 5	,042,991	MEAN:	96	AVG.ABS.DEV:	13.91	95	& Mean C.I.: 89	.51 to 103.19	
	TOTAL Assessed Value	: 4	,480,644								
	AVG. Adj. Sales Price	:	85,474	COD:	15.01	MAX Sales Ratio:	234.05				
	AVG. Assessed Value	:	75,943	PRD:	108.44	MIN Sales Ratio:	63.06			Printed: 01/22/2	2009 22:15:48
STYLE										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	CO	D PRD	MIN	MAX	95% Median C.I	. Sale Price	Assd Val
(blank)	5	95.00	93.12	67.03	12.4	5 138.92	63.06	112.50	N/A	33,640	22,550
100	1	96.53	96.53	96.53			96.53	96.53	N/A	6,950	6,709
101	45	92.56	94.03	88.54	13.4	9 106.20	64.43	186.93	85.58 to 93.88	90,518	80,142
102	5	94.96	123.37	97.57	36.1	3 126.44	84.04	234.05	N/A	108,000	105,378
104	1	82.26	82.26	82.26			82.26	82.26	N/A	112,500	92,541
301	2	96.01	96.01	95.32	4.6	3 100.72	91.56	100.45	N/A	71,000	67,674
ALL_											
	59	92.67	96.35	88.85	15.0	1 108.44	63.06	234.05	89.77 to 94.42	85,474	75,943
CONDITIC	<b>DN</b>									Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	CO	D PRD	MIN	MAX	95% Median C.I	. Sale Price	Assd Val
(blank)	5	95.00	93.12	67.03	12.4	5 138.92	63.06	112.50	N/A	33,640	22,550
10	1	91.55	91.55	91.55			91.55	91.55	N/A	62,000	56,762
20	5	101.62	111.59	94.04	26.4	6 118.66	64.43	158.41	N/A	16,490	15,507
30	38	92.71	97.05	90.65	15.2	0 107.06	67.67	234.05	85.58 to 94.42	86,207	78,147
40	9	89.77	88.12	86.76	7.6	8 101.56	76.55	100.45	78.95 to 96.92	147,160	127,675
45	1	88.38	88.38	88.38			88.38	88.38	N/A	130,000	114,900
ALL_	59	92.67	96.35	88.85	15.0	1 108.44	63.06	234.05	89.77 to 94.42	85,474	75,943

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

## Residential

As proposed in the three year plan, the Marshall and Swift costing tables were updated to the June, 2008 table for the entire residential class. A new depreciation table was developed based on a sales study. Pickup work was completed in a timely manner.

As a result of the assessment actions the subclasses of Bullhead point at Johnson's Lake and Clearview Estates in Elwood were decreased about 3%. The remainder of Elwood remained stable, while Johnson Lake area 1 increased 7% and Johnson Lake area 2 increased 5%. Values in the Village of Smithfield increased 12%, while rural residential properties increased 9%.

# 2009 Assessment Survey for Gosper County

## **Residential Appraisal Information**

(Includes Urban, Suburban and Rural Residential)

1.	Data collection done by:
	Contract appraiser and the clerk
2.	Valuation done by:
	Assessor and the clerk
3.	Pickup work done by whom:
	Contract appraiser and the clerk
4.	What is the date of the Replacement Cost New data (Marshall-Swift) that are
	used to value this property class?
	June, 2008
5.	What was the last year a depreciation schedule for this property class was
	developed using market-derived information?
	2009
6.	What approach to value is used in this class or subclasses to estimate the
	market value of properties?
	The cost approach is used.
7.	Number of Market Areas/Neighborhoods/Assessor Locations?
	There are four assessor locations with subclasses within at Johnson Lake.
8.	How are these Market Areas/Neighborhoods/Assessor Locations defined?
	The four assessor locations are defined by the political boundaries of Elwood and
	Smithfield, the Johnson Lake area, and the rest is rural. There are three subclasses
	at Johnson Lake they are Bullhead point, Johnson Lake 1, and Johnson Lake 2.
	These subclasses were developed by their proximity and view of the lake.
9.	Is "Market Area/Neighborhoods/Assessor Locations" a unique usable
	valuation grouping? If not, what is a unique usable valuation grouping?
10	Yes
10.	Is there unique market significance of the suburban location as defined in Reg.
	<b>10-001.07B</b> ? (Suburban shall mean a parcel of real estate property located outside of the limits of an incomposited site an utilized but within the local invisit states of an
	of the minus of an incorporated city or village, but within the legal jurisation of an
	Incorporated city of vitage.)
11	The assessor location suburban is not used.
11.	Are dwellings on agricultural parcels and dwellings on rural residential parcels
	valueu in a manner that would provide the same relationship to the market?
	Explain: Ves they are both valued at the same statutory level
1	1 cs, they are both valued at the same statutory level.

## **Residential Permit Numbers:**

Permits	Information Statements	Other	Total
50	44	0	94

37 - GOSPER COUNTY		[		PAD 2	2009 R&	O Statistics		Base S	tat		PAGE:1 of 4
RESIDENTIAL		Ľ			Type: Qualifi	ied				State Stat Run	
					Date Rar	nge: 07/01/2006 to 06/	30/2008 Poste	d Before: 01/23	3/2009		
NUMBER	R of Sales	:	59	<b>MEDIAN:</b>	95	CC	DV: 10.38	3 95%	Median C.I.:	93.96 to 97.80	(1. Derived)
TOTAL Sa	ales Price	: 5	,007,991	WGT. MEAN:	94	ST	D: 10.09	) 95% Wgt	. Mean C.I.:	91.93 to 96.52	( Deriveu)
TOTAL Adj.Sa	ales Price	: 5	,042,991	MEAN:	97	AVG.ABS.DE	EV: 6.17	7 95	% Mean C.I.:	94.55 to 99.70	
TOTAL Asses	ssed Value	: 4	,751,741								
AVG. Adj. Sa	ales Price	:	85,474	COD:	6.47	MAX Sales Rati	io: 138.06	5			
AVG. Asses	ssed Value	:	80,537	PRD:	103.07	MIN Sales Rati	Lo: 72.65	5		Printed: 03/09/	2009 13:30:03
DATE OF SALE *										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	CC	DD PRD	MIN	MAX	95% Median (	C.I. Sale Price	Assd Val
Qrtrs											
07/01/06 TO 09/30/06	12	98.07	96.83	96.91	1.9	99.92	91.26	99.59	95.39 to 98	.72 88,241	85,513
10/01/06 TO 12/31/06	7	95.97	97.46	96.88	2.4	100.59	94.46	106.92	94.46 to 106	5.92 71,421	69,195
01/01/07 TO 03/31/07	4	91.48	92.78	89.34	4.7	103.85	85.77	102.38	N/A	93,925	83,909
04/01/07 TO 06/30/07	4	90.30	93.46	87.35	8.9	106.99	80.76	112.50	N/A	66,750	58,309
07/01/07 TO 09/30/07	10	94.04	99.25	96.38	8.0	102.98	89.99	138.06	90.24 to 100	5.76 90,300	87,033
10/01/07 TO 12/31/07	9	95.42	100.19	94.34	10.1	106.20	83.61	134.93	90.85 to 105	5.37 71,604	67,554
01/01/08 TO 03/31/08	5	97.51	98.33	97.59	4.4	100.76	91.80	109.42	N/A	103,200	100,710
04/01/08 TO 06/30/08	8	94.49	94.40	88.75	8.2	106.36	72.65	110.18	72.65 to 110	0.18 97,250	86,306
Study Years											
07/01/06 TO 06/30/07	27	95.97	95.89	94.45	4.3	35 101.53	80.76	112.50	92.48 to 98	.28 81,538	77,015
07/01/07 TO 06/30/08	32	95.16	98.16	94.05	8.2	104.37	72.65	138.06	92.28 to 101	1.42 88,795	83,510
Calendar Yrs				00.45				100.05			==
01/01/07 TO 12/31/07	27	93.08	97.75	93.47	8.9	104.57	80.76	138.06	90.85 to 101	1.49 81,116	75,822
ALL		05 44	0	04.00	<i>c</i> .			120.00		00 05 454	00 505
	59	95.44	97.12	94.22	6.4	103.07	72.65	138.06	93.96 to 97	.80 85,474	80,537
ASSESSOR LOCATION	COLINIE	MEDIAN			00		MIN	M7 37	OF Madian	Avy. Auj.	Avg. Aggd Val
RANGE	LOONI	MEDIAN	MEAN	WGI. MEAN			MIN 02 C1	MAX 100 40	95% Median (	01 11C 050	110 240
ACREAGE	10	95.43	94.82	94.27	4.0	102.58	83.01	109.42	89.93 LO 97	.91 116,950	110,248
ELWOOD	20	90.0Z	98.40	95.01	0.1	12  103.03	85.//	134.93	93.67 LO 99	.02 00,308	03,050
SUTTUETED	20	95.25	90.39	93.54	7.0	103.04	12.05	105 27	91.00 LO 90	.50 100,945	94,427 40 412
	5	97.00	90.13	93.90	4.0	104.42	91.23	105.57	N/A	43,000	40,412
		05 11	07 10	94 22	6 /	102 07	72 65	120 06	02 06 to 07	00 05 <i>474</i>	90 E27
I OCATIONS . HDDAN			97.12	94.22	0.4	103.07	72.05	138.00	93.90 10 97	.00 05,474 Ava Adi	  Avg
RANGE	COINT	MEDIAN	ΜΓΔΝ	WGT MFAN	CC	חקס חו	MIN	мах	95% Median (	r ⊤ Sale Price	Assd Val
1	28	97 13	98 71	95 22	5 0	103 66	85 77	134 93	93 96 ±0 99	02 62 199	59 228
- 3	31	95 31	95 69	93.22	5.5	59 <u>103.00</u> 58 102.13	72 65	138.06	91 80 to 97	51 106 496	99 785
ΔΤ.Τ.	51	JJ.JI	55.05	23.70	0.5	102.15	,2.05	100.00	91.00 00 97	.51 100,190	557765
7	59	95.44	97.12	94.22	6.4	103.07	72.65	138.06	93.96 to 97	.80 85.474	80.537
STATUS. IMPROVED . I	INTMPROVE		· · · · · · · · · · · · · · · · · · ·							Avq. Adj.	Avq.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	CC	DD PRD	MIN	MAX	95% Median (	C.I. Sale Price	Assd Val
1	36	96.19	97.02	94.64	5.5	58 102.51	83.61	134.93	93.08 to 97	.91 83,663	79,183
2	3	102.38	103.29	103.28	5.7	100.01	95.00	112.50	N/A	4,066	4,200
3	20	95.25	96.39	93.54	7.6	52 103.04	72.65	138.06	91.80 to 98	.56 100,945	94,427
ALL											
	59	95.44	97.12	94.22	6.4	103.07	72.65	138.06	93.96 to 97	.80 85,474	80,537

37 - GOSPER COUNTY			[	PAD 2009 R&O Statistics Base Stat									PAGE:2 of 4
RESIDENT.	TAL					Type: Qualifi	ied		00 <b>D</b> ( )	D. 6. 01/22	12000	Sinte Sint Kun	
						Date Rai	nge: 07	7/01/2006 to 06/30/20	08 Posted	Before: 01/23	/2009		
	NUMBER of	Sales:		59	<b>MEDIAN:</b>	95		COV:	10.38	95% 1	Median C.I.: 93.9	6 to 97.80	(!: Derived)
	TOTAL Sales	s Price:	: 5	,007,991	WGT. MEAN:	94		STD:	10.09	95% Wgt	. Mean C.I.: 91.9	3 to 96.52	
	TOTAL Adj.Sales	s Price:	: 5	,042,991	MEAN:	97		AVG.ABS.DEV:	6.17	95	% Mean C.I.: 94.	55 to 99.70	
	TOTAL Assessed	d Value:	: 4	,751,741									
	AVG. Adj. Sales	s Price:	:	85,474	COD:	6.47	MAX	X Sales Ratio:	138.06				
	AVG. Assessed	d Value:	:	80,537	PRD:	103.07	MIN	N Sales Ratio:	72.65			Printed: 03/09/	2009 13:30:04
PROPERTY	( TYPE *											Avg. Adj.	Avg.
RANGE		COUNT	MEDIAN	MEAN	WGT. MEAN	CC	DD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
01		59	95.44	97.12	94.22	6.4	17	103.07	72.65	138.06	93.96 to 97.80	85,474	80,537
06													
07													
ALL_													
		59	95.44	97.12	94.22	6.4	17	103.07	72.65	138.06	93.96 to 97.80	85,474	80,537
SCHOOL I	DISTRICT *											Avg. Adj.	Avg.
RANGE		COUNT	MEDIAN	MEAN	WGT. MEAN	CC	DD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
(blank)													
24-0001		1	97.91	97.91	97.91				97.91	97.91	N/A	195,000	190,915
32-0095													
33-0018													
33-0021													
33-0540													
37-0030		52	95.41	96.94	93.79	6.5	52	103.36	72.65	138.06	93.67 to 97.63	83,365	78,191
69-0054		6	97.66	98.54	96.46	5.7	79	102.16	89.93	109.42	89.93 to 109.42	85,500	82,475
NonValid	School												
ALL_													
		59	95.44	97.12	94.22	6.4	17	103.07	72.65	138.06	93.96 to 97.80	85,474	80,537
YEAR BUI	(LT *											Avg. Adj.	Avg.
RANGE		COUNT	MEDIAN	MEAN	WGT. MEAN	CC	DD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
0 OR	Blank	17	95.44	97.95	92.26	8.0	)5	106.17	72.65	138.06	92.88 to 102.38	58,623	54,085
Prior TO	1860	1	80.76	80.76	80.76				80.76	80.76	N/A	93,000	75,109
1860 TO	1899	1	110.18	110.18	110.18				110.18	110.18	N/A	12,000	13,222
1900 TO	1919	10	98.87	102.69	100.03	6.2	27	102.66	93.96	134.93	94.46 to 109.42	70,850	70,870
1920 TO	1939	2	94.30	94.30	94.18	4.4	19	100.12	90.06	98.53	N/A	55,500	52,268
1940 TO	1949	2	96.26	96.26	95.44	5.3	36	100.86	91.10	101.42	N/A	69,000	65,852
1950 TO	1959	4	94.38	94.26	92.87	4.2	24	101.50	89.99	98.28	N/A	109,500	101,687
1960 TO	1969	5	95.39	94.86	94.09	2.0	)1	100.81	90.24	97.63	N/A	70,390	66,229
1970 TO	1979	6	94.25	95.57	94.07	3.7	71	101.60	90.85	105.37	90.85 to 105.37	83,490	78,536
1980 TO	1989	5	92.48	95.81	95.42	4.9	92	100.41	90.11	106.76	N/A	197,900	188,835
1990 TO	1994	1	91.86	91.86	91.86				91.86	91.86	N/A	138,500	127,232
1995 TO	1999	3	96.62	96.44	93.09	7.3	30	103.60	85.77	106.92	N/A	98,333	91,536
2000 TO	Present	2	90.58	90.58	90.33	0.7	72	100.28	89.93	91.23	N/A	135,000	121,940
ALL_													
		59	95.44	97.12	94.22	6.4	17	103.07	72.65	138.06	93.96 to 97.80	85,474	80,537

37 - GOSPER	R COUNTY				PAD 2	.009 R&	O Statistics		Base St	tat		PAGE:3 of 4
RESIDENTIAL	5					Type: Qualifi	ed				State Stat Run	
						Date Ran	nge: 07/01/2006 to 06/30/20	008 Posted	Before: 01/23	/2009		
	NUMBER	of Sales	3:	59	<b>MEDIAN:</b>	95	COV:	10.38	95% 1	Median C.I.: 93.	96 to 97.80	(1. Derived)
	TOTAL Sa	les Price	e: 5	,007,991	WGT. MEAN:	94	STD:	10.09	95% Wgt	. Mean C.I.: 91.	93 to 96.52	( Denveu)
TO	TAL Adj.Sa	les Price	e: 5	,042,991	MEAN:	97	AVG.ABS.DEV:	6.17	95	% Mean C.I.: 94	.55 to 99.70	
Т	OTAL Asses	sed Value	e: 4	,751,741								
AV	G. Adj. Sa	les Price	2:	85,474	COD:	6.47	MAX Sales Ratio:	138.06				
	AVG. Asses	sed Value	e:	80,537	PRD:	103.07	MIN Sales Ratio:	72.65			Printed: 03/09/	2009 13:30:04
SALE PRICE	*										Avg. Adj.	Avg.
RANGE		COUNT	MEDIAN	MEAN	WGT. MEAN	CO	D PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
Low \$_												
1 TO	4999	3	102.38	103.29	103.28	5.7	0 100.01	95.00	112.50	N/A	4,066	4,200
5000 TO	9999	4	101.50	107.90	109.92	12.0	7 98.16	93.67	134.93	N/A	6,987	7,680
Total :	\$											
1 TO	9999	7	102.38	105.93	107.90	9.2	8 98.17	93.67	134.93	93.67 to 134.93	5,735	6,189
10000 TO	29999	4	104.37	109.52	106.20	13.9	9 103.13	91.26	138.06	N/A	17,225	18,292
30000 TO	59999	9	97.80	97.32	97.46	3.2	4 99.85	90.06	101.89	93.96 to 101.49	45,277	44,129
60000 TO	99999	19	95.42	95.01	94.65	3.7	2 100.39	80.76	106.92	92.28 to 98.23	79,315	75,070
100000 TO	149999	10	94.93	96.46	96.53	4.6	6 99.92	90.53	109.42	90.85 to 104.88	117,694	113,609
150000 TO	249999	9	89.99	90.54	91.09	7.5	2 99.39	72.65	106.76	83.61 to 97.91	174,055	158,549
250000 TO	499999	1	90.11	90.11	90.11			90.11	90.11	N/A	276,000	248,701
ALL												
		59	95.44	97.12	94.22	6.4	7 103.07	72.65	138.06	93.96 to 97.80	85,474	80,537
ASSESSED V	ALUE *										Avg. Adj.	Avg.
RANGE		COUNT	MEDIAN	MEAN	WGT. MEAN	CO	D PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
Low \$_												
1 TO	4999	3	102.38	103.29	103.28	5.7	0 100.01	95.00	112.50	N/A	4,066	4,200
5000 TO	9999	3	97.63	98.89	98.99	3.9	9 99.90	93.67	105.37	N/A	6,483	6,418
Total :	\$											
1 TO	9999	6	100.01	101.09	100.64	5.6	6 100.44	93.67	112.50	93.67 to 112.50	5,275	5,309
10000 TO	29999	5	110.18	114.60	109.35	15.1	0 104.80	91.26	138.06	N/A	15,480	16,927
30000 TO	59999	11	95.44	96.67	96.61	3.2	7 100.06	90.06	101.89	93.08 to 101.49	48,136	46,503
60000 TO	99999	18	95.66	94.92	94.46	3.9	9 100.49	80.76	106.92	91.23 to 98.23	82,552	77,981
100000 TO	149999	12	93.47	92.98	92.15	7.3	1 100.89	72.65	109.42	85.77 to 98.72	127,833	117,803
150000 TO	249999	7	91.80	94.70	94.36	4.8	3 100.36	89.93	106.76	89.93 to 106.76	197,785	186,629
ALL												
		59	95.44	97.12	94.22	6.4	7 103.07	72.65	138.06	93.96 to 97.80	85,474	80,537
QUALITY											Avg. Adj.	Avg.
RANGE		COUNT	MEDIAN	MEAN	WGT. MEAN	CO	D PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
(blank)		5	95.00	97.43	85.40	7.9	2 114.09	83.61	112.50	N/A	33,640	28,727
10		5	97.63	106.36	102.63	10.7	9 103.64	95.31	138.06	N/A	19,290	19,797
20		18	95.54	97.68	94.24	6.4	9 103.65	80.76	134.93	92.88 to 98.56	62,577	58,975
30		24	96.02	95.31	94.18	5.5	4 101.21	72.65	109.42	91.10 to 98.72	96,872	91,230
40		7	92.48	95.07	94.80	4.5	1 100.28	89.99	106.76	89.99 to 106.76	189,571	179,717
ALL												
		59	95.44	97.12	94.22	6.4	7 103.07	72.65	138.06	93.96 to 97.80	85,474	80,537

37 - GOSPER COUNTY RESIDENTIAL				PAD 2	2009 R&	O Statistics	Base St	at	State Stat Run	PAGE:4 of 4	
					Date Ran	nge: 07/01/2006 to 06/30/2	008 Posted	Before: 01/23	/2009		
	NUMBER of Sales:	:	59	<b>MEDIAN:</b>	95	cov:	10.38	95% 1	Median C.I.: 93	3.96 to 97.80	(1. Derived)
	TOTAL Sales Price:	: 5	,007,991	WGT. MEAN:	94	STD:	10.09	95% Wgt	. Mean C.I.: 91	1.93 to 96.52	( Deriveu)
	TOTAL Adj.Sales Price:	: 5	,042,991	MEAN:	97	AVG.ABS.DEV:	6.17	95	Mean C.I.:	94.55 to 99.70	
	TOTAL Assessed Value:	: 4	,751,741								
	AVG. Adj. Sales Price:	:	85,474	COD:	6.47	MAX Sales Ratio:	138.06				
	AVG. Assessed Value:	:	80,537	PRD:	103.07	MIN Sales Ratio:	72.65			Printed: 03/09/2	2009 13:30:04
STYLE										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	CO	D PRD	MIN	MAX	95% Median C.	I. Sale Price	Assd Val
(blank)	5	95.00	97.43	85.40	7.9	2 114.09	83.61	112.50	N/A	33,640	28,727
100	1	97.63	97.63	97.63			97.63	97.63	N/A	6,950	6,785
101	45	95.39	96.26	93.54	6.1	6 102.90	72.65	138.06	92.48 to 97.5	51 90,518	84,671
102	5	99.59	100.18	97.15	5.7	8 103.12	91.80	110.18	N/A	108,000	104,920
104	1	109.42	109.42	109.42			109.42	109.42	N/A	112,500	123,096
301	2	101.77	101.77	100.97	5.0	6 100.79	96.62	106.92	N/A	71,000	71,691
ALL											
	59	95.44	97.12	94.22	6.4	7 103.07	72.65	138.06	93.96 to 97.8	30 85,474	80,537
CONDITIO	N									Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	CO	D PRD	MIN	MAX	95% Median C.	I. Sale Price	Assd Val
(blank)	5	95.00	97.43	85.40	7.9	2 114.09	83.61	112.50	N/A	33,640	28,727
10	1	94.40	94.40	94.40			94.40	94.40	N/A	62,000	58,526
20	5	97.63	104.93	99.19	10.9	8 105.79	91.26	134.93	N/A	16,490	16,356
30	38	95.66	96.80	94.92	6.1	1 101.98	72.65	138.06	93.08 to 98.2	28 86,207	81,824
40	9	96.42	94.81	93.49	5.0	1 101.41	85.77	106.92	89.99 to 98.7	147,160	137,581
45	1	92.48	92.48	92.48			92.48	92.48	N/A	130,000	120,229
ALL_	<u></u> 59	95.44	97.12	94.22	6.4	7 103.07	72.65	138.06	93.96 to 97.8	30 85,474	80,537

**Residential Correlation** 

## **Residential Real Property**

## I. Correlation

RESIDENTIAL:All three measures of central tendency are within the required range and are supportive of one another. An attempt has been made to use all possible sales for the measurement of the residential class. The trended statistics and the reports and opinions statistics reasonably correlate, and indicate that the sample is representative of the population. The trended preliminary ratio and the similarity between the change in the sample compared to the change in the base suggest that sold and unsold properties are treated uniformly. Because all of the statistical measures mentioned are reasonably comparable, the median is considered an accurate and reliable measure, and has been used to represent the level of value in the residential class.

The qualitative statistics are both within the acceptable range, indicating that assessment uniformity has been achieved. There will be no recommended adjustment for the residential class.

## 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>	Qualified Sales	Percent Used
2009	101	59	58.42
2008	106	70	66.04
2007	104	67	64.42
2006	124	79	63.71
2005	141	102	72.34

RESIDENTIAL: While the percent of sales used still remains relatively high, the percentage of sales used has decreased from 66.04% to 58.42%. Of the 42 sales that were disqualified 15 were substantially improved, were these sales hypothetically added back into the sample the percent of sales used would be 73.3%. The county assessor has established business relationships with many of the realtors, appraisers, bankers, and attorneys in the area. The assessor uses her own extensive knowledge of the county as well as knowledge obtained from these professionals and tax payers that she comes in contact with to verify sales. The sample has not been excessively trimmed.

## 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.

	Preliminary Median	% Change in Assessed Value (excl. growth)	Trended Preliminary Ratio	R&O Median
2009	93	4.32	97	95
2008	92.93	-0.54	92	92.93
2007	87	10.72	97	95
2006	93	0.55	93	93
2005	91	3.80	94	93

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

RESIDENTIAL: There is only two percentage points difference between the trended preliminary ratio and the reports and opinions ratio. The similarity supports the R&O ratio as the accurate level of value and suggests that assessment actions have been applied to the sample and the population uniformly.

## 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.

## 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)
5.62	2009	4.32
-0.69	2008	-0.54
18.23	2007	10.72
1.62	2006	0.55
10.66	2005	3.80

RESIDENTIAL: The movement in the sample and the base are similar with very little difference between the percent changes in each. This would suggest that assessment actions have been applied to the sample and the base uniformly.

## 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 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.

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

	Median	Wgt. Mean	Mean
<b>R&amp;O Statistics</b>	95	94	97

RESIDENTIAL:All three measures of central tendency are within the required range. The median and weighted mean are very close at 95 and 94 respectively. The mean, which is more susceptible to outliers, is slightly higher at 97. All three measures support the statistical level of value, the trended preliminary ratio is also supportive of the three measures of central tendency. For equalization purposes the median will be used to describe the level of value.

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

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

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

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

Income-producing property: a COD of 20 or less, or in larger urban jurisdictions, 15 or less. Vacant land and other unimproved property, such as agricultural land: a COD of 20 or less. Rural residential and seasonal properties: a COD of 20 or less.

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

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

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

	COD	PRD
R&O Statistics	6.47	103.07
Difference	0.00	0.07

RESIDENTIAL:Both the coefficient of dispersion and the price related differential are within the acceptable standards. The fact that the calculated PRD is 0.07 points above the acceptable range is statistically insignificant. Assessment uniformity has been achieved in the residential class for the 2009 assessment year.

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

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

	<b>Preliminary Statistics</b>	<b>R&amp;O Statistics</b>	Change
Number of Sales	59	59	0
Median	93	95	2
Wgt. Mean	89	94	5
Mean	96	97	1
COD	15.01	6.47	-8.54
PRD	108.44	103.07	-5.37
Minimum	63.06	72.65	9.59
Maximum	234.05	138.06	-95.99

RESIDENTIAL: The change in the R&O statistics is a result of the reported assessment actions. The costing tables were updated for 2009 and new depreciation was developed. All three measures of central tendency were brought into the acceptable range and the qualitative statistics improved.

## 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>	Difference
Number of Sales	59	57	2
Median	95	95	0
Wgt. Mean	94	93	1
Mean	97	110	-13
COD	6.47	28.28	-21.81
PRD	103.07	117.93	-14.86
Minimum	72.65	67.67	4.98
Maximum	138.06	349.13	-211.07

The table above is a comparison of the reports and opinions statistic to a set of statistics produced by trended values. The trended values have been calculated by taking the assessed value one year prior to the sale date and trending the value forward by each year's percentage change in the base.

The median and weighted mean measures of central tendency are reasonably similar to the trended ratios. The trended mean is above the acceptable range and is not similar. The median and weighted mean suggest that the sample is representative of the population; it also suggests that sold and unsold properties are treated uniformly. Because representation has been established the reports and opinions statistics can be relied upon as accurate measures of the level of value and quality of assessment for the residential class.

**Commercial Reports** 

37 - GOSPER COUNTY			PAD 2009 Preliminary Statistics Base Stat								PAGE:1 of 3
COMMERCIAL					Type: Qualifi	mary oransi	105			State Stat Run	
					Date Ran	cu ge: 07/01/2005 to 06/3	30/2008 Poste	ed Before: 01/20	2/2009		
NUMBE	TR of Sales	. :	5	MEDIAN.	07						( <i>!: AVTot=0</i> )
	Sales Drice	>:	239 500	WIEDIAN:	<b>ð</b> /	CO	V: 29.6	1 95%	Median C.I.:	N/A	
	ales Price	· ·	223,500	WGI. MEAN.	93	ST	D: 26.8	7 95% Wgt	. Mean C.I.:	N/A	
TOTAL AUJ.S	ares Frice	· ·	223,500	MEAN ·	91	AVG.ABS.DE	V: 18.1	7 95	% Mean C.I.: 5	7.39 to 124.10	
IUIAL ASSE	sseu vaiue		208,090	000.	20 95	MAX Colog Doti	a. 124 4	c			
AVG. Adj. S	ales Pilce	· ·	44,700	COD:	20.05	MAN Sales Rati		4			
AVG. ASSE	essed value	•	41,739	PRD:	97.19	MIN Sales Rati	0. 00.4	4		Printed: 01/22/	2009 22:15:54
DATE OF SALE *	COINT	MEDIAN	MEAN		CO		MIN	MAX	OF& Modian ( I	Sale Drice	Avg. Aggd Val
RANGE	COUNT	MEDIAN	MEAN	WGI. MEAN	0	D PRD	MTN	MAX	95% Median C.1	. Sale fille	ASSU VAL
Qrtrs											
	-	04.06	04.05	04.05			04.05	04.06	27/2	40.000	20 500
	T	94.26	94.26	94.26			94.26	94.26	N/A	42,000	39,590
04/01/06 TO 06/30/06							104.46		/ -	<b>60</b> 000	00.075
07/01/06 TO 09/30/06	1	134.46	134.46	134.46			134.46	134.46	N/A	62,000	83,365
10/01/06 TO 12/31/06											
01/01/07 TO 03/31/07											
04/01/07 TO 06/30/07	2	68.94	68.94	69.02	0.7	3 99.89	68.44	69.45	N/A	50,750	35,029
07/01/07 TO 09/30/07											
10/01/07 TO 12/31/07											
01/01/08 TO 03/31/08											
04/01/08 TO 06/30/08	1	87.13	87.13	87.13			87.13	87.13	N/A	18,000	15,683
Study Years											
07/01/05 TO 06/30/06	1	94.26	94.26	94.26			94.26	94.26	N/A	42,000	39,590
07/01/06 TO 06/30/07	3	69.45	90.78	93.84	31.6	9 96.75	68.44	134.46	N/A	54,500	51,141
07/01/07 TO 06/30/08	1	87.13	87.13	87.13			87.13	87.13	N/A	18,000	15,683
Calendar Yrs											
01/01/06 TO 12/31/06	1	134.46	134.46	134.46			134.46	134.46	N/A	62,000	83,365
01/01/07 TO 12/31/07	2	68.94	68.94	69.02	0.7	3 99.89	68.44	69.45	N/A	50,750	35,029
ALL											
	5	87.13	90.75	93.38	20.8	5 97.19	68.44	134.46	N/A	44,700	41,739
ASSESSOR LOCATION										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	CO	D PRD	MIN	MAX	95% Median C.I	. Sale Price	Assd Val
ELWOOD	5	87.13	90.75	93.38	20.8	5 97.19	68.44	134.46	N/A	44,700	41,739
ALL											
	5	87.13	90.75	93.38	20.8	5 97.19	68.44	134.46	N/A	44,700	41,739
LOCATIONS: URBAN,	SUBURBAN	& RURAL								Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	CO	D PRD	MIN	MAX	95% Median C.I	. Sale Price	Assd Val
1	5	87.13	90.75	93.38	20.8	5 97.19	68.44	134.46	N/A	44,700	41,739
ALL											
	5	87.13	90.75	93.38	20.8	5 97.19	68.44	134.46	N/A	44,700	41,739
STATUS: IMPROVED.	UNIMPROVE	D & IOL	L			-		-		Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	CO	D PRD	MIN	MAX	95% Median C.I	Sale Price	Assd Val
1	5	87.13	90.75	93.38	20.8	5 97.19	68.44	134.46	N/A	44,700	41,739
ALL	-									,	,
	5	87.13	90.75	93.38	20.8	5 97.19	68.44	134.46	N/A	44,700	41,739

37 - GOSPER COUNTY				PAD 2009 Preliminary Statistics Base Stat								PAGE:2 of 3
COMMERCIAL					State Stat Run							
						Date Rai	nge: 07/01/2005 to 0(	5/30/2008 Post	ted Before: 01/22	2/2009		
	NUMBER	of Sales	:	5	MEDIAN				-1 OF %	Madian ( T :		(!: AVTot=0)
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ΨO	sa sa iba Jaru	les Price	. :	223 500	MGI. MEAN.	91	2	STD: 26.8	37 958 Wgt	. Mean C.I.:	N/A	
т Т	OTAL Aggeg	red Value		208 696	MEAN ·	91	AVG.ABS.I	DEV: 18.1	17 95	* Mean C.1.: 57.	.39 to 124.10	
1	C Adi Sa	les Price	· •	44 700	COD.	20.85	MAY Sales Pat	io: 134 4	16			
AV	AVG Asses	sed Value		41 739	PRD:	97 19	MIN Sales Rat	io: 68 4	14		Drintade 01/22/	2000 22.15.54
		bed varue	. •	11,755	110.	57.15	MIN BUICS Rut				Avg. Adj.	2009 22:15:54 Avg
RANGE	IRICI "	COUNT	MEDIAN	MEAN	WGT MEAN	CC	חאם מו	) MTN	мдх	95% Median C T	Sale Price	Assd Val
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24-0001												
32-0095												
22-0019												
33-0010												
22-0540												
33-0340		F	07 1 2	00 75	02 20	20.0	07 10	69 11	124 46	NT / 7	44 700	41 720
S7-0030		5	07.13	90.75	93.30	20.0	97.19	00.44	134.40	N/A	44,700	41,739
NorValid Cal	haal											
NOIIVALLU SCI	1001											
ALL		E	07 10	00 75	02 20	20.0	DE 07.10	69 11	124 46	NT / 7	44 700	41 720
	*	5	07.13	90.75	93.30	20.0	97.19	00.44	134.40	N/A	44,700	41,759
PANCE	^	COINT	MEDIAN	<u> </u>	መርሞ Μ፱ላክ	CC	יזסס חו	мтн	млу	958 Median C T	Sale Price	Assd Val
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1960 TO 19	90											
1900 TO 19	10											
1920 TO 19	20	2	110 00	110 00	100 01	21 2	06 00 10	07 12	12/ /6	NT / 7	40.000	10 524
1920 IO 19	<i>1</i> 0	2	110.00	110.80	123.01	21.3	00 09.49	07.13	134.40	N/A	40,000	49,524
1050 TO 10	7 <i>9</i>											
1950 IO 19	60	1	69 11	69 11	69 11			69 11	69 11	NT / 7	42 500	20 095
1070 TO 10	70	1	04.26	04.26	04.26			04.26	04.26	N/A	42,500	29,000
1970 IO 19	7 <i>9</i>	1	94.20 60 /F	94.20 60.4E	94.20 60.4E			94.20	94.20	N/A	42,000	39,590
1900 TO 19	0.4	T	09.45	09.45	09.45			09.45	09.45	N/A	59,000	40,973
1990 IO 19	94											
1995 IO 19	99 ogont											
2000 10 PI	esent											
ALL			07 10	00 75	02.20	20.0	07 10	CO 11	124 46	NT / 7	44 700	41 720
	ж.	5	87.13	90.75	93.38	20.8	97.19	08.44	134.40	N/A	44,700	41,739
SALE PRICE	×	COIDIE	MEDIAN					мты	M2 37	OF? Madian C T	Avg. Auj. Sale Drice	Avg. Aggd Val
RANGE		COUNT	MEDIAN	MEAN	WGT. MEAN	CC	JD PRL	MIN	MAX	95% Median C.I.	Sale Filce	ASSU VAL
Low Ş												
Total	\$		05 15		07.10							
LUUUU TO	29999	1	87.13	87.13	87.13	10.0	101 07	87.13	87.13	N/A	18,000	15,683
30000 TO	59999	3	69.45		/6.4⊥	12.3	39 IUI.27	68.44	94.26	N/A	47,833	36,549
60000 TO	99999	1	134.46	134.46	134.46			134.46	134.46	N/A	62,000	83,365
ALL			0	00 EE	00.00			<u> </u>	104 45		44 800	41 800
		5	8/.⊥3	90.75	93.38	20.8	so 97.19	68.44	134.46	N/A	44,700	41,739

37 - GOSPER COUNTY				PAD 2009 Preliminary Statistics Base Stat									PAGE:3 of 3
COMMERCIAL				Type: Qualified State St									
					Date Range: 07/01/2005 to 06/30/2008 Posted Before: 01/22/2009								
NUMBER of Sales:		5	5 MEDIAN:		87		29.61	95%	Median C.I.:	N/A	( <i>!: AV10t=0</i> )		
TOTAL Sales Price:		239,500	WGT. MEAN:	93		STD:	26.87	95% Wat	. Mean C.I.:	N/A			
TOT	TAL Adj.Sa	les Price	2:	223,500	MEAN:	91	AVG. ABS	DEV:	18.17	95	% Mean C.I.:	57.39 to 124.10	
TC	OTAL Asses	sed Value	2:	208,696			11/01120		10.11			0,10, 00 121110	
AVO	G. Adj. Sa	les Price	2:	44,700	COD:	20.85	MAX Sales R	atio:	134.46				
I	AVG. Asses	sed Value	:	41,739	PRD:	97.19	MIN Sales R	atio:	68.44	4 Print		Printed: 01/22/	2009 22:15:54
ASSESSED VA	ALUE *											Avg. Adj.	Avg.
RANGE		COUNT	MEDIAN	MEAN	WGT. MEAN	CC	DD P	RD	MIN	MAX	95% Median	C.I. Sale Price	Assd Val
Low \$_													
Total \$													
10000 TO	29999	2	77.79	77.79	74.00	12.0	105.	12	68.44	87.13	N/A	30,250	22,384
30000 TO	59999	2	81.86	81.86	79.77	15.1	L5 102.	52	69.45	94.26	N/A	50,500	40,281
60000 TO	99999	1	134.46	134.46	134.46			1	34.46	134.46	N/A	62,000	83,365
ALL													
		5	87.13	90.75	93.38	20.8	35 97.	19	68.44	134.46	N/A	44,700	41,739
COST RANK												Avg. Adj.	Avg.
RANGE		COUNT	MEDIAN	MEAN	WGT. MEAN	CC	DD P	RD	MIN	MAX	95% Median	C.I. Sale Price	Assd Val
10		3	87.13	83.28	82.30	9.8	38 101.	19	68.44	94.26	N/A	34,166	28,119
15		2	101.96	101.96	102.76	31.8	38 99.	22	69.45	134.46	N/A	60,500	62,169
ALL	_												
		5	87.13	90.75	93.38	20.8	35 97.	19	68.44	134.46	N/A	44,700	41,739
OCCUPANCY C	CODE											Avg. Adj.	Avg.
RANGE		COUNT	MEDIAN	MEAN	WGT. MEAN	CC	DD P	RD	MIN	MAX	95% Median	C.I. Sale Price	Assd Val
384		1	134.46	134.46	134.46			1	34.46	134.46	N/A	62,000	83,365
406		1	94.26	94.26	94.26				94.26	94.26	N/A	42,000	39,590
410		2	78.29	78.29	73.58	11.2	106.	40	69.45	87.13	N/A	38,500	28,328
468		1	68.44	68.44	68.44				68.44	68.44	N/A	42,500	29,085
ALL													
		5	87.13	90.75	93.38	20.8	35 97.	19	68.44	134.46	N/A	44,700	41,739
PROPERTY TY	(PE *											Avg. Adj.	Avg.
RANGE		COUNT	MEDIAN	MEAN	WGT. MEAN	CC	DD P	RD	MIN	MAX	95% Median	C.I. Sale Price	Assd Val
02		_							co		/ -	44 500	44 500
0.3		5	87.13	90.75	93.38	20.8	s 97.	19	68.44	134.46	N/A	44,700	41,739
04													
Аьь	_		07 10	00 75	02.20	00.0		1.0	CO 11	124 45	37/7	44 500	41 500
		5	87.13	90.75	93.38	20.8	35 <u>9</u> 7.	19	68.44	134.46	N/A	44,700	41,739
# Gosper County 2009 Assessment Actions taken to address the following property classes/subclasses:

## Commercial

The Marshall and Swift costing tables were updated to the June, 2008 version for the entire commercial class. Occupancy codes were reviewed and corrected when needed. A sales study was completed and a new depreciation schedule was developed. Pickup work was completed in a timely manner.

# **2009** Assessment Survey for Gosper County

# **Commercial/Industrial Appraisal Information**

1.	Data collection done by:
	Contract appraiser and the clerk.
2.	Valuation done by:
	Assessor and the clerk.
3.	Pickup work done by whom:
	Contract appraiser and the clerk.
4.	What is the date of the Replacement Cost New data (Marshall-Swift) that are
	used to value this property class?
	June, 2008
5.	What was the last year a depreciation schedule for this property class was
	developed using market-derived information?
	2009
6.	When was the last time that the Income Approach was used to estimate or
	establish the market value of the properties in this class?
	The income approach is not used to establish market value.
7.	What approach to value is used in this class or subclasses to estimate the
	market value of properties?
	The cost approach is used to estimate market value.
8.	Number of Market Areas/Neighborhoods/Assessor Locations?
9.	How are these Market Areas/Neighborhoods/Assessor Locations defined?
10	By location.
10.	Is "Market Area/Neighborhood/Assessor Location" a unique usable valuation
	grouping? If not, what is a unique usable valuation grouping?
11	Yes
11.	Do the various subclasses of Commercial Property such as convenience stores,
	An attempt is made by the assessor to recognize common value characteristics:
	within subclasses, however, with so few commercial sales in the county
	adjustments to value should not be made based on occupancy code alone
12	Is there unique market significance of the suburban location as defined in Reg
12.	<b>10-001.07B</b> ? (Suburban shall mean a parcel of real property located outside of the
	limits of an incorporated city or village, but within the legal iurisdiction of an
	incorporated city or village.)
	The assessor location suburban is not used.

# **Commercial Permit Numbers:**

Permits	Information Statements	Other	Total
0	2	0	2

37 - GOSPER COUNTY		PAD 2009 R&O Statistics Base Stat								PAGE:1 of 3		
COMMERCIAL			Type: Onalified State St									
			Date Range: 07/01/2005 to 06/30/2008 Posted Before: 01/23/2009								(	
NUMBER	R of Sales	3:	5	MEDIAN:	98		COV:	10 85	95%	Median C.T.:	N / Z	( <i>!: AVTot=0</i> )
TOTAL Sa	ales Price	e:	239,500	WGT. MEAN:	104		STD:	11 04	95% Wat	. Mean C.I.:	N/A	
TOTAL Adj.Sa	ales Price	e:	223,500	MEAN:	102	AVG ABS	DEV:	6 47	95	% Mean C.I.:	88 07 to 115 48	
TOTAL Asses	ssed Value	e:	231,604			1100.1120		0.17			00.07 00 113.10	
AVG. Adj. Sa	ales Price	e:	44,700	COD:	6.61	MAX Sales H	Ratio:	120.63				
AVG. Asses	ssed Value	e:	46,320	PRD:	98.21	MIN Sales H	Ratio:	91.89			Printed: 03/09/2	2009 13:30:12
DATE OF SALE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	CC	DD F	RD	MIN	MAX	95% Median (	C.I. Sale Price	Assd Val
Qrtrs												
07/01/05 TO 09/30/05												
10/01/05 TO 12/31/05	1	101.01	101.01	101.01			1	01.01	101.01	N/A	42,000	42,425
01/01/06 TO 03/31/06												
04/01/06 TO 06/30/06												
07/01/06 TO 09/30/06	1	120.63	120.63	120.63			1	20.63	120.63	N/A	62,000	74,792
10/01/06 TO 12/31/06												
01/01/07 TO 03/31/07												
04/01/07 TO 06/30/07	2	94.93	94.93	95.43	3.2	.0 99.	48	91.89	97.97	N/A	50,750	48,429
07/01/07 TO 09/30/07												
10/01/07 TO 12/31/07												
01/01/08 TO 03/31/08												
04/01/08 TO 06/30/08	1	97.38	97.38	97.38				97.38	97.38	N/A	18,000	17,529
Study Years												
07/01/05 TO 06/30/06	1	101.01	101.01	101.01			1	01.01	101.01	N/A	42,000	42,425
07/01/06 TO 06/30/07	- 3	97.97	103.50	104.98	9.7	78 98.	58	91.89	120.63	N/A	54,500	57,216
07/01/07 TO 06/30/08	1	97.38	97.38	97.38				97.38	97.38	N/A	18,000	17,529
Calendar Yrs	_										,	,
01/01/06 TO 12/31/06	1	120.63	120.63	120.63			1	20.63	120.63	N/A	62,000	74.792
01/01/07 TO $12/31/07$	- 2	94 93	94 93	95 43	3 2	0 99	48	91 89	97 97	N/A	50 750	48 429
AT.T.	-	21000	21.20	50.10	5.2		10	21.05	27.227		50,750	10,122
	5	97.97	101.78	103.63	6.6	51 98.	21	91.89	120.63	N/A	44.700	46.320
ASSESSOR LOCATION											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	CC	D F	RD	MIN	МАХ	95% Median (	Sale Price	Assd Val
ELWOOD	5	97.97	101.78	103.63	6.6	51 98.	21	91.89	120.63	N/A	44.700	46.320
ALL											,	,
	5	97.97	101.78	103.63	6.6	51 98.	21	91.89	120.63	N/A	44.700	46.320
LOCATIONS IDBAN		C. DIIDAT	1011/0	100.00	0.0			21.05	120.00		Avg. Adj.	Avg.
RANGE	COINT	MEDIAN	MEAN	WGT MEAN	CC	ם תו	RD	MTN	МУХ	95% Median (	T Sale Price	Assd Val
1	5	97 97	101 78	103 63	6 6	51 98	21	91 89	120 63	N/A	44 700	46 320
ΔΤ.Τ.	5	57.57	101.70	103.05	0.0		21	51.05	120.05	14/11	11,700	10,520
		97 97	101 79	103 63	6 6	1 QQ	21	91 89	120 63	NT / Z	44 700	46 320
פייזייני דאססמיי				T03.03	0.0			· ± • 0 /	120.03	IN / FA	Ava. Adi	Ava.
RANGE		MEDIAN MEDIAN	ש אדידאו	₩ር⊈ሞ Μ፱፯Ν	<u>~</u> ~	ם תו	RD	MIN	MZX	95% Median (	Sale Price	Assd Val
1	COOMI	97 07	101 70	102 62	6 6	1 00	21	91 80	120 63	N/N	44 700	46 320
 λτ.τ.	C	1.21	101.10	T03.03	0.0	, JO.	<u></u>	JI.09	120.03	IN/A	11,700	40,320
	F	07 07	101 70	102 62	6 6	1 00	21	01 00	120 62	NT / 7	11 700	16 220
	5	51.51	TOT. 18	T02.02	0.0	·_ 98.	2 I	21.03	120.03	IN / A	44,700	40,520

37 - GOSPER COUNTY			PAD 2009 R&O Statistics						Base St	tat		PAGE:2 of 3		
COMMERCIA	AL				Type: Onalified State St									
					Date Range: 07/01/2005 to 06/30/2008 Posted Before: 01/23/2009									
	1	NUMBER	of Sales	:	5	MEDIAN:	98	- -	COV.	10 85	95% 1	Median C T :	Ν / λ	( <i>!: AVTot=0</i> )
	TO	TAL Sal	es Price	:	239,500	WGT. MEAN:	104		י ערט	11 04	95% Wat	Mean C I :	N/A	
	TOTAL A	Adj.Sal	es Price	:	223,500	MEAN:	102	AVG	ABS DEV:	6 47	950 Mgc 95:	% Mean C.I.;	88 07 to 115 48	
	TOTAL	Assess	ed Value	:	231,604			AVG	ABSIDEVI	0.17	23		00.07 00 113.40	
	AVG. Ad	dj. Sal	es Price	:	44,700	COD:	6.61	MAX Sale	es Ratio:	120.63				
	AVG.	Assess	ed Value	:	46,320	PRD:	98.21	MIN Sale	es Ratio:	91.89			Printed: 03/09/2	2009 13:30:13
SCHOOL D	ISTRIC	т *											Avg. Adj.	Avg.
RANGE			COUNT	MEDIAN	MEAN	WGT. MEAN	CC	D	PRD	MIN	MAX	95% Median C	.I. Sale Price	Assd Val
(blank)														
24-0001														
32-0095														
33-0018														
33-0021														
33-0540														
37-0030			5	97.97	101.78	103.63	6.6	51	98.21	91.89	120.63	N/A	44,700	46,320
69-0054														
NonValid	School													
ALL_														
			5	97.97	101.78	103.63	6.6	51	98.21	91.89	120.63	N/A	44,700	46,320
YEAR BUI	LT *												Avg. Adj.	Avg.
RANGE			COUNT	MEDIAN	MEAN	WGT. MEAN	CC	D	PRD	MIN	MAX	95% Median C	.I. Sale Price	Assd Val
0 OR B	lank													
Prior TO	1860													
1860 TO	1899													
1900 TO	1919													
1920 то	1939		2	109.01	109.01	115.40	10.6	56	94.46	97.38	120.63	N/A	40,000	46,160
1940 TO	1949													
1950 TO	1959													
1960 TO	1969		1	91.89	91.89	91.89				91.89	91.89	N/A	42,500	39,053
1970 TO	1979		1	101.01	101.01	101.01				101.01	101.01	N/A	42,000	42,425
1980 TO	1989		1	97.97	97.97	97.97				97.97	97.97	N/A	59,000	57,805
1990 TO	1994													
1995 TO	1999													
2000 TO	Present													
ALL														
			5	97.97	101.78	103.63	6.6	51	98.21	91.89	120.63	N/A	44,700	46,320
SALE PRI	CE *												Avg. Adj.	Avg.
RANGE			COUNT	MEDIAN	MEAN	WGT. MEAN	CC	D	PRD	MIN	MAX	95% Median C	.I. Sale Price	Assd Val
Low	r Ś													
Tota	.1 \$													
10000 T	' <u> </u>	 29999	1	97.38	97.38	97.38				97.38	97.38	N/A	18.000	17.529
30000 T	'O 5	59999	÷ ז	97.97	96.96	97.06	3 1	0	99.89	91.89	101.01	N/A	47.833	46.427
60000 T	iO 0	99999	1	120 63	120 63	120 63	5.1		• • • •	120.63	120 63	N/A	62 000	74 792
ΔT.J.	~ >		-	120.03	120.05	120.03				-20.03	120.00	IN/ F1	02,000	11,172
			5	97.97	101.78	103.63	6.6	51	98.21	91.89	120.63	N/A	44,700	46,320

37 - GOSPER	COUNTY			PAD 2009 R&O Statistics       Base Stat         Type: Qualified       State Stat Run         Date Bange: 07/01/2005 to 06/30/2008       Posted Before: 01/23/2009								PAGE:3 of 3
COMMERCIAL												
	NUMBER	of Sales	;:	5	MEDIAN	08	0017	10.05	05%	Modian C I .	NT / 7	( <i>!: AVTot=0</i> )
	TOTAL Sa	les Price	2:	239,500	WGT. MEAN:	104	COV:	11.04	958 Wat	Mean C T :	N/A	
TOT	AL Adj.Sa	les Price	2:	223,500	MEAN:	102	AUC ADC DEV.	LI.04 6 47	95% Wgt	<pre>% Mean C.I</pre>	N/A	
TC	TAL Asses	sed Value	2:	231,604			AVG.ABS.DEV.	0.47	55	· Mean C.1	00.07 10 115.40	
AVG	. Adj. Sa	les Price	2:	44,700	COD:	6.61	MAX Sales Ratio:	120.63				
A	VG. Asses	sed Value	2:	46,320	PRD:	98.21	MIN Sales Ratio:	91.89			Printed: 03/09/	2009 13:30:13
ASSESSED VA	LUE *										Avg. Adj.	Avg.
RANGE	-	COUNT	MEDIAN	MEAN	WGT. MEAN	CC	DD PRD	MIN	MAX	95% Median (	C.I. Sale Price	Assd Val
Low \$												
Total \$												
10000 TO	29999	1	97.38	97.38	97.38			97.38	97.38	N/A	18,000	17,529
30000 TO	59999	3	97.97	96.96	97.06	3.1	10 99.89	91.89	101.01	N/A	47,833	46,427
60000 TO	99999	1	120.63	120.63	120.63			120.63	120.63	N/A	62,000	74,792
ALL	_											
		5	97.97	101.78	103.63	6.6	51 98.21	91.89	120.63	N/A	44,700	46,320
COST RANK											Avg. Adj.	Avg.
RANGE		COUNT	MEDIAN	MEAN	WGT. MEAN	CC	DD PRD	MIN	MAX	95% Median (	C.I. Sale Price	Assd Val
10		3	97.38	96.76	96.59	3.1	100.17	91.89	101.01	N/A	34,166	33,002
15		2	109.30	109.30	109.58	10.3	37 99.74	97.97	120.63	N/A	60,500	66,298
ALL	_											
		5	97.97	101.78	103.63	6.6	51 98.21	91.89	120.63	N/A	44,700	46,320
OCCUPANCY C	ODE										Avg. Adj.	Avg.
RANGE		COUNT	MEDIAN	MEAN	WGT. MEAN	CC	DD PRD	MIN	MAX	95% Median (	C.I. Sale Price	Assd Val
384		1	120.63	120.63	120.63			120.63	120.63	N/A	62,000	74,792
406		1	101.01	101.01	101.01			101.01	101.01	N/A	42,000	42,425
410		2	97.68	97.68	97.84	0.3	30 99.84	97.38	97.97	N/A	38,500	37,667
468		1	91.89	91.89	91.89			91.89	91.89	N/A	42,500	39,053
ALL	_											
		5	97.97	101.78	103.63	6.6	51 98.21	91.89	120.63	N/A	44,700	46,320
PROPERTY TY	PE *										Avg. Adj.	Avg.
RANGE		COUNT	MEDIAN	MEAN	WGT. MEAN	CC	DD PRD	MIN	MAX	95% Median (	C.I. Sale Price	Assd Val
02						-						
03		5	97.97	101.78	103.63	6.6	51 98.21	91.89	120.63	N/A	44,700	46,320
04												
ALL	_								100 55	/ _		
		5	97.97	101.78	103.63	6.6	98.21	91.89	120.63	N/A	44,700	46,320

**Commercial Correlations** 

### **Commerical Real Property** I. Correlation

COMMERCIAL: The sample used to measure the commercial class is too small to be representative of the population. For 2009 the costing tables were updated to the Marshall and Swift June, 2008 tables and new depreciation was developed. As a result the calculated statistics indicate that the county has achieved an acceptable level of value and quality of assessment. However, because the sample is so small the statistical calculations are not a reliable measurement of the class.

Historically, the costing and depreciation tables have been updated on a biannual basis and were updated this year as part of that cycle. This process shows a commitment by the assessor to maintaining current values in a class that generally cannot be measured adequately. There is no information to suggest that Gosper County has not achieved an acceptable level of value and quality of assessment. There will be no recommended adjustments for the commercial class.

## 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>	Qualified Sales	Percent Used
2009	11	5	45.45
2008	12	5	41.67
2007	9	3	33.33
2006	17	4	23.53
2005	20	6	30.00

COMMERCIAL: While table II reflects an increasing percentage of sales used, the number is low. Gosper County has few commercial sales, only 11 overall. Of the six sales that were disqualified, three were substantially improved, the rest included a family sale, legal action, and a sale involving an exempt entity. An attempt was made to use as many sales as possible; however, the sample is too small to be representative of the commercial class.

#### 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.

	Preliminary Median	% Change in Assessed Value (excl. growth)	Trended Preliminary Ratio	R&O Median
2009	87	2.32	89	98
2008	94.26	1.45	96	94.26
2007	100	-1.10	99	94
2006	97	-0.01	97	97
2005	92	0.94	93	94

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

COMMERCIAL: There is no similarity between the trended preliminary ratio and the reports and opinions ratio. With only five sales in the sample, the reports and opinions ratio is not an accurate measure of the level of value in the class. The trended preliminary ratio is more representative of the assessment actions completed for 2009.

# 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.

# 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)
11.49	2009	2.32
0.00	2008	1.45
-18.99	2007	-1.10
0.00	2006	-0.01
2.01	2005	0.94

COMMERCIAL: The percent change in the sales file and the percent change in the base are not similar. The percent change in the sales file only represents the percent change of one sale. The sample is too small to be representative of the commercial class. There is no information available to suggest that sold and unsold properties are not treated uniformly.

### 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 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.

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

	Median	Wgt. Mean	Mean
<b>R&amp;O Statistics</b>	98	104	102

COMMERCIAL: While all three measures of central tendency are supportive of each other, only the median is within the required range. The sample in the commercial class is too small, with only five sales, to be representative of the population. There is no information available to show that Gosper County has not met an acceptable level of value for the 2009 assessment year in the commercial class.

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

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

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

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

Income-producing property: a COD of 20 or less, or in larger urban jurisdictions, 15 or less. Vacant land and other unimproved property, such as agricultural land: a COD of 20 or less. Rural residential and seasonal properties: a COD of 20 or less.

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

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

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

	COD	PRD
<b>R&amp;O Statistics</b>	6.61	98.21
Difference	0.00	0.00

COMMERCIAL: While the qualitative measures are both in the acceptable range, indicating assessment uniformity, the sample is too small to place any reliance on these measures. There is no information to suggest that assessments are not uniform and proportionate.

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

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

	<b>Preliminary Statistics</b>	<b>R&amp;O Statistics</b>	Change
Number of Sales	5	5	0
Median	87	98	11
Wgt. Mean	93	104	11
Mean	91	102	11
COD	20.85	6.61	-14.24
PRD	97.19	98.21	1.02
Minimum	68.44	91.89	23.45
Maximum	134.46	120.63	-13.83

COMMERCIAL: The changes from the preliminary to the R&O statistics represent the assessment actions completed for 2009. The costing tables were updated to the Marshall and Swift June, 2008 tables and a new depreciation table was developed.

Agricultural or Special Valuation Reports

37 - GOSPER COUNTY AGRICULTURAL UNIMPROVED				PAD 2009 Preliminary Statistics     Base Stat     State Stat Run							PAGE:1 of 5	
						Date Ran	ge: 07/01/2005 to 06/30/200	8 Posted	Before: 01/22/	2009		
	NUMBER	of Sales	:	58	<b>MEDIAN:</b>	68	COV:	18.77	95% M	edian C.I.:	61.79 to 69.74	(!: Derived)
(AgLand)	TOTAL Sa	les Price	: 11	,262,440	WGT. MEAN:	65	STD:	12.41	95% Wgt.	Mean C.I.:	61.95 to 68.58	(!: land+NAT=0)
(AgLand)	TOTAL Adj.Sa	les Price	: 11	,262,440	MEAN:	66	AVG.ABS.DEV:	9.59	95%	Mean C.I.:	62.90 to 69.29	· · · · · · · · · · · · · · · · · · ·
(AgLand)	TOTAL Assess	sed Value	: 7	,350,341								
	AVG. Adj. Sa	les Price	:	194,180	COD:	14.10	MAX Sales Ratio:	95.14				
	AVG. Assess	sed Value	:	126,730	PRD:	101.27	MIN Sales Ratio:	32.20			Printed: 01/22/	2009 22:16:13
DATE OF	SALE *										Avg. Adj.	Avg.
RANGE		COUNT	MEDIAN	MEAN	WGT. MEAN	CO	D PRD	MIN	MAX	95% Median C	.I. Sale Price	Assd Val
Qrtr	s											
07/01/05	TO 09/30/05											
10/01/05	TO 12/31/05	1	75.66	75.66	75.66			75.66	75.66	N/A	150,205	113,648
01/01/06	TO 03/31/06	8	69.29	70.10	66.84	6.9	7 104.87	61.59	83.41	61.59 to 83	.41 246,437	164,720
04/01/06	TO 06/30/06	5	69.29	71.30	70.29	8.8	3 101.43	59.75	80.91	N/A	142,300	100,027
07/01/06	TO 09/30/06	6	72.01	74.29	74.50	10.2	8 99.71	64.37	94.89	64.37 to 94	.89 69,198	51,554
10/01/06	TO 12/31/06	8	70.09	68.95	68.24	8.9	6 101.04	59.07	81.78	59.07 to 81	.78 222,259	151,665
01/01/07	TO 03/31/07	9	69.18	66.86	63.96	15.2	0 104.53	51.74	83.34	53.14 to 79	.18 220,804	141,224
04/01/07	TO 06/30/07	5	57.54	61.56	67.09	25.3	7 91.77	37.95	95.14	N/A	155,322	104,197
07/01/07	TO 09/30/07	4	50.66	48.27	50.36	16.4	2 95.84	32.20	59.55	N/A	100,017	50,370
10/01/07	TO 12/31/07	2	68.71	68.71	70.84	3.1	6 96.99	66.54	70.88	N/A	237,183	168,024
01/01/08	TO 03/31/08	7	66.09	64.91	65.24	11.1	0 99.50	52.08	77.44	52.08 to 77	. 44 238, 388	155,519
04/01/08	TO 06/30/08	3	53.26	49.60	51.45	7.1	8 96.39	42.03	53.50	N/A	309,654	159,322
Stuc	ly Years											
07/01/05	TO 06/30/06	14	69.52	70.92	68.18	7.7	7 104.03	59.75	83.41	61.79 to 77	.98 202,371	137,967
07/01/06	TO 06/30/07	28	68.87	68.10	66.87	14.4	9 101.85	37.95	95.14	59.52 to 74	.94 177,039	118,380
07/01/07	TO 06/30/08	16	58.20	58.35	60.60	16.1	8 96.29	32.20	77.44	52.08 to 67	.46 217,007	131,508
Cale	endar Yrs											
01/01/06	TO 12/31/06	27	69.29	70.91	68.51	8.7	6 103.51	59.07	94.89	67.02 to 74	.74 180,602	123,724
01/01/07	TO 12/31/07	20	58.55	62.00	64.03	20.7	3 96.83	32.20	95.14	53.14 to 70	.88 181,914	116,477
ALL_			69 01	66 00	65 26	1/ 1	0 101 27	22 20	95 14	61 70 to 60	7/ 10/ 100	126 720
		50	00.01	00.09	05.20	T.4.T	U 101.2/	52.20	90.14	UI.19 LU 09	./= 194,100	120,730

37 - GOSPER COUNTY	Γ		PAD 2009	) Prelim	inary Statistics		Base Sta	at		PAGE:2 of 5	
AGRICULT	URAL UNIMPROVED	_			Type: Qualifi	ied				State Stat Run	
					Date Rar	nge: 07/01/2005 to 06/30/20	08 Posted	Before: 01/22/	2009		
	NUMBER of Sales:		58	<b>MEDIAN:</b>	68	COV:	18.77	95% M	edian C.I.:	61.79 to 69.74	(1. Derived)
(AgLand)	TOTAL Sales Price:	11,	262,440	WGT. MEAN:	65	STD:	12.41	95% Wat.	Mean C.I.:	61.95 to 68.58	(1: Derived) (1: land+NAT=0)
(AgLand)	TOTAL Adj.Sales Price:	11,	262,440	MEAN:	66	AVG.ABS.DEV:	9.59	95%	Mean C.I.:	62.90 to 69.29	(
(AgLand)	TOTAL Assessed Value:	7,	350,341								
	AVG. Adj. Sales Price:		194,180	COD:	14.10	MAX Sales Ratio:	95.14				
	AVG. Assessed Value:		126,730	PRD:	101.27	MIN Sales Ratio:	32.20			Printed: 01/22/	/2009 22:16:14
GEO COD	E / TOWNSHIP #									Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	CC	DD PRD	MIN	MAX	95% Median	C.I. Sale Price	Assd Val
3637	2	53.38	53.38	53.41	0.2	99.94	53.26	53.50	N/A	384,481	205,364
3639	3	79.18	79.42	80.12	3.2	99.13	75.73	83.34	N/A	193,666	155,160
3641	3	74.36	60.63	70.17	19.3	83 86.41	32.20	75.33	N/A	173,856	121,987
3789	4	69.22	72.78	69.11	17.6	59 105.31	57.54	95.14	N/A	435,190	300,764
3791	4	71.07	64.38	69.64	17.1	.2 92.46	37.95	77.44	N/A	119,301	83,080
3793	3	70.88	64.94	62.69	9.6	103.59	51.74	72.20	N/A	396,914	248,823
3873	3	71.62	71.03	73.17	3.9	91 97.07	66.54	74.94	N/A	95,322	69,751
3875	б	60.54	63.93	60.57	12.2	105.56	53.14	83.41	53.14 to 8	3.41 307,120	186,008
4025	1	59.75	59.75	59.75			59.75	59.75	N/A	177,500	106,058
4027	12	62.98	65.15	65.23	20.0	99.88	42.03	94.89	50.70 to 8	0.91 108,800	70,974
4029	8	69.29	67.76	65.64	8.6	103.23	52.08	77.98	52.08 to 7	7.98 156,125	102,480
4031	9	67.46	64.75	64.51	5.9	100.37	56.98	69.29	57.10 to 6	9.18 124,601	80,379
ALL											
	58	68.01	66.09	65.26	14.1	.0 101.27	32.20	95.14	61.79 to 6	9.74 194,180	126,730
AREA (M	ARKET)									Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	CC	DD PRD	MIN	MAX	95% Median	C.I. Sale Price	Assd Val
1	21	72.20	67.84	67.63	15.6	51 100.31	32.20	95.14	59.28 to 7	5.73 255,274	172,641
3	3	53.26	52.83	52.74	1.1	.0 100.18	51.74	53.50	N/A	430,734	227,154
4	34	68.01	66.19	66.03	11.5	59 100.25	42.03	94.89	59.75 to 6	9.74 135,572	89,512
ALL											
	58	68.01	66.09	65.26	14.1	.0 101.27	32.20	95.14	61.79 to 6	9.74 194,180	126,730
STATUS:	IMPROVED, UNIMPROVED	& IOLL								Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	CC	DD PRD	MIN	MAX	95% Median	C.I. Sale Price	Assd Val
2	58	68.01	66.09	65.26	14.1	.0 101.27	32.20	95.14	61.79 to 6	9.74 194,180	126,730
ALL											
	58	68.01	66.09	65.26	14.1	.0 101.27	32.20	95.14	61.79 to 6	9.74 194,180	126,730

37 - GOS	PER COUNTY	OVED	[		PAD 2009	Prelim	inary Statistics	1	Base Sta	ıt	State Stat Run	PAGE:3 of 5
AGRICODI	ORAL ON IMPRC					Type: Qualifi	ed 2005 to 05/01/2005 to 06/30/20	Dog Dogtad	Doform 01/22/	2000	State Stat Ran	
	NUMBED	of Colory		EQ	MEDIAN	Date Kai	ige: 07/01/2005 to 00/50/20	Job Posteu	Before: 01/22/2	2009		
(A aL and)	NUMBER	log Drigo	• • 11	262 440	MEDIAN:	68 ()	COV:	18.77	95% M	edian C.I.:	61.79 to 69.74	(!: Derived)
(AgLand)	TOTAL Sa	les Price	· 11	,202,440	WGT. MEAN:	65	STD:	12.41	95% Wgt.	Mean C.I.:	61.95 to 68.58	(!: land+NAT=0)
(AgLand)	TOTAL AUJ.Sa	and Value	· 11 · 7	250 241	MEAN:	66	AVG.ABS.DEV:	9.59	95%	Mean C.I.:	62.90 to 69.29	
(AgLand)	NUC Adi So	log Drigo	. /	10/ 100	COD	14 10	MAX Salog Patio:	05 1/				
	AVG. AUJ. 3a	red Value		126 730	COD:	101 27	MAN Sales Ratio:	32 20			Duinte de 01/22	(2000 22:16:14
	AVG. ASSES	sed value	•	120,750	FRD:	101.27	MIN Sales Racio.	52.20			Printea: 01/22	/2009 22:16:14
RANGE	JISTRICT *	COINT	MEDIAN	ΜΈΔΝ	WOT MEAN	CC	חפס חו	MIN	ΜΔΧ	95% Median	CI Sale Price	Assd Val
(blank)		COONI	MEDIAN	1.127414	WOI. MEAN			ITTEN .	1.11.121	55° Mearan	C.1. 2010 11100	
(24-0.001)												
32-0095												
33-0018		31	67.46	65.85	65.26	12.4	1 100.91	42.03	94.89	59.55 to 6	9.29 128,848	84,081
33-0021												,
33-0540												
37-0030		13	71.62	66.85	65.04	13.9	3 102.79	37.95	83.34	53.26 to 7	7.44 234,851	152,739
69-0054		14	65.01	65.94	65.44	16.9	1 100.76	32.20	95.14	57.12 to 7	5.33 301,075	197,014
NonValid	School											
ALL_												
		58	68.01	66.09	65.26	14.1	0 101.27	32.20	95.14	61.79 to 6	9.74 194,180	126,730
ACRES IN	N SALE										Avg. Adj.	Avg.
RANGE		COUNT	MEDIAN	MEAN	WGT. MEAN	CC	D PRD	MIN	MAX	95% Median	C.I. Sale Price	Assd Val
10.01 1	TO 30.00	3	66.54	66.88	68.03	16.3	9 98.31	50.70	83.41	N/A	6,992	4,756
30.01 1	TO 50.00	2	44.66	44.66	47.51	27.9	0 93.99	32.20	57.12	N/A	73,395	34,872
50.01 1	TO 100.00	6	66.83	63.33	67.26	15.3	1 94.15	37.95	75.73	37.95 to 7	5.73 78,000	52,463
100.01 1	TO 180.00	25	68.55	67.90	66.77	14.4	2 101.70	42.03	95.14	59.55 to 7	4.36 165,132	110,251
180.01 1	TO 330.00	13	68.55	66.75	65.06	8.0	1 102.58	52.08	74.94	59.75 to 7	4.74 276,874	180,145
330.01 1	TO 650.00	7	72.20	70.44	70.03	10.5	9 100.58	53.26	81.78	53.26 to 8	1.78 269,280	188,579
650.01 -	+	2	52.62	52.62	52.59	1.6	7 100.05	51.74	53.50	N/A	507,021	266,655
ALL_												
		58	68.01	66.09	65.26	14.1	0 101.27	32.20	95.14	61.79 to 6	9.74 194,180	126,730
MAJORITY	Y LAND USE >	95%									Avg. Adj.	Avg.
RANGE		COUNT	MEDIAN	MEAN	WGT. MEAN	CC	D PRD	MIN	MAX	95% Median	C.I. Sale Price	Assd Val
DRY-N/A		18	63.39	62.98	61.92	12.5	3 101.70	42.03	80.91	57.10 to 6	9.18 120,550	74,646
GRASS		13	69.29	64.02	59.81	16.3	3 107.05	32.20	83.41	51.74 to 7	5.44 164,296	98,260
GRASS-N/A	Ą	8	68.11	68.55	70.64	14.4	2 97.03	37.95	94.89	37.95 to 9	4.89 137,586	97,196
IRRGTD		8	62.66	66.50	65.19	14.5	3 102.02	53.14	95.14	53.14 to 9	5.14 407,747	265,796
IRRGTD-N/	/A	11	75.33	71.56	70.37	9.6	101.69	52.08	83.34	59.28 to 8	1.78 235,818	165,943
ALL_												
		58	68.01	66.09	65.26	14.1	0 101.27	32.20	95.14	61.79 to 6	9.74 194,180	126,730

37 - GOSI AGRICULTU	PER CO JRAL U	UNTY NIMPROVED			PAD 2009	<b>Prelim</b>	inar	y Statistics		Base St	at	State	e Stat Run	PAGE:4 of 5
						Date Rai	nge: 07/	01/2005 to 06/30/20	08 Posted	Before: 01/22/	2009			
		NUMBER of Sales	5:	58	MEDIAN:	68	0	cov.	18 77	95% N	Median C T :	61 79 to 6	0 74	(I. Dania J)
(AgLand)	тс	)TAL Sales Price	e: 11	1,262,440	WGT. MEAN:	65		נטט: מידפ	12 41	95% Wat	Mean C.I.	61 95 to 6	3 58	(!: Derivea)
(AgLand)	TOTAL	Adj.Sales Price	e: 11	1,262,440	MEAN:	66		AVC ABS DEV:	9 59	95% Nge:	Mean C.I.	62 90 ±0	69 29	(:: unu+ivA1=0)
(AgLand)	TOTAI	Assessed Value	e: '	7,350,341				AVG.ADD.DEV.		200		02.90 20	09.29	
	AVG. A	Adj. Sales Price	e:	194,180	COD:	14.10	MAX	Sales Ratio:	95.14					
	AVG.	Assessed Value	e:	126,730	PRD:	101.27	MIN	Sales Ratio:	32.20			Print	ed: 01/22/	2009 22:16:14
MAJORITY	LAND	USE > 80%										Av	g. Adj.	Avg.
RANGE		COUNT	MEDIAN	MEAN	WGT. MEAN	CC	DD	PRD	MIN	MAX	95% Median	C.I. Sa	le Price	Assd Val
DRY		6	59.54	60.81	60.04	10.2	22	101.28	47.69	72.58	47.69 to 7	2.58	120,902	72,593
DRY-N/A		12	67.24	64.06	62.86	11.3	34	101.90	42.03	80.91	57.10 to 6	9.28	120,375	75,672
GRASS		13	69.29	64.02	59.81	16.3	33	107.05	32.20	83.41	51.74 to 7	5.44	164,296	98,260
GRASS-N/A		8	68.11	68.55	70.64	14.4	12	97.03	37.95	94.89	37.95 to 9	4.89	137,586	97,196
IRRGTD		14	68.85	69.10	67.07	12.4	18	103.03	53.14	95.14	57.54 to 7	5.73	316,549	212,310
IRRGTD-N/	A	5	75.33	70.36	68.76	14.2	27	102.32	52.08	83.34	N/A		284,860	195,880
ALL														
		58	68.01	66.09	65.26	14.1	10	101.27	32.20	95.14	61.79 to 6	9.74	194,180	126,730
MAJORITY	LAND	USE > 50%										Av	g. Adj.	Avg.
RANGE		COUNT	MEDIAN	MEAN	WGT. MEAN	CC	DD	PRD	MIN	MAX	95% Median	C.I. Sa	le Price	Assd Val
DRY		18	63.39	62.98	61.92	12.5	53	101.70	42.03	80.91	57.10 to 6	9.18	120,550	74,646
GRASS		21	69.29	65.75	63.49	15.5	51	103.55	32.20	94.89	53.50 to 7	4.94	154,120	97,855
IRRGTD		17	68.85	69.73	67.65	12.8	39	103.07	53.14	95.14	59.28 to 7	5.73	304,687	206,123
IRRGTD-N/	A	2	66.93	66.93	66.19	22.1	19	101.12	52.08	81.78	N/A		338,150	223,822
ALL_														
		58	68.01	66.09	65.26	14.1	10	101.27	32.20	95.14	61.79 to 6	9.74	194,180	126,730
SALE PRI	CE *											Av	g. Adj.	Avg.
RANGE		COUNT	MEDIAN	MEAN	WGT. MEAN	CC	DD	PRD	MIN	MAX	95% Median	C.I. Sal	le Price	Assd Val
Low	\$													
1 T	0	4999 1	66.54	66.54	66.54				66.54	66.54	N/A		4,366	2,905
5000 TO		9999 2	67.06	67.06	68.42	24.3	39	98.00	50.70	83.41	N/A		8,305	5,682
Tota	.1 \$													
1 T	0	9999 3	66.54	66.88	68.03	16.3	39	98.31	50.70	83.41	N/A		6,992	4,756
30000 T	0	59999 7	64.37	61.59	60.77	24.9	96	101.35	32.20	94.89	32.20 to 9	4.89	50,680	30,795
60000 T	0	99999 9	69.18	68.94	68.63	5.4	12	100.45	57.12	80.91	66.09 to 7	2.58	84,514	58,006
100000 T	0 1	49999 10	63.02	64.05	64.77	13.7	72	98.89	47.69	75.73	53.62 to 7	4.94	121,310	78,576
150000 T	0 2	49999 14	73.77	71.75	72.38	11.9	97 	99.13	42.03	95.14	61.59 to 7	9.18	191,014	138,262
250000 T	°O 4	99999 11	59.28	62.20	61.73	13.1	17	100.76	52.08	81.78	53.14 to 7	4.36	355,978	219,740
500000 +		4	62.66	63.00	62.84	9.9	94	100.24	51.74	74.92	N/A		580,751	364,968
ALL_														
		58	68.01	66.09	65.26	14.1	LO	101.27	32.20	95.14	61.79 to 6	9.74	194,180	126,730

37 - GOSPER COUNTY AGRICULTURAL UNIMPROVED					PAD 2009 Preliminary Statistics Base Stat Type: Qualified						tat	State Stat Run	PAGE:5 of 5
						1	Date Ran	ea 1ge: 07/01/2005 to 06/30/2/	008 Posted	Before: 01/22	/2009		
(AgLand) (AgLand) (AgLand)	NU TOTA TOTAL Ad TOTAL A	MBER of L Sales j.Sales ssessed	f Sales: s Price: s Price: d Value:	11 11 7	58 ,262,440 ,262,440 ,350,341	MEDIAN: WGT. MEAN: MEAN:	<b>68</b> 65 66	COV: STD: AVG.ABS.DEV:	18.77 12.41 9.59	95% 1 95% Wgt 95%	Median C.I.: . Mean C.I.: % Mean C.I.:	61.79 to 69.74 61.95 to 68.58 62.90 to 69.29	(!: Derived) (!: land+NAT=0)
(8)	AVG. Adj	. Sales	s Price:		194,180	COD:	14.10	MAX Sales Ratio:	95.14				
	AVG. A	ssesse	d Value:		126,730	PRD:	101.27	MIN Sales Ratio:	32.20			Printed: 01/22,	/2009 22:16:14
ASSESSEI RANGE	O VALUE *	ŧ	COUNT	MEDIAN	MEAN	WGT. MEAN	CO	D PRD	MIN	MAX	95% Median	Avg. Adj. C.I. Sale Price	Avg. Assd Val
Lov	א \$												
1 1	ro 49	999	2	58.62	58.62	56.47	13.5	1 103.80	50.70	66.54	N/A	5,988	3,381
5000 T(	) 999 - 1 c	99	1	83.41	83.41	83.41			83.41	83.41	N/A	9,000	7,507
1013	ai ș FO 99	999	3	66.54	66.88	68.03	16.3	9 98.31	50.70	83.41	N/A	6,992	4,756
10000 5	FO 299	999	3	37.95	44.84	42.54	28.2	6 105.40	32.20	64.37	N/A	50,790	21,607
30000 5	ro 599	999	12	68.10	67.75	65.62	12.8	5 103.25	47.69	94.89	57.12 to 75	5.44 76,217	50,010
60000 5	ro 999	999	9	66.49	62.82	61.40	12.4	2 102.32	42.03	75.73	53.62 to 72	2.58 110,434	67,801
100000 5	ro 1499	999	12	70.24	68.84	67.61	7.9	7 101.82	53.26	77.44	61.59 to 74	4.94 179,330	121,239
150000 7	ro 2499	999	12	71.60	69.64	66.82	15.7	104.22	52.08	95.14	57.54 to 79	9.18 285,291	190,640
250000 5	ro 4999	999	7	63.53	65.45	64.31	13.6	101.77	51.74	81.78	51.74 to 81	1.78 515,014	331,192
ALL_				68.01	66.09	65.26	14.1	.0 101.27	32.20	95.14	61.79 to 69	9.74 194,180	126,730

37 - GOSP MINIMAL N	PER COUNTY ION-AG				PAD 2009	Prelim Type: Qualifie	inary Statisti ed	CS		Base Sta	ıt		State Stat Run	PAGE:1 of 5
						Date Ran	ge: 07/01/2005 to 06/3	)/2008 I	Posted 1	Before: 01/22/2	2009			
	NUMBER	of Sales:		58	<b>MEDIAN:</b>	68	COV	7: 18	8.77	95% Me	edian C.I.:	61.79	to 69.74	(!: Derived)
	TOTAL Sal	es Price:	11	L,262,440	WGT. MEAN:	65	STI	): 12	2.41	95% Wgt.	Mean C.I.:	61.95	to 68.58	(!: land+NAT=0)
	TOTAL Adj.Sal	es Price:	11	L,262,440	MEAN:	66	AVG.ABS.DEV	7:	9.59	95%	Mean C.I.:	62.9	0 to 69.29	(
	TOTAL Assess	ed Value:	7	7,350,341										
	AVG. Adj. Sal	es Price:		194,180	COD:	14.10	MAX Sales Ratio	): 9!	5.14					
	AVG. Assess	ed Value:		126,730	PRD:	101.27	MIN Sales Ratio	): 32	2.20				Printed: 01/22/	2009 22:16:24
DATE OF	SALE *												Avg. Adj.	Avg.
RANGE		COUNT	MEDIAN	MEAN	WGT. MEAN	CO	D PRD	M	IN	MAX	95% Median	C.I.	Sale Price	Assd Val
Qrtr	s													
07/01/05	TO 09/30/05													
10/01/05 '	TO 12/31/05	1	75.66	75.66	75.66			75.	66	75.66	N/A		150,205	113,648
01/01/06	TO 03/31/06	8	69.29	70.10	66.84	6.9	7 104.87	61.	59	83.41	61.59 to 83	3.41	246,437	164,720
04/01/06	TO 06/30/06	5	69.29	71.30	70.29	8.8	3 101.43	59.	75	80.91	N/A		142,300	100,027
07/01/06	TO 09/30/06	б	72.01	74.29	74.50	10.2	8 99.71	64.	37	94.89	64.37 to 94	4.89	69,198	51,554
10/01/06	TO 12/31/06	8	70.09	68.95	68.24	8.9	6 101.04	59.	07	81.78	59.07 to 81	1.78	222,259	151,665
01/01/07	TO 03/31/07	9	69.18	66.86	63.96	15.2	0 104.53	51.	74	83.34	53.14 to 79	9.18	220,804	141,224
04/01/07	TO 06/30/07	5	57.54	61.56	67.09	25.3	7 91.77	37.	95	95.14	N/A		155,322	104,197
07/01/07	TO 09/30/07	4	50.66	48.27	50.36	16.4	2 95.84	32.	20	59.55	N/A		100,017	50,370
10/01/07	TO 12/31/07	2	68.71	68.71	70.84	3.1	6 96.99	66.	54	70.88	N/A		237,183	168,024
01/01/08	TO 03/31/08	7	66.09	64.91	65.24	11.1	0 99.50	52.	08	77.44	52.08 to 77	7.44	238,388	155,519
04/01/08	TO 06/30/08	3	53.26	49.60	51.45	7.1	8 96.39	42.	03	53.50	N/A		309,654	159,322
Stud	y Years													
07/01/05	TO 06/30/06	14	69.52	70.92	68.18	7.7	7 104.03	59.	75	83.41	61.79 to 77	7.98	202,371	137,967
07/01/06	TO 06/30/07	28	68.87	68.10	66.87	14.4	9 101.85	37.	95	95.14	59.52 to 74	4.94	177,039	118,380
07/01/07	TO 06/30/08	16	58.20	58.35	60.60	16.1	8 96.29	32.	20	77.44	52.08 to 67	7.46	217,007	131,508
Cale	ndar Yrs													
01/01/06	TO 12/31/06	27	69.29	70.91	68.51	8.7	6 103.51	59.	07	94.89	67.02 to 74	4.74	180,602	123,724
01/01/07	TO 12/31/07	20	58.55	62.00	64.03	20.7	3 96.83	32.	20	95.14	53.14 to 70	0.88	181,914	116,477
ALL														
		58	68.01	66.09	65.26	14.1	0 101.27	32.	20	95.14	61.79 to 69	9.74	194,180	126,730

37 - GO	SPER COUNTY			PAD 2009	Prelim	inary Statistics		Base St	tat			PAGE:2 of 5
MINIMAL	NON-AG			,	Гуре: Qualifi	ed					State Stat Run	
					Date Ran	nge: 07/01/2005 to 06/30/20	08 Posted	Before: 01/22	/2009			
	NUMBER of Sales:		58	<b>MEDIAN:</b>	68	COV:	18.77	95% 1	Median C.I.:	61.79	to 69.74	(1. Derived)
	TOTAL Sales Price:	11,20	62,440	WGT. MEAN:	65	STD:	12.41	95% Wgt	. Mean C.I.:	61.95	to 68.58	(!: land+NAT=0)
	TOTAL Adj.Sales Price:	11,20	62,440	MEAN:	66	AVG.ABS.DEV:	9.59	95	% Mean C.I.:	62.9	0 to 69.29	(
	TOTAL Assessed Value:	7,35	50,341									
	AVG. Adj. Sales Price:	19	94,180	COD:	14.10	MAX Sales Ratio:	95.14					
	AVG. Assessed Value:	12	26,730	PRD:	101.27	MIN Sales Ratio:	32.20				Printed: 01/22/	2009 22:16:24
GEO COI	DE / TOWNSHIP #										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	CO	DD PRD	MIN	MAX	95% Median	C.I.	Sale Price	Assd Val
3637	2	53.38	53.38	53.41	0.2	99.94	53.26	53.50	N/A		384,481	205,364
3639	3	79.18	79.42	80.12	3.2	99.13	75.73	83.34	N/A		193,666	155,160
3641	3	74.36	60.63	70.17	19.3	86.41	32.20	75.33	N/A		173,856	121,987
3789	4	69.22	72.78	69.11	17.6	9 105.31	57.54	95.14	N/A		435,190	300,764
3791	4	71.07	64.38	69.64	17.1	.2 92.46	37.95	77.44	N/A		119,301	83,080
3793	3	70.88	64.94	62.69	9.6	103.59	51.74	72.20	N/A		396,914	248,823
3873	3	71.62	71.03	73.17	3.9	97.07	66.54	74.94	N/A		95,322	69,751
3875	б	60.54	63.93	60.57	12.2	105.56	53.14	83.41	53.14 to 8	3.41	307,120	186,008
4025	1	59.75	59.75	59.75			59.75	59.75	N/A		177,500	106,058
4027	12	62.98	65.15	65.23	20.0	99.88	42.03	94.89	50.70 to 8	0.91	108,800	70,974
4029	8	69.29	67.76	65.64	8.6	103.23	52.08	77.98	52.08 to 7	7.98	156,125	102,480
4031	9	67.46	64.75	64.51	5.9	1 100.37	56.98	69.29	57.10 to 6	9.18	124,601	80,379
ALI												
	58	68.01	66.09	65.26	14.1	.0 101.27	32.20	95.14	61.79 to 6	9.74	194,180	126,730
AREA (M	IARKET )										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	CO	DD PRD	MIN	MAX	95% Median	C.I.	Sale Price	Assd Val
1	21	72.20	67.84	67.63	15.6	100.31	32.20	95.14	59.28 to 7	5.73	255,274	172,641
3	3	53.26	52.83	52.74	1.1	.0 100.18	51.74	53.50	N/A		430,734	227,154
4	34	68.01	66.19	66.03	11.5	9 100.25	42.03	94.89	59.75 to 6	9.74	135,572	89,512
ALI												
	58	68.01	66.09	65.26	14.1	.0 101.27	32.20	95.14	61.79 to 6	9.74	194,180	126,730
STATUS:	IMPROVED, UNIMPROVED	& IOLL									Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	CO	DD PRD	MIN	MAX	95% Median	C.I.	Sale Price	Assd Val
2	58	68.01	66.09	65.26	14.1	.0 101.27	32.20	95.14	61.79 to 6	9.74	194,180	126,730
ALI												
	58	68.01	66.09	65.26	14.1	.0 101.27	32.20	95.14	61.79 to 6	9.74	194,180	126,730

37 - GOS	PER COUNTY NON-AG	Z	[		PAD 2009	<b>Prelim</b>	inary Statistics		Base St	at	State Stat Run	PAGE:3 of 5
						Date Rar	ea 1ge: 07/01/2005 to 06/30/20	08 Posted	d Before: 01/22/	2009		
	NUMB	SER of Sales	:	58	MEDIAN:	68	0017.	10 77	95% N	ledian C T :	61 70 to 60 74	(1 D : 1)
	TOTAL	Sales Price	: 11	,262,440	WGT. MEAN:	65	נטע:	12 41	95% Wat	Mean C I :	$61.95 \pm 0.68.58$	(!: Derivea)
	TOTAL Adj.	Sales Price	: 11	,262,440	MEAN:	66	AUC ARC DEV.	12.41	958 Ngc.	Mean C I :	$62 \ 90 \ \pm 0 \ 69 \ 29$	(!: unu + NAI = 0)
	TOTAL Ass	essed Value	: 7	,350,341			AVG.ADS.DEV.	5.55	230	ficult c.r.	02.90 00 09.29	
	AVG. Adj.	Sales Price	:	194,180	COD:	14.10	MAX Sales Ratio:	95.14				
	AVG. Ass	sessed Value	:	126,730	PRD:	101.27	MIN Sales Ratio:	32.20			Printed: 01/22/	2009 22:16:24
SCHOOL I	ISTRICT *										Avg. Adj.	Avg.
RANGE		COUNT	MEDIAN	MEAN	WGT. MEAN	CC	D PRD	MIN	MAX	95% Median	C.I. Sale Price	Assd Val
(blank)												
24-0001												
32-0095												
33-0018		31	67.46	65.85	65.26	12.4	1 100.91	42.03	94.89	59.55 to 6	9.29 128,848	84,081
33-0021												
33-0540												
37-0030		13	71.62	66.85	65.04	13.9	102.79	37.95	83.34	53.26 to 7	7.44 234,851	152,739
69-0054		14	65.01	65.94	65.44	16.9	1 100.76	32.20	95.14	57.12 to 7	5.33 301,075	197,014
NonValid	School											
ALL_												
		58	68.01	66.09	65.26	14.1	.0 101.27	32.20	95.14	61.79 to 6	9.74 194,180	126,730
ACRES IN	I SALE										Avg. Adj.	Avg.
RANGE		COUNT	MEDIAN	MEAN	WGT. MEAN	CC	DD PRD	MIN	MAX	95% Median	C.I. Sale Price	Assd Val
10.01 7	30.00	3	66.54	66.88	68.03	16.3	9 98.31	50.70	83.41	N/A	6,992	4,756
30.01 7	O 50.00	2	44.66	44.66	47.51	27.9	93.99	32.20	57.12	N/A	73,395	34,872
50.01 7	O 100.00	6	66.83	63.33	67.26	15.3	94.15	37.95	75.73	37.95 to 7	5.73 78,000	52,463
100.01 7	O 180.00	25	68.55	67.90	66.77	14.4	101.70	42.03	95.14	59.55 to 7	4.36 165,132	110,251
180.01 7	330.00	13	68.55	66.75	65.06	8.0	1 102.58	52.08	74.94	59.75 to 7	4.74 276,874	180,145
330.01 7	0 650.00	7	72.20	70.44	70.03	10.5	9 100.58	53.26	81.78	53.26 to 8	1.78 269,280	188,579
650.01 +	-	2	52.62	52.62	52.59	1.6	100.05	51.74	53.50	N/A	507,021	266,655
ALL_			60.01	<i>cc</i> 00			0 101 05	20.00	05 14		0 74 104 100	106 500
		58	68.01	66.09	65.26	14.1	.0 101.27	32.20	95.14	61.79 to 6	9.74 194,180	126,730
MAJORITY	LAND USE	> 95%								050 1	Avg. Adj.	AVg.
RANGE		COUNT	MEDIAN	MEAN	WGT. MEAN	10 5	DD PRD	MIN 40.00	MAX	95% Median	0.10 100 FF0	ASSU VAL
DRY-N/A		18	63.39	62.98	61.92	12.5	101.70	42.03	80.91	57.10 to 6	9.18 120,550	/4,646
GRASS		13	09.29 60 11	64.UZ	59.81 70 64	10.3	LU/.U5	32.2U	¤3.4⊥ 04 00	51./4 to /	2.44 104,296	98,20U
GRASS-N/A	7	8	68.11	08.55	/0.64	14.4	100 00	5/.95	94.89	3/.95 to 9	4.09 13/,586	97,196
TERGID	( <b>D</b>	8 1 1	04.00 75 22	00.50	05.19 70 27	14.5	101 CO	53.14 E2 00	95.⊥4 02.24	53.14 TO 9	J.14     4U/,/4/       1.70     DDF_010	205, 196
TKKGID-N/	А		15.33	/1.56	10.37	9.6	TOT.02	52.08	03.34	59.28 TO 8	1.10 235,818	105,943
А⊔Ц_		58	68.01	66.09	65.26	14.1	.0 101.27	32.20	95.14	61.79 to 6	9.74 194,180	126,730

37 - GOSP MINIMAL N	PER CO	UNTY			PAD 2009	9 Prelim	ninary	<b>Statistics</b>		Base Sta	at	St	ate Stat Run	PAGE:4 of 5
						Date Rai	nge: 07/01	1/2005 to 06/30/200	8 Posted	Before: 01/22/	2009			
		NUMBER of Sale	s:	58	MEDIAN:	68	0	COV:	18 77	95% №	edian C.T.:	61 79 to	69 74	(1. Derived)
	тс	TAL Sales Pric	e: 1	1,262,440	WGT. MEAN:	65		STD:	12 41	95% Wat.	Mean C.I.:	61 95 to	68 58	(1: Land + NAT = 0)
	TOTAL	Adj.Sales Pric	e: 1	1,262,440	MEAN:	66	Δ	VG ABS DEV:	9 59	95%	Mean C.I.:	62 90 +	-0 69 29	(:. unu+1711=0)
	TOTAL	Assessed Valu	le:	7,350,341			1.		2.55			02.90		
	AVG. A	dj. Sales Pric	e:	194,180	COD:	14.10	MAX S	Sales Ratio:	95.14					
	AVG.	Assessed Valu	le:	126,730	PRD:	101.27	MIN S	Sales Ratio:	32.20			Pr	inted: 01/22/	2009 22:16:24
MAJORITY	LAND	USE > 80%											Avg. Adj.	Avg.
RANGE		COUNT	MEDIAN	MEAN	WGT. MEAN	CC	OD	PRD	MIN	MAX	95% Median	C.I. 5	Sale Price	Assd Val
DRY		б	59.54	60.81	60.04	10.2	22	101.28	47.69	72.58	47.69 to 7	2.58	120,902	72,593
DRY-N/A		12	67.24	64.06	62.86	11.3	34	101.90	42.03	80.91	57.10 to 6	9.28	120,375	75,672
GRASS		13	69.29	64.02	59.81	16.3	33	107.05	32.20	83.41	51.74 to 7	5.44	164,296	98,260
GRASS-N/A		8	68.11	68.55	70.64	14.4	42	97.03	37.95	94.89	37.95 to 9	4.89	137,586	97,196
IRRGTD		14	68.85	69.10	67.07	12.4	48	103.03	53.14	95.14	57.54 to 7	5.73	316,549	212,310
IRRGTD-N/	A	5	75.33	70.36	68.76	14.2	27	102.32	52.08	83.34	N/A		284,860	195,880
ALL														
		58	68.01	66.09	65.26	14.1	10	101.27	32.20	95.14	61.79 to 6	9.74	194,180	126,730
MAJORITY	LAND	USE > 50%											Avg. Adj.	Avg.
RANGE		COUNT	MEDIAN	MEAN	WGT. MEAN	CC	OD	PRD	MIN	MAX	95% Median	C.I. 5	Sale Price	Assd Val
DRY		18	63.39	62.98	61.92	12.5	53	101.70	42.03	80.91	57.10 to 6	9.18	120,550	74,646
GRASS		21	69.29	65.75	63.49	15.5	51	103.55	32.20	94.89	53.50 to 7	4.94	154,120	97,855
IRRGTD		17	68.85	69.73	67.65	12.8	89	103.07	53.14	95.14	59.28 to 7	5.73	304,687	206,123
IRRGTD-N/	A	2	66.93	66.93	66.19	22.1	19	101.12	52.08	81.78	N/A		338,150	223,822
ALL														
		58	68.01	66.09	65.26	14.1	10	101.27	32.20	95.14	61.79 to 6	9.74	194,180	126,730
SALE PRI	CE *												Avg. Adj.	Avg.
RANGE		COUNT	MEDIAN	MEAN	WGT. MEAN	CC	OD	PRD	MIN	MAX	95% Median	C.I. 3	sale price	ASSO VAL
Low	ş		66 FA						66 FA				1 266	0.005
ГООО ШО	0	4999 I	66.54	66.54	66.54	0.4	20	00.00	66.54	66.54	N/A		4,366	2,905
5000 10	1 4	9999 2	67.06	67.06	08.42	24.3	39	98.00	50.70	83.41	N/A		8,305	5,082
IOLA	⊥ >		66 E1		69 03	16 3	20	0.0 21	E0 70	02 /1	NT / 7		6 000	1 756
20000 T	0	99999 3 E0000 7	61 27	61 50	60.03	10.3	59 06	90.31 101 25	20.70	03.41	22 20 to 0	1 90	6,992 E0 690	4,750
50000 I	0		60 10	69 04	69 62	24.5	90 40	101.35	52.20	94.09	52.20 LO 9	4.09 0 50	90,000	50,795
100000 T	0 1	/0000 10	62 02	64 05	64 77	12 5	72 70	100.45	17 69	75 72	52 62 to 7	1 9/	101 210	79 576
150000 1		499999 10	03.02	71 75	72 20	11 0	07	90.09	47.09	95.73	61 59 to 7	a 10	101 014	120 262
250000 1	0 4	4 99999 11	50 20	×1.15	61 72	12 1	17	100 76	72.03 52 AQ	95.14 81 78	53 14 +0 7	2.10 4.36	191,014 355 070	210,202
500000 ±	- 4	±± دردرر ۸	53.20 67 66	63 00	62 84	1.CT 0 0	- / 94	100.70	51 74	74 92	/ NT/N	1.50	535,976	361 969
ΔT.T.		4	02.00	03.00	02.04	5.5	_ I	100.24	JI./H	17.24	IN/A		JUU,/JI	504,500
			68.01	66.09	65.26	14.1	10	101.27	32.20	95.14	61.79 to 6	9.74	194,180	126,730

37 - GOS	PER COU	JNTY				PAD 2009	Prelim	inary Statistics		Base St	at	State Stat Dur	PAGE:5 of 5
MINIMAL	NON-AG					]	Гуре: Qualifi	ed				State Stat Kun	
							Date Ran	nge: 07/01/2005 to 06/30/200	08 Posted	Before: 01/22	/2009		
	I	NUMBER O	f Sales	:	58	<b>MEDIAN:</b>	68	COV:	18.77	95% N	Median C.I.:	61.79 to 69.74	(!: Derived)
	TOT	TAL Sale	s Price	: 11	,262,440	WGT. MEAN:	65	STD:	12.41	95% Wgt	. Mean C.I.:	61.95 to 68.58	(!: land+NAT=0)
	TOTAL 2	Adj.Sale	s Price	: 11	,262,440	MEAN:	66	AVG.ABS.DEV:	9.59	959	Mean C.I.:	62.90 to 69.29	(
	TOTAL	Assesse	d Value	: 7	,350,341								
	AVG. Ad	dj. Sale	s Price	:	194,180	COD:	14.10	MAX Sales Ratio:	95.14				
	AVG.	Assesse	d Value	:	126,730	PRD:	101.27	MIN Sales Ratio:	32.20			Printed: 01/22	/2009 22:16:24
ASSESSE	D VALUE	*										Avg. Adj.	Avg.
RANGE			COUNT	MEDIAN	MEAN	WGT. MEAN	CO	D PRD	MIN	MAX	95% Median (	C.I. Sale Price	Assd Val
Lo	w \$												
1	ТО	4999	2	58.62	58.62	56.47	13.5	1 103.80	50.70	66.54	N/A	5,988	3,381
5000 T	0 9	9999	1	83.41	83.41	83.41			83.41	83.41	N/A	9,000	7,507
Tot	al \$												
1	ТО	9999	3	66.54	66.88	68.03	16.3	9 98.31	50.70	83.41	N/A	6,992	4,756
10000	то 2	29999	3	37.95	44.84	42.54	28.2	6 105.40	32.20	64.37	N/A	50,790	21,607
30000	то 5	59999	12	68.10	67.75	65.62	12.8	5 103.25	47.69	94.89	57.12 to 75	.44 76,217	50,010
60000	то 9	99999	9	66.49	62.82	61.40	12.4	2 102.32	42.03	75.73	53.62 to 72	.58 110,434	67,801
100000	то 14	19999	12	70.24	68.84	67.61	7.9	7 101.82	53.26	77.44	61.59 to 74	.94 179,330	121,239
150000	то 24	19999	12	71.60	69.64	66.82	15.7	0 104.22	52.08	95.14	57.54 to 79	.18 285,291	190,640
250000	то 49	99999	7	63.53	65.45	64.31	13.6	2 101.77	51.74	81.78	51.74 to 81	.78 515,014	331,192
ALL													
			58	68.01	66.09	65.26	14.1	0 101.27	32.20	95.14	61.79 to 69	.74 194,180	126,730

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

## Agricultural

The costing data on all agricultural improvements was updated to the Marshall and Swift June, 2008 version. A ratio study was completed, and new depreciation was developed. The county also completed pickup work in a timely manner.

In the past, the Gosper County Assessor's office has reviewed land use yearly. They purchase aerial images from the FSA to accomplish this; due to budget issues the FSA will now only be providing new images every three years. Because land use was reviewed in 2007, and new irrigation has not been allowed in the county since 2004, it was determined that land use in Gosper County was accurate for the 2009 assessment year.

A policy was established by the Assessor to determine how to define rural residential parcels and agricultural land.

A sales review was completed for unimproved and minimally improved agricultural land in all three market areas. The following adjustments to value were made as a result.

Market area 1: Irrigated values increased 7-9%, grassland decreased 1-7%, and dry land remained the same. The following values reflect these changes.

		Irrigated			<u>Grass</u>	
	<u>2008</u>	2009		<u>2008</u>		<u>2009</u>
1A1	1495	1625	1G1	520		485
1A	1485	1625	1G	520		485
2A1	1030	1115	2G1	435		430
2A	760	825	2G	390		385
3A1	680	745	3G1	360		350
3A	605	655	3G	360		350
4A1	480	515	4G1	360		340
4A	435	470	4G	360		340

Market area 3: Irrigated and dry land remained the same; grass values increased 9-10%.

		<u>Grass</u>
	<u>2008</u>	<u>2009</u>
1G1	530	580
1G	530	580
2G1	435	475
2G	410	450
3G1	410	450
3G	275	300
4G1	275	300
4G	275	300

Market area 4: Irrigated vales increased 1-8% while dry land values increased 14-18%, grass land remained the same. You will notice a decrease in 1A1 of \$100 per acre; this was done because the recent soil conversion indicated that there are not any 1A1 soils in this market area of Gosper County.

	Ī	<u>rrigated</u>			<u>Dry</u>
	<u>2008</u>	<u>2009</u>		<u>2008</u>	<u>2009</u>
1A1	1235	1135	1D1	440	515
1A	1050	1135	1D	440	515
2A1	895	955	2D1	360	420
2A	755	760	2D	350	400
3A1	680	685	3D1	350	400
3A	605	605	3D	255	290
4A1	480	500	4D1	255	290
4A	435	465	4D	255	290

# 2009 Assessment Survey for Gosper County

# Agricultural Appraisal Information

1.	Data collection done by:
	Contract appraiser and the clerk.
2.	Valuation done by:
	Assessor and the clerk.
3.	Pickup work done by whom:
	Contract appraiser and the clerk.
4.	Does the county have a written policy or written standards to specifically define agricultural land versus rural residential acreages?
	Yes
a.	How is agricultural land defined in this county?
	Standards for Agricultural/Horticultural Parcels and
	Standards for Residential/Commercial Parcels
	Agricultural/Horticultural Parcels
	Agricultural parcels and horticultural parcels consist of land used for the production of agricultural products such as grain and feed crops; forages and sod crops; animal production including breeding, feeding, or grazing of cattle, horses, swine, sheep, goats, bees or poultry; or horticultural products such as fruits, vegetables, flowers or ornamental plants, seeds, grasses, trees, and other horticultural crops.
	Residential Parcels
	Parcels of land under and directly surrounding residential buildings and their outbuildings that are primarily used for residential purposes not for agricultural, horticultural or commercial purposes within a village or established rural subdivision.
	Acreage Parcels
	Parcels of land under and directly surrounding residential buildings and their outbuildings that are primarily used for residential purposes outside of an established village or rural subdivision.
	Commercial Parcels
	Parcels of land under and directly surrounding commercial buildings and their outbuildings, used primarily for commercial purposes not for agricultural, horticultural or residential purposes.

5.	When was the last date that the Income Approach was used to estimate or
	establish the market value of the properties in this class?
	The income approach is not used to establish market value.
6.	If the income approach was used, what Capitalization Rate was used?
	Not applicable
7.	What is the date of the soil survey currently used?
	1979; the assessor and staff are in the process of completing the soil conversion.
	The symbols have been converted from the old alpha to the new numeric symbols
	and they are currently recounting acres, the conversion will be complete for 2010.
8.	What date was the last countywide land use study completed?
	December, 2007
a.	By what method? (Physical inspection, FSA maps, etc.)
	The county purchases a CD from the FSA office of the crop year and uses the
	ArcView program to review the maps for land use.
b.	By whom?
	This was done by the current and former assessor.
с.	What proportion is complete / implemented at this time?
	The study is complete, and is typically done on a yearly basis. The study was not
	redone for 2008 as the FSA did not have new images available for purchase.
9.	Number of Market Areas/Neighborhoods/Assessor Locations in the
	agricultural property class:
	3
10.	How are Market Areas/Neighborhoods/Assessor Locations developed?
	Market areas are developed by predominate soil types.
11.	In the assessor's opinion, are there any other class or subclass groupings, other
	than LCG groupings, that are more appropriate for valuation?
	Yes or No
	No
a.	If yes, list.
	Not applicable
12.	In your opinion, what is the level of value of these groupings?
	Not applicable
13.	Has the county implemented (or is in the process of implementing) special
	valuation for agricultural land within the county?
	No

# **Agricultural Permit Numbers:**

Permits	Information Statements	Other	Total
8	2	0	10

37 - GOSPER COUNTY			PAD 2009 R&O Statistics Base Stat									
IGRICOLI						Type: Qualifie Date Ran	ed 1996: 07/01/2005 to 06/30/200	8 Posted	Refore: 01/23/	2009		
	NIIMBER	of Sales		5.8	MEDIAN.	Date Kan	ige. 07/01/2005 to 00/50/200	o rosteu	050			
(A gL and)		or Drice	• 11	262 440	MEDIAN:	72	COV:	18.94	95% M	ledian C.I.: 6	7.90 to 75.33	(!: Derived)
(AgLand)	TOTAL Sal	es Price	· 11	262 440	WGI. MEAN:	71	STD:	13.51	95% Wgt.	Mean C.I.: 6'	7.30 to 74.42	( <b>!: land+NAT=0</b> )
(AgLand)	TOTAL ACCOR	ed Value	• • •	,202,110 , 080 308	MEAN ·	/1	AVG.ABS.DEV:	10.05	958	Mean C.I.:	67.85 to 74.80	
(AgLand)	AVC Adi Sal	eg Drice	· ,	194 180	COD:	14 02	MAX Sales Ratio:	104 13				
	AVG Assess	ed Value	:	137 593	PRD:	100 66	MIN Sales Ratio:	30 34			Drintod, 02/00	2000 12.20.24
	CALE *	Jed Value	•	137,393	110.	100.00	MIN BUICS RUCIO.	50.51			Avg Adi	2009 13:30:34 Ava
RANGE	SALL "	COUNT	MEDIAN	MEAN	WGT MEAN	CO	ח קק ח	MTN	MAX	95% Median C	T Sale Price	Assd Val
Orti	ŝ	000111	THE TIM	111111	WOI: HERE	60			111111	jot neurun e.	<b>1</b> .	
07/01/05	TO 09/30/05											
10/01/05	TO 12/31/05	1	82.13	82.13	82.13			82.13	82.13	N/A	150,205	123,358
01/01/06	TO 03/31/06	8	74.00	73.38	71.85	5.0	8 102.13	66.83	80.94	66.83 to 80.9	246,437	177,059
04/01/06	TO 06/30/06	5	80.25	78.08	77.76	8.9	1 100.41	67.90	88.93	N/A	142,300	110,659
07/01/06	TO 09/30/06	6	77.28	81.13	82.28	10.2	3 98.60	70.22	103.04	70.22 to 103.	04 69,198	56,937
10/01/06	TO 12/31/06	8	73.28	75.10	74.24	8.7	3 101.16	65.38	88.00	65.38 to 88.0	0 222,259	165,005
01/01/07	TO 03/31/07	9	77.57	73.72	69.83	13.7	2 105.57	55.65	90.45	58.15 to 86.3	30 220,804	154,186
04/01/07	TO 06/30/07	5	62.97	63.92	71.94	26.1	3 88.85	36.48	104.13	N/A	155,322	111,745
07/01/07	TO 09/30/07	4	59.54	54.48	57.72	19.6	1 94.39	30.34	68.52	N/A	100,017	57,731
10/01/07	TO 12/31/07	2	71.33	71.33	76.02	6.7	1 93.82	66.54	76.11	N/A	237,183	180,305
01/01/08	TO 03/31/08	7	71.76	69.04	69.82	9.5	0 98.88	55.79	81.95	55.79 to 81.9	238,388	166,442
04/01/08	TO 06/30/08	3	58.17	54.29	56.25	6.9	5 96.51	46.29	58.41	N/A	309,654	174,189
Stuc	ly Years											
07/01/05	TO 06/30/06	14	74.88	75.68	73.88	7.5	7 102.44	66.83	88.93	67.90 to 82.2	13 202,371	149,509
07/01/06	TO 06/30/07	28	74.47	73.95	72.79	14.9	4 101.60	36.48	104.13	66.06 to 81.3	39 177,039	128,859
07/01/07	TO 06/30/08	16	63.69	62.92	65.64	14.3	2 95.85	30.34	81.95	55.79 to 73.0	217,007	142,450
Cale	endar Yrs											
01/01/06	TO 12/31/06	27	74.94	76.48	74.47	8.4	9 102.70	65.38	103.04	70.22 to 80.2	180,602	134,497
01/01/07	TO 12/31/07	20	65.69	67.18	69.76	19.4	8 96.31	30.34	104.13	58.15 to 77.5	57 181,914	126,897
ALL_												
		58	71.69	71.33	70.86	14.0	2 100.66	30.34	104.13	67.90 to 75.3	33 194,180	137,593

37 - GOSPER COUNTY AGRICULTURAL UNIMPROVED			PAD 2009 R&O Statistics Base Stat									
			Type: Qualified State State									
			Date Range: 07/01/2005 to 06/30/2008 Posted Before: 01/23/2009									
	NUMBER of Sales:		58	MEDIAN:	72	COV:	18 94	95%	Median C.T.:	67 90 to 75 33	(I. Doringd)	
(AgLand)	TOTAL Sales Price:	11	,262,440	WGT. MEAN:	71	נטט: מיזיצ:	13 51	95% Wat	Mean C.I.:	67 30 ±0 74 42	(1: Land + NAT = 0)	
(AgLand)	TOTAL Adj.Sales Price:	11	,262,440	MEAN:	71	AVG ABS DEV:	10 05	950 MgC 95	% Mean C.I.:	67 85 ±0 74 80	(:. unu+10/11=0)	
(AgLand)	TOTAL Assessed Value:	7	,980,398			AVG.ADD.DEV.	10.05	20	·	07.05 20 71.00		
	AVG. Adj. Sales Price:		194,180	COD:	14.02	MAX Sales Ratio:	104.13					
	AVG. Assessed Value:		137,593	PRD:	100.66	MIN Sales Ratio:	30.34			Printed: 03/09/	2009 13:30:35	
GEO COD	E / TOWNSHIP #									Avg. Adj.	Avg.	
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	CO	D PRD	MIN	MAX	95% Median	C.I. Sale Price	Assd Val	
3637	2	58.29	58.29	58.33	0.2	99.94	58.17	58.41	N/A	384,481	224,252	
3639	3	86.30	86.49	87.21	2.9	9 99.18	82.72	90.45	N/A	193,666	168,888	
3641	3	80.94	64.22	75.63	21.0	2 84.92	30.34	81.39	N/A	173,856	131,483	
3789	4	75.71	79.63	75.60	17.7	1 105.33	62.97	104.13	N/A	435,190	329,015	
3791	4	69.18	64.24	69.75	19.2	92.10	36.48	82.13	N/A	119,301	83,212	
3793	3	70.49	67.42	66.19	9.6	8 101.86	55.65	76.11	N/A	396,914	262,707	
3873	3	71.62	71.03	73.17	3.9	1 97.07	66.54	74.94	N/A	95,322	69,751	
3875	б	65.60	67.51	65.99	9.2	9 102.30	58.15	77.86	58.15 to 77	7.86 307,120	202,663	
4025	1	67.90	67.90	67.90			67.90	67.90	N/A	177,500	120,526	
4027	12	69.37	71.35	71.81	18.4	2 99.36	46.29	103.04	55.28 to 88	8.00 108,800	78,126	
4029	8	74.22	74.43	71.61	9.7	6 103.94	55.79	84.94	55.79 to 84	4.94 156,125	111,802	
4031	9	71.76	72.54	72.77	6.7	1 99.69	65.21	80.25	66.06 to 79	9.77 124,601	90,672	
ALL												
	58	71.69	71.33	70.86	14.0	2 100.66	30.34	104.13	67.90 to 75	5.33 194,180	137,593	
AREA (M	ARKET)									Avg. Adj.	Avg.	
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	CO	D PRD	MIN	MAX	95% Median	C.I. Sale Price	Assd Val	
1	21	73.02	71.58	72.85	16.7	1 98.26	30.34	104.13	63.59 to 81	1.95 255,274	185,962	
3	3	58.17	57.41	57.24	1.5	8 100.29	55.65	58.41	N/A	430,734	246,568	
4	34	72.66	72.40	72.36	11.4	4 100.05	46.29	103.04	67.90 to 76	5.11 135,572	98,102	
ALL												
	58	71.69	71.33	70.86	14.0	2 100.66	30.34	104.13	67.90 to 75	5.33 194,180	137,593	
STATUS:	IMPROVED, UNIMPROVED	& IOLL	I							Avg. Adj.	Avg.	
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	CO	D PRD	MIN	MAX	95% Median	C.I. Sale Price	Assd Val	
2	58	71.69	71.33	70.86	14.0	2 100.66	30.34	104.13	67.90 to 75	5.33 194,180	137,593	
ALL												
	58	71.69	71.33	70.86	14.0	2 100.66	30.34	104.13	67.90 to 75	5.33 194,180	137,593	

37 - GOSPER COUNTY			[	PAD 2009 R&O Statistics Base Stat								PAGE:3 of 5	
AGRICULT	JRAL UNIMPR	ROVED			r	State Stat Kun							
						Date Ran	nge: 07/01/2005 to 06/30/20	08 Posted	Before: 01/23	/2009			
	NUMBE	R of Sales	:	58	<b>MEDIAN:</b>	72	COV:	18.94	95% 1	Median C.I.:	67.90 to 75.33	(!: Derived)	
(AgLand)	TOTAL S	ales Price	: 11	,262,440	WGT. MEAN:	71	STD:	13.51	95% Wgt	. Mean C.I.:	67.30 to 74.42	(!: land+NAT=0)	
(AgLand)	TOTAL Adj.S	ales Price	: 11	,262,440	MEAN:	71	AVG.ABS.DEV:	10.05	95	% Mean C.I.:	67.85 to 74.80		
(AgLand)	TOTAL Asse	ssed Value	: 7	,980,398									
	AVG. Adj. S	ales Price	:	194,180	COD:	14.02	MAX Sales Ratio:	104.13					
	AVG. Asse	ssed Value	:	137,593	PRD:	100.66	MIN Sales Ratio:	30.34			Printed: 03/09/	2009 13:30:35	
SCHOOL D	ISTRICT *										Avg. Adj.	Avg.	
RANGE		COUNT	MEDIAN	MEAN	WGT. MEAN	CO	D PRD	MIN	MAX	95% Median	C.I. Sale Price	Assd Val	
(blank)													
24-0001													
32-0095													
33-0018		31	73.57	72.49	71.95	11.8	8 100.75	46.29	103.04	67.90 to 7	7.57 128,848	92,710	
33-0021													
33-0540													
37-0030		13	71.62	69.85	69.05	15.5	7 101.17	36.48	90.45	58.17 to 8	2.72 234,851	162,155	
69-0054		14	68.54	70.11	71.13	16.7	4 98.56	30.34	104.13	62.50 to 8	1.39 301,075	214,168	
NonValid	School												
ALL_													
		58	71.69	71.33	70.86	14.0	2 100.66	30.34	104.13	67.90 to 7	5.33 194,180	137,593	
ACRES IN	SALE										Avg. Adj.	Avg.	
RANGE		COUNT	MEDIAN	MEAN	WGT. MEAN	CO	D PRD	MIN	MAX	95% Median	C.I. Sale Price	Assd Val	
10.01 T	0 30.00	3	66.54	65.03	65.65	13.6	99.07	50.70	77.86	N/A	6,992	4,590	
30.01 I	O 50.00	2	46.42	46.42	50.11	34.6	92.64	30.34	62.50	N/A	73,395	36,775	
50.01 I	0 100.00	б	74.66	69.45	73.48	15.8	9 94.51	36.48	82.72	36.48 to 8	2.72 78,000	57,318	
100.01 I	0 180.00	25	74.01	74.55	73.19	14.2	4 101.85	46.29	104.13	65.38 to 8	0.94 165,132	120,861	
180.01 I	0 330.00	13	71.62	72.03	70.77	8.3	2 101.79	55.79	84.94	67.60 to 8	0.25 276,874	195,930	
330.01 Т	0 650.00	7	73.02	74.02	74.41	10.0	1 99.48	58.17	88.00	58.17 to 8	8.00 269,280	200,375	
650.01 +		2	57.03	57.03	56.99	2.4	2 100.07	55.65	58.41	N/A	507,021	288,949	
ALL_													
		58	71.69	71.33	70.86	14.0	2 100.66	30.34	104.13	67.90 to 7	5.33 194,180	137,593	
MAJORITY	LAND USE	> 95%									Avg. Adj.	Avg.	
RANGE		COUNT	MEDIAN	MEAN	WGT. MEAN	CO	D PRD	MIN	MAX	95% Median	C.I. Sale Price	Assd Val	
DRY		1	80.25	80.25	80.25			80.25	80.25	N/A	180,000	144,453	
DRY-N/A		17	68.52	71.12	69.62	12.3	6 102.15	46.29	88.93	65.21 to 7	9.77 117,053	81,493	
GRASS		13	69.29	64.04	61.97	13.7	2 103.33	30.34	77.86	55.65 to 7	4.94 164,296	101,816	
GRASS-N/A		8	73.10	72.68	75.20	16.0	4 96.64	36.48	103.04	36.48 to 10	137,586	103,464	
IRRGTD		8	68.54	72.76	71.32	14.5	3 102.03	58.15	104.13	58.15 to 10	04.13 407,747	290,788	
IRRGTD-N/	A	11	81.39	77.43	76.06	9.9	3 101.80	55.79	90.45	63.59 to 8	8.00 235,818	179,356	
ALL_													
		58	71.69	71.33	70.86	14.0	2 100.66	30.34	104.13	67.90 to 7	5.33 194,180	137,593	

37 - GOSI AGRICULTU	PER COUNTY JRAL UNIMP	ROVED	[		State Stat Run	PAGE:4 of 5						
						Date Rar	nge: 07/01/2005 to 06/30/20	008 Posted	Before: 01/23	/2009		
	NUMB	ER of Sales	:	58	<b>MEDIAN:</b>	72	COV:	18.94	95% N	Median C.I.:	67.90 to 75.33	(1: Darivad)
(AgLand)	TOTAL	Sales Price	: 11	,262,440	WGT. MEAN:	71	STD:	13.51	95% Wat	Mean C.I.:	67.30 to 74.42	$(1 \cdot land + NAT = 0)$
(AgLand)	TOTAL Adj.:	Sales Price	: 11	,262,440	MEAN:	71	AVG.ABS.DEV:	10.05	95	Mean C.I.:	67.85 to 74.80	( unu 11/11 =0)
(AgLand)	TOTAL Ass	essed Value	: 7	,980,398								
	AVG. Adj.	Sales Price	:	194,180	COD:	14.02	MAX Sales Ratio:	104.13				
	AVG. Ass	essed Value	:	137,593	PRD:	100.66	MIN Sales Ratio:	30.34			Printed: 03/09	/2009 13:30:35
MAJORITY	LAND USE	> 80%									Avg. Adj.	Avg.
RANGE		COUNT	MEDIAN	MEAN	WGT. MEAN	CC	D PRD	MIN	MAX	95% Median	C.I. Sale Price	Assd Val
DRY		7	68.52	71.64	71.43	11.1	.8 100.30	55.28	83.29	55.28 to 8	3.29 129,344	92,385
DRY-N/A		11	74.01	71.62	69.84	11.8	7 102.54	46.29	88.93	63.79 to 8	34.94 114,954	80,285
GRASS		13	69.29	64.04	61.97	13.7	2 103.33	30.34	77.86	55.65 to 7	4.94 164,296	101,816
GRASS-N/A		8	73.10	72.68	75.20	16.0	4 96.64	36.48	103.04	36.48 to 1	03.04 137,586	103,464
IRRGTD		14	74.45	75.33	73.21	12.7	102.89	58.15	104.13	62.97 to 8	32.72 316,549	231,740
IRRGTD-N/	А	5	81.39	75.84	74.06	14.5	2 102.41	55.79	90.45	N/A	284,860	210,971
ALL_												
		58	71.69	71.33	70.86	14.0	2 100.66	30.34	104.13	67.90 to 7	75.33 194,180	137,593
MAJORITY	LAND USE	> 50%									Avg. Adj.	Avg.
RANGE		COUNT	MEDIAN	MEAN	WGT. MEAN	CC	D PRD	MIN	MAX	95% Median	C.I. Sale Price	Assd Val
DRY		18	71.27	71.63	70.50	12.1	4 101.59	46.29	88.93	65.38 to 7	9.77 120,550	84,990
GRASS		21	70.49	67.33	66.47	14.9	4 101.29	30.34	103.04	58.41 to 7	4.94 154,120	102,444
IRRGTD		17	75.33	75.88	73.72	12.9	1 102.94	58.15	104.13	63.59 to 8	304,687	224,614
IRRGTD-N/	A	2	71.90	71.90	71.09	22.4	0 101.13	55.79	88.00	N/A	338,150	240,395
ALL_												
		58	71.69	71.33	70.86	14.0	2 100.66	30.34	104.13	67.90 to 7	75.33 194,180	137,593
SALE PRI	CE *										Avg. Adj.	Avg.
RANGE		COUNT	MEDIAN	MEAN	WGT. MEAN	CC	D PRD	MIN	MAX	95% Median	C.I. Sale Price	Assd Val
Low	\$											
1 T	0 4999	9 1	66.54	66.54	66.54			66.54	66.54	N/A	4,366	2,905
5000 TO	9999	2	64.28	64.28	65.41	21.1	.3 98.27	50.70	77.86	N/A	8,305	5,432
Tota	1\$											
1 T	°O 9999	3	66.54	65.03	65.65	13.6	99.07	50.70	77.86	N/A	6,992	4,590
30000 T	°O 59999	9 7	70.22	65.81	64.92	25.3	7 101.38	30.34	103.04	30.34 to 1	03.04 50,680	32,901
60000 T	°O 99999	9 9	74.43	75.73	75.45	7.7	6 100.37	62.50	88.93	69.29 to 8	83.29 84,514	63,762
100000 T	0 149999	9 10	66.95	69.77	70.37	10.1	2 99.15	55.28	84.94	63.79 to 8	32.72 121,310	85,366
150000 T	0 249999	9 14	77.44	77.24	77.99	12.5	4 99.05	46.29	104.13	67.90 to 8	36.30 191,014	148,968
250000 T	0 499999	9 11	63.59	67.80	67.20	13.6	1 100.89	55.79	88.00	58.15 to 8	30.94 355,978	239,211
500000 +		4	68.54	68.67	68.53	10.2	100.20	55.65	81.95	N/A	580,751	397,975
ALL_												
		58	71.69	71.33	70.86	14.0	2 100.66	30.34	104.13	67.90 to 7	75.33 194,180	137,593

37 - GOSPER COUNTY					PAD 2009 R&O Statistics					tat	PAGE:5 of 5		
AGRICULT	URAL UNIMPR	OVED			ŗ	Гуре: Qualifi	ed				State Stat Kun		
						Date Ran	nge: 07/01/2005 to 06/30/20	008 Posted	Before: 01/23	/2009			
	NUMBE	R of Sales	:	58	<b>MEDIAN:</b>	72	COV:	18.94	95% 1	Median C.I.:	67.90 to 75.33	(1. Derived)	
(AgLand)	TOTAL S	ales Price	: 11	,262,440	WGT. MEAN:	71	STD:	13.51	95% Wgt	. Mean C.I.:	67.30 to 74.42	(!: land+NAT=0)	
(AgLand)	TOTAL Adj.S	ales Price	: 11	,262,440	MEAN:	71	AVG.ABS.DEV:	10.05	95	% Mean C.I.:	67.85 to 74.80	(	
(AgLand)	TOTAL Asse	ssed Value	: 7	,980,398									
	AVG. Adj. S	ales Price	:	194,180	COD:	14.02	MAX Sales Ratio:	104.13					
	AVG. Asse	ssed Value	:	137,593	PRD:	100.66	MIN Sales Ratio:	30.34			Printed: 03/09	/2009 13:30:35	
ASSESSED	VALUE *										Avg. Adj.	Avg.	
RANGE		COUNT	MEDIAN	MEAN	WGT. MEAN	CO	D PRD	MIN	MAX	95% Median (	C.I. Sale Price	Assd Val	
Low	/\$												
1 1	CO 4999	2	58.62	58.62	56.47	13.5	1 103.80	50.70	66.54	N/A	5,988	3,381	
5000 TC	9999	1	77.86	77.86	77.86			77.86	77.86	N/A	9,000	7,007	
Tota	al \$												
1 1	0 9999	3	66.54	65.03	65.65	13.6	99.07	50.70	77.86	N/A	6,992	4,590	
10000 T	29999	3	36.48	45.68	42.79	36.4	4 106.75	30.34	70.22	N/A	50,790	21,733	
30000 І	59999	6	70.53	70.69	69.52	6.7	3 101.68	62.50	79.11	62.50 to 79	9.11 65,953	45,853	
60000 I	.0 99999	15	74.01	72.90	70.15	14.4	1 103.93	46.29	103.04	65.21 to 82	2.72 100,853	70,747	
100000 T	149999	11	73.57	74.58	74.14	5.8	1 100.59	66.83	84.94	67.90 to 82	2.13 170,345	126,292	
150000 I	249999	11	80.94	75.57	72.55	15.9	8 104.16	55.79	104.13	58.15 to 90	).45 268,787	195,006	
250000 I	CO 499999	9	69.47	70.61	69.67	12.2	8 101.35	55.65	88.00	58.41 to 81	483,344	336,755	
ALL_													
		58	71.69	71.33	70.86	14.0	2 100.66	30.34	104.13	67.90 to 75	5.33 194,180	137,593	
37 - GOSPER MINIMAL NON	COUNTY -AG				PAD 2	<b>009 R&amp;</b> Type: Qualifi	O Statistics		Base Sta	at	State Stat Ru	PAGE:1 of 5	
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						Date Ran	ge: 07/01/2005 to 06/30/2008	8 Posted	Before: 01/23/	2009			
	NUMBER C	of Sales:		58	<b>MEDIAN:</b>	72	COV:	18.94	95% M	edian C.I.:	67.90 to 75.33	(1. Derived)	
	TOTAL Sale	es Price:	11	,262,440	WGT. MEAN:	71	STD:	13.51	95% Wgt.	Mean C.I.:	67.30 to 74.42	(!: land+NAT=0)	
TOT	TAL Adj.Sale	es Price:	11	,262,440	MEAN:	71	AVG.ABS.DEV:	10.05	95%	Mean C.I.:	67.85 to 74.80	(	
TC	OTAL Assesse	ed Value:	7	7,980,398									
AVC	G. Adj. Sale	es Price:		194,180	COD:	14.02	MAX Sales Ratio:	104.13					
1	AVG. Assesse	ed Value:		137,593	PRD:	100.66	MIN Sales Ratio:	30.34			Printed: 03/0	9/2009 13:30:48	
DATE OF SAI	ЪЕ *										Avg. Adj.	Avg.	
RANGE		COUNT	MEDIAN	MEAN	WGT. MEAN	CO	D PRD	MIN	MAX	95% Median	C.I. Sale Price	Assd Val	
Qrtrs													
07/01/05 TO	09/30/05												
10/01/05 TO	12/31/05	1	82.13	82.13	82.13			82.13	82.13	N/A	150,20	5 123,358	
01/01/06 TO	03/31/06	8	74.00	73.38	71.85	5.0	8 102.13	66.83	80.94	66.83 to 80	0.94 246,43	7 177,059	
04/01/06 TO	06/30/06	5	80.25	78.08	77.76	8.9	1 100.41	67.90	88.93	N/A	142,30	0 110,659	
07/01/06 TO	09/30/06	6	77.28	81.13	82.28	10.2	3 98.60	70.22	103.04	70.22 to 10	3.04 69,19	8 56,937	
10/01/06 TO	12/31/06	8	73.28	75.10	74.24	8.7	3 101.16	65.38	88.00	65.38 to 88	8.00 222,25	9 165,005	
01/01/07 TO	03/31/07	9	77.57	73.72	69.83	13.7	2 105.57	55.65	90.45	58.15 to 86	5.30 220,80	4 154,186	
04/01/07 TO	06/30/07	5	62.97	63.92	71.94	26.1	3 88.85	36.48	104.13	N/A	155,32	2 111,745	
07/01/07 TO	09/30/07	4	59.54	54.48	57.72	19.6	1 94.39	30.34	68.52	N/A	100,01	7 57,731	
10/01/07 TO	12/31/07	2	71.33	71.33	76.02	6.7	1 93.82	66.54	76.11	N/A	237,18	3 180,305	
01/01/08 TO	03/31/08	7	71.76	69.04	69.82	9.5	0 98.88	55.79	81.95	55.79 to 81	1.95 238,38	8 166,442	
04/01/08 TO	06/30/08	3	58.17	54.29	56.25	6.9	5 96.51	46.29	58.41	N/A	309,65	4 174,189	
Study Y	ears												
07/01/05 TO	06/30/06	14	74.88	75.68	73.88	7.5	7 102.44	66.83	88.93	67.90 to 82	2.13 202,37	1 149,509	
07/01/06 TO	06/30/07	28	74.47	73.95	72.79	14.9	4 101.60	36.48	104.13	66.06 to 81	1.39 177,03	9 128,859	
07/01/07 TO	06/30/08	16	63.69	62.92	65.64	14.3	2 95.85	30.34	81.95	55.79 to 73	3.02 217,00	7 142,450	
Calenda	r Yrs												
01/01/06 TO	12/31/06	27	74.94	76.48	74.47	8.4	9 102.70	65.38	103.04	70.22 to 80	0.25 180,60	2 134,497	
01/01/07 TO	12/31/07	20	65.69	67.18	69.76	19.4	8 96.31	30.34	104.13	58.15 to 77	7.57 181,91	4 126,897	
ALL	_												
		58	71.69	71.33	70.86	14.0	2 100.66	30.34	104.13	67.90 to 75	5.33 194,18	0 137,593	

37 - GOS	SPER COUNTY	ſ		PAD 2	009 R&	O Statistics		Base S	tat		PAGE:2 of 5
MINIMAL	NON-AG	-		,	Type: Qualifi	ed				State Stat Run	
					Date Ran	nge: 07/01/2005 to 06/30/20	08 Posted	Before: 01/23	8/2009		
	NUMBER of Sales:		58	<b>MEDIAN:</b>	72	COV:	18.94	95%	Median C.I.:	67.90 to 75.33	(1: Darivad)
	TOTAL Sales Price:	11	,262,440	WGT. MEAN:	71	STD:	13.51	95% Wat	. Mean C.I.:	67.30 to 74.42	(!: Derived) (!: land+NAT=0)
	TOTAL Adj.Sales Price:	11	,262,440	MEAN:	71	AVG. ABS. DEV:	10.05	95	% Mean C.I.:	67.85 to 74.80	( unu 11111-0)
	TOTAL Assessed Value:	7	,980,398				10.00			0,100 00 ,1100	
	AVG. Adj. Sales Price:		194,180	COD:	14.02	MAX Sales Ratio:	104.13				
	AVG. Assessed Value:		137,593	PRD:	100.66	MIN Sales Ratio:	30.34			Printed: 03/09	/2009 13:30:48
GEO COD	E / TOWNSHIP #									Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	CO	D PRD	MIN	MAX	95% Median	C.I. Sale Price	Assd Val
3637	2	58.29	58.29	58.33	0.2	99.94	58.17	58.41	N/A	384,481	224,252
3639	3	86.30	86.49	87.21	2.9	9 99.18	82.72	90.45	N/A	193,666	168,888
3641	3	80.94	64.22	75.63	21.0	2 84.92	30.34	81.39	N/A	173,856	131,483
3789	4	75.71	79.63	75.60	17.7	1 105.33	62.97	104.13	N/A	435,190	329,015
3791	4	69.18	64.24	69.75	19.2	92.10	36.48	82.13	N/A	119,301	83,212
3793	3	70.49	67.42	66.19	9.6	8 101.86	55.65	76.11	N/A	396,914	262,707
3873	3	71.62	71.03	73.17	3.9	1 97.07	66.54	74.94	N/A	95,322	69,751
3875	б	65.60	67.51	65.99	9.2	9 102.30	58.15	77.86	58.15 to 7	7.86 307,120	202,663
4025	1	67.90	67.90	67.90			67.90	67.90	N/A	177,500	120,526
4027	12	69.37	71.35	71.81	18.4	2 99.36	46.29	103.04	55.28 to 88	8.00 108,800	78,126
4029	8	74.22	74.43	71.61	9.7	6 103.94	55.79	84.94	55.79 to 84	4.94 156,125	111,802
4031	9	71.76	72.54	72.77	6.7	1 99.69	65.21	80.25	66.06 to 79	9.77 124,601	90,672
ALL											
	58	71.69	71.33	70.86	14.0	2 100.66	30.34	104.13	67.90 to 75	5.33 194,180	137,593
AREA (M	ARKET)									Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	CO	D PRD	MIN	MAX	95% Median	C.I. Sale Price	Assd Val
1	21	73.02	71.58	72.85	16.7	98.26	30.34	104.13	63.59 to 81	1.95 255,274	185,962
3	3	58.17	57.41	57.24	1.5	8 100.29	55.65	58.41	N/A	430,734	246,568
4	34	72.66	72.40	72.36	11.4	4 100.05	46.29	103.04	67.90 to 76	6.11 135,572	98,102
ALL											
	58	71.69	71.33	70.86	14.0	2 100.66	30.34	104.13	67.90 to 75	5.33 194,180	137,593
STATUS:	IMPROVED, UNIMPROVED	& IOLL	ı							Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	CO	D PRD	MIN	MAX	95% Median	C.I. Sale Price	Assd Val
2	58	71.69	71.33	70.86	14.0	2 100.66	30.34	104.13	67.90 to 7	5.33 194,180	137,593
ALL	·										
	58	71.69	71.33	70.86	14.0	2 100.66	30.34	104.13	67.90 to 7	5.33 194,180	137,593

37 - GOSPER COUNTY			PAD 2009 R&O Statistics Base Stat								PAGE:3 of 5	
MINIMAL NON-AG					,	Type: Qualifi	ed				State Stat Run	
						Date Ran	nge: 07/01/2005 to 06/30/20	08 Posted	Before: 01/23	/2009		
	NUMB	ER of Sales	:	58	<b>MEDIAN:</b>	72	COV:	18.94	95%	Median C.I.:	67.90 to 75.33	(1. Derived)
	TOTAL	Sales Price	: 11	,262,440	WGT. MEAN:	71	STD:	13.51	95% Wgt	. Mean C.I.:	67.30 to 74.42	(!: land+NAT=0)
	TOTAL Adj.	Sales Price	: 11	,262,440	MEAN:	71	AVG.ABS.DEV:	10.05	95	% Mean C.I.:	67.85 to 74.80	(
	TOTAL Ass	essed Value	: 7	,980,398								
	AVG. Adj.	Sales Price	:	194,180	COD:	14.02	MAX Sales Ratio:	104.13				
	AVG. Ass	essed Value	:	137,593	PRD:	100.66	MIN Sales Ratio:	30.34			Printed: 03/09/	2009 13:30:48
SCHOOL D	ISTRICT *										Avg. Adj.	Avg.
RANGE		COUNT	MEDIAN	MEAN	WGT. MEAN	CO	D PRD	MIN	MAX	95% Median	C.I. Sale Price	Assd Val
(blank)												
24-0001												
32-0095												
33-0018		31	73.57	72.49	71.95	11.8	8 100.75	46.29	103.04	67.90 to 7	7.57 128,848	92,710
33-0021												
33-0540												
37-0030		13	71.62	69.85	69.05	15.5	101.17	36.48	90.45	58.17 to 8	2.72 234,851	162,155
69-0054		14	68.54	70.11	71.13	16.7	4 98.56	30.34	104.13	62.50 to 8	1.39 301,075	214,168
NonValid	School											
ALL			71 60	71 22	70.00	14 0	100 66	20 24	104 12		F 22 104 100	127 502
	CALE	58	/1.69	/1.33	/0.86	14.0	2 100.00	30.34	104.13	67.90 LO 7	5.33 194,180	137,593
ACRES IN	SALE	COINT	MEDIAN	MEAN	₩ርጥ ΜΕλΝ	CO	תפת תו	MIN	MAY	QE% Modian	Avg. Auj.	Avg. Assd Val
10 01 T	0 30 00	2	66 54	65 03	65 65	13 6	1 99 07	MIN 50 70	77.86	95% Median	C.1. Date 11100	4 590
10.01 I 30 01 т	0 50.00	2	46 42	46 42	50 11	13.0 34 6	4 92 64	30.70	62 50	N/A	73 395	36 775
50.01 T	0 100.00	2	74 66	69 45	73 48	15.8	9 94 51	36 48	82 72	36 48 +0 8	2 72 78 000	57 318
100.01 T	0 180.00	25	74.01	74.55	73.19	14.2	4 101.85	46.29	104.13	65.38 to 8	0.94 165.132	120,861
180.01 T	0 330.00	13	71.62	72.03	70.77	8.3	2 101.79	55.79	84.94	67.60 to 8	0.25 276.874	195,930
330.01 T	°O 650.00	7	73.02	74.02	74.41	10.0	1 99.48	58.17	88.00	58.17 to 8	8.00 269,280	200,375
650.01 +		2	57.03	57.03	56.99	2.4	2 100.07	55.65	58.41	N/A	507,021	288,949
ALL											, -	,
		58	71.69	71.33	70.86	14.0	2 100.66	30.34	104.13	67.90 to 7	5.33 194,180	137,593
MAJORITY	LAND USE	> 95%									Avg. Adj.	Avg.
RANGE		COUNT	MEDIAN	MEAN	WGT. MEAN	CO	D PRD	MIN	MAX	95% Median	C.I. Sale Price	Assd Val
DRY		1	80.25	80.25	80.25			80.25	80.25	N/A	180,000	144,453
DRY-N/A		17	68.52	71.12	69.62	12.3	6 102.15	46.29	88.93	65.21 to 7	9.77 117,053	81,493
GRASS		13	69.29	64.04	61.97	13.7	2 103.33	30.34	77.86	55.65 to 7	4.94 164,296	101,816
GRASS-N/A		8	73.10	72.68	75.20	16.0	4 96.64	36.48	103.04	36.48 to 10	137,586	103,464
IRRGTD		8	68.54	72.76	71.32	14.5	3 102.03	58.15	104.13	58.15 to 10	4.13 407,747	290,788
IRRGTD-N/	A	11	81.39	77.43	76.06	9.9	3 101.80	55.79	90.45	63.59 to 8	8.00 235,818	179,356
ALL_												
		58	71.69	71.33	70.86	14.0	2 100.66	30.34	104.13	67.90 to 7	5.33 194,180	137,593

37 - GOSPER COUNTY MINIMAL NON-AG				PAD 2009 R&O Statistics Type: Qualified Base Stat								PAGE:4 of 5
						Date Rar	ea 1ge: 07/01/2005 to 06/30/20	008 Posted	Before: 01/23	/2009		
	I	NUMBER of Sales:	:	58	MEDIAN:	72	COV:	18 94	95% 1	Median C.T.:	67 90 to 75 33	(I. Dariu ad)
	TO	TAL Sales Price:	: 11	,262,440	WGT. MEAN:	71	STD:	13 51	95% Wat	. Mean C.I.:	67 30 to 74 42	(1: Iand + NAT = 0)
	TOTAL 2	Adj.Sales Price:	: 11	,262,440	MEAN:	71	AVG ABS DEV:	10.05	95°	Mean C.I.:	67 85 ±0 74 80	(:. unu+10A1=0)
	TOTAL	Assessed Value:	: 7	,980,398			1100.1100.001	10.05			07.03 00 71.00	
	AVG. Ad	dj. Sales Price:	:	194,180	COD:	14.02	MAX Sales Ratio:	104.13				
	AVG.	Assessed Value:	:	137,593	PRD:	100.66	MIN Sales Ratio:	30.34			Printed: 03/09/	/2009 13:30:48
MAJORITY	LAND	USE > 80%									Avg. Adj.	Avg.
RANGE		COUNT	MEDIAN	MEAN	WGT. MEAN	CO	D PRD	MIN	MAX	95% Median	C.I. Sale Price	Assd Val
DRY		7	68.52	71.64	71.43	11.1	.8 100.30	55.28	83.29	55.28 to 8	3.29 129,344	92,385
DRY-N/A		11	74.01	71.62	69.84	11.8	102.54	46.29	88.93	63.79 to 8	4.94 114,954	80,285
GRASS		13	69.29	64.04	61.97	13.7	103.33	30.34	77.86	55.65 to 7	4.94 164,296	101,816
GRASS-N/A		8	73.10	72.68	75.20	16.0	96.64	36.48	103.04	36.48 to 1	03.04 137,586	103,464
IRRGTD		14	74.45	75.33	73.21	12.7	102.89	58.15	104.13	62.97 to 8	2.72 316,549	231,740
IRRGTD-N/	A	5	81.39	75.84	74.06	14.5	102.41	55.79	90.45	N/A	284,860	210,971
ALL												
		58	71.69	71.33	70.86	14.0	100.66	30.34	104.13	67.90 to 7	5.33 194,180	137,593
MAJORITY	LAND	USE > 50%									Avg. Adj.	Avg.
RANGE		COUNT	MEDIAN	MEAN	WGT. MEAN	CO	DD PRD	MIN	MAX	95% Median	C.I. Sale Price	Assd Val
DRY		18	71.27	71.63	70.50	12.1	.4 101.59	46.29	88.93	65.38 to 7	9.77 120,550	84,990
GRASS		21	70.49	67.33	66.47	14.9	101.29	30.34	103.04	58.41 to 7	4.94 154,120	102,444
IRRGTD		17	75.33	75.88	73.72	12.9	102.94	58.15	104.13	63.59 to 8	2.72 304,687	224,614
IRRGTD-N/	A	2	71.90	71.90	71.09	22.4	101.13	55.79	88.00	N/A	338,150	240,395
ALL												
		58	71.69	71.33	70.86	14.0	100.66	30.34	104.13	67.90 to 7	5.33 194,180	137,593
SALE PRI	CE *										Avg. Adj.	Avg.
RANGE		COUNT	MEDIAN	MEAN	WGT. MEAN	CO	DD PRD	MIN	MAX	95% Median	C.I. Sale Price	Assd Val
Low	\$											
1 T	0	4999 1	66.54	66.54	66.54			66.54	66.54	N/A	4,366	2,905
5000 TO	9	9999 2	64.28	64.28	65.41	21.1	.3 98.27	50.70	77.86	N/A	8,305	5,432
Tota	1 \$											
1 T	0	9999 3	66.54	65.03	65.65	13.6	99.07	50.70	77.86	N/A	6,992	4,590
30000 T	0 5	59999 7	70.22	65.81	64.92	25.3	101.38	30.34	103.04	30.34 to 1	03.04 50,680	32,901
60000 T	0 9	99999 9	74.43	75.73	75.45	7.7	100.37	62.50	88.93	69.29 to 8	3.29 84,514	63,762
100000 T	0 14	19999 10	66.95	69.77	70.37	10.1	.2 99.15	55.28	84.94	63.79 to 8	2.72 121,310	85,366
150000 T	U 24	14	.77.44	77.24	77.99	12.5	99.05	46.29	104.13	67.90 to 8	191,014	148,968
250000 T	0 49	11	63.59	67.80	67.20	13.6	100.89	55.79	88.00	58.15 to 8	355,978	239,211
500000 +		4	68.54	68.67	68.53	10.2	100.20	55.65	81.95	N/A	580,751	397,975
Аடட்			71 60	71 22	70 86	14 0	100 66	30 34	104 13	67 00 +0 7	5 3 10/ 100	127 502
		20	11.09	11.33	10.00	14.0	±00.00	50.54	T04.T3	01.20 10 1	5.55 194,100	131,393

37 - GOSPER COUNTY			[	PAD 2009 R&O Statistics Base Stat							State Stat Dun	PAGE:5 of 5		
MINIMAL	NON-AG					Type: Qualified						Sidle Sidi Kun		
							Date Ran	ge: 07/01/2005 to 06/30/200	8 Posted	Before: 01/23	6/2009			
	1	JUMBER O	f Sales:		58	<b>MEDIAN:</b>	72	COV:	18.94	95% 1	Median C.I.:	67.90 to 75.33	(!: Derived)	
	TOT	TAL Sale	s Price:	11	,262,440	WGT. MEAN:	71	STD:	13.51	95% Wgt	. Mean C.I.:	67.30 to 74.42	(!: land+NAT=0)	
	TOTAL A	Adj.Sale	s Price:	11	,262,440	MEAN:	71	AVG.ABS.DEV:	10.05	95	% Mean C.I.:	67.85 to 74.80	. ,	
	TOTAL	Assesse	d Value:	7	,980,398									
	AVG. Ad	lj. Sale	s Price:		194,180	COD:	14.02	MAX Sales Ratio:	104.13					
	AVG.	Assesse	d Value:		137,593	PRD:	100.66	MIN Sales Ratio:	30.34			Printed: 03/09	/2009 13:30:48	
ASSESSEI	VALUE	*										Avg. Adj.	Avg.	
RANGE			COUNT	MEDIAN	MEAN	WGT. MEAN	CO	D PRD	MIN	MAX	95% Median (	C.I. Sale Price	Assd Val	
Lov	v\$													
1 1	го	4999	2	58.62	58.62	56.47	13.5	1 103.80	50.70	66.54	N/A	5,988	3,381	
5000 T	) 9	999	1	77.86	77.86	77.86			77.86	77.86	N/A	9,000	7,007	
Tota	al \$													
1 1	го	9999	3	66.54	65.03	65.65	13.6	1 99.07	50.70	77.86	N/A	6,992	4,590	
10000 5	го 2	9999	3	36.48	45.68	42.79	36.4	4 106.75	30.34	70.22	N/A	50,790	21,733	
30000 5	го 5	9999	6	70.53	70.69	69.52	6.7	3 101.68	62.50	79.11	62.50 to 79	.11 65,953	45,853	
60000 5	го 9	9999	15	74.01	72.90	70.15	14.4	1 103.93	46.29	103.04	65.21 to 82	100,853	70,747	
100000 5	го 14	9999	11	73.57	74.58	74.14	5.8	1 100.59	66.83	84.94	67.90 to 82	170,345	126,292	
150000 5	го 24	9999	11	80.94	75.57	72.55	15.9	8 104.16	55.79	104.13	58.15 to 90	.45 268,787	195,006	
250000 5	го 49	9999	9	69.47	70.61	69.67	12.2	8 101.35	55.65	88.00	58.41 to 81	.95 483,344	336,755	
ALL_														
			58	71.69	71.33	70.86	14.0	2 100.66	30.34	104.13	67.90 to 75	194,180	137,593	

**Agricultural Correlation** 

## Agricultural Land

# I. Correlation

AGRICULTURAL UNIMPROVED: The median has been used to represent the level of value for the agricultural unimproved class. An acceptable number of sales have been used for the measurement of the class. There are not any qualified minimally improved sales in Gosper County. All three measures of central tendency and the trended preliminary ratio are similar, all within one percentage point, and are supportive of each other. The trended preliminary ratio and the similarity between the movement in the sample and the movement in the base suggest that assessment actions have been applied uniformly. The qualitative measures are also within the acceptable range, indicating that assessment uniformity has been achieved. There will be no recommended adjustment in the agricultural unimproved class.

## 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>	Qualified Sales	Percent Used
2009	105	58	55.24
2008	100	55	55.00
2007	90	40	44.44
2006	81	35	43.21
2005	91	55	60.44

AGRICULTURAL UNIMPROVED: The percentage of sales used increased very slightly from last year. A review of the disqualified sales indicates that of the 47 that were disqualified, 47% were family sales or sales involving partial interests and 19% were substantially improved. The assessor has worked in the office for thirty years, and uses her knowledge of the county and their tax payers as well as her familiarity with area realtors, bankers, attorneys, and appraisers to gather information regarding sales to determine whether a sale is an arm's length transaction. Because of the Assessor's knowledge of the county and the reasons given for the exclusion of sales, it is believed that the sample has not been excessively trimmed.

## 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.

	Preliminary Median	% Change in Assessed Value (excl. growth)	Trended Preliminary Ratio	R&O Median
2009	68	6.60	72	72
2008	66.69	3.44	69	69.28
2007	69	1.78	71	70
2006	71	6.78	76	75
2005	74	3.36	77	77

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

AGRICULTURAL UNIMPROVED: The trended preliminary ratio is very similar to the reports and opinions ratio. The similarity suggests that the reports and opinions ratio is a reliable measure of the level of value in the agricultural unimproved class. The similarity of the two measures also suggests that assessment actions have been applied to the base and the sample proportionately.

# 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.

# 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)
8.2	2009	6.60
6.91	2008	3.44
-0.01	2007	1.78
7.77	2006	6.78
2.36	2005	3.36

AGRICULTURAL UNIMPROVED: There is little difference between the change in the sales file and the change in the base, suggesting that assessment actions were applied to the sample and the base uniformly.

## 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, 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.

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

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

AGRICULTURAL UNIMPROVED:All three measures of central tendency are within the required range, and are very close with the median being 72 and the weighted mean and mean both coming in at 71. The trended preliminary ratio, which is 72, is also supportive of the measures. The similarity of all four of these statistical measures, suggests that any of the measures could be used to represent the level of value. For equalization purposes the median has been used to describe the level of value.

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

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

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

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

Income-producing property: a COD of 20 or less, or in larger urban jurisdictions, 15 or less. Vacant land and other unimproved property, such as agricultural land: a COD of 20 or less. Rural residential and seasonal properties: a COD of 20 or less.

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

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

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

	COD	PRD
<b>R&amp;O Statistics</b>	14.02	100.66
Difference	0.00	0.00

AGRICULTURAL UNIMPROVED: The coefficient of dispersion and the price related differential are both within the acceptable range. Assessment uniformity has been achieved in the residential class for the 2009 assessment year.

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

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

	<b>Preliminary Statistics</b>	<b>R&amp;O Statistics</b>	Change
Number of Sales	58	58	0
Median	68	72	4
Wgt. Mean	65	71	6
Mean	66	71	5
COD	14.10	14.02	-0.08
PRD	101.27	100.66	-0.61
Minimum	32.20	30.34	-1.86
Maximum	95.14	104.13	8.99

AGRICULTURAL UNIMPROVED: The difference between the preliminary statistics and the R&O statistics is a reflection of the sales study completed by the assessor. Values in all market areas and land classification groups were adjusted where changes were needed.

Total Real Property Sum Lines 17, 25, & 30		Records : 2,875		Value : 29	2,597,981	Gro	owth 1,423,668	Sum Lines 17,	25, & 41
Schedule I : Non-Agricult	ural Records								
	U	rban	Sub	Urban	) [ ]	Rural	То	tal	Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
01. Res UnImp Land	64	167,590	0	0	54	853,196	118	1,020,786	
02. Res Improve Land	312	1,263,336	0	0	588	14,096,477	900	15,359,813	
03. Res Improvements	327	19,785,108	0	0	658	46,998,655	985	66,783,763	
04. Res Total	391	21,216,034	0	0	712	61,948,328	1,103	83,164,362	935,730
% of Res Total	35.45	25.51	0.00	0.00	64.55	74.49	38.37	28.42	65.73
05. Com UnImp Land	4	17,732	0	0	3	18,200	7	35,932	
06. Com Improve Land	51	257,835	0	0	29	440,393	80	698,228	
07. Com Improvements	53	3,450,639	0	0	40	2,680,404	93	6,131,043	
08. Com Total	57	3,726,206	0	0	43	3,138,997	100	6,865,203	0
% of Com Total	57.00	54.28	0.00	0.00	43.00	45.72	3.48	2.35	0.00
09. Ind UnImp Land	1	6,200	0	0	0	0	1	6,200	
10. Ind Improve Land	1	9,035	0	0	0	0	1	9,035	
11. Ind Improvements	2	963,595	0	0	0	0	2	963,595	
12. Ind Total	3	978,830	0	0	0	0	3	978,830	0
% of Ind Total	100.00	100.00	0.00	0.00	0.00	0.00	0.10	0.33	0.00
13. Rec UnImp Land	0	0	0	0	0	0	0	0	
14. Rec Improve Land	0	0	0	0	36	27,000	36	27,000	
15. Rec Improvements	0	0	0	0	38	75,705	38	75,705	
16. Rec Total	0	0	0	0	38	102,705	38	102,705	0
% of Rec Total	0.00	0.00	0.00	0.00	100.00	100.00	1.32	0.04	0.00
Res & Rec Total	391	21,216,034	0	0	750	62,051,033	1,141	83,267,067	935,730
% of Res & Rec Total	34.27	25.48	0.00	0.00	65.73	74.52	39.69	28.46	65.73
Com & Ind Total	60	4,705,036	0	0	43	3,138,997	103	7,844,033	0
% of Com & Ind Total	58.25	59.98	0.00	0.00	41.75	40.02	3.58	2.68	0.00
17. Taxable Total	451	25,921,070	0	0	793	65,190,030	1,244	91,111,100	935,730
% of Taxable Total	36.25	28.45	0.00	0.00	63.75	71.55	43.27	31.14	65.73

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

		Urban			SubUrban	
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	2	4,300	218,878	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	<b>Rural</b> Value Base	Value Excess	Records	<b>Total</b> Value Base	Value Excess
18. Residential	0	0	0	2	4,300	218,878
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				2	4,300	218,878

#### Schedule III : Mineral Interest Records

Mineral Interest	Records Urban	Value	Records SubU	<b>rban</b> Value	Records Rura	l <sub>Value</sub>	Records To	otal Value	Growth
23. Producing	0	0	0	0	0	0	0	0	0
24. Non-Producing	0	0	0	0	1	1,413	1	1,413	0
25. Total	0	0	0	0	1	1,413	1	1,413	0

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

-	Urban	SubUrban	Rural	Total
	Records	Records	Records	Records
26. Producing	33	0	225	258

#### Schedule V : Agricultural Records

-	Urban		Sub	Urban	Rural		Total		Fotal	
	Records	Value	Records	Value		Records	Value		Records	Value
27. Ag-Vacant Land	2	30,683	0	0		1,300	134,342,855		1,302	134,373,538
28. Ag-Improved Land	0	0	0	0		313	50,271,303		313	50,271,303
29. Ag Improvements	1	84,093	0	0		327	16,756,534		328	16,840,627
<b>30. Ag Total</b>									1,630	201,485,468

Schedule VI : Agricultural Rec	cords :Non-Agricu	ultural Detail					
	(	Urban			SubUrban		ſ
	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	
<b>37. FarmSite Improvements</b>	1	0.00	84,093	0	0.00	0	
38. FarmSite Total							
39. Road & Ditches	0	0.45	0	0	0.00	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
	Records	Rural Acres	Value	Records	<b>Total</b> Acres	Value	Growth
31. HomeSite UnImp Land	7	7.00	38,990	7	7.00	38,990	
32. HomeSite Improv Land	233	238.00	1,316,080	233	238.00	1,316,080	
33. HomeSite Improvements	203	207.00	10,619,688	203	207.00	10,619,688	487,938
34. HomeSite Total				210	245.00	11,974,758	
35. FarmSite UnImp Land	12	36.77	23,714	12	36.77	23,714	
36. FarmSite Improv Land	268	878.06	446,016	268	878.06	446,016	
<b>37. FarmSite Improvements</b>	309	0.00	6,136,846	310	0.00	6,220,939	0
38. FarmSite Total				322	914.83	6,690,669	
39. Road & Ditches	0	4,484.03	0	0	4,484.48	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
41. Total Section VI				532	5,644.31	18,665,427	487,938

#### 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.

chedule IX : Agricultural Records : Ag Land Market Area Detail		et Area Detail	Market Are	ea 1	
Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	44,181.92	88.13%	71,788,787	93.86%	1,624.85
47. 2A1	1,749.69	3.49%	1,950,907	2.55%	1,115.00
48. 2A	484.09	0.97%	399,374	0.52%	825.00
49. 3A1	1,993.58	3.98%	1,485,220	1.94%	745.00
50. 3A	162.33	0.32%	106,327	0.14%	655.01
51. 4A1	485.55	0.97%	250,060	0.33%	515.00
52. 4A	1,073.79	2.14%	504,681	0.66%	470.00
53. Total	50,130.95	100.00%	76,485,356	100.00%	1,525.71
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	5,123.41	70.53%	2,536,097	77.04%	495.00
56. 2D1	326.23	4.49%	143,540	4.36%	440.00
57. 2D	186.31	2.56%	73,593	2.24%	395.00
58. 3D1	829.80	11.42%	323,623	9.83%	390.00
59. 3D	52.94	0.73%	15,353	0.47%	290.01
60. 4D1	375.09	5.16%	108,778	3.30%	290.01
61. 4D	370.31	5.10%	90,730	2.76%	245.01
62. Total	7,264.09	100.00%	3,291,714	100.00%	453.15
Grass					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	3,719.33	8.93%	1,818,000	12.28%	488.80
65. 2G1	364.80	0.88%	158,124	1.07%	433.45
66. 2G	811.87	1.95%	313,196	2.11%	385.77
67. 3G1	1,154.95	2.77%	409,901	2.77%	354.91
68. 3G	129.09	0.31%	50,212	0.34%	388.97
69. 4G1	1,135.19	2.73%	389,594	2.63%	343.20
70. 4G	34,320.93	82.43%	11,669,998	78.80%	340.03
71. Total	41,636.16	100.00%	14,809,025	100.00%	355.68
Irrigated Total	50 130 95	50 44%	76 485 356	80.85%	1 525 71
Dry Total	7 264 09	7 31%	3 291 714	3 48%	453.15
Grass Total	41 636 16	41.89%	14 809 025	15 65%	355.68
Waste	328.40	0.33%	9.853	0.01%	30.00
Other	35 57	0.04%	4 268	0.00%	119.99
Exemnt	5 980 22	6.02%	0	0.00%	0.00
Lacmpt	5,700.22	0.0270	v	0.0070	0.00

hedule IX : Agricultural Records : Ag Land Market Area Detail		et Area Detail	Market Ar		
Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	3,002.15	84.35%	3,407,441	90.69%	1,135.00
47. 2A1	79.00	2.22%	76,630	2.04%	970.00
48. 2A	3.00	0.08%	1,935	0.05%	645.00
49. 3A1	387.16	10.88%	234,232	6.23%	605.00
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	61.90	1.74%	27,236	0.72%	440.00
52. 4A	26.00	0.73%	9,620	0.26%	370.00
53. Total	3,559.21	100.00%	3,757,094	100.00%	1,055.60
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	907.66	65.91%	412,985	71.69%	455.00
56. 2D1	42.00	3.05%	16,170	2.81%	385.00
57. 2D	24.00	1.74%	8,880	1.54%	370.00
58. 3D1	278.04	20.19%	102,875	17.86%	370.00
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	73.95	5.37%	20,706	3.59%	280.00
61. 4D	51.54	3.74%	14,431	2.51%	280.00
62. Total	1,377.19	100.00%	576,047	100.00%	418.28
Grass					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	704.93	4.93%	417,348	8.96%	592.04
65. 2G1	269.00	1.88%	127,775	2.74%	475.00
66. 2G	248.00	1.73%	111,600	2.40%	450.00
67. 3G1	524.33	3.67%	235,951	5.06%	450.00
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	467.72	3.27%	140,316	3.01%	300.00
70. 4G	12,080.56	84.51%	3,625,711	77.83%	300.13
71. Total	14,294.54	100.00%	4,658,701	100.00%	325.91
Irrigated Total	3.559.21	18.51%	3.757.094	41.78%	1.055.60
Dry Total	1.377.19	7.16%	576.047	6.41%	418.28
Grass Total	14.294.54	74.33%	4,658,701	51.81%	325.91
Waste	0.00	0.00%	0	0.00%	0.00
Other	0.00	0.00%	0	0.00%	0.00
Exempt	0.00	0.00%	0	0.00%	0.00
Market Area Total	19 230 94	100.00%	8.991.842	100.00%	467.57

hedule IX : Agricultural Records : Ag Land Market Area Detail		Market Are			
Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	24,055.74	60.85%	27,303,277	75.22%	1,135.00
47. 2A1	311.20	0.79%	297,196	0.82%	955.00
48. 2A	311.91	0.79%	237,052	0.65%	760.00
49. 3A1	6,826.74	17.27%	4,676,317	12.88%	685.00
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	1,510.93	3.82%	755,465	2.08%	500.00
52. 4A	6,515.02	16.48%	3,029,493	8.35%	465.00
53. Total	39,531.54	100.00%	36,298,800	100.00%	918.22
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	30,612.39	69.98%	15,765,400	76.62%	515.00
56. 2D1	744.99	1.70%	312,897	1.52%	420.00
57. 2D	321.57	0.74%	128,628	0.63%	400.00
58. 3D1	7,918.63	18.10%	3,167,452	15.39%	400.00
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	2,465.67	5.64%	715,049	3.48%	290.00
61. 4D	1,679.56	3.84%	487,075	2.37%	290.00
62. Total	43,742.81	100.00%	20,576,501	100.00%	470.40
Grass					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	5,390.56	6.86%	2,400,489	10.74%	445.31
65. 2G1	723.92	0.92%	311,279	1.39%	429.99
66. 2G	564.19	0.72%	203,108	0.91%	360.00
67. 3G1	4,176.32	5.32%	1,484,591	6.64%	355.48
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	4,969.51	6.33%	1,318,226	5.90%	265.26
70. 4G	62,719.43	79.85%	16,623,853	74.41%	265.05
71. Total	78,543.93	100.00%	22,341,546	100.00%	284.45
Irrigated Total	39.531.54	24.40%	36.298.800	45.82%	918.22
Dry Total	43.742.81	26.99%	20.576.501	25.97%	470.40
Grass Total	78,543.93	48.47%	22.341.546	28.20%	284.45
Waste	181 20	0.11%	5 436	0.01%	30.00
Other	47.50	0.03%	5,700	0.01%	120.00
Exempt	0.00	0.00%	0	0.00%	0.00
Market Area Total	162.046.98	100.00%	79.227.983	100.00%	488.92

#### Schedule X : Agricultural Records : Ag Land Total

	Urban		SubU	rban	Ru	ral	Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	13.00	21,125	0.00	0	93,208.70	116,520,125	93,221.70	116,541,250
77. Dry Land	19.31	9,558	0.00	0	52,364.78	24,434,704	52,384.09	24,444,262
78. Grass	0.00	0	0.00	0	134,474.63	41,809,272	134,474.63	41,809,272
79. Waste	0.00	0	0.00	0	509.60	15,289	509.60	15,289
80. Other	0.00	0	0.00	0	83.07	9,968	83.07	9,968
81. Exempt	0.00	0	0.00	0	5,980.22	0	5,980.22	0
82. Total	32.31	30,683	0.00	0	280,640.78	182,789,358	280,673.09	182,820,041
					人			

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	93,221.70	33.21%	116,541,250	63.75%	1,250.15
Dry Land	52,384.09	18.66%	24,444,262	13.37%	466.64
Grass	134,474.63	47.91%	41,809,272	22.87%	310.91
Waste	509.60	0.18%	15,289	0.01%	30.00
Other	83.07	0.03%	9,968	0.01%	120.00
Exempt	5,980.22	2.13%	0	0.00%	0.00
Total	280,673.09	100.00%	182,820,041	100.00%	651.36

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

#### 37 Gosper

	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	78,823,265	83,164,362	4,341,097	5.51%	935,730	4.32%
02. Recreational	99,245	102,705	3,460	3.49%	0	3.49%
03. Ag-Homesite Land, Ag-Res Dwelling	11,538,246	11,974,758	436,512	3.78%		-0.45%
04. Total Residential (sum lines 1-3)	90,460,756	95,241,825	4,781,069	5.29%	1,423,668	3.71%
05. Commercial	6,706,902	6,865,203	158,301	2.36%	0	2.36%
06. Industrial	959,299	978,830	19,531	2.04%	0	2.04%
07. Ag-Farmsite Land, Outbuildings	6,665,415	6,690,669	25,254	0.38%	0	0.38%
08. Minerals	1,413	1,413	0	0.00	0	0.00
09. Total Commercial (sum lines 5-8)	14,333,029	14,536,115	203,086	1.42%	0	1.42%
10. Total Non-Agland Real Property	104,793,785	109,777,940	4,984,155	4.76%	1,423,668	3.40%
11. Irrigated	107,686,442	116,541,250	8,854,808	8.22%	<i></i> о́	
12. Dryland	21,518,586	24,444,262	2,925,676	13.60%	<b>0</b>	
13. Grassland	42,267,170	41,809,272	-457,898	-1.08%	ó	
14. Wasteland	15,093	15,289	196	1.30%	Ó	
15. Other Agland	9,968	9,968	0	0.00%	ó	
16. Total Agricultural Land	171,497,259	182,820,041	11,322,782	6.60%	Ď	
17. Total Value of all Real Property	276,291,044	292,597,981	16,306,937	5.90%	1,423,668	5.39%
(Locally Assessed)						

#### THREE-YEAR ASSESSMENT PLAN GOSPER COUNTY June 04, 2008 Introduction

#### Amended July 30, 2008 Amended October 30, 2008

Pursuant to section 77-1311, as amended by 2005 Nebraska Legislature, the Assessor shall prepare a Plan of Assessment by June 15 and submit this plan to the County Board of Equalization on or before July 31 of each year. On or before October 31 the Assessor shall mail the plan and any amendments to the Department of Revenue, Property Tax Division.

#### 2008 Assessment Year

#### Level of Value, Quality, Uniformity

PROPERTY CLASS	MEDIAN	COD	PRD	
Residential	93	8.92	102.32	
Commercial	94	20.11	97.97	
Agricultural	69	11.75	102.00	

# \*Since I plan to retire on December 31, 2008, the remaining year for this Three-Year Plan will only be an estimate of what I would have planned.

#### 2009 Assessment Year

#### Residential

- 1. Pickup work to be completed by March 1, 2009, using **06/08** pricing.
- 2. Sales ratio studies completed to determine level of value.

#### Commercial

- 1. Pickup work to be completed by March 1, 2009, using **06/08** pricing.
- 2. Complete sales ratio study to determine level of values.

#### Agricultural

- 1. Pickup work to be completed by March 1, 2009, using **06/08** pricing.
- 2. Ratio studies and market area study completed by March 1, 2009 to determine if level of value is correct and whether market areas should be changed.
- 3. We have checked with the FSA office, and there will not be an aerial land use CD for the 2008 crop year due to their budget constraints. They plan to have one flown for the 2009 crop year, then a new one every 3 years.
- 4. Since we had completed a land use from the CD on the 2007 crop year, we feel our land use is up to date, especially, since our NRD has allowed no new irrigation since 2004.

#### Other

- 1. TerraScan loaded the 06/08 pricing costs on 7/23/2008, and we have begun work on repricing all of our residential, commercial and rural properties.
- 2. Our ratio studies have been run and they show that we need to reprice with new depreciation.
- 3. Our new ratio study for agland also indicates that land values will have to be changed.
- 4. As of October 30, 2008, we have completed repricing and final depreciation for 2009 values on our rural buildings, rural houses, acreages, Smithfield Village, Elwood Village and commercials. All that is left is Johnson Lake residential. This should be completed within the next two weeks. Using the "What If" program, we have already established new land values for 2009.
- 5. We have also received a CD with the new soil survey. Upon completion of the new values, we will begin working on recounting acres, if needed. We have viewed a website that has the new survey, and spot checked it against our current survey and have found no changes.
- 6. The County Board has granted us funds to start a county wide relisting project over 2 budget years. We have hired HawkEye Appraisal, Inc. to do our relisting and should start sometime before the end of the year.
- 7. I submitted my resignation, effective December 31, 2008 on October 8, 2008. The County Board appointed Cheryl Taft, Deputy, as the next Gosper County Assessor on October 29, 2008, effective January 1, 2009.

8. The new County Assessor will try to hire an office clerk by December 1, 2008, with hopes that he/she will be able to pass the certification test within six months to become deputy.

## 2010 Assessment Year

## Residential

- 1. Pickup work to be completed by March 1, 2010, using **06/08** pricing.
- 2. Sales ratio studies completed to determine level of value and new depreciation applied if needed.

## Commercial

- 1. Pickup work to be complete by March 1, 2010, using **06/08** pricing.
- 2. Sales ratio studies completed to determine level of value and new depreciation applied if needed.

## Agricultural

- 1. Pickup work to be completed by March 1, 2010, using **06/08** pricing.
- 2. Ratio studies and market area study completed by March 1, 2010 to determine if level of value is correct and whether market areas should be changed and correct if needed.
- 3. Aerial CD from FSA office will be reviewed for any land use changes in the 2009 crop year.

#### Other

We will have finished the county wide listing project for the 2010 Assessment year.

## 2011 Assessment Year

#### Residential

- 1. Pickup work to be completed by March 1, 2011, using **06/10** pricing.
- 2. Sales ratio studies completed to determine level of value.

#### Commercial

- 1. Pickup work to be completed by March 1, 2011, using **06/10** pricing.
- 2. Complete sales ratio study to determine level of value.

## Agricultural

1. Pickup work to be completed by March 1, 2011, using **06/10** pricing.

- 2. Ratio studies and market area study to be completed by March 1, 2011 to determine if level of value is correct and whether market areas should be changed. Correct if needed.
- 3. No FSA CD will be available for the 2010 crop year.

## Summary/Conclusion

Gosper County presently uses the TerraScan CAMA system contracted with the Department of Property Assessment & Taxation. At present, we have no plans to switch to any other system. There are a few problems with this system, but TerraScan seems open to suggestions for improvement and changes.

All of our personal property schedules and real estate records are in both hardcopy and in the computer. We continue to enter all sales into the computer and we use the sales reports generated to compare to our own ratio reports developed on our PC and to sales reports and rosters provided by Property Tax. We also utilize the "what if" program for ag sales.

We acquired a new server from TerraScan in October, 2005 and at this time do not foresee the need to update computers.

All other functions and duties required by the Assessor's office are performed in a timely fashion.

2008/09	Budget	Request
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Salaries	56,970.00
Telephone	520.00
PTAS/CAMA	3,985.76
Repair	200.00
Mileage	468.00
Dues, Registration	160.00
Reappraisal	12,510.00
Schooling	350.00
Office Supplies	300.24
Equipment	300.00
Total Request	75,764.00

Our above budget request was approved by the County Board.

# 2009 Assessment Survey for Gosper County

# I. General Information

# A. Staffing and Funding Information

1.	Deputy(ies) on staff
	0
2.	Appraiser(s) on staff
	0
3.	Other full-time employees
	1
4.	Other part-time employees
	0
5.	Number of shared employees
	0
6.	Assessor's requested budget for current fiscal year
	\$75,764
7.	Part of the budget that is dedicated to the computer system
	\$3,985.76
8.	Adopted budget, or granted budget if different from above
	Not applicable
9.	Amount of the total budget set aside for appraisal work
	\$12,510
10.	Amount of the total budget set aside for education/workshops
	\$300.24
11.	Appraisal/Reappraisal budget, if not part of the total budget
	Not applicable
12.	Other miscellaneous funds
	Not applicable
13.	Total budget
	\$75,764
a.	Was any of last year's budget not used:
	Yes, \$69.28

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

1.	Administrative software
	Terra Scan
2.	CAMA software
	Terra Scan

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

# C. Zoning Information

1.	Does the county have zoning?
	Yes
2.	If so, is the zoning countywide?
	Yes, and since 2006 the zoning is handled through the assessor's office.
3.	What municipalities in the county are zoned?
	All municipalities in the county are zoned.
4.	When was zoning implemented?
	1991

# **D.** Contracted Services

1.	Appraisal Services
	Gene Witte, Hawk Eye, Inc., is hired to assist the clerk in completing the pickup
	work. He will not participate in the valuation process.
2.	Other services
	None

Certification

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

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

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

Dated this 7th day of April, 2009.



Ruth a. Sorensen

Ruth A. Sorensen Property Tax Administrator

**Map Section** 

Valuation History Charts