

Table of Contents

2009 Commission Summary

2009 Opinions of the Property Tax Administrator

Residential Reports

- Preliminary Statistics
- Residential Assessment Actions
- Residential Assessment Survey
- R&O Statistics

Residential Correlation

- Residential Real Property
 - I. Correlation
 - II. Analysis of Percentage of Sales Used
 - III. Analysis of the Preliminary, Trended Preliminary, and R&O Median Ratio
 - IV. Analysis of Percentage Change in Total Assessed Value in the Sales File to Percentage Change in Assessed Value
 - V. Analysis of the R&O Median, Weighted Mean, and Mean Ratios
 - VI. Analysis of R&O COD and PRD
 - VII. Analysis of Change in Statistics Due to the Assessor Actions
 - VIII. Trended Ratio Analysis

Commercial Reports

- Preliminary Statistics
- Commercial Assessment Actions
- Commercial Assessment Survey
- R&O Statistics

Commercial Correlation

- Commercial Real Property
 - I. Correlation
 - II. Analysis of Percentage of Sales Used
 - III. Analysis of the Preliminary, Trended Preliminary, and R&O Median Ratio
 - IV. Analysis of Percentage Change in Total Assessed Value in the Sales File to Percentage Change in Assessed Value
 - V. Analysis of the R&O Median, Weighted Mean, and Mean Ratios
 - VI. Analysis of R&O COD and PRD
 - VII. Analysis of Change in Statistics Due to the Assessor Actions

Agricultural or Special Valuation Reports

- Preliminary Statistics
- Agricultural Assessment Actions
- Agricultural Assessment Survey
- R&O Statistics
- 2009 Special Valuation Methodology

Agricultural or Special Valuation Correlation

- Agricultural or Special Valuation Land
 - I. Correlation
 - II. Analysis of Percentage of Sales Used
 - III. Analysis of the Preliminary, Trended Preliminary, and R&O Median Ratio
 - IV. Analysis of Percentage Change in Total Assessed Value in the Sales File to Percentage Change in Assessed Value
 - V. Analysis of the R&O Median, Weighted Mean, and Mean Ratios
 - VI. Analysis of R&O COD and PRD
 - VII. Analysis of Change in Statistics Due to the Assessor Actions

County Reports

- 2009 County Abstract of Assessment for Real Property, Form 45
- 2009 County Agricultural Land Detail
- 2009 County Abstract of Assessment for Real Property Compared with the 2008 Certificate of Taxes Levied (CTL)
- County Assessor's Three Year Plan of Assessment
- Assessment Survey – General Information

Certification**Maps**

- Market Areas
- Registered Wells > 500 GPM
- Geo Codes
- Soil Classes

Valuation History Charts

2009 Commission Summary

60 McPherson

Residential Real Property - Current

Number of Sales	7	COD	18.18
Total Sales Price	\$460,100	PRD	101.59
Total Adj. Sales Price	\$460,100	COV	26.88
Total Assessed Value	\$422,113	STD	25.05
Avg. Adj. Sales Price	\$65,729	Avg. Absolute Deviation	16.65
Avg. Assessed Value	\$60,302	Average Assessed Value of the Base	\$38,755
Median	92	Wgt. Mean	92
Mean	93	Max	141
Min	66.52		

Confidence Interval - Current

95% Median C.I	66.52 to 140.83
95% Mean C.I	70.03 to 116.37
95% Wgt. Mean C.I	79.79 to 103.69

% of Value of the Class of all Real Property Value in the County	3.16
% of Records Sold in the Study Period	5.88
% of Value Sold in the Study Period	9.15

Residential Real Property - History

Year	Number of Sales	Median	COD	PRD
2008	7	98	9.33	105.12
2007	10	99	9.72	104.34
2006	9	92	24.43	116.21
2005	4	92	11.09	94.09

2009 Commission Summary

60 McPherson

Commercial Real Property - Current

Number of Sales	1	COD	0.00
Total Sales Price	\$81,600	PRD	100.00
Total Adj. Sales Price	\$81,600	COV	0.00
Total Assessed Value	\$74,475	STD	0.00
Avg. Adj. Sales Price	\$81,600	Avg. Absolute Deviation	0.00
Avg. Assessed Value	\$74,475	Average Assessed Value of the Base	\$40,293
Median	91	Wgt. Mean	91
Mean	91	Max	91
Min	91		

Confidence Interval - Current

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

% of Value of the Class of all Real Property Value in the County	0.39
% of Records Sold in the Study Period	7.14
% of Value Sold in the Study Period	13.20

Commercial Real Property - History

Year	Number of Sales	Median	COD	PRD
2008	1	91	0	100
2007	0	0	0	0
2006	0	0	0	0
2005	0	0	0	0

2009 Commission Summary

60 McPherson

Agricultural Land - Current

Number of Sales	14	COD	22.90
Total Sales Price	\$3,890,300	PRD	104.42
Total Adj. Sales Price	\$3,824,000	COV	29.71
Total Assessed Value	\$2,537,242	STD	20.58
Avg. Adj. Sales Price	\$273,143	Avg. Absolute Deviation	16.14
Avg. Assessed Value	\$181,232	Average Assessed Value of the Base	\$95,775
Median	70	Wgt. Mean	66
Mean	69	Max	115.16
Min	39.79		

Confidence Interval - Current

95% Median C.I	49.66 to 87.04
95% Mean C.I	57.40 to 81.16
95% Wgt. Mean C.I	54.97 to 77.73

% of Value of the Class of all Real Property Value in the County	96.45
% of Records Sold in the Study Period	0.95
% of Value Sold in the Study Period	12.87

Agricultural Land - History

Year	Number of Sales	Median	COD	PRD
2008	23	72	19.82	104.88
2007	31	72	14.15	105.77
2006	28	76	14.27	107.95
2005	26	77	17.1	108.12

2009 Opinions of the Property Tax Administrator for McPherson County

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

Residential Real Property

It is my opinion that the level of value of the class of residential real property in McPherson County is 100.00% of actual value. It is my opinion that the quality of assessment for the class of residential real property in McPherson 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 McPherson County is 100.00% of actual value. It is my opinion that the quality of assessment for the class of commercial real property in McPherson 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 McPherson County is 70.00% of actual value. It is my opinion that the quality of assessment for the class of agricultural land in McPherson County is in compliance with generally accepted mass appraisal practices.

Dated this 7th day of April, 2009.



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

Ruth A. Sorensen
Property Tax Administrator

PAD 2009 Preliminary Statistics

Base Stat

PAGE:1 of 3

Type: Qualified

State Stat Run

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

NUMBER of Sales:	7	MEDIAN:	88	COV:	26.51	95% Median C.I.:	63.73 to 134.32
TOTAL Sales Price:	460,100	WGT. MEAN:	88	STD:	23.76	95% Wgt. Mean C.I.:	76.87 to 99.53
TOTAL Adj.Sales Price:	460,100	MEAN:	90	AVG.ABS.DEV:	15.42	95% Mean C.I.:	67.62 to 111.57
TOTAL Assessed Value:	405,813						
AVG. Adj. Sales Price:	65,728	COD:	17.48	MAX Sales Ratio:	134.32		
AVG. Assessed Value:	57,973	PRD:	101.58	MIN Sales Ratio:	63.73		

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DATE OF SALE *										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
____Qrtrs____											
07/01/06 TO 09/30/06	2	94.56	94.56	94.62	3.51	99.94	91.24	97.88	N/A	66,250	62,686
10/01/06 TO 12/31/06											
01/01/07 TO 03/31/07											
04/01/07 TO 06/30/07	1	134.32	134.32	134.32			134.32	134.32	N/A	26,500	35,594
07/01/07 TO 09/30/07	1	64.32	64.32	64.32			64.32	64.32	N/A	40,000	25,727
10/01/07 TO 12/31/07	2	75.97	75.97	78.74	16.11	96.47	63.73	88.20	N/A	53,050	41,774
01/01/08 TO 03/31/08											
04/01/08 TO 06/30/08	1	87.47	87.47	87.47			87.47	87.47	N/A	155,000	135,572
____Study Years____											
07/01/06 TO 06/30/07	3	97.88	107.81	101.24	14.67	106.50	91.24	134.32	N/A	53,000	53,655
07/01/07 TO 06/30/08	4	75.90	75.93	81.32	15.69	93.37	63.73	88.20	N/A	75,275	61,211
____Calendar Yrs____											
01/01/07 TO 12/31/07	4	76.26	87.64	83.93	30.97	104.42	63.73	134.32	N/A	43,150	36,217
____ALL____											
	7	88.20	89.59	88.20	17.48	101.58	63.73	134.32	63.73 to 134.32	65,728	57,973
ASSESSOR LOCATION										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
RURAL	7	88.20	89.59	88.20	17.48	101.58	63.73	134.32	63.73 to 134.32	65,728	57,973
____ALL____											
	7	88.20	89.59	88.20	17.48	101.58	63.73	134.32	63.73 to 134.32	65,728	57,973
LOCATIONS: URBAN, SUBURBAN & RURAL										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
3	7	88.20	89.59	88.20	17.48	101.58	63.73	134.32	63.73 to 134.32	65,728	57,973
____ALL____											
	7	88.20	89.59	88.20	17.48	101.58	63.73	134.32	63.73 to 134.32	65,728	57,973
STATUS: IMPROVED, UNIMPROVED & IOLL										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
1	7	88.20	89.59	88.20	17.48	101.58	63.73	134.32	63.73 to 134.32	65,728	57,973
____ALL____											
	7	88.20	89.59	88.20	17.48	101.58	63.73	134.32	63.73 to 134.32	65,728	57,973

PAD 2009 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

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TOTAL Sales Price:	460,100	WGT. MEAN:	88	STD:	23.76	95% Wgt. Mean C.I.:	76.87 to 99.53
TOTAL Adj.Sales Price:	460,100	MEAN:	90	AVG.ABS.DEV:	15.42	95% Mean C.I.:	67.62 to 111.57
TOTAL Assessed Value:	405,813						
AVG. Adj. Sales Price:	65,728	COD:	17.48	MAX Sales Ratio:	134.32		
AVG. Assessed Value:	57,973	PRD:	101.58	MIN Sales Ratio:	63.73		

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PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
01	7	88.20	89.59	88.20	17.48	101.58	63.73	134.32	63.73 to 134.32	65,728	57,973
06											
07											
ALL	7	88.20	89.59	88.20	17.48	101.58	63.73	134.32	63.73 to 134.32	65,728	57,973

SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
03-0500											
57-0501											
60-0090	7	88.20	89.59	88.20	17.48	101.58	63.73	134.32	63.73 to 134.32	65,728	57,973
NonValid School											
ALL	7	88.20	89.59	88.20	17.48	101.58	63.73	134.32	63.73 to 134.32	65,728	57,973

YEAR BUILT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
0 OR Blank											
Prior TO 1860											
1860 TO 1899											
1900 TO 1919											
1920 TO 1939	4	76.26	76.87	79.86	16.85	96.26	63.73	91.24	N/A	52,775	42,145
1940 TO 1949											
1950 TO 1959	1	134.32	134.32	134.32			134.32	134.32	N/A	26,500	35,594
1960 TO 1969											
1970 TO 1979	1	87.47	87.47	87.47			87.47	87.47	N/A	155,000	135,572
1980 TO 1989	1	97.88	97.88	97.88			97.88	97.88	N/A	67,500	66,067
1990 TO 1994											
1995 TO 1999											
2000 TO Present											
ALL	7	88.20	89.59	88.20	17.48	101.58	63.73	134.32	63.73 to 134.32	65,728	57,973

PAD 2009 Preliminary Statistics

Base Stat

PAGE:3 of 3

State Stat Run

Type: Qualified

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TOTAL Adj.Sales Price:	460,100	MEAN:	90	AVG.ABS.DEV:	15.42	95% Mean C.I.:	67.62 to 111.57
TOTAL Assessed Value:	405,813						
AVG. Adj. Sales Price:	65,728	COD:	17.48	MAX Sales Ratio:	134.32		
AVG. Assessed Value:	57,973	PRD:	101.58	MIN Sales Ratio:	63.73		

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SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$ _____	_____										
Total \$ _____	_____										
10000 TO 29999	1	134.32	134.32	134.32			134.32	134.32	N/A	26,500	35,594
30000 TO 59999	2	64.02	64.02	64.02	0.46	100.01	63.73	64.32	N/A	40,500	25,927
60000 TO 99999	3	91.24	92.44	92.51	3.54	99.93	88.20	97.88	N/A	65,866	60,930
150000 TO 249999	1	87.47	87.47	87.47			87.47	87.47	N/A	155,000	135,572
ALL _____	_____										
	7	88.20	89.59	88.20	17.48	101.58	63.73	134.32	63.73 to 134.32	65,728	57,973

ASSESSED VALUE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$ _____	_____										
Total \$ _____	_____										
10000 TO 29999	2	64.02	64.02	64.02	0.46	100.01	63.73	64.32	N/A	40,500	25,927
30000 TO 59999	3	91.24	104.59	97.27	16.85	107.53	88.20	134.32	N/A	52,200	50,773
60000 TO 99999	1	97.88	97.88	97.88			97.88	97.88	N/A	67,500	66,067
100000 TO 149999	1	87.47	87.47	87.47			87.47	87.47	N/A	155,000	135,572
ALL _____	_____										
	7	88.20	89.59	88.20	17.48	101.58	63.73	134.32	63.73 to 134.32	65,728	57,973

QUALITY

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
10	2	116.10	116.10	108.15	15.69	107.35	97.88	134.32	N/A	47,000	50,830
20	5	87.47	78.99	83.08	11.75	95.08	63.73	91.24	N/A	73,220	60,830
ALL _____	_____										
	7	88.20	89.59	88.20	17.48	101.58	63.73	134.32	63.73 to 134.32	65,728	57,973

STYLE

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
101	6	89.35	89.83	88.20	20.13	101.84	63.73	134.32	63.73 to 134.32	65,833	58,065
104	1	88.20	88.20	88.20			88.20	88.20	N/A	65,100	57,420
ALL _____	_____										
	7	88.20	89.59	88.20	17.48	101.58	63.73	134.32	63.73 to 134.32	65,728	57,973

CONDITION

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
30	6	89.72	89.95	88.57	19.91	101.55	63.73	134.32	63.73 to 134.32	50,850	45,040
40	1	87.47	87.47	87.47			87.47	87.47	N/A	155,000	135,572
ALL _____	_____										
	7	88.20	89.59	88.20	17.48	101.58	63.73	134.32	63.73 to 134.32	65,728	57,973

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

Residential

A market study was done on all residential property. As a result of this analysis a five percent increase was applied to all homes countywide, including mobile homes, to bring them into compliance for an acceptable level of value. Also new residential improvements were added to the assessment rolls, and all property record cards were updated.

Within the three-year plan assessment for 2009 it was noted that new improvements would be added to the property record cards. There would be a review of the market study on mobile homes and acreages, and residential properties and values would be set accordingly. Also, there would be on-going visual inspections of McPherson County property when picking up new improvements. The assessor feels the on-going visual inspection will keep the county in compliance with having the entire county done over a six-year period. It appears these goals have been met.

2009 Assessment Survey for McPherson County

Residential Appraisal Information

(Includes Urban, Suburban and Rural Residential)

1.	Data collection done by:
	Assessor and contract appraiser.
2.	Valuation done by:
	Assessor with assistance from contract appraiser.
3.	Pickup work done by whom:
	Assessor and contract appraiser.
4.	What is the date of the Replacement Cost New data (Marshall-Swift) that are used to value this property class?
	June 2006
5.	What was the last year a depreciation schedule for this property class was developed using market-derived information?
	2007
6.	What approach to value is used in this class or subclasses to estimate the market value of properties?
	Primarily use the cost approach since there are so few sales in McPherson County. A true sales comparison cannot be relied upon, but the sales are utilized in developing a depreciation table for the cost approach.
7.	Number of Market Areas/Neighborhoods/Assessor Locations?
	1
8.	How are these Market Areas/Neighborhoods/Assessor Locations defined?
	Not applicable
9.	Is "Market Area/Neighborhoods/Assessor Locations" a unique usable valuation grouping? If not, what is a unique usable valuation grouping?
	The entire County is coded under one "Assessor Location"; that being Rural since the county does not have an incorporated village.

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

Residential Permit Numbers:

Permits	Information Statements	Other	Total
1	1	0	2

PAD 2009 R&O Statistics

Base Stat

PAGE:1 of 3

Type: Qualified

State Stat Run

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

NUMBER of Sales:	7	MEDIAN:	92	COV:	26.88	95% Median C.I.:	66.52 to 140.83
TOTAL Sales Price:	460,100	WGT. MEAN:	92	STD:	25.05	95% Wgt. Mean C.I.:	79.79 to 103.69
TOTAL Adj.Sales Price:	460,100	MEAN:	93	AVG.ABS.DEV:	16.65	95% Mean C.I.:	70.03 to 116.37
TOTAL Assessed Value:	422,113						
AVG. Adj. Sales Price:	65,728	COD:	18.18	MAX Sales Ratio:	140.83		
AVG. Assessed Value:	60,301	PRD:	101.59	MIN Sales Ratio:	66.52		

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DATE OF SALE *										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
____Qrtrs____											
07/01/06 TO 09/30/06	2	98.93	98.93	98.99	3.23	99.94	95.73	102.12	N/A	66,250	65,579
10/01/06 TO 12/31/06											
01/01/07 TO 03/31/07											
04/01/07 TO 06/30/07	1	140.83	140.83	140.83			140.83	140.83	N/A	26,500	37,319
07/01/07 TO 09/30/07	1	67.27	67.27	67.27			67.27	67.27	N/A	40,000	26,907
10/01/07 TO 12/31/07	2	77.44	77.44	79.93	14.11	96.90	66.52	88.37	N/A	53,050	42,401
01/01/08 TO 03/31/08											
04/01/08 TO 06/30/08	1	91.57	91.57	91.57			91.57	91.57	N/A	155,000	141,927
____Study Years____											
07/01/06 TO 06/30/07	3	102.12	112.89	105.96	14.72	106.54	95.73	140.83	N/A	53,000	56,159
07/01/07 TO 06/30/08	4	77.82	78.43	84.24	14.83	93.11	66.52	91.57	N/A	75,275	63,409
____Calendar Yrs____											
01/01/07 TO 12/31/07	4	77.82	90.75	86.34	30.65	105.10	66.52	140.83	N/A	43,150	37,257
____ALL____											
	7	91.57	93.20	91.74	18.18	101.59	66.52	140.83	66.52 to 140.83	65,728	60,301
ASSESSOR LOCATION										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
RURAL	7	91.57	93.20	91.74	18.18	101.59	66.52	140.83	66.52 to 140.83	65,728	60,301
____ALL____											
	7	91.57	93.20	91.74	18.18	101.59	66.52	140.83	66.52 to 140.83	65,728	60,301
LOCATIONS: URBAN, SUBURBAN & RURAL										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
3	7	91.57	93.20	91.74	18.18	101.59	66.52	140.83	66.52 to 140.83	65,728	60,301
____ALL____											
	7	91.57	93.20	91.74	18.18	101.59	66.52	140.83	66.52 to 140.83	65,728	60,301
STATUS: IMPROVED, UNIMPROVED & IOLL										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
1	7	91.57	93.20	91.74	18.18	101.59	66.52	140.83	66.52 to 140.83	65,728	60,301
____ALL____											
	7	91.57	93.20	91.74	18.18	101.59	66.52	140.83	66.52 to 140.83	65,728	60,301

PAD 2009 R&O Statistics

Base Stat

PAGE:2 of 3

Type: Qualified

State Stat Run

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

NUMBER of Sales:	7	MEDIAN:	92	COV:	26.88	95% Median C.I.:	66.52 to 140.83
TOTAL Sales Price:	460,100	WGT. MEAN:	92	STD:	25.05	95% Wgt. Mean C.I.:	79.79 to 103.69
TOTAL Adj.Sales Price:	460,100	MEAN:	93	AVG.ABS.DEV:	16.65	95% Mean C.I.:	70.03 to 116.37
TOTAL Assessed Value:	422,113						
AVG. Adj. Sales Price:	65,728	COD:	18.18	MAX Sales Ratio:	140.83		
AVG. Assessed Value:	60,301	PRD:	101.59	MIN Sales Ratio:	66.52		

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PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
01	7	91.57	93.20	91.74	18.18	101.59	66.52	140.83	66.52 to 140.83	65,728	60,301
06											
07											
ALL	7	91.57	93.20	91.74	18.18	101.59	66.52	140.83	66.52 to 140.83	65,728	60,301

SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
03-0500											
57-0501											
60-0090	7	91.57	93.20	91.74	18.18	101.59	66.52	140.83	66.52 to 140.83	65,728	60,301
NonValid School											
ALL	7	91.57	93.20	91.74	18.18	101.59	66.52	140.83	66.52 to 140.83	65,728	60,301

YEAR BUILT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
0 OR Blank											
Prior TO 1860											
1860 TO 1899											
1900 TO 1919											
1920 TO 1939	4	77.82	79.47	82.39	16.16	96.45	66.52	95.73	N/A	52,775	43,483
1940 TO 1949											
1950 TO 1959	1	140.83	140.83	140.83			140.83	140.83	N/A	26,500	37,319
1960 TO 1969											
1970 TO 1979	1	91.57	91.57	91.57			91.57	91.57	N/A	155,000	141,927
1980 TO 1989	1	102.12	102.12	102.12			102.12	102.12	N/A	67,500	68,932
1990 TO 1994											
1995 TO 1999											
2000 TO Present											
ALL	7	91.57	93.20	91.74	18.18	101.59	66.52	140.83	66.52 to 140.83	65,728	60,301

Type: Qualified

State Stat Run

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

NUMBER of Sales:	7	MEDIAN:	92	COV:	26.88	95% Median C.I.:	66.52 to 140.83
TOTAL Sales Price:	460,100	WGT. MEAN:	92	STD:	25.05	95% Wgt. Mean C.I.:	79.79 to 103.69
TOTAL Adj.Sales Price:	460,100	MEAN:	93	AVG.ABS.DEV:	16.65	95% Mean C.I.:	70.03 to 116.37
TOTAL Assessed Value:	422,113						
AVG. Adj. Sales Price:	65,728	COD:	18.18	MAX Sales Ratio:	140.83		
AVG. Assessed Value:	60,301	PRD:	101.59	MIN Sales Ratio:	66.52		

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SALE PRICE *

RANGE		COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
____ Low \$ ____		____										
____ Total \$ ____		____										
10000 TO	29999	1	140.83	140.83	140.83			140.83	140.83	N/A	26,500	37,319
30000 TO	59999	2	66.90	66.90	66.89	0.56	100.01	66.52	67.27	N/A	40,500	27,090
60000 TO	99999	3	95.73	95.41	95.49	4.79	99.91	88.37	102.12	N/A	65,866	62,895
150000 TO	249999	1	91.57	91.57	91.57			91.57	91.57	N/A	155,000	141,927
____ ALL ____		____										
		7	91.57	93.20	91.74	18.18	101.59	66.52	140.83	66.52 to 140.83	65,728	60,301

ASSESSED VALUE *

RANGE		COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
____ Low \$ ____		____										
____ Total \$ ____		____										
10000 TO	29999	2	66.90	66.90	66.89	0.56	100.01	66.52	67.27	N/A	40,500	27,090
30000 TO	59999	2	114.60	114.60	103.54	22.89	110.68	88.37	140.83	N/A	45,800	47,423
60000 TO	99999	2	98.93	98.93	98.99	3.23	99.94	95.73	102.12	N/A	66,250	65,579
100000 TO	149999	1	91.57	91.57	91.57			91.57	91.57	N/A	155,000	141,927
____ ALL ____		____										
		7	91.57	93.20	91.74	18.18	101.59	66.52	140.83	66.52 to 140.83	65,728	60,301

QUALITY

RANGE		COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
10		2	121.48	121.48	113.03	15.93	107.47	102.12	140.83	N/A	47,000	53,125
20		5	88.37	81.89	86.28	12.11	94.92	66.52	95.73	N/A	73,220	63,172
____ ALL ____		____										
		7	91.57	93.20	91.74	18.18	101.59	66.52	140.83	66.52 to 140.83	65,728	60,301

STYLE

RANGE		COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
101		6	93.65	94.01	92.30	20.17	101.85	66.52	140.83	66.52 to 140.83	65,833	60,764
104		1	88.37	88.37	88.37			88.37	88.37	N/A	65,100	57,528
____ ALL ____		____										
		7	91.57	93.20	91.74	18.18	101.59	66.52	140.83	66.52 to 140.83	65,728	60,301

CONDITION

RANGE		COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
30		6	92.05	93.47	91.83	21.10	101.78	66.52	140.83	66.52 to 140.83	50,850	46,697
40		1	91.57	91.57	91.57			91.57	91.57	N/A	155,000	141,927
____ ALL ____		____										
		7	91.57	93.20	91.74	18.18	101.59	66.52	140.83	66.52 to 140.83	65,728	60,301

**2009 Correlation Section
for McPherson County**

Residential Real Property

I. Correlation

RESIDENTIAL: The calculated median from the statistical sampling of seven sales will not be relied upon in determining the level of value for McPherson County nor will the qualitative measures be used in determining assessment uniformity and proportionality. But because of known assessment practices it is believed the residential class is being treated in a uniform and proportionate manner. There are few residential sales in the county and the assessor has tried to utilize as many as possible through her verification process, but the sample is seldom representative of the population. The contracted appraiser (Larry Rexroth) will also assist in the review and verification process. The county has developed a three-year plan of assessment and will incorporate it into the six-year cycle for physical inspection and review. There is no other information available that would indicate that the level of value for the residential class of property has not been met. There will be no non-binding recommendations made for the residential class of property.

**2009 Correlation Section
for McPherson County**

II. Analysis of Percentage of Sales Used

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

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

	Total Sales	Qualified Sales	Percent Used
2009	10	7	70.00
2008	8	7	87.50
2007	12	10	83.33
2006	13	9	69.23
2005	9	4	44.44

RESIDENTIAL: There were ten residential sales in McPherson County and only three were disqualified; one was a partial interest, one involved a single-wide mobile home, and the other was a distressed sale. The McPherson County clerk is the ex-officio assessor, register of deeds, clerk of the district court and election commissioner, which is an advantage in the sales review process. Most of the sales information can be obtained from real estate agents at the time the deeds are filed, and there is an awareness of such things as special financing arrangements, and foreclosures. Because of the rapport with taxpayers it is easy to call or visit with them when verifying sales data.

2009 Correlation Section
for McPherson County

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

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

Adjusting for Selective Reappraisal

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

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

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

**2009 Correlation Section
for McPherson County**

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

	Preliminary Median	% Change in Assessed Value (excl. growth)	Trended Preliminary Ratio	R&O Median
2009	88	4.26	92	92
2008	97.88	2.33	100	97.88
2007	84	11.24	94	99
2006	92	3.50	95	92
2005	92	-0.81	92	92

RESIDENTIAL: The two statistical measures, Trended Preliminary Ratio and the R&O Ratio, are essentially identical (when rounded) and support one another and the assessment actions taken within the residential class of property.

2009 Correlation Section
for McPherson County

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

This section analyzes the percentage change of the assessed values in the sales file, between the 2009 Preliminary Statistical Reports and the 2009 R&O Statistical Reports, to the percentage change in the assessed value of all real property base, by class, reported in the 2008 County Abstract of Assessment for Real Property, Form 45, excluding growth valuation, compared to the 2008 Certificate of Taxes Levied (CTL) Report. For purposes of calculating the percentage change in the sales file, only the sales in the most recent year of the study period are used. If assessment practices treat sold and unsold properties consistently, the percentage change in the sales file and assessed base will be similar. The analysis of this data assists in determining if the statistical representations calculated from the sales file are an accurate measure of the population. The following is justification for such an analysis:

Comparison of Average Value Changes

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

**2009 Correlation Section
for McPherson County**

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

% Change in Total Assessed Value in the Sales File		% Change in Total Assessed Value (excl. growth)
3.7	2009	4.26
0.00	2008	2.33
40.50	2007	11.24
0.00	2006	3.50
2.13	2005	-0.81

RESIDENTIAL: There is less than a one point (.56) difference in the percent change in the sales files compared to the percent change in the base. Both are reflective of the assessment actions in that a five-percent increase was applied to all homes countywide, including mobile homes.

2009 Correlation Section
for McPherson County

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

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

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

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

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

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

**2009 Correlation Section
for McPherson County**

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

	Median	Wgt. Mean	Mean
R&O Statistics	92	92	93

RESIDENTIAL: All three measures of central tendency support an acceptable level of value. However, with only seven sales in the residential file, these statistical measures are not meaningful and would not represent the population as a whole. There is no other information available that would indicate that the level of value for the residential class of property has not been met.

**2009 Correlation Section
for McPherson County**

VI. Analysis of R&O COD and PRD

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

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

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

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

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

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

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

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

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

	COD	PRD
R&O Statistics	18.18	101.59
Difference	3.18	0.00

RESIDENTIAL: The coefficient of dispersion is slightly above the standard while the price related differential is within the acceptable range. However, the sample is small and an indication of an unorganized market for this type of property.

**2009 Correlation Section
for McPherson County**

VII. Analysis of Change in Statistics Due to Assessor Actions

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

	Preliminary Statistics	R&O Statistics	Change
Number of Sales	7	7	0
Median	88	92	4
Wgt. Mean	88	92	4
Mean	90	93	3
COD	17.48	18.18	0.70
PRD	101.58	101.59	0.01
Minimum	63.73	66.52	2.79
Maximum	134.32	140.83	6.51

RESIDENTIAL: The above table is a reflection of the assessment actions taken for the residential class of property in that a five-percent increase was applied to all homes countywide, including mobile homes.

**2009 Correlation Section
for McPherson County**

VIII. Trended Ratio Analysis

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

	R&O Statistics	Trended Ratio	Difference
Number of Sales	7	7	0
Median	92	98	-6
Wgt. Mean	92	91	1
Mean	93	101	-8
COD	18.18	25.97	-7.79
PRD	101.59	110.70	-9.11
Minimum	66.52	62.15	4.37
Maximum	140.83	159.41	-18.58

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

PAD 2009 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

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

Posted Before: 01/22/2009

NUMBER of Sales:	1	MEDIAN:	91	COV:	0.00	95% Median C.I.:	N/A
TOTAL Sales Price:	81,600	WGT. MEAN:	91	STD:	0.00	95% Wgt. Mean C.I.:	N/A
TOTAL Adj.Sales Price:	81,600	MEAN:	91	AVG.ABS.DEV:	0.00	95% Mean C.I.:	N/A
TOTAL Assessed Value:	74,475						
AVG. Adj. Sales Price:	81,600	COD:	0.00	MAX Sales Ratio:	91.27		
AVG. Assessed Value:	74,475	PRD:	100.00	MIN Sales Ratio:	91.27		

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DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
____Qrtrs____	_____										
07/01/05 TO 09/30/05											
10/01/05 TO 12/31/05											
01/01/06 TO 03/31/06											
04/01/06 TO 06/30/06											
07/01/06 TO 09/30/06											
10/01/06 TO 12/31/06											
01/01/07 TO 03/31/07											
04/01/07 TO 06/30/07	1	91.27	91.27	91.27			91.27	91.27	N/A	81,600	74,475
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											
____Study Years____	_____										
07/01/05 TO 06/30/06											
07/01/06 TO 06/30/07	1	91.27	91.27	91.27			91.27	91.27	N/A	81,600	74,475
07/01/07 TO 06/30/08											
____Calendar Yrs____	_____										
01/01/06 TO 12/31/06											
01/01/07 TO 12/31/07	1	91.27	91.27	91.27			91.27	91.27	N/A	81,600	74,475
____ALL____	_____										
	1	91.27	91.27	91.27			91.27	91.27	N/A	81,600	74,475

ASSESSOR LOCATION

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
RURAL	1	91.27	91.27	91.27			91.27	91.27	N/A	81,600	74,475
____ALL____	_____										
	1	91.27	91.27	91.27			91.27	91.27	N/A	81,600	74,475

LOCATIONS: URBAN, SUBURBAN & RURAL

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
3	1	91.27	91.27	91.27			91.27	91.27	N/A	81,600	74,475
____ALL____	_____										
	1	91.27	91.27	91.27			91.27	91.27	N/A	81,600	74,475

STATUS: IMPROVED, UNIMPROVED & IOLL

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	1	91.27	91.27	91.27			91.27	91.27	N/A	81,600	74,475
____ALL____	_____										
	1	91.27	91.27	91.27			91.27	91.27	N/A	81,600	74,475

PAD 2009 Preliminary Statistics

Base Stat

PAGE:2 of 3

State Stat Run

Type: Qualified

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

Posted Before: 01/22/2009

NUMBER of Sales:	1	MEDIAN:	91	COV:	0.00	95% Median C.I.:	N/A
TOTAL Sales Price:	81,600	WGT. MEAN:	91	STD:	0.00	95% Wgt. Mean C.I.:	N/A
TOTAL Adj.Sales Price:	81,600	MEAN:	91	AVG.ABS.DEV:	0.00	95% Mean C.I.:	N/A
TOTAL Assessed Value:	74,475						
AVG. Adj. Sales Price:	81,600	COD:	0.00	MAX Sales Ratio:	91.27		
AVG. Assessed Value:	74,475	PRD:	100.00	MIN Sales Ratio:	91.27		

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SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
03-0500											
57-0501											
60-0090	1	91.27	91.27	91.27			91.27	91.27	N/A	81,600	74,475
NonValid School											
ALL	1	91.27	91.27	91.27			91.27	91.27	N/A	81,600	74,475

YEAR BUILT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
0 OR Blank											
Prior TO 1860											
1860 TO 1899											
1900 TO 1919											
1920 TO 1939	1	91.27	91.27	91.27			91.27	91.27	N/A	81,600	74,475
1940 TO 1949											
1950 TO 1959											
1960 TO 1969											
1970 TO 1979											
1980 TO 1989											
1990 TO 1994											
1995 TO 1999											
2000 TO Present											
ALL	1	91.27	91.27	91.27			91.27	91.27	N/A	81,600	74,475

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
Total \$											
60000 TO 99999	1	91.27	91.27	91.27			91.27	91.27	N/A	81,600	74,475
ALL	1	91.27	91.27	91.27			91.27	91.27	N/A	81,600	74,475

PAD 2009 Preliminary Statistics

Base Stat

PAGE:3 of 3

State Stat Run

Type: Qualified

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

Posted Before: 01/22/2009

NUMBER of Sales:	1	MEDIAN:	91	COV:	0.00	95% Median C.I.:	N/A
TOTAL Sales Price:	81,600	WGT. MEAN:	91	STD:	0.00	95% Wgt. Mean C.I.:	N/A
TOTAL Adj.Sales Price:	81,600	MEAN:	91	AVG.ABS.DEV:	0.00	95% Mean C.I.:	N/A
TOTAL Assessed Value:	74,475						
AVG. Adj. Sales Price:	81,600	COD:	0.00	MAX Sales Ratio:	91.27		
AVG. Assessed Value:	74,475	PRD:	100.00	MIN Sales Ratio:	91.27		

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ASSESSED VALUE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
_____Low \$_____	_____										
_____Total \$_____	_____										
60000 TO 99999	1	91.27	91.27	91.27			91.27	91.27	N/A	81,600	74,475
_____ALL_____	_____										
	1	91.27	91.27	91.27			91.27	91.27	N/A	81,600	74,475

COST RANK

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
20	1	91.27	91.27	91.27			91.27	91.27	N/A	81,600	74,475
_____ALL_____	_____										
	1	91.27	91.27	91.27			91.27	91.27	N/A	81,600	74,475

OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
350	1	91.27	91.27	91.27			91.27	91.27	N/A	81,600	74,475
_____ALL_____	_____										
	1	91.27	91.27	91.27			91.27	91.27	N/A	81,600	74,475

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
02											
03	1	91.27	91.27	91.27			91.27	91.27	N/A	81,600	74,475
04											
_____ALL_____	_____										
	1	91.27	91.27	91.27			91.27	91.27	N/A	81,600	74,475

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

Commercial

There have been no commercial sales; therefore no changes were made to the commercial class of property. New improvements were added to the property record cards.

Within the three-year plan of assessment for 2009 there were no goals listed for the commercial class.

2009 Assessment Survey for McPherson County

Commercial/Industrial Appraisal Information

1.	Data collection done by:
	Contract appraiser.
2.	Valuation done by:
	Assessor with assistance from the contract appraiser.
3.	Pickup work done by whom:
	Assessor and contract appraiser.
4.	What is the date of the Replacement Cost New data (Marshall-Swift) that are used to value this property class?
	1999
5.	What was the last year a depreciation schedule for this property class was developed using market-derived information?
	2005
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?
	With the exception of the motel, there are not enough commercial properties or data available to properly utilize the income approach.
7.	What approach to value is used in this class or subclasses to estimate the market value of properties?
	With only twelve commercial properties in McPherson County the cost approach carries the most weight. A true sales comparison cannot be relied upon, however the sales are utilized to develop depreciation.
8.	Number of Market Areas/Neighborhoods/Assessor Locations?
	1
9.	How are these Market Areas/Neighborhoods/Assessor Locations defined?
	Not applicable
10.	Is "Market Area/Neighborhood/Assessor Location" a unique usable valuation grouping? If not, what is a unique usable valuation grouping?
	The entire County is coded under one "Assessor Location"; that being Rural since the county does not have an incorporated village.

11.	Do the various subclasses of Commercial Property such as convenience stores, warehouses, hotels, etc. have common value characteristics?
	There are not enough sales to establish valuation groupings based on occupancy codes.
12.	Is there unique market significance of the suburban location as defined in Reg. 10-001.07B? <i>(Suburban shall mean a parcel of real property located outside of the limits of an incorporated city or village, but within the legal jurisdiction of an incorporated city or village.)</i>
	No

Commercial Permit Numbers:

Permits	Information Statements	Other	Total
2	0	0	2

PAD 2009 R&O Statistics

Base Stat

PAGE:1 of 3

State Stat Run

Type: Qualified

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

Posted Before: 01/23/2009

NUMBER of Sales:	1	MEDIAN:	91	COV:	0.00	95% Median C.I.:	N/A
TOTAL Sales Price:	81,600	WGT. MEAN:	91	STD:	0.00	95% Wgt. Mean C.I.:	N/A
TOTAL Adj.Sales Price:	81,600	MEAN:	91	AVG.ABS.DEV:	0.00	95% Mean C.I.:	N/A
TOTAL Assessed Value:	74,475						
AVG. Adj. Sales Price:	81,600	COD:	0.00	MAX Sales Ratio:	91.27		
AVG. Assessed Value:	74,475	PRD:	100.00	MIN Sales Ratio:	91.27		

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DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
____Qrtrs____	_____										
07/01/05 TO 09/30/05											
10/01/05 TO 12/31/05											
01/01/06 TO 03/31/06											
04/01/06 TO 06/30/06											
07/01/06 TO 09/30/06											
10/01/06 TO 12/31/06											
01/01/07 TO 03/31/07											
04/01/07 TO 06/30/07	1	91.27	91.27	91.27			91.27	91.27	N/A	81,600	74,475
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											
____Study Years____	_____										
07/01/05 TO 06/30/06											
07/01/06 TO 06/30/07	1	91.27	91.27	91.27			91.27	91.27	N/A	81,600	74,475
07/01/07 TO 06/30/08											
____Calendar Yrs____	_____										
01/01/06 TO 12/31/06											
01/01/07 TO 12/31/07	1	91.27	91.27	91.27			91.27	91.27	N/A	81,600	74,475
____ALL____	_____										
	1	91.27	91.27	91.27			91.27	91.27	N/A	81,600	74,475

ASSESSOR LOCATION

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
RURAL	1	91.27	91.27	91.27			91.27	91.27	N/A	81,600	74,475
____ALL____	_____										
	1	91.27	91.27	91.27			91.27	91.27	N/A	81,600	74,475

LOCATIONS: URBAN, SUBURBAN & RURAL

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
3	1	91.27	91.27	91.27			91.27	91.27	N/A	81,600	74,475
____ALL____	_____										
	1	91.27	91.27	91.27			91.27	91.27	N/A	81,600	74,475

STATUS: IMPROVED, UNIMPROVED & IOLL

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	1	91.27	91.27	91.27			91.27	91.27	N/A	81,600	74,475
____ALL____	_____										
	1	91.27	91.27	91.27			91.27	91.27	N/A	81,600	74,475

PAD 2009 R&O Statistics

Base Stat

PAGE:2 of 3

Type: Qualified

State Stat Run

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

Posted Before: 01/23/2009

NUMBER of Sales:	1	MEDIAN:	91	COV:	0.00	95% Median C.I.:	N/A
TOTAL Sales Price:	81,600	WGT. MEAN:	91	STD:	0.00	95% Wgt. Mean C.I.:	N/A
TOTAL Adj.Sales Price:	81,600	MEAN:	91	AVG.ABS.DEV:	0.00	95% Mean C.I.:	N/A
TOTAL Assessed Value:	74,475						
AVG. Adj. Sales Price:	81,600	COD:	0.00	MAX Sales Ratio:	91.27		
AVG. Assessed Value:	74,475	PRD:	100.00	MIN Sales Ratio:	91.27		

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SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
03-0500											
57-0501											
60-0090	1	91.27	91.27	91.27			91.27	91.27	N/A	81,600	74,475
NonValid School											
____ALL____	1	91.27	91.27	91.27			91.27	91.27	N/A	81,600	74,475

YEAR BUILT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
0 OR Blank											
Prior TO 1860											
1860 TO 1899											
1900 TO 1919											
1920 TO 1939	1	91.27	91.27	91.27			91.27	91.27	N/A	81,600	74,475
1940 TO 1949											
1950 TO 1959											
1960 TO 1969											
1970 TO 1979											
1980 TO 1989											
1990 TO 1994											
1995 TO 1999											
2000 TO Present											
____ALL____	1	91.27	91.27	91.27			91.27	91.27	N/A	81,600	74,475

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
____Low \$____											
____Total \$____											
60000 TO 99999	1	91.27	91.27	91.27			91.27	91.27	N/A	81,600	74,475
____ALL____	1	91.27	91.27	91.27			91.27	91.27	N/A	81,600	74,475

PAD 2009 R&O Statistics

Base Stat

PAGE:3 of 3

Type: Qualified

State Stat Run

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

Posted Before: 01/23/2009

NUMBER of Sales:	1	MEDIAN:	91	COV:	0.00	95% Median C.I.:	N/A
TOTAL Sales Price:	81,600	WGT. MEAN:	91	STD:	0.00	95% Wgt. Mean C.I.:	N/A
TOTAL Adj.Sales Price:	81,600	MEAN:	91	AVG.ABS.DEV:	0.00	95% Mean C.I.:	N/A
TOTAL Assessed Value:	74,475						
AVG. Adj. Sales Price:	81,600	COD:	0.00	MAX Sales Ratio:	91.27		
AVG. Assessed Value:	74,475	PRD:	100.00	MIN Sales Ratio:	91.27		

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ASSESSED VALUE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
_____Low \$_____	_____										
_____Total \$_____	_____										
60000 TO 99999	1	91.27	91.27	91.27			91.27	91.27	N/A	81,600	74,475
_____ALL_____	_____										
	1	91.27	91.27	91.27			91.27	91.27	N/A	81,600	74,475

COST RANK

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
20	1	91.27	91.27	91.27			91.27	91.27	N/A	81,600	74,475
_____ALL_____	_____										
	1	91.27	91.27	91.27			91.27	91.27	N/A	81,600	74,475

OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
350	1	91.27	91.27	91.27			91.27	91.27	N/A	81,600	74,475
_____ALL_____	_____										
	1	91.27	91.27	91.27			91.27	91.27	N/A	81,600	74,475

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
02											
03	1	91.27	91.27	91.27			91.27	91.27	N/A	81,600	74,475
04											
_____ALL_____	_____										
	1	91.27	91.27	91.27			91.27	91.27	N/A	81,600	74,475

**2009 Correlation Section
for McPherson County**

Commerical Real Property

I. Correlation

COMMERCIAL: The calculated median from the statistical sampling of one sale will not be relied upon in determining the level of value for McPherson County nor will the qualitative measures be used in determining assessment uniformity and proportionality. There are few commercial sales in the county and the assessor has tried to utilize as many as possible through her verification process, but often this leaves little to no data in the file. The sample is not representative of the population. The county has developed a three-year plan of assessment and will incorporate it into the six-year cycle for physical inspection and review. The contracted appraiser (Larry Rexroth) will also assist in the review and verification process. There is no other information available that would indicate that the level of value for the commercial class of property has not been met. There will be no non-binding recommendations made for the commercial class of property.

**2009 Correlation Section
for McPherson County**

II. Analysis of Percentage of Sales Used

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

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

	Total Sales	Qualified Sales	Percent Used
2009	2	1	50.00
2008	2	1	50.00
2007	1	0	0.00
2006	1	0	0.00
2005	1	0	0.00

COMMERCIAL:McPherson County has very few commercial properties; therefore sales are very limited. The commercial sale that is not considered a qualified sale was from a tax exempt organization to individuals who have done extensive remodeling for a grocery store. As previously noted the McPherson County Clerk is the ex-officio assessor, register of deeds, clerk of the district court and election commissioner, which is a distinct advantage in the sales review process.

**2009 Correlation Section
for McPherson County**

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

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

Adjusting for Selective Reappraisal

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

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

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

**2009 Correlation Section
for McPherson County**

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

	Preliminary Median	% Change in Assessed Value (excl. growth)	Trended Preliminary Ratio	R&O Median
2009	91	1.21	92	91
2008	91.27	0.00	91	91.27
2007	0	0.41	0	0
2006	0	2.74	0	0
2005	0	16.42	0	0

COMMERCIAL: The approximate one point (1.1) difference between the Trended Preliminary Ratio and the R&O Ratio is not a concern. The measures are similar and tend to support each other.

2009 Correlation Section
for McPherson County

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

This section analyzes the percentage change of the assessed values in the sales file, between the 2009 Preliminary Statistical Reports and the 2009 R&O Statistical Reports, to the percentage change in the assessed value of all real property base, by class, reported in the 2008 County Abstract of Assessment for Real Property, Form 45, excluding growth valuation, compared to the 2008 Certificate of Taxes Levied (CTL) Report. For purposes of calculating the percentage change in the sales file, only the sales in the most recent year of the study period are used. If assessment practices treat sold and unsold properties consistently, the percentage change in the sales file and assessed base will be similar. The analysis of this data assists in determining if the statistical representations calculated from the sales file are an accurate measure of the population. The following is justification for such an analysis:

Comparison of Average Value Changes

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

**2009 Correlation Section
for McPherson County**

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

% Change in Total Assessed Value in the Sales File		% Change in Total Assessed Value (excl. growth)
0.00	2009	1.21
0.00	2008	0.00
0.00	2007	0.41
0.00	2006	2.74
0.00	2005	16.42

COMMERCIAL: The percent change in the sales file and the percent change in the base are both reflective of the assessment actions in that nothing other than routine maintenance occurred within the commercial class of property, any new improvements were added to the property record cards.

2009 Correlation Section
for McPherson County

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

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

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

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

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

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

**2009 Correlation Section
for McPherson County**

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

	Median	Wgt. Mean	Mean
R&O Statistics	91	91	91

COMMERCIAL:With only one sale in the commercial sales file the measures of central tendency are not meaningful.

**2009 Correlation Section
for McPherson County**

VI. Analysis of R&O COD and PRD

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

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

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

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

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

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

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

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

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

	COD	PRD
R&O Statistics	0.00	100.00
Difference	0.00	0.00

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

**2009 Correlation Section
for McPherson County**

VII. Analysis of Change in Statistics Due to Assessor Actions

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

	Preliminary Statistics	R&O Statistics	Change
Number of Sales	1	1	0
Median	91	91	0
Wgt. Mean	91	91	0
Mean	91	91	0
COD	0.00	0.00	0.00
PRD	100.00	100.00	0.00
Minimum	91.27	91.27	0.00
Maximum	91.27	91.27	0.00

COMMERCIAL: The above table supports the assessment actions of no change within the commercial class of property other than routine maintenance.

**Agricultural or
Special Valuation Reports**

PAD 2009 Preliminary Statistics

Base Stat

PAGE:1 of 3

State Stat Run

Type: Qualified

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

NUMBER of Sales:	14	MEDIAN:	57	COV:	29.88	95% Median C.I.:	41.54 to 70.37	
(AgLand) TOTAL Sales Price:	3,890,300	WGT. MEAN:	53	STD:	16.71	95% Wgt. Mean C.I.:	45.67 to 60.78	(!/: land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	3,890,300	MEAN:	56	AVG.ABS.DEV:	13.29	95% Mean C.I.:	48.00 to 63.81	
(AgLand) TOTAL Assessed Value:	2,070,451							
AVG. Adj. Sales Price:	277,878	COD:	23.32	MAX Sales Ratio:	93.11			
AVG. Assessed Value:	147,889	PRD:	105.04	MIN Sales Ratio:	32.34			

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DATE OF SALE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.		Sale Price	Assd Val
____Qrtrs____	_____											
07/01/05 TO 09/30/05												
10/01/05 TO 12/31/05	3	71.69	73.56	69.98	17.31	105.11	55.88	93.11	N/A		293,200	205,186
01/01/06 TO 03/31/06												
04/01/06 TO 06/30/06	4	64.00	59.98	57.74	15.87	103.88	41.54	70.37	N/A		259,325	149,725
07/01/06 TO 09/30/06												
10/01/06 TO 12/31/06												
01/01/07 TO 03/31/07	1	42.25	42.25	42.25			42.25	42.25	N/A		126,000	53,240
04/01/07 TO 06/30/07	2	45.76	45.76	44.48	29.33	102.89	32.34	59.18	N/A		172,500	76,720
07/01/07 TO 09/30/07												
10/01/07 TO 12/31/07	1	62.05	62.05	62.05			62.05	62.05	N/A		96,800	60,060
01/01/08 TO 03/31/08	1	41.76	41.76	41.76			41.76	41.76	N/A		291,200	121,600
04/01/08 TO 06/30/08	2	42.26	42.26	41.96	6.81	100.70	39.38	45.14	N/A		557,200	233,824
____Study Years____	_____											
07/01/05 TO 06/30/06	7	69.89	65.80	63.36	16.28	103.85	41.54	93.11	41.54 to 93.11		273,842	173,494
07/01/06 TO 06/30/07	3	42.25	44.59	43.88	21.18	101.62	32.34	59.18	N/A		157,000	68,893
07/01/07 TO 06/30/08	4	43.45	47.08	43.22	14.99	108.94	39.38	62.05	N/A		375,600	162,327
____Calendar Yrs____	_____											
01/01/06 TO 12/31/06	4	64.00	59.98	57.74	15.87	103.88	41.54	70.37	N/A		259,325	149,725
01/01/07 TO 12/31/07	4	50.72	48.96	46.98	22.99	104.21	32.34	62.05	N/A		141,950	66,685
____ALL____	_____											
	14	56.99	55.91	53.22	23.32	105.04	32.34	93.11	41.54 to 70.37		277,878	147,889

GEO CODE / TOWNSHIP #											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.		Sale Price	Assd Val
1999	2	36.94	36.94	37.79	12.45	97.76	32.34	41.54	N/A		231,750	87,571
2001	1	70.37	70.37	70.37			70.37	70.37	N/A		172,800	121,600
2003	1	71.69	71.69	71.69			71.69	71.69	N/A		477,000	341,960
2007	1	42.25	42.25	42.25			42.25	42.25	N/A		126,000	53,240
2283	1	69.89	69.89	69.89			69.89	69.89	N/A		174,000	121,600
2285	1	59.18	59.18	59.18			59.18	59.18	N/A		156,000	92,320
2287	2	77.58	77.58	79.89	20.02	97.11	62.05	93.11	N/A		113,700	90,830
2289	3	55.88	51.91	52.62	9.75	98.65	41.76	58.10	N/A		326,400	171,760
2469	1	39.38	39.38	39.38			39.38	39.38	N/A		614,400	241,960
2471	1	45.14	45.14	45.14			45.14	45.14	N/A		500,000	225,689
____ALL____	_____											
	14	56.99	55.91	53.22	23.32	105.04	32.34	93.11	41.54 to 70.37		277,878	147,889

PAD 2009 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

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

NUMBER of Sales:	14	MEDIAN:	57	COV:	29.88	95% Median C.I.:	41.54 to 70.37	
(AgLand) TOTAL Sales Price:	3,890,300	WGT. MEAN:	53	STD:	16.71	95% Wgt. Mean C.I.:	45.67 to 60.78	(!/: land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	3,890,300	MEAN:	56	AVG.ABS.DEV:	13.29	95% Mean C.I.:	48.00 to 63.81	
(AgLand) TOTAL Assessed Value:	2,070,451							
AVG. Adj. Sales Price:	277,878	COD:	23.32	MAX Sales Ratio:	93.11			
AVG. Assessed Value:	147,889	PRD:	105.04	MIN Sales Ratio:	32.34			

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AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
0	14	56.99	55.91	53.22	23.32	105.04	32.34	93.11	41.54 to 70.37	277,878	147,889
____ALL____	14	56.99	55.91	53.22	23.32	105.04	32.34	93.11	41.54 to 70.37	277,878	147,889

STATUS: IMPROVED, UNIMPROVED & IOLL

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
2	14	56.99	55.91	53.22	23.32	105.04	32.34	93.11	41.54 to 70.37	277,878	147,889
____ALL____	14	56.99	55.91	53.22	23.32	105.04	32.34	93.11	41.54 to 70.37	277,878	147,889

SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
03-0500											
57-0501											
60-0090	14	56.99	55.91	53.22	23.32	105.04	32.34	93.11	41.54 to 70.37	277,878	147,889
NonValid School											
____ALL____	14	56.99	55.91	53.22	23.32	105.04	32.34	93.11	41.54 to 70.37	277,878	147,889

ACRES IN SALE

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
180.01 TO 330.00	3	42.25	45.55	42.36	23.44	107.53	32.34	62.05	N/A	137,266	58,140
330.01 TO 650.00	6	64.54	62.64	57.77	23.47	108.43	41.54	93.11	41.54 to 93.11	199,850	115,457
650.01 +	5	55.88	54.04	52.79	16.20	102.36	39.38	71.69	N/A	455,880	240,657
____ALL____	14	56.99	55.91	53.22	23.32	105.04	32.34	93.11	41.54 to 70.37	277,878	147,889

MAJORITY LAND USE > 95%

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
GRASS	12	58.64	58.00	55.55	22.25	104.42	32.34	93.11	41.76 to 70.37	259,650	144,228
GRASS-N/A	1	41.54	41.54	41.54			41.54	41.54	N/A	274,500	114,022
IRRGTD-N/A	1	45.14	45.14	45.14			45.14	45.14	N/A	500,000	225,689
____ALL____	14	56.99	55.91	53.22	23.32	105.04	32.34	93.11	41.54 to 70.37	277,878	147,889

PAD 2009 Preliminary Statistics

Base Stat

PAGE:3 of 3

State Stat Run

Type: Qualified

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

NUMBER of Sales:	14	MEDIAN:	57	COV:	29.88	95% Median C.I.:	41.54 to 70.37	
(AgLand) TOTAL Sales Price:	3,890,300	WGT. MEAN:	53	STD:	16.71	95% Wgt. Mean C.I.:	45.67 to 60.78	(!/: land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	3,890,300	MEAN:	56	AVG.ABS.DEV:	13.29	95% Mean C.I.:	48.00 to 63.81	
(AgLand) TOTAL Assessed Value:	2,070,451							
AVG. Adj. Sales Price:	277,878	COD:	23.32	MAX Sales Ratio:	93.11			
AVG. Assessed Value:	147,889	PRD:	105.04	MIN Sales Ratio:	32.34			

Printed: 01/22/2009 22:37:33

MAJORITY LAND USE > 80%

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
GRASS	12	58.64	58.00	55.55	22.25	104.42	32.34	93.11	41.76 to 70.37	259,650	144,228
GRASS-N/A	1	41.54	41.54	41.54			41.54	41.54	N/A	274,500	114,022
IRRGTD-N/A	1	45.14	45.14	45.14			45.14	45.14	N/A	500,000	225,689
ALL	14	56.99	55.91	53.22	23.32	105.04	32.34	93.11	41.54 to 70.37	277,878	147,889

MAJORITY LAND USE > 50%

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
GRASS	13	58.10	56.73	54.41	22.92	104.27	32.34	93.11	41.54 to 70.37	260,792	141,904
IRRGTD	1	45.14	45.14	45.14			45.14	45.14	N/A	500,000	225,689
ALL	14	56.99	55.91	53.22	23.32	105.04	32.34	93.11	41.54 to 70.37	277,878	147,889

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
Total \$											
60000 TO 99999	1	62.05	62.05	62.05			62.05	62.05	N/A	96,800	60,060
100000 TO 149999	2	67.68	67.68	68.14	37.57	99.33	42.25	93.11	N/A	128,300	87,420
150000 TO 249999	4	64.54	57.95	57.33	18.88	101.06	32.34	70.37	N/A	172,950	99,160
250000 TO 499999	5	55.88	53.79	56.12	16.64	95.86	41.54	71.69	N/A	346,140	194,252
500000 +	2	42.26	42.26	41.96	6.81	100.70	39.38	45.14	N/A	557,200	233,824
ALL	14	56.99	55.91	53.22	23.32	105.04	32.34	93.11	41.54 to 70.37	277,878	147,889

ASSESSED VALUE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
Total \$											
30000 TO 59999	1	42.25	42.25	42.25			42.25	42.25	N/A	126,000	53,240
60000 TO 99999	3	59.18	51.19	48.33	16.73	105.93	32.34	62.05	N/A	147,266	71,166
100000 TO 149999	5	69.89	63.33	57.56	22.94	110.03	41.54	93.11	N/A	208,620	120,084
150000 TO 249999	4	50.51	49.63	47.79	14.58	103.84	39.38	58.10	N/A	450,600	215,332
250000 TO 499999	1	71.69	71.69	71.69			71.69	71.69	N/A	477,000	341,960
ALL	14	56.99	55.91	53.22	23.32	105.04	32.34	93.11	41.54 to 70.37	277,878	147,889

PAD 2009 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

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

NUMBER of Sales:	16	MEDIAN:	57	COV:	28.13	95% Median C.I.:	41.76 to 69.89	
TOTAL Sales Price:	7,103,811	WGT. MEAN:	53	STD:	15.66	95% Wgt. Mean C.I.:	47.67 to 59.03	(!/: land+NAT=0)
TOTAL Adj.Sales Price:	7,103,811	MEAN:	56	AVG.ABS.DEV:	12.20	95% Mean C.I.:	47.32 to 64.00	
TOTAL Assessed Value:	3,789,881							
AVG. Adj. Sales Price:	443,988	COD:	21.41	MAX Sales Ratio:	93.11			
AVG. Assessed Value:	236,867	PRD:	104.34	MIN Sales Ratio:	32.34			

Printed: 01/22/2009 22:37:41

DATE OF SALE *											Avg. Adj. Sale Price	Avg. Assd Val
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.			
____Qrtrs____	_____											
07/01/05 TO 09/30/05												
10/01/05 TO 12/31/05	3	71.69	73.56	69.98	17.31	105.11	55.88	93.11	N/A		293,200	205,186
01/01/06 TO 03/31/06												
04/01/06 TO 06/30/06	4	64.00	59.98	57.74	15.87	103.88	41.54	70.37	N/A		259,325	149,725
07/01/06 TO 09/30/06												
10/01/06 TO 12/31/06												
01/01/07 TO 03/31/07	1	42.25	42.25	42.25			42.25	42.25	N/A		126,000	53,240
04/01/07 TO 06/30/07	2	45.76	45.76	44.48	29.33	102.89	32.34	59.18	N/A		172,500	76,720
07/01/07 TO 09/30/07												
10/01/07 TO 12/31/07	2	60.28	60.28	58.80	2.94	102.52	58.51	62.05	N/A		678,505	398,965
01/01/08 TO 03/31/08	2	45.60	45.60	49.15	8.41	92.77	41.76	49.43	N/A		1,122,250	551,580
04/01/08 TO 06/30/08	2	42.26	42.26	41.96	6.81	100.70	39.38	45.14	N/A		557,200	233,824
____Study Years____	_____											
07/01/05 TO 06/30/06	7	69.89	65.80	63.36	16.28	103.85	41.54	93.11	41.54 to 93.11		273,842	173,494
07/01/06 TO 06/30/07	3	42.25	44.59	43.88	21.18	101.62	32.34	59.18	N/A		157,000	68,893
07/01/07 TO 06/30/08	6	47.29	49.38	50.23	15.41	98.31	39.38	62.05	39.38 to 62.05		785,985	394,789
____Calendar Yrs____	_____											
01/01/06 TO 12/31/06	4	64.00	59.98	57.74	15.87	103.88	41.54	70.37	N/A		259,325	149,725
01/01/07 TO 12/31/07	5	58.51	50.87	54.96	15.94	92.56	32.34	62.05	N/A		365,602	200,922
____ALL____	_____											
	16	56.99	55.66	53.35	21.41	104.34	32.34	93.11	41.76 to 69.89		443,988	236,867

PAD 2009 Preliminary Statistics

Base Stat

PAGE:2 of 4

Type: Qualified

State Stat Run

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

NUMBER of Sales:	16	MEDIAN:	57	COV:	28.13	95% Median C.I.:	41.76 to 69.89	
TOTAL Sales Price:	7,103,811	WGT. MEAN:	53	STD:	15.66	95% Wgt. Mean C.I.:	47.67 to 59.03	(!:- land+NAT=0)
TOTAL Adj.Sales Price:	7,103,811	MEAN:	56	AVG.ABS.DEV:	12.20	95% Mean C.I.:	47.32 to 64.00	
TOTAL Assessed Value:	3,789,881							
AVG. Adj. Sales Price:	443,988	COD:	21.41	MAX Sales Ratio:	93.11			
AVG. Assessed Value:	236,867	PRD:	104.34	MIN Sales Ratio:	32.34			

Printed: 01/22/2009 22:37:41

GEO CODE / TOWNSHIP #										Avg. Adj. Sale Price	Avg. Assd Val
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.		
1999	2	36.94	36.94	37.79	12.45	97.76	32.34	41.54	N/A	231,750	87,571
2001	1	70.37	70.37	70.37			70.37	70.37	N/A	172,800	121,600
2003	1	71.69	71.69	71.69			71.69	71.69	N/A	477,000	341,960
2007	1	42.25	42.25	42.25			42.25	42.25	N/A	126,000	53,240
2183	1	58.51	58.51	58.55			58.51	58.51	N/A	1,260,210	737,870
2283	1	69.89	69.89	69.89			69.89	69.89	N/A	174,000	121,600
2285	1	59.18	59.18	59.18			59.18	59.18	N/A	156,000	92,320
2287	2	77.58	77.58	79.89	20.02	97.11	62.05	93.11	N/A	113,700	90,830
2289	3	55.88	51.91	52.62	9.75	98.65	41.76	58.10	N/A	326,400	171,760
2291	1	49.43	49.43	50.25			49.43	49.43	N/A	1,953,301	981,560
2469	1	39.38	39.38	39.38			39.38	39.38	N/A	614,400	241,960
2471	1	45.14	45.14	45.14			45.14	45.14	N/A	500,000	225,689
ALL	16	56.99	55.66	53.35	21.41	104.34	32.34	93.11	41.76 to 69.89	443,988	236,867

AREA (MARKET)										Avg. Adj. Sale Price	Avg. Assd Val
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.		
0	16	56.99	55.66	53.35	21.41	104.34	32.34	93.11	41.76 to 69.89	443,988	236,867
ALL	16	56.99	55.66	53.35	21.41	104.34	32.34	93.11	41.76 to 69.89	443,988	236,867

STATUS: IMPROVED, UNIMPROVED & IOLL										Avg. Adj. Sale Price	Avg. Assd Val
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.		
1	2	53.97	53.97	53.51	8.41	100.87	49.43	58.51	N/A	1,606,755	859,715
2	14	56.99	55.91	53.22	23.32	105.04	32.34	93.11	41.54 to 70.37	277,878	147,889
ALL	16	56.99	55.66	53.35	21.41	104.34	32.34	93.11	41.76 to 69.89	443,988	236,867

SCHOOL DISTRICT *										Avg. Adj. Sale Price	Avg. Assd Val
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.		
(blank)											
03-0500											
57-0501											
60-0090	16	56.99	55.66	53.35	21.41	104.34	32.34	93.11	41.76 to 69.89	443,988	236,867
NonValid School											
ALL	16	56.99	55.66	53.35	21.41	104.34	32.34	93.11	41.76 to 69.89	443,988	236,867

PAD 2009 Preliminary Statistics

Base Stat

PAGE:3 of 4

State Stat Run

Type: Qualified

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

NUMBER of Sales:	16	MEDIAN:	57	COV:	28.13	95% Median C.I.:	41.76 to 69.89	
TOTAL Sales Price:	7,103,811	WGT. MEAN:	53	STD:	15.66	95% Wgt. Mean C.I.:	47.67 to 59.03	(!/: land+NAT=0)
TOTAL Adj.Sales Price:	7,103,811	MEAN:	56	AVG.ABS.DEV:	12.20	95% Mean C.I.:	47.32 to 64.00	
TOTAL Assessed Value:	3,789,881							
AVG. Adj. Sales Price:	443,988	COD:	21.41	MAX Sales Ratio:	93.11			
AVG. Assessed Value:	236,867	PRD:	104.34	MIN Sales Ratio:	32.34			

Printed: 01/22/2009 22:37:41

ACRES IN SALE

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
180.01 TO 330.00	3	42.25	45.55	42.36	23.44	107.53	32.34	62.05	N/A	137,266	58,140
330.01 TO 650.00	6	64.54	62.64	57.77	23.47	108.43	41.54	93.11	41.54 to 93.11	199,850	115,457
650.01 +	7	55.88	54.02	53.21	13.89	101.52	39.38	71.69	39.38 to 71.69	784,701	417,531
ALL	16	56.99	55.66	53.35	21.41	104.34	32.34	93.11	41.76 to 69.89	443,988	236,867

MAJORITY LAND USE > 95%

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
GRASS	14	58.31	57.42	54.51	20.29	105.34	32.34	93.11	41.76 to 70.37	452,093	246,440
GRASS-N/A	1	41.54	41.54	41.54			41.54	41.54	N/A	274,500	114,022
IRRGTD-N/A	1	45.14	45.14	45.14			45.14	45.14	N/A	500,000	225,689
ALL	16	56.99	55.66	53.35	21.41	104.34	32.34	93.11	41.76 to 69.89	443,988	236,867

MAJORITY LAND USE > 80%

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
GRASS	14	58.31	57.42	54.51	20.29	105.34	32.34	93.11	41.76 to 70.37	452,093	246,440
GRASS-N/A	1	41.54	41.54	41.54			41.54	41.54	N/A	274,500	114,022
IRRGTD-N/A	1	45.14	45.14	45.14			45.14	45.14	N/A	500,000	225,689
ALL	16	56.99	55.66	53.35	21.41	104.34	32.34	93.11	41.76 to 69.89	443,988	236,867

MAJORITY LAND USE > 50%

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
GRASS	15	58.10	56.37	53.97	20.91	104.43	32.34	93.11	41.76 to 69.89	440,254	237,612
IRRGTD	1	45.14	45.14	45.14			45.14	45.14	N/A	500,000	225,689
ALL	16	56.99	55.66	53.35	21.41	104.34	32.34	93.11	41.76 to 69.89	443,988	236,867

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
Total \$											
60000 TO 99999	1	62.05	62.05	62.05			62.05	62.05	N/A	96,800	60,060
100000 TO 149999	2	67.68	67.68	68.14	37.57	99.33	42.25	93.11	N/A	128,300	87,420
150000 TO 249999	4	64.54	57.95	57.33	18.88	101.06	32.34	70.37	N/A	172,950	99,160
250000 TO 499999	5	55.88	53.79	56.12	16.64	95.86	41.54	71.69	N/A	346,140	194,252
500000 +	4	47.29	48.12	50.53	12.38	95.21	39.38	58.51	N/A	1,081,977	546,769
ALL	16	56.99	55.66	53.35	21.41	104.34	32.34	93.11	41.76 to 69.89	443,988	236,867

PAD 2009 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

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

NUMBER of Sales:	16	MEDIAN:	57	COV:	28.13	95% Median C.I.:	41.76 to 69.89	
TOTAL Sales Price:	7,103,811	WGT. MEAN:	53	STD:	15.66	95% Wgt. Mean C.I.:	47.67 to 59.03	(! land+NAT=0)
TOTAL Adj.Sales Price:	7,103,811	MEAN:	56	AVG.ABS.DEV:	12.20	95% Mean C.I.:	47.32 to 64.00	
TOTAL Assessed Value:	3,789,881							
AVG. Adj. Sales Price:	443,988	COD:	21.41	MAX Sales Ratio:	93.11			
AVG. Assessed Value:	236,867	PRD:	104.34	MIN Sales Ratio:	32.34			

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ASSESSED VALUE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
Total \$											
30000 TO 59999	1	42.25	42.25	42.25			42.25	42.25	N/A	126,000	53,240
60000 TO 99999	3	59.18	51.19	48.33	16.73	105.93	32.34	62.05	N/A	147,266	71,166
100000 TO 149999	5	69.89	63.33	57.56	22.94	110.03	41.54	93.11	N/A	208,620	120,084
150000 TO 249999	4	50.51	49.63	47.79	14.58	103.84	39.38	58.10	N/A	450,600	215,332
250000 TO 499999	1	71.69	71.69	71.69			71.69	71.69	N/A	477,000	341,960
500000 +	2	53.97	53.97	53.51	8.41	100.87	49.43	58.51	N/A	1,606,755	859,715
ALL	16	56.99	55.66	53.35	21.41	104.34	32.34	93.11	41.76 to 69.89	443,988	236,867

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

Agricultural

Work is continuing on implementing a 2008 soil conversion that is based on a seamless numeric system that will be recognized across the United States, completion is set for 2010.

Land use changes were updated if needed and added new improvements to the property record cards.

Analyses of the agricultural market was done and as a result of the continued increase in sales adjustments were made to the irrigated, dry, and grass land classification groups as follows:

LCG	2008	2009	% Chg
1A1			
1A			
2A1			
2A	390	450	15.38%
3A1			
3A	390	450	15.38%
4A1	390	450	15.38%
4A	390	450	15.38%
1D1			
1D			
2D1			
2D	200	240	20.00%
3D1			
3D	200	240	20.00%
4D1	200	240	20.00%
4D	200	240	20.00%
1G1			
1G			
2G1			
2G	200	235	17.50%
3G1			
3G	200	235	17.50%
4G1	190	235	23.68%
4G	190	235	23.68%
waste	10	10	0.00%

2009 Assessment Survey for McPherson County

Agricultural Appraisal Information

1.	Data collection done by:
	Assessor and contract appraiser.
2.	Valuation done by:
	Assessor with assistance from contract appraiser.
3.	Pickup work done by whom:
	Assessor and contract appraiser.
4.	Does the county have a written policy or written standards to specifically define agricultural land versus rural residential acreages?
	Directive 08-04 dated December 23, 2008
a.	How is agricultural land defined in this county?
	By directive and statute.
5.	When was the last date that the Income Approach was used to estimate or establish the market value of the properties in this class?
	Not applicable
6.	If the income approach was used, what Capitalization Rate was used?
	Not applicable
7.	What is the date of the soil survey currently used?
	1969 – A new soil survey was completed in 2008; it will be used with the 2008 conversion tables and implemented in 2010.
8.	What date was the last countywide land use study completed?
	2008
a.	By what method? (Physical inspection, FSA maps, etc.)
	Physical review, FSA maps, NRD information, and taxpayer reporting.
b.	By whom?
	Assessor
c.	What proportion is complete / implemented at this time?
	100%
9.	Number of Market Areas/Neighborhoods/Assessor Locations in the agricultural property class:

	1
10.	How are Market Areas/Neighborhoods/Assessor Locations developed?
	Not applicable
11.	In the assessor's opinion, are there any other class or subclass groupings, other than LCG groupings, that are more appropriate for valuation?
	Yes or No
	No
a.	If yes, list.
	Not applicable
12.	In your opinion, what is the level of value of these groupings?
	Not applicable
13.	Has the county implemented (or is in the process of implementing) special valuation for agricultural land within the county?
	No

Agricultural Permit Numbers:

Permits	Information Statements	Other	Total
0	2	0	2

PAD 2009 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

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

NUMBER of Sales:	14	MEDIAN:	70	COV:	29.71	95% Median C.I.:	49.66 to 87.04	
(AgLand) TOTAL Sales Price:	3,890,300	WGT. MEAN:	66	STD:	20.58	95% Wgt. Mean C.I.:	54.97 to 77.73	(!/: land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	3,824,000	MEAN:	69	AVG.ABS.DEV:	16.14	95% Mean C.I.:	57.40 to 81.16	
(AgLand) TOTAL Assessed Value:	2,537,242							
AVG. Adj. Sales Price:	273,142	COD:	22.90	MAX Sales Ratio:	115.16			
AVG. Assessed Value:	181,231	PRD:	104.42	MIN Sales Ratio:	39.79			

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DATE OF SALE *	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
____Qrtrs____	_____										
07/01/05 TO 09/30/05											
10/01/05 TO 12/31/05	3	88.38	90.89	86.40	17.36	105.19	69.12	115.16	N/A	293,200	253,330
01/01/06 TO 03/31/06											
04/01/06 TO 06/30/06	4	79.15	73.75	70.96	16.41	103.93	49.66	87.04	N/A	259,325	184,012
07/01/06 TO 09/30/06											
10/01/06 TO 12/31/06											
01/01/07 TO 03/31/07	1	52.22	52.22	52.22			52.22	52.22	N/A	126,000	65,800
04/01/07 TO 06/30/07	2	56.05	56.05	54.49	29.01	102.86	39.79	72.31	N/A	172,500	94,000
07/01/07 TO 09/30/07											
10/01/07 TO 12/31/07	1	76.76	76.76	76.76			76.76	76.76	N/A	96,800	74,300
01/01/08 TO 03/31/08	1	51.65	51.65	51.65			51.65	51.65	N/A	291,200	150,400
04/01/08 TO 06/30/08	2	54.77	54.77	53.69	11.45	102.02	48.50	61.04	N/A	524,050	281,352
____Study Years____	_____										
07/01/05 TO 06/30/06	7	86.44	81.09	78.04	16.52	103.91	49.66	115.16	49.66 to 115.16	273,842	213,719
07/01/06 TO 06/30/07	3	52.22	54.77	53.89	20.76	101.65	39.79	72.31	N/A	157,000	84,600
07/01/07 TO 06/30/08	4	56.35	59.49	54.83	16.71	108.50	48.50	76.76	N/A	359,025	196,851
____Calendar Yrs____	_____										
01/01/06 TO 12/31/06	4	79.15	73.75	70.96	16.41	103.93	49.66	87.04	N/A	259,325	184,012
01/01/07 TO 12/31/07	4	62.27	60.27	57.78	22.91	104.30	39.79	76.76	N/A	141,950	82,025
____ALL____	_____										
	14	70.49	69.28	66.35	22.90	104.42	39.79	115.16	49.66 to 87.04	273,142	181,231

GEO CODE / TOWNSHIP #	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1999	2	44.72	44.72	45.64	11.03	98.00	39.79	49.66	N/A	231,750	105,764
2001	1	87.04	87.04	87.04			87.04	87.04	N/A	172,800	150,400
2003	1	88.38	88.38	88.38			88.38	88.38	N/A	477,000	421,590
2007	1	52.22	52.22	52.22			52.22	52.22	N/A	126,000	65,800
2283	1	86.44	86.44	86.44			86.44	86.44	N/A	174,000	150,400
2285	1	72.31	72.31	72.31			72.31	72.31	N/A	156,000	112,800
2287	2	95.96	95.96	98.81	20.01	97.11	76.76	115.16	N/A	113,700	112,350
2289	3	69.12	64.21	65.09	9.75	98.65	51.65	71.86	N/A	326,400	212,440
2469	1	48.50	48.50	48.50			48.50	48.50	N/A	614,400	297,980
2471	1	61.04	61.04	61.04			61.04	61.04	N/A	433,700	264,724
____ALL____	_____										
	14	70.49	69.28	66.35	22.90	104.42	39.79	115.16	49.66 to 87.04	273,142	181,231

PAD 2009 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

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

NUMBER of Sales:	14	MEDIAN:	70	COV:	29.71	95% Median C.I.:	49.66 to 87.04	
(AgLand) TOTAL Sales Price:	3,890,300	WGT. MEAN:	66	STD:	20.58	95% Wgt. Mean C.I.:	54.97 to 77.73	(!/: land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	3,824,000	MEAN:	69	AVG.ABS.DEV:	16.14	95% Mean C.I.:	57.40 to 81.16	
(AgLand) TOTAL Assessed Value:	2,537,242							
AVG. Adj. Sales Price:	273,142	COD:	22.90	MAX Sales Ratio:	115.16			
AVG. Assessed Value:	181,231	PRD:	104.42	MIN Sales Ratio:	39.79			

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AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
0	14	70.49	69.28	66.35	22.90	104.42	39.79	115.16	49.66 to 87.04	273,142	181,231
____ALL____											
	14	70.49	69.28	66.35	22.90	104.42	39.79	115.16	49.66 to 87.04	273,142	181,231

STATUS: IMPROVED, UNIMPROVED & IOLL

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
2	14	70.49	69.28	66.35	22.90	104.42	39.79	115.16	49.66 to 87.04	273,142	181,231
____ALL____											
	14	70.49	69.28	66.35	22.90	104.42	39.79	115.16	49.66 to 87.04	273,142	181,231

SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
03-0500											
57-0501											
60-0090	14	70.49	69.28	66.35	22.90	104.42	39.79	115.16	49.66 to 87.04	273,142	181,231
NonValid School											
____ALL____											
	14	70.49	69.28	66.35	22.90	104.42	39.79	115.16	49.66 to 87.04	273,142	181,231

ACRES IN SALE

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
180.01 TO 330.00	3	52.22	56.26	52.28	23.60	107.60	39.79	76.76	N/A	137,266	71,766
330.01 TO 650.00	6	79.38	77.04	70.95	24.15	108.59	49.66	115.16	49.66 to 115.16	199,850	141,788
650.01 +	5	69.12	67.78	66.48	14.67	101.96	48.50	88.38	N/A	442,620	294,242
____ALL____											
	14	70.49	69.28	66.35	22.90	104.42	39.79	115.16	49.66 to 87.04	273,142	181,231

MAJORITY LAND USE > 95%

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
GRASS	12	72.09	71.60	68.56	22.31	104.44	39.79	115.16	51.65 to 87.04	259,650	178,015
GRASS-N/A	1	49.66	49.66	49.66			49.66	49.66	N/A	274,500	136,328
IRRGTD-N/A	1	61.04	61.04	61.04			61.04	61.04	N/A	433,700	264,724
____ALL____											
	14	70.49	69.28	66.35	22.90	104.42	39.79	115.16	49.66 to 87.04	273,142	181,231

PAD 2009 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

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

NUMBER of Sales:	14	MEDIAN:	70	COV:	29.71	95% Median C.I.:	49.66 to 87.04	
(AgLand) TOTAL Sales Price:	3,890,300	WGT. MEAN:	66	STD:	20.58	95% Wgt. Mean C.I.:	54.97 to 77.73	(!/: land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	3,824,000	MEAN:	69	AVG.ABS.DEV:	16.14	95% Mean C.I.:	57.40 to 81.16	
(AgLand) TOTAL Assessed Value:	2,537,242							
AVG. Adj. Sales Price:	273,142	COD:	22.90	MAX Sales Ratio:	115.16			
AVG. Assessed Value:	181,231	PRD:	104.42	MIN Sales Ratio:	39.79			

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MAJORITY LAND USE > 80%

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
GRASS	12	72.09	71.60	68.56	22.31	104.44	39.79	115.16	51.65 to 87.04	259,650	178,015
GRASS-N/A	1	49.66	49.66	49.66			49.66	49.66	N/A	274,500	136,328
IRRGTD-N/A	1	61.04	61.04	61.04			61.04	61.04	N/A	433,700	264,724
ALL	14	70.49	69.28	66.35	22.90	104.42	39.79	115.16	49.66 to 87.04	273,142	181,231

MAJORITY LAND USE > 50%

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
GRASS	13	71.86	69.91	67.03	23.03	104.30	39.79	115.16	49.66 to 87.04	260,792	174,809
IRRGTD	1	61.04	61.04	61.04			61.04	61.04	N/A	433,700	264,724
ALL	14	70.49	69.28	66.35	22.90	104.42	39.79	115.16	49.66 to 87.04	273,142	181,231

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
Total \$											
60000 TO 99999	1	76.76	76.76	76.76			76.76	76.76	N/A	96,800	74,300
100000 TO 149999	2	83.69	83.69	84.26	37.60	99.33	52.22	115.16	N/A	128,300	108,100
150000 TO 249999	4	79.38	71.40	70.66	19.33	101.05	39.79	87.04	N/A	172,950	122,200
250000 TO 499999	6	65.08	65.29	67.45	17.16	96.79	49.66	88.38	49.66 to 88.38	360,733	243,327
500000 +	1	48.50	48.50	48.50			48.50	48.50	N/A	614,400	297,980
ALL	14	70.49	69.28	66.35	22.90	104.42	39.79	115.16	49.66 to 87.04	273,142	181,231

ASSESSED VALUE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
Total \$											
60000 TO 99999	3	52.22	56.26	52.28	23.60	107.60	39.79	76.76	N/A	137,266	71,766
100000 TO 149999	2	60.99	60.99	57.87	18.57	105.38	49.66	72.31	N/A	215,250	124,564
150000 TO 249999	5	86.44	81.88	75.88	18.84	107.91	51.65	115.16	N/A	208,120	157,920
250000 TO 499999	4	66.45	67.44	66.11	19.07	102.02	48.50	88.38	N/A	485,275	320,803
ALL	14	70.49	69.28	66.35	22.90	104.42	39.79	115.16	49.66 to 87.04	273,142	181,231

PAD 2009 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

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

NUMBER of Sales:	16	MEDIAN:	70	COV:	27.98	95% Median C.I.:	51.65 to 86.44	
TOTAL Sales Price:	7,137,020	WGT. MEAN:	66	STD:	19.29	95% Wgt. Mean C.I.:	58.72 to 73.10	(!: land+NAT=0)
TOTAL Adj.Sales Price:	7,070,720	MEAN:	69	AVG.ABS.DEV:	14.83	95% Mean C.I.:	58.67 to 79.23	
TOTAL Assessed Value:	4,660,432							
AVG. Adj. Sales Price:	441,920	COD:	21.03	MAX Sales Ratio:	115.16			
AVG. Assessed Value:	291,277	PRD:	104.61	MIN Sales Ratio:	39.79			

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DATE OF SALE *											Avg. Adj. Sale Price	Avg. Assd Val
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.			
____Qrtrs____	_____											
07/01/05 TO 09/30/05												
10/01/05 TO 12/31/05	3	88.38	90.89	86.40	17.36	105.19	69.12	115.16	N/A		293,200	253,330
01/01/06 TO 03/31/06												
04/01/06 TO 06/30/06	4	79.15	73.75	70.96	16.41	103.93	49.66	87.04	N/A		259,325	184,012
07/01/06 TO 09/30/06												
10/01/06 TO 12/31/06												
01/01/07 TO 03/31/07	1	52.22	52.22	52.22			52.22	52.22	N/A		126,000	65,800
04/01/07 TO 06/30/07	2	56.05	56.05	54.49	29.01	102.86	39.79	72.31	N/A		172,500	94,000
07/01/07 TO 09/30/07												
10/01/07 TO 12/31/07	2	74.53	74.53	72.61	3.00	102.64	72.29	76.76	N/A		678,900	492,932
01/01/08 TO 03/31/08	2	56.34	56.34	59.82	8.32	94.18	51.65	61.02	N/A		1,138,460	681,012
04/01/08 TO 06/30/08	2	54.77	54.77	53.69	11.45	102.02	48.50	61.04	N/A		524,050	281,352
____Study Years____	_____											
07/01/05 TO 06/30/06	7	86.44	81.09	78.04	16.52	103.91	49.66	115.16	49.66 to 115.16		273,842	213,719
07/01/06 TO 06/30/07	3	52.22	54.77	53.89	20.76	101.65	39.79	72.31	N/A		157,000	84,600
07/01/07 TO 06/30/08	6	61.03	61.88	62.15	13.36	99.55	48.50	76.76	48.50 to 76.76		780,470	485,099
____Calendar Yrs____	_____											
01/01/06 TO 12/31/06	4	79.15	73.75	70.96	16.41	103.93	49.66	87.04	N/A		259,325	184,012
01/01/07 TO 12/31/07	5	72.29	62.67	67.79	15.79	92.46	39.79	76.76	N/A		365,760	247,933
____ALL____	_____											
	16	70.49	68.95	65.91	21.03	104.61	39.79	115.16	51.65 to 86.44		441,920	291,277

PAD 2009 R&O Statistics

Base Stat

PAGE:2 of 4

State Stat Run

Type: Qualified

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

NUMBER of Sales:	16	MEDIAN:	70	COV:	27.98	95% Median C.I.:	51.65 to 86.44	
TOTAL Sales Price:	7,137,020	WGT. MEAN:	66	STD:	19.29	95% Wgt. Mean C.I.:	58.72 to 73.10	(! : land+NAT=0)
TOTAL Adj.Sales Price:	7,070,720	MEAN:	69	AVG.ABS.DEV:	14.83	95% Mean C.I.:	58.67 to 79.23	
TOTAL Assessed Value:	4,660,432							
AVG. Adj. Sales Price:	441,920	COD:	21.03	MAX Sales Ratio:	115.16			
AVG. Assessed Value:	291,277	PRD:	104.61	MIN Sales Ratio:	39.79			

Printed: 03/24/2009 13:00:27

GEO CODE / TOWNSHIP #										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
1999	2	44.72	44.72	45.64	11.03	98.00	39.79	49.66	N/A	231,750	105,764
2001	1	87.04	87.04	87.04			87.04	87.04	N/A	172,800	150,400
2003	1	88.38	88.38	88.38			88.38	88.38	N/A	477,000	421,590
2007	1	52.22	52.22	52.22			52.22	52.22	N/A	126,000	65,800
2183	1	72.29	72.29	72.29			72.29	72.29	N/A	1,261,000	911,565
2283	1	86.44	86.44	86.44			86.44	86.44	N/A	174,000	150,400
2285	1	72.31	72.31	72.31			72.31	72.31	N/A	156,000	112,800
2287	2	95.96	95.96	98.81	20.01	97.11	76.76	115.16	N/A	113,700	112,350
2289	3	69.12	64.21	65.09	9.75	98.65	51.65	71.86	N/A	326,400	212,440
2291	1	61.02	61.02	61.02			61.02	61.02	N/A	1,985,720	1,211,625
2469	1	48.50	48.50	48.50			48.50	48.50	N/A	614,400	297,980
2471	1	61.04	61.04	61.04			61.04	61.04	N/A	433,700	264,724
ALL											
	16	70.49	68.95	65.91	21.03	104.61	39.79	115.16	51.65 to 86.44	441,920	291,277

AREA (MARKET)										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
0	16	70.49	68.95	65.91	21.03	104.61	39.79	115.16	51.65 to 86.44	441,920	291,277
ALL											
	16	70.49	68.95	65.91	21.03	104.61	39.79	115.16	51.65 to 86.44	441,920	291,277

STATUS: IMPROVED, UNIMPROVED & IOLL										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
1	2	66.66	66.66	65.39	8.45	101.93	61.02	72.29	N/A	1,623,360	1,061,595
2	14	70.49	69.28	66.35	22.90	104.42	39.79	115.16	49.66 to 87.04	273,142	181,231
ALL											
	16	70.49	68.95	65.91	21.03	104.61	39.79	115.16	51.65 to 86.44	441,920	291,277

SCHOOL DISTRICT *										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
(blank)											
03-0500											
57-0501											
60-0090	16	70.49	68.95	65.91	21.03	104.61	39.79	115.16	51.65 to 86.44	441,920	291,277
NonValid School											
ALL											
	16	70.49	68.95	65.91	21.03	104.61	39.79	115.16	51.65 to 86.44	441,920	291,277

PAD 2009 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

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

NUMBER of Sales:	16	MEDIAN:	70	COV:	27.98	95% Median C.I.:	51.65 to 86.44	
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ACRES IN SALE

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
180.01 TO 330.00	3	52.22	56.26	52.28	23.60	107.60	39.79	76.76	N/A	137,266	71,766
330.01 TO 650.00	6	79.38	77.04	70.95	24.15	108.59	49.66	115.16	49.66 to 115.16	199,850	141,788
650.01 +	7	69.12	67.46	65.83	12.81	102.47	48.50	88.38	48.50 to 88.38	779,974	513,486
ALL	16	70.49	68.95	65.91	21.03	104.61	39.79	115.16	51.65 to 86.44	441,920	291,277

MAJORITY LAND USE > 95%

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
GRASS	14	72.08	70.90	66.94	20.24	105.90	39.79	115.16	51.65 to 87.04	454,465	304,241
GRASS-N/A	1	49.66	49.66	49.66			49.66	49.66	N/A	274,500	136,328
IRRGTD-N/A	1	61.04	61.04	61.04			61.04	61.04	N/A	433,700	264,724
ALL	16	70.49	68.95	65.91	21.03	104.61	39.79	115.16	51.65 to 86.44	441,920	291,277

MAJORITY LAND USE > 80%

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
GRASS	14	72.08	70.90	66.94	20.24	105.90	39.79	115.16	51.65 to 87.04	454,465	304,241
GRASS-N/A	1	49.66	49.66	49.66			49.66	49.66	N/A	274,500	136,328
IRRGTD-N/A	1	61.04	61.04	61.04			61.04	61.04	N/A	433,700	264,724
ALL	16	70.49	68.95	65.91	21.03	104.61	39.79	115.16	51.65 to 86.44	441,920	291,277

MAJORITY LAND USE > 50%

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
GRASS	15	71.86	69.48	66.23	21.01	104.91	39.79	115.16	51.65 to 86.44	442,468	293,047
IRRGTD	1	61.04	61.04	61.04			61.04	61.04	N/A	433,700	264,724
ALL	16	70.49	68.95	65.91	21.03	104.61	39.79	115.16	51.65 to 86.44	441,920	291,277

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
Total \$											
60000 TO 99999	1	76.76	76.76	76.76			76.76	76.76	N/A	96,800	74,300
100000 TO 149999	2	83.69	83.69	84.26	37.60	99.33	52.22	115.16	N/A	128,300	108,100
150000 TO 249999	4	79.38	71.40	70.66	19.33	101.05	39.79	87.04	N/A	172,950	122,200
250000 TO 499999	6	65.08	65.29	67.45	17.16	96.79	49.66	88.38	49.66 to 88.38	360,733	243,327
500000 +	3	61.02	60.60	62.71	13.00	96.65	48.50	72.29	N/A	1,287,040	807,056
ALL	16	70.49	68.95	65.91	21.03	104.61	39.79	115.16	51.65 to 86.44	441,920	291,277

PAD 2009 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

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

NUMBER of Sales:	16	MEDIAN:	70	COV:	27.98	95% Median C.I.:	51.65 to 86.44	
TOTAL Sales Price:	7,137,020	WGT. MEAN:	66	STD:	19.29	95% Wgt. Mean C.I.:	58.72 to 73.10	(! : land+NAT=0)
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ASSESSED VALUE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
_____Low \$_____	_____										
_____Total \$_____	_____										
60000 TO 99999	3	52.22	56.26	52.28	23.60	107.60	39.79	76.76	N/A	137,266	71,766
100000 TO 149999	2	60.99	60.99	57.87	18.57	105.38	49.66	72.31	N/A	215,250	124,564
150000 TO 249999	5	86.44	81.88	75.88	18.84	107.91	51.65	115.16	N/A	208,120	157,920
250000 TO 499999	4	66.45	67.44	66.11	19.07	102.02	48.50	88.38	N/A	485,275	320,803
500000 +	2	66.66	66.66	65.39	8.45	101.93	61.02	72.29	N/A	1,623,360	1,061,595
_____ALL_____	_____										
	16	70.49	68.95	65.91	21.03	104.61	39.79	115.16	51.65 to 86.44	441,920	291,277

2009 Correlation Section for McPherson County

Agricultural Land

I. Correlation

AGRICULTURAL UNIMPROVED: It is the opinion of the Division that the level of value for the agricultural unimproved class of property as evidenced by the calculated median from the statistical sampling is 70% and is supported by the trended preliminary ratio. In the analyses of the agricultural market McPherson County not only utilized the agricultural unimproved statistics, but included the agricultural minimally improved sales as well, which added two more to the sample. The calculated median (70%) from the agricultural minimally improved statistical profile also indicates that an acceptable level of value has been reached. The qualitative measures are just slightly outside of the prescribed parameters, but because of the known assessment practices it is believed the agricultural unimproved class of property is being treated in a uniform and proportionate manner.

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

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

From the outstanding effort that was put forth by this group of individuals it is the opinion of the Division that the assessment action taken by McPherson County to establish uniform and proportionate assessments and an acceptable level of value has been achieved. There will be no non-binding recommendations made for the agricultural unimproved class of property in McPherson County.

**2009 Correlation Section
for McPherson County**

II. Analysis of Percentage of Sales Used

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

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

	Total Sales	Qualified Sales	Percent Used
2009	29	14	48.28
2008	37	23	62.16
2007	42	31	73.81
2006	43	28	65.12
2005	35	26	74.29

AGRICULTURAL UNIMPROVED: Again because of the Ex-Officio Assessor's position in the county she has a good deal of insight into real estate transactions. Of the twenty-nine total sales fifteen were deemed non-qualified. Three were family transactions, five partial interests, six exchanges of like property, and a satisfaction of an old contract.

2009 Correlation Section
for McPherson County

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

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

Adjusting for Selective Reappraisal

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

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

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

**2009 Correlation Section
for McPherson County**

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

	Preliminary Median	% Change in Assessed Value (excl. growth)	Trended Preliminary Ratio	R&O Median
2009	57	23.07	70	70
2008	66.05	8.34	72	71.69
2007	70	2.98	73	72
2006	75	2.74	77	76
2005	73	6.07	78	77

AGRICULTURAL UNIMPROVED: The two statistical measures, Trended Preliminary Ratio and the R&O Ratio, are essentially identical (when rounded) and support one another and the assessment actions taken within the agricultural unimproved class of property.

2009 Correlation Section
for McPherson County

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

This section analyzes the percentage change of the assessed values in the sales file, between the 2009 Preliminary Statistical Reports and the 2009 R&O Statistical Reports, to the percentage change in the assessed value of all real property base, by class, reported in the 2008 County Abstract of Assessment for Real Property, Form 45, excluding growth valuation, compared to the 2008 Certificate of Taxes Levied (CTL) Report. For purposes of calculating the percentage change in the sales file, only the sales in the most recent year of the study period are used. If assessment practices treat sold and unsold properties consistently, the percentage change in the sales file and assessed base will be similar. The analysis of this data assists in determining if the statistical representations calculated from the sales file are an accurate measure of the population. The following is justification for such an analysis:

Comparison of Average Value Changes

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

**2009 Correlation Section
for McPherson County**

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

% Change in Total Assessed Value in the Sales File		% Change in Total Assessed Value (excl. growth)
27.91	2009	23.07
8.56	2008	8.34
2.91	2007	2.98
2.99	2006	2.74
5.41	2005	6.07

AGRICULTURAL UNIMPROVED: There is an approximate five point (4.84) difference in the percent change in the sales file compared to the percent change in the base, and seems to be more pronounced in the sales file. However, this is not a concern as both are reflective of the assessments actions in increasing grass, dry and irrigated values. The increase in the sales file will be dependent on the diversity of land classification groups and the acres attributable to each. The change in the base is more reflective of the actions to the population as a whole.

2009 Correlation Section
for McPherson County

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

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

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

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

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

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

**2009 Correlation Section
for McPherson County**

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

	Median	Wgt. Mean	Mean
R&O Statistics	70	66	69

AGRICULTURAL UNIMPROVED:Two of central measures of tendency are within the prescribed parameters, median and mean. The weighted mean is being effect by two sales that have mixed land classes; sale book 15 page 197 sale date 04/10/06 is 70% grass and 30% irrigated, sale book 15 page 317 sale date 05/06/08 is 61% irrigated and 39% grass. If these two sales were hypothetically removed from the mix the weighted mean changes to 68.56% and would give a better indication of the level of value for a county that is predominantly grass (approximately 96%). The median would move to 72.09% and the mean to 71.60%. All three measures would then indicate an acceptable level of value and be supported by the trended preliminary ratio.

**2009 Correlation Section
for McPherson County**

VI. Analysis of R&O COD and PRD

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

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

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

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

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

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

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

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

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

	COD	PRD
R&O Statistics	22.90	104.42
Difference	2.90	1.42

AGRICULTURAL UNIMPROVED: Both of the qualitative measures are just slightly outside of the prescribed parameters, and if two outliers are removed from the sample there is barely any change in them. Because of the known assessment practices it is believed the agricultural unimproved class of property is being treated in a uniform and proportionate manner.

**2009 Correlation Section
for McPherson County**

VII. Analysis of Change in Statistics Due to Assessor Actions

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

	Preliminary Statistics	R&O Statistics	Change
Number of Sales	14	14	0
Median	57	70	13
Wgt. Mean	53	66	13
Mean	56	69	13
COD	23.32	22.90	-0.42
PRD	105.04	104.42	-0.62
Minimum	32.34	39.79	7.45
Maximum	93.11	115.16	22.05

AGRICULTURAL UNIMPROVED: The above table is an illustration of the assessment actions taken within the agricultural unimproved class of property in that grass, dry, and irrigated land values were adjusted after an analysis of the market.

Total Real Property
Sum Lines 17, 25, & 30

Records : 1,603

Value : 145,964,826

Growth 193,995

Sum Lines 17, 25, & 41

Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
01. Res UnImp Land	0	0	0	0	31	120,064	31	120,064	
02. Res Improve Land	0	0	0	0	85	286,042	85	286,042	
03. Res Improvements	0	0	0	0	88	4,205,714	88	4,205,714	
04. Res Total	0	0	0	0	119	4,611,820	119	4,611,820	5,625
% of Res Total	0.00	0.00	0.00	0.00	100.00	100.00	7.42	3.16	2.90
05. Com UnImp Land	0	0	0	0	3	5,342	3	5,342	
06. Com Improve Land	0	0	0	0	10	43,736	10	43,736	
07. Com Improvements	0	0	0	0	11	515,017	11	515,017	
08. Com Total	0	0	0	0	14	564,095	14	564,095	119,250
% of Com Total	0.00	0.00	0.00	0.00	100.00	100.00	0.87	0.39	61.47
09. Ind UnImp Land	0	0	0	0	0	0	0	0	
10. Ind Improve Land	0	0	0	0	0	0	0	0	
11. Ind Improvements	0	0	0	0	0	0	0	0	
12. Ind Total	0	0	0	0	0	0	0	0	0
% of Ind Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13. Rec UnImp Land	0	0	0	0	0	0	0	0	
14. Rec Improve Land	0	0	0	0	0	0	0	0	
15. Rec Improvements	0	0	0	0	0	0	0	0	
16. Rec Total	0	0	0	0	0	0	0	0	0
% of Rec Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Res & Rec Total	0	0	0	0	119	4,611,820	119	4,611,820	5,625
% of Res & Rec Total	0.00	0.00	0.00	0.00	100.00	100.00	7.42	3.16	2.90
Com & Ind Total	0	0	0	0	14	564,095	14	564,095	119,250
% of Com & Ind Total	0.00	0.00	0.00	0.00	100.00	100.00	0.87	0.39	61.47
17. Taxable Total	0	0	0	0	133	5,175,915	133	5,175,915	124,875
% of Taxable Total	0.00	0.00	0.00	0.00	100.00	100.00	8.30	3.55	64.37

Schedule II : Tax Increment Financing (TIF)

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

Schedule III : Mineral Interest Records

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

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Producing	0	1	32	33

Schedule V : Agricultural Records

	Records	Urban Value	Records	SubUrban Value	Records	Rural Value	Records	Total Value
27. Ag-Vacant Land	0	0	0	0	1,287	113,437,379	1,287	113,437,379
28. Ag-Improved Land	0	0	0	0	173	18,283,027	173	18,283,027
29. Ag Improvements	0	0	0	0	183	9,068,505	183	9,068,505
30. Ag Total							1,470	140,788,911

Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	0	0.00	0	
32. HomeSite Improv Land	0	0.00	0	0	0.00	0	
33. HomeSite Improvements	0	0.00	0	0	0.00	0	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	0	0.00	0	
36. FarmSite Improv Land	0	0.00	0	0	0.00	0	
37. FarmSite Improvements	0	0.00	0	0	0.00	0	
38. FarmSite Total							
39. Road & Ditches	0	0.00	0	0	0.00	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
	Rural			Total			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	1	1.00	2,500	1	1.00	2,500	
32. HomeSite Improv Land	130	151.00	377,500	130	151.00	377,500	
33. HomeSite Improvements	124	140.00	7,231,696	124	140.00	7,231,696	69,120
34. HomeSite Total				125	152.00	7,611,696	
35. FarmSite UnImp Land	1	4.00	940	1	4.00	940	
36. FarmSite Improv Land	169	582.00	139,035	169	582.00	139,035	
37. FarmSite Improvements	177	0.00	1,836,809	177	0.00	1,836,809	0
38. FarmSite Total				178	586.00	1,976,784	
39. Road & Ditches	0	1,527.29	0	0	1,527.29	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
41. Total Section VI				303	2,265.29	9,588,480	69,120

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

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

Schedule VIII : Agricultural Records : Special Value

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

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

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 1

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	0.00	0.00%	0	0.00%	0.00
48. 2A	102.00	0.74%	45,900	0.74%	450.00
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	4,347.10	31.34%	1,956,195	31.34%	450.00
51. 4A1	649.00	4.68%	292,050	4.68%	450.00
52. 4A	8,774.84	63.25%	3,948,680	63.25%	450.00
53. Total	13,872.94	100.00%	6,242,825	100.00%	450.00
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	0.00	0.00%	0	0.00%	0.00
56. 2D1	0.00	0.00%	0	0.00%	0.00
57. 2D	76.00	2.11%	18,240	2.11%	240.00
58. 3D1	0.00	0.00%	0	0.00%	0.00
59. 3D	1,245.10	34.64%	298,824	34.64%	240.00
60. 4D1	545.60	15.18%	130,944	15.18%	240.00
61. 4D	1,727.40	48.06%	414,576	48.06%	240.00
62. Total	3,594.10	100.00%	862,584	100.00%	240.00
Grass					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	0.00	0.00%	0	0.00%	0.00
65. 2G1	0.00	0.00%	0	0.00%	0.00
66. 2G	466.00	0.09%	109,510	0.09%	235.00
67. 3G1	0.00	0.00%	0	0.00%	0.00
68. 3G	23,101.41	4.38%	5,428,841	4.38%	235.00
69. 4G1	8,468.50	1.60%	1,990,100	1.60%	235.00
70. 4G	495,840.21	93.93%	116,522,477	93.93%	235.00
71. Total	527,876.12	100.00%	124,050,928	100.00%	235.00
Irrigated Total	13,872.94	2.52%	6,242,825	4.76%	450.00
Dry Total	3,594.10	0.65%	862,584	0.66%	240.00
Grass Total	527,876.12	96.02%	124,050,928	94.55%	235.00
Waste	4,409.43	0.80%	44,094	0.03%	10.00
Other	0.00	0.00%	0	0.00%	0.00
Exempt	13.63	0.00%	0	0.00%	0.00
Market Area Total	549,752.59	100.00%	131,200,431	100.00%	238.65

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	0.00	0	0.00	0	13,872.94	6,242,825	13,872.94	6,242,825
77. Dry Land	0.00	0	0.00	0	3,594.10	862,584	3,594.10	862,584
78. Grass	0.00	0	0.00	0	527,876.12	124,050,928	527,876.12	124,050,928
79. Waste	0.00	0	0.00	0	4,409.43	44,094	4,409.43	44,094
80. Other	0.00	0	0.00	0	0.00	0	0.00	0
81. Exempt	0.00	0	0.00	0	13.63	0	13.63	0
82. Total	0.00	0	0.00	0	549,752.59	131,200,431	549,752.59	131,200,431

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	13,872.94	2.52%	6,242,825	4.76%	450.00
Dry Land	3,594.10	0.65%	862,584	0.66%	240.00
Grass	527,876.12	96.02%	124,050,928	94.55%	235.00
Waste	4,409.43	0.80%	44,094	0.03%	10.00
Other	0.00	0.00%	0	0.00%	0.00
Exempt	13.63	0.00%	0	0.00%	0.00
Total	549,752.59	100.00%	131,200,431	100.00%	238.65

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

60 McPherson

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	2008 CTL County Total	2009 Form 45 County Total	Value Difference (2009 form 45 - 2008 CTL)	Percent Change	2009 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	4,417,895	4,611,820	193,925	4.39%	5,625	4.26%
02. Recreational	0	0	0		0	
03. Ag-Homesite Land, Ag-Res Dwelling	7,304,982	7,611,696	306,714	4.20%	69,120	3.25%
04. Total Residential (sum lines 1-3)	11,722,877	12,223,516	500,639	4.27%	74,745	3.63%
05. Commercial	439,514	564,095	124,581	28.35%	119,250	1.21%
06. Industrial	0	0	0		0	
07. Ag-Farmsite Land, Outbuildings	1,944,331	1,976,784	32,453	1.67%	0	1.67%
08. Minerals	0	0	0		0	
09. Total Commercial (sum lines 5-8)	2,383,845	2,540,879	157,034	6.59%	119,250	1.59%
10. Total Non-Agland Real Property	14,106,722	14,764,395	657,673	4.66%	193,995	3.29%
11. Irrigated	5,212,476	6,242,825	1,030,349	19.77%		
12. Dryland	849,100	862,584	13,484	1.59%		
13. Grassland	100,502,899	124,050,928	23,548,029	23.43%		
14. Wasteland	44,094	44,094	0	0.00%		
15. Other Agland	0	0	0			
16. Total Agricultural Land	106,608,569	131,200,431	24,591,862	23.07%		
17. Total Value of all Real Property (Locally Assessed)	120,715,291	145,964,826	25,249,535	20.92%	193,995	20.76%

MCPHERSON COUNTY
2008 PLAN OF ASSESSMENT
(FOR THE YEARS 2009, 2010, 2011)

Nebraska State Law establishes the framework within which the assessor must operate. However, a real property assessment system requires that an operation or procedure be done completely and in a uniform manner each time it is repeated. Accurate and efficient assessment practices represent prudent expenditure of tax monies, establishes taxpayer confidence in local government and enables the local government to serve its citizens more effectively. The important role the assessment practices play in local government cannot be overstated.

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

General Description of the County:

McPherson County has 1,601 parcels of taxable real property and 33 parcels of exempt property. The residential parcel count is approximately 7% of the total taxable parcels, commercial is 1% and agricultural is 90%. Exempt parcels represent 2% of the total county parcels.

The taxable value of real property in the County for the 2008 year is \$120,715,291, with approximately 4% attributed to residential, .004% to Commercial and 95.99% to agricultural.

McPherson County has 549,748.59 acres of taxable agricultural land. Of that 96% consists primarily of grassland. For assessment 2007, there were 12 building permits and/or information statements filed for new property construction and additions to existing improvements in the county.

Staff/Training/Budget

Due to the population of the county, the McPherson County Clerk is required to be an ex-officio County official, who must also hold the office of Assessor, Register of Deeds, Clerk of District Court and Election Commissioner. A valid Nebraska Assessor's Certificate is required in order to file for or assume the elected position of County Clerk. Statutes also now require the completion of 60 hours of continuing education within the four year term of office, in order to hold the Assessor's Certificate.

The County Clerk/Assessor has held this position since being elected in 1982 and assuming the office in 1983. The office has one part time employee who helps with all the many duties of the County Clerk's position. Due to the combination of the many offices and duties, it is impossible for the County Clerk to devote 100% of her time to the duties of assessing. Each office held has its own share of duties, reports and deadlines which must be met. The County Clerk is also responsible for conducting the County Elections on election years.

The Assessor has contracted with Appraiser Larry Rexroth, to review sold properties, complete the annual pick-up work, analyze the statistical measures used by the Department of Property Assessment and Taxation, & provide opinions of the planned actions to be taken by the Assessor's office for the current assessment of all county real property.

Normal office hours are 35 hours a week, normal working hours for the County Clerk are 50-60 hours a week. The Clerk/Assessor has attended IAAO courses and attends the annual workshops & training provided by the Department of Property Assessment & Taxation.

The Assessor's general budget for 2006-2007 is \$12,045. The County Reappraisal Budget is \$9,650.

Responsibilities

Record Maintenance/Procedure Manual

The record cards are in hardcopy format and they contain the required information such as ownership, legal description, classification codes, building lists and measurements, parcel identification number, land size, value and annual value posting. The records also show any splits or sales of the parcel including the book and page of the transferring deed and prior owner. Current pictures and land summary is included on each record. The record cards are also in an electronic format. The Assessor is in the process of compiling a Procedure Manual for the Assessment of Property in the County.

Mapping/Software

The County has contracted with ASI/Terra Scan computer services through the Department of Revenue. All residential improvements have been entered into the CAMA program. Future plans are to utilize the sketching program. Sales have been entered into the sales file on the system and statistical information is received from the Department of Revenue. The County has a set of cadastral maps dated 1955 which have not been fully utilized, however the assessor does have 2 large wall maps on which ownership and splits are kept current. Zoning was adopted in McPherson County in 2000. The Village of Tryon is unincorporated but was included in the transition area of the Comprehensive Plan.

Reports

Assessor is responsible for the timely filings of the following schedules & reports:

Personal Property

County Abstract

Certification of Values to Subdivisions

School District Taxable Value Report

Certificate of Taxes levied

Generate the County Tax Roll

Tax List Corrections as needed.

Administer Homestead Exemptions

Sales Review

The Assessor considers all sales to be arm's length, unless through the verification process, it is proven to be otherwise. Along with her personal knowledge, the sales are verified with the buyer if at all possible; the seller or real estate agent may also be contacted if the buyer cannot be reached. Most of the verification is done by personal contact or by telephone. Since the Assessor is also the Register of Deeds, any special financing arrangements are known to her at the time the Deed and Mortgages are filed in her office. If the sale involves personal property or is an outlying sale, an extended effort is made to verify the sale. No sale is qualified or disqualified based on a particular percentage above or below the acceptable range. The Real Estate Transfer Statements are completed on a monthly basis and filed timely with the Department of Revenue.

County Progress for the Three Property Classes:

Residential: A county-wide revaluation was completed on all residential properties and mobile homes in 2007. It consisted of data collection and new pictures as needed. The RCN was updated, using the June/2006 Marshall Swift costing index. A new depreciation table, derived from the sales, was applied to all residential properties in the county. Property Record Cards were updated for all residential property. Market studies are done each year on Residential Property sales.

Commercial: There are a total of 9 Commercial properties in McPherson County. A reappraisal of all commercial property in the county, was done by Appraiser Larry Rexroth in 2005. The commercial property will be entered into the CAMA program as time allows. New listings were made with re-measuring and new data

collected. Pictures of the commercial property were also updated. Market studies are done each year on any Commercial Property sales.

Agricultural:

The new 2008 soil survey for McPherson County with a 2009 conversion date is being implemented. Soil types and land valuation groups are entered and captured on the Terra Scan Computer system. The County has established one market area for the entire county. Market studies are done on all agricultural sales each year. Land usage was reviewed & land values were set based on the market.

Pickup Work

New Improvements are added to the tax roll each year. Publications are made each year in the local paper informing patrons of the need to report new and improved structures. Building permits are required for all residential improvements and all other non-ag improvements. Information Statements are also received in the Assessor's office for any new improvements. Pickup work commences as soon as the project is reported and all values are established for the new improvements in a timely manner each year prior to the March 20th deadline.

Future Appraisal Plans:

2009: Add new improvements to the property record cards. Work on implementation of the new soil survey & conversion. Review market study on mobile homes & acreages, and residential properties and set values accordingly. Conduct a market study on all classes of Agricultural land, (dryland, irrigated & grass) and set values to be within compliance of the statutory statistical requirements.

Conduct ongoing visual inspection of McPherson County property when picking up new improvements.

2010: Add new improvements to the property record cards. Conduct a market study on all classes of Agricultural land and set the values to be within the required statistical measures. Review sales study on mobile homes and residential property to see if any county wide adjustments are needed to bring them within the required statistical level. Conduct ongoing visual inspection of McPherson County Property when picking up new improvements.

2011: Add new improvements to the property record cards. Review sales statistical measures to determine if any adjustments are needed to bring county residential properties into the required range of value. Conduct a market study on Agricultural land (dryland, grassland and irrigated) and set values accordingly. Conduct ongoing visual inspection of McPherson County property when picking up new improvements.

These are tentative plans. Some of the reappraisals and adjustments to property classes may be done sooner if the market dictates changes need to be done earlier than planned.

This report is submitted June 13, 2008.

JUDY M. DAILEY
McPherson County Clerk/Assessor

2009 Assessment Survey for McPherson 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
	\$22,563
7.	Part of the budget that is dedicated to the computer system
	\$2,950
8.	Adopted budget, or granted budget if different from above
	Not applicable
9.	Amount of the total budget set aside for appraisal work
	\$9,650
10.	Amount of the total budget set aside for education/workshops
	\$800
11.	Appraisal/Reappraisal budget, if not part of the total budget
	For the 2008-2009 fiscal year these funds have now been made a part of the assessor's budget..
12.	Other miscellaneous funds
	None

13.	Total budget
	\$22,563
a.	Was any of last year's budget not used:
	Yes - \$10,861

B. Computer, Automation Information and GIS

1.	Administrative software
	TerraScan
2.	CAMA software
	TerraScan
3.	Cadastral maps: Are they currently being used?
	No – only a wall map is updated and kept current.
4.	Who maintains the Cadastral Maps?
	Not applicable
5.	Does the county have GIS software?
	No
6.	Who maintains the GIS software and maps?
	Not applicable
7.	Personal Property software:
	TerraScan

C. Zoning Information

1.	Does the county have zoning?
	Yes
2.	If so, is the zoning countywide?
	Yes
3.	What municipalities in the county are zoned?
	The unincorporated Village of Tryon has been zoned as a transitional area including

	a two mile radius from the village, the remainder of the county is zoned agricultural.
4.	When was zoning implemented?
	2000

D. Contracted Services

1.	Appraisal Services
	The county contracts with a professional appraiser, Larry Rexroth, for data collection and appraisal services.
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 Mcpherson County Assessor, by hand delivery.

Dated this 7th day of April, 2009.



A handwritten signature in black ink that reads "Ruth A. Sorensen".

Ruth A. Sorensen
Property Tax Administrator

Valuation History Charts