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## 2009 Commission Summary

62 Morrill

## Residential Real Property - Current

| Number of Sales | 155 | COD | 43.15 |
| :--- | ---: | :--- | ---: |
| Total Sales Price | $\$ 9,076,134$ | PRD | 121.73 |
| Total Adj. Sales Price | $\$ 9,076,134$ | COV | 65.14 |
| Total Assessed Value | $\$ 8,093,120$ | STD | 70.70 |
| Avg. Adj. Sales Price | $\$ 58,556$ | Avg. Absolute Deviation | 40.05 |
| Avg. Assessed Value | $\$ 52,214$ | Average Assessed Value <br> of the Base | $\$ 34,712$ |
| Median |  | Wgt. Mean | 89 |
| Mean | 109 | Max | 674 |
| Min | 13.48 |  |  |

## Confidenence Interval - Current

| $95 \%$ Median C.I | 83.43 to 100.72 |
| :--- | ---: |
| $95 \%$ Mean C.I | 97.42 to 119.68 |
| $95 \%$ Wgt. Mean C.I | 83.51 to 94.83 |

$\%$ of Value of the Class of all Real Property Value in the County 19.41
$\%$ of Records Sold in the Study Period 6.29
$\%$ of Value Sold in the Study Period 9.46

## Residential Real Property - History

| Year | Number of Sales | Median | COD | PRD |
| :---: | :---: | :---: | :---: | ---: |
| $\mathbf{2 0 0 8}$ | 181 | 96 | 17.22 | 112.54 |
| $\mathbf{2 0 0 7}$ | 185 | 96 | 16.17 | 110.69 |
| $\mathbf{2 0 0 6}$ | 171 | 96 | 12.36 | 107.01 |
| $\mathbf{2 0 0 5}$ | 162 | 96 | 24.04 | 114.7 |

## 2009 Commission Summary

62 Morrill

## Commercial Real Property - Current

| Number of Sales | 20 | COD | 99.71 |
| :--- | ---: | :--- | ---: |
| Total Sales Price | $\$ 578,900$ | PRD | 164.53 |
| Total Adj. Sales Price | $\$ 578,900$ | COV | 121.58 |
| Total Assessed Value | $\$ 538,625$ | STD | 186.11 |
| Avg. Adj. Sales Price | $\$ 28,945$ | Avg. Absolute Deviation | 94.45 |
| Avg. Assessed Value | $\$ 26,931$ | Average Assessed Value <br> of the Base | $\$ 56,786$ |
| Median | 95 | Wgt. Mean | 93 |
| Mean | 153 | Max | 820 |
| Min | 33 |  |  |

## Confidenence Interval - Current

| $95 \%$ Median C.I | 62.46 to 140.00 |
| :--- | :--- |
| $95 \%$ Mean C.I | 65.98 to 240.18 |
| $95 \%$ Wgt. Mean C.I | 64.28 to 121.81 |


| $\%$ of Value of the Class of all Real Property Value in the County | 4.84 |
| :--- | ---: |
| $\%$ of Records Sold in the Study Period | 5.32 |
| $\%$ of Value Sold in the Study Period | 2.52 |

## Commercial Real Property - History

| Year | Number of Sales | Median | COD | PRD |
| :---: | :---: | :---: | :---: | ---: |
| $\mathbf{2 0 0 8}$ | 40 | 96 | 10.32 | 99.13 |
| $\mathbf{2 0 0 7}$ | 42 | 96 | 11.68 | 99.8 |
| $\mathbf{2 0 0 6}$ | 46 | 96 | 16.99 | 101.37 |
| $\mathbf{2 0 0 5}$ | 30 | 96 | 26.48 | 117.48 |

## 2009 Commission Summary

62 Morrill

Agricultural Land - Current

| Number of Sales | 62 | COD | 26.41 |
| :--- | ---: | :--- | ---: |
| Total Sales Price | $\$ 11,293,882$ | PRD | 120.01 |
| Total Adj. Sales Price | $\$ 11,173,882$ | COV | 31.91 |
| Total Assessed Value | $\$ 6,893,335$ | STD | 23.63 |
| Avg. Adj. Sales Price | $\$ 180,224$ | Avg. Absolute Deviation | 19.04 |
| Avg. Assessed Value | $\$ 111,183$ | Average Assessed Value <br> of the Base | $\$ 77,449$ |
| Median | 72 | Wgt. Mean |  |
| Mean | 74 | Max | 62 |
| Min | 21.71 |  | 122.81 |

## Confidenence Interval - Current

| $95 \%$ Median C.I | 63.90 to 80.24 |
| :--- | :--- |
| $95 \%$ Mean C.I | 68.15 to 79.91 |
| $95 \%$ Wgt. Mean C.I | 53.76 to 69.63 |

\% of Value of the Class of all Real Property Value in the County 74.58
$\%$ of Records Sold in the Study Period 1.46
$\%$ of Value Sold in the Study Period 3.38

| Agricultural Land - History |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: |
| Year | Number of Sales | Median | COD | PRD |
| 2008 | 78 | 74 | 14.18 | 119.41 |
| 2007 | 76 | 75 | 10.67 | 113.14 |
| 2006 | 64 | 77 | 17.81 | 108.85 |
| 2005 | 47 | 78 | 24.78 | 113.4 |

Opinions

## 2009 Opinions of the Property Tax Administrator for Morrill 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 Morrill County is $92.83 \%$ of actual value. It is my opinion that the quality of assessment for the class of residential real property in Morrill County is not 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 Merrill County is $100.00 \%$ of actual value. It is my opinion that the quality of assessment for the class of commercial real property in Morrill County is not 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 Merrill County is $72.09 \%$ of actual value. It is my opinion that the quality of assessment for the class of agricultural land in Morrill County is not in compliance with generally accepted mass appraisal practices.

Dated this 7th day of April, 2009.


Ruth A. Sorensen<br>Property Tax Administrato

NUMBER of Sales:
TOTAL Sales Price:
TOTAL Adj.Sales Price:
TOTAL Assessed Value:
AVG. Adj. Sales Price:

## Date Range: 07/01/2006 to 06/30/2008 Posted Before: 02/20/2009

| 157 | MEDIAN: | 70 |  | COV: | 58.93 | 95\% Median C.I.: | 64.05 to 77.33 | (1: Derived) |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 9,088,135 | WGT. MEAN: | 67 |  | STD: | 47.54 | 95\% Wgt. Mean C.I. | 62.56 to 71.12 |  |
| 9,107,135 | MEAN : | 81 |  | AVG.ABS.DEV: | 28.98 | 95\% Mean C.I.: | 73.24 to 88.11 |  |
| 6,086,891 |  |  |  |  |  |  |  |  |
| 58,007 | COD: | 41.35 | MAX | Sales Ratio: | 420.71 |  |  |  |
| 38,770 | PRD: | 120.71 | MIN | Sales Ratio: | 3.33 |  | Printed: 02 | 08:18: |



Exhibit 62 Page 5



Exhibit 62 Page 7

## 2 - MORRILI COUNTY

 RESIDENTIAL

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

## Residential

The Assessor states:

The Assessor made percentage adjustments to the Assessor Locations to try to have the overall level of value within acceptable range. They were adjusted land and improvements as follows: Bayard increased 23\%; Bridgeport increased 31\%; Broadwater increased 32\%; Rural residential improvements were increased $60 \%$, the home site acre was raised to $\$ 8,000$, the farm site acre was raised to $\$ 1,000$.

## Residential Appraisal Information

(Includes Urban, Suburban and Rural Residential)

| 1. | Data collection done by: |
| :---: | :---: |
|  | Staff went out in 2005 and 2006 |
| 2. | Valuation done by: |
|  | Assessor |
| 3. | Pickup work done by whom: |
|  | Staff in 2008 |
| 4. | What is the date of the Replacement Cost New data (Marshall-Swift) that are used to value this property class? |
|  | 1998 |
| 5. | What was the last year a depreciation schedule for this property class was developed using market-derived information? |
|  | 1991 |
| 6. | What approach to value is used in this class or subclasses to estimate the market value of properties? |
|  | Cost |
| 7. | Number of Market Areas/Neighborhoods/Assessor Locations? |
|  | Four: Bayard, Bridgeport, Broadwater and Rural |
| 8. | How are these Market Areas/Neighborhoods/Assessor Locations defined? |
|  | By Assessor Location |
| 9. | Is "Market Area/Neighborhoods/Assessor Locations" a unique usable valuation grouping? If not, what is a unique usable valuation grouping? |
|  | Yes |
| 10. | Is there unique market significance of the suburban location as defined in Reg. 10-001.07B? (Suburban shall mean a parcel of real estate property located outside of the limits of an incorporated city or village, but within the legal jurisdiction of an incorporated city or village.) |
|  | 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? |
|  | No. |

## Residential Permit Numbers:

| Permits | Information Statements | Other | Total |
| :---: | :---: | :---: | :---: |
| 33 | $\mathbf{1 5}$ | $\mathbf{0}$ | $\mathbf{4 8}$ |

PAD 2009 R\&O Statistics
Type: Qualified
Date Range: 07/01/2006 to 06/30/2008 Posted Before: 01/23/2009


Exhibit 62 Page 11

PAD 2009 R\&O Statistics
Type: Qualified
Date Range: 07/01/2006 to 06/30/2008 Posted Before: 01/23/2009


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PAD 2009 R\&O Statistics
Type: Qualified
Date Range: 07/01/2006 to 06/30/2008 Posted Before: 01/23/2009


Exhibit 62 Page 13

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


## Residential Real Property

## I. Correlation

RESIDENTIAL:It should be noted that the new Morrill County Assessor developed and implemented her 2009 residential assessment actions based on a review of the Preliminary statistical profile that was corrected due to the Department?s investigation of prior Assessor-reported values compared to the actual tax roll.

The following tables and their accompanying narratives will show that regarding the overall level of value only one measure of central tendency is within acceptable range (the median). The mean is above the upper limit of range, and the weighted mean is below the lower limit of the prescribed parameters. As will be shown in Table III the reader will discover that the Trended Preliminary ratio provides moderate support for the R\&O median. Therefore this measure of central tendency will serve as the point estimate for the overall level of value for the residential property class.

Regarding the statistical measures of quality of assessment and uniformity Table VI will indicate that neither the coefficient of dispersion nor the price-related differential are within their respective professionally prescribed standards. The removal of extreme outliers fails to bring either the COD or the PRD into compliance. This is not surprising since the percentage adjustments made by the new Assessor were to act as a temporary remedy to the extremely low values as found in the four Assessor Locations.

No nonbinding recommendations will be made for any subclass of residential property since the Assessor has discovered that each of the Assessor Locations has not been coded in the Countys CAMA program (that is she had to adjust by city/village tax district for the urban parcels and the rural residential parcels are not identified in the system but are instead mixed within the agricultural parcels).

## 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 | $\mathbf{1 8 9}$ | $\mathbf{1 5 5}$ | $\mathbf{8 2 . 0 1}$ |
| 2008 | 205 | 181 | $\mathbf{8 8 . 2 9}$ |
| 2007 | 210 | 185 | $\mathbf{8 8 . 1 0}$ |
| 2006 | 209 | 171 | $\mathbf{8 1 . 8 2}$ |
| 2005 | 207 | $\mathbf{1 6 2}$ | $\mathbf{7 8 . 2 6}$ |

RESIDENTIAL:Table II indicates that an adequate percentage of residential sales have been utilized for assessment year 2009.

## 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 $\mathrm{R} \& \mathrm{O}$ 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 $\mathrm{R} \& \mathrm{O}$ 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.

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

## Continued

|  | Preliminary <br> Median | \% Change in Assessed <br> Value (excl. growth) | Trended <br> Preliminary Ratio | R\&O <br> Median |
| :--- | :---: | :---: | :---: | :---: |
| 2009 | 70 | 37.38 | $\mathbf{9 6}$ | $\mathbf{9 3}$ |
| 2008 | 96 | 0.26 | 96 | 96 |
| 2007 | 96 | 1.19 | 97 | 96 |
| 2006 | 96 | 0.50 | 96 | 96 |
| 2005 | 96 | 11.40 | 107 | 96 |

RESIDENTIAL:As indicated by Table III, the difference between the Trended Preliminary Ratio and the R\&O Median is slightly more than three points and thus each figure provides moderate support for the other.

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

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

## Comparison of Average Value Changes

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

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

 Percentage Change in Assessed Value Continued| \% Change in Total <br> Assessed Value in the Sales File | \% Change in Total Assessed <br> Value (excl. growth) |  |
| :---: | :---: | :---: |
| 20.27 | 2009 | 37.38 |
| 0.00 | 2008 | 0.26 |
| 0.00 | 2007 | 1.17 |
| 0.00 | 2006 | 0.50 |
| 0.00 | 2005 | 11.40 |

RESIDENTIAL:Table IV indicates approximately seventeen points difference between the percent change to the sales file and the percent change to the residential base (excluding growth). This is not surprising considering that the residential values for the preliminary statistics had to be corrected according to the findings of the Departments investigation. Assessment actions taken by the new Assessor to address the residential property class for 2009 consisted of percentage adjustments based on the subclass Assessor Location. Bayard land and improvements were increased $23 \%$ Bridgeport land and improvements were increased by $31 \%$ Broadwater land and improvement were increased $32 \%$ and Rural residential improvements were increased by $60 \%$. The home site acre was raised to $\$ 8000$ and the farm site acre was raised to $\$ 1000$. It is quite possible that the dramatic increases that were necessary to bring the overall level of value within acceptable range could have a greater effect on the residential base versus the sales file.

## 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.

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

|  | Median | Wgt. Mean | Mean |
| :---: | :---: | :---: | :---: |
| R\&O Statistics | $\mathbf{9 3}$ | $\mathbf{8 9}$ | 109 |

RESIDENTIAL:According to the data found in Table V only the median is within acceptable range. The removal of extreme outliers would fail to bring the other two measures of central tendency within prescribed parameters.

## 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 | 43.15 | 121.73 |
| Difference | 28.15 | 18.73 |

RESIDENTIAL:Regarding the qualitative statistics Table VI reveals that both the coefficient of dispersion and the price-related differential are outside of their respective professionally established parameters. Removal of the extreme outliers would only move the COD to 34.36 and would lower the PRD to 112.86 (both would still be above prescribed standards).

## 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 R\&O Statistics Change

| Number of Sales | 157 | 155 | -2 |
| :--- | :---: | :---: | :---: |
| Median | 70 | 93 | 23 |
| Wgt. Mean | 67 | 89 | 22 |
| Mean | 81 | $\mathbf{1 0 9}$ | 28 |
| COD | 41.35 | $\mathbf{4 3 . 1 5}$ | 1.80 |
| PRD | 120.71 | 121.73 | 1.02 |
| Minimum | 3.33 | 13.48 | $\mathbf{1 0 . 1 5}$ |
| Maximum | 420.71 | 673.57 | 252.86 |

RESIDENTIAL:The two sale difference reflected in the above table is the result of discovering two substantially changed parcels and these were eliminated from the final statistical profile. Assessment action taken by the Assessor to address the residential property class for 2009 included: percentage adjustments to the Assessor Locations to try to have the overall level of value within acceptable range. They were adjusted land and improvements as follows: Bayard increased $23 \%$ Bridgeport increased $31 \%$ Broadwater increased $32 \%$ Rural residential improvements were increased $60 \%$ the home site acre was raised to $\$ 8000$ the farm site acre was raised to $\$ 1000$.

## 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 | 155 | 153 | 2 |
| Median | 93 | 99 | -6 |
| Wgt. Mean | 89 | 94 | -5 |
| Mean | 109 | 112 | -3 |
| COD | 43.15 | 40.94 | 2.21 |
| PRD | 121.73 | 119.71 | 2.02 |
| Minimum | 13.48 | 4.58 | 8.90 |
| Maximum | 673.57 | 579.48 | 94.09 |

Table VIII is a comparison of the R\&O statistical profile (that uses the reported assessed values) to statistics generated by using the assessed value in place for the year prior to the same sale. This value is then trended by the annual percent change in the assessed base (excluding growth) for the successive years through assessment year 2009. Any county that had a number of residential sales significantly above 250 was represented in the Trended Ratio Analysis by selecting 250 sales that reflected both the composition of sales contained in the sales file and the calculated estimate of the residential population. Since Morrill County had only 155 qualified sales all but two were used (these had no prior values that could be trended) and trended according to the method described previously. With the exception of the Trended weighted mean that falls within acceptable range the statistics of both the Trended values and the $\mathrm{R} \& \mathrm{O}$ statistics show a correlation.



## Type: Qualified

Date Range: 07/01/2005 to 06/30/2003 Posted Before: 02/20/2009


## 62.- MORRILL COUNTY

COMMERCIAL
NUMBER of Sales:
TOTAL Sales Price:
TOTAL Adj.Sales Price:
TOTAL Assessed Value:
AVG. Adj. Sales Price;

## Date Range: 07/01/2005 to 06/30/2008 Posted Before: 02/20/2009



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

## Commercial

The Assessor states:
Stanard appraisal worked on valuing the ethanol plant (a TIF project), and the new concrete plant. Percentage adjustments were made to the Assessor Locations in an attempt to bring the overall level of value within acceptable range. Assessor Locations were adjusted for land and improvements as follows: Bayard was increased $22 \%$; Bridgeport was decreased by $10.2 \%$; Broadwater was increased by approximately $150 \%$; Rural was increased $56 \%$.

## Commercial/Industrial Appraisal Information

| 1. | Data collection done by: |
| :---: | :---: |
|  | Staff for Bayard in 2006. |
| 2. | Valuation done by: |
|  | Assessor |
| 3. | Pickup work done by whom: |
|  | No one. |
| 4. | What is the date of the Replacement Cost New data (Marshall-Swift) that are used to value this property class? |
|  | 1997-1998 |
| 5. | What was the last year a depreciation schedule for this property class was developed using market-derived information? |
|  | 1991 |
| 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? |
|  | Not used. |
| 7. | What approach to value is used in this class or subclasses to estimate the market value of properties? |
|  | Cost |
| 8. | Number of Market Areas/Neighborhoods/Assessor Locations? |
|  | Four: Bayard, Bridgeport, Broadwater and Rural |
| 9. | How are these Market Areas/Neighborhoods/Assessor Locations defined? |
|  | By Assessor Location |
| 10. | Is "Market Area/Neighborhood/Assessor Location" a unique usable valuation grouping? If not, what is a unique usable valuation grouping? |
|  | Yes |
| 11. | Do the various subclasses of Commercial Property such as convenience stores, warehouses, hotels, etc. have common value characteristics? |
|  | No, since there are so few. |
| 12. | Is there unique market significance of the suburban location as defined in Reg. 10-001.07B? (Suburban shall mean a parcel of real property located outside of the limits of an incorporated city or village, but within the legal jurisdiction of an incorporated city or village.) |
|  | No |

Commercial Permit Numbers:

| Permits | Information Statements | Other | Total |
| :---: | :---: | :---: | :---: |
| $\mathbf{0}$ | $\mathbf{0}$ | $\mathbf{0}$ | $\mathbf{0}$ |

# PAD 2009 R\&O Statistics 



Exhibit 62 Page 32

PAD 2009 R\&O Statistics
Type: Qualified
Date Range: 07/01/2005 to 06/30/2008 Posted Before: 01/23/2009


Exhibit 62 Page 33

PAD 2009 R\&O Statistics
Type: Qualified
Date Range: 07/01/2005 to 06/30/2008 Posted Before: 01/23/2009


PAD 2009 R\&O Statistics
Type: Qualified
Date Range: 07/01/2005 to 06/30/2008 Posted Before: 01/23/2009


## Commerical Real Property

## I. Correlation

COMMERCIAL:As the following tables and the accompanying narratives will show two of the three measures of central tendency (the median and weighted mean) are within acceptable range. The mean is grossly above the upper limit of acceptable range. The removal of outlying sales would not remedy the situation with the mean. Also both qualitative statistical measures are far outside of their respective professionally prescribed parameters.

The new Morrill County Assessor made adjustments to the subclasses found within the Assessor Location heading in an attempt to move the overall median to the midpoint of acceptable range. Due to the lack of any other statistical data to the contrary it is the liaisons opinion that the County has met the prescribed requirements for level of value but has not met the professionally prescribed standards for either the COD or the PRD.

As was mentioned in the Residential correlation the four subclasses contained in the Assessor Location heading are not properly coded in the CAMA system and the new Assessor had to rely on city/village tax districts to adjust the commercial property class. Therefore no nonbinding recommendations will be made regarding either the commercial property class as a whole or any subclass represented on the PAD 2009 R\&O statistical profile.

## 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 | 28 | 20 | 71.43 |
| 2008 | 43 | 40 | $\mathbf{9 3 . 0 2}$ |
| 2007 | 50 | 42 | 84.00 |
| 2006 | 57 | 46 | 80.70 |
| 2005 | 51 | 30 | 58.82 |

COMMERCIAL:As shown by the current data in Table II the percent of sales used for assessment year 2009 is less than the last three years but reflects corrected information (that is three of the sales found in the Preliminary statistical profile were found to be substantially changed and thus removed from the sales file).

## 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 $\mathrm{R} \& \mathrm{O}$ 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 $\mathrm{R} \& \mathrm{O}$ 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.

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

## Continued

|  | Preliminary <br> Median | \% Change in Assessed <br> Value (excl. growth) | Trended <br> Preliminary Ratio | R\&O <br> Median |
| :---: | :---: | :---: | :---: | :---: |
| 2009 | 69 | 11.05 | 77 | 95 |
| 2008 | 96.32 | -0.04 | 96 | 96.32 |
| 2007 | 96 | -0.57 | 95 | 96 |
| 2006 | 96 | 0.06 | 96 | 96 |
| 2005 | 96 | -0.49 | 95 | 96 |

COMMERCIAL:The difference between the Trended Preliminary ratio and the R\&O Median as shown in Table III is almost twenty points and indicates no correlation between the two figures.

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

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

## Comparison of Average Value Changes

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

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

| \% Change in Total <br> Assessed Value in the Sales File | \% Change in Total Assessed <br> Value (excl. growth) |  |
| :---: | :---: | :---: |
| 61.63 | 2009 | $\mathbf{1 1 . 0 5}$ |
| 0.00 | 2008 | -0.04 |
| 0.00 | 2007 | -0.53 |
| 0.00 | 2006 | 0.06 |
| 0.00 | 2005 | -0.49 |

COMMERCIAL:The difference between the percent change to the sales file compared to the percent change to the assessed base (excluding growth) is almost fifty points. This is significant but is due to the fact that the commercial sales file is not a representative replica of the commercial base within the County (and with only twenty sales how could it be?). Assessment actions taken to address the commercial property class for assessment year 2009 included: Stanard appraisal worked on valuing the ethanol plant (a TIF project) and the new concrete plant. Percentage adjustments were made to the Assessor Locations in an attempt to bring the overall level of value within acceptable range. Assessor Locations were adjusted for land and improvements as follows: Bayard was increased $22 \%$; Bridgeport was decreased by $10.2 \%$; Broadwater was increased by approximately $150 \%$; Rural was increased $56 \%$.

## 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.

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

|  | Median | Wgt. Mean | Mean |
| :---: | :---: | :---: | :---: |
| R\&O Statistics | 95 | 93 | 153 |

COMMERCIAL:Table V indicates that of the three measures of central tendency only the overall median and weighted mean are within acceptable range. The arithmetic mean is greatly outside of the uppermost limit of acceptable range. The removal of extreme outliers would fail to bring this measure within compliance.

## 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 | $\mathbf{9 9 . 7 1}$ | $\mathbf{1 6 4 . 5 3}$ |
| Difference | $\mathbf{7 9 . 7 1}$ | $\mathbf{6 1 . 5 3}$ |

COMMERCIAL:Both qualitative statistical measures are drastically outside of their respective professionally prescribed range and the removal of extreme outlying sales would fail to bring either statistic into compliance.

## 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 R\&O Statistics Change

| Number of Sales | 24 | 20 | -4 |
| :--- | :---: | :---: | :---: |
| Median | 69 | 95 | 26 |
| Wgt. Mean | 91 | 93 | 2 |
| Mean | 130 | 153 | 23 |
| COD | 121.52 | 99.71 | -21.81 |
| PRD | 142.77 | 164.53 | 21.76 |
| Minimum | 21.33 | 33.27 | 11.94 |
| Maximum | 913.06 | 819.90 | -93.16 |

COMMERCIAL:The four sale difference between the Preliminary and the R\&O statistical profiles is due to these being discovered as substantially changed and thus were removed from the sales file. Assessment actions taken by the new Assessor to address the commercial property class for assessment year 2009 included: Stanard appraisal worked on valuing the ethanol plant (a TIF project), and the new concrete plant. Percentage adjustments were made to the Assessor Locations in an attempt to bring the overall level of value within acceptable range. Assessor Locations were adjusted for land and improvements as follows: Bayard was increased $22 \%$; Bridgeport was decreased by $10.2 \%$; Broadwater was increased by approximately $150 \%$; Rural was increased 56\%.

## Type: Qualified <br> Date Range: 07/01/2005 to 06/30/2008 Posted Before: 02/20/2009



PAD 2009 Preliminary Statistics
Type: Qualified
Date Range: 07/01/2005 to 06/30/2008 Posted Before: 02/20/2009





## Type: Qualified




## Date Range: 07/01/2005 to 06/30/2008 Posted Before; 02/20/2009

Date Range: 07/01/2005 to 06/30/2008 Posted Before: 02/20/2009


## Type: Qualified <br> Dange: 07/01/2005 to 06/30/2008 Posted Before: 02/20/2009




Type: Qualified
Date Range: 07/01/2005 to 06/30/2008 Posted Before: 02/20/2009


Type: Qualified


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

Agricultural

The Assessor states:
After corrections to erroneous data on the sales file, and a review of surrounding counties values, adjustments were made to all three land classes to bring them into acceptable range. All irrigated, dry and grass values (including waste and accretion) were increased in both agricultural market areas to bring them to acceptable range of market value.

## Agricultural Appraisal Information

| 1. | Data collection done by: |
| :---: | :---: |
|  | Assessor and staff |
| 2. | Valuation done by: |
|  | Assessor |
| 3. | Pickup work done by whom: |
|  | Assessor |
| 4. | Does the county have a written policy or written standards to specifically define agricultural land versus rural residential acreages? |
|  | Yes, it was defined, but not put into use. Everything is in the file as agricultural improved and agricultural, or IOLL. |
| a. | How is agricultural land defined in this county? |
|  | Agricultural land is defined statutorily by $\S 77-1359$ and $\S 77-1363$. Further, the assessor has developed the following main indicators to determine whether or not land is primarily used as agricultural land: <br> Main indicators land is not primarily used as ag land <br> Farm income is not generated. <br> No participation in FSA programs. <br> No farm insurance program. <br> Majority of land use is for wildlife habitat. <br> Little or no specialized ag land equipment on personal property tax schedule. <br> Documents that could be provided for proof: <br> 1040 Tax form <br> Papers from FSA office <br> Insurance policy <br> Personal property tax schedule <br> Livestock inventory on land \& duration of time on land <br> Lease agreements <br> Agricultural or horticultural purposes shall mean used for commercial production of any plant or animal product in a raw or unprocessed state that is derived from the science and art of agriculture, aquaculture, or horticulture (see Reg 11.002.01H) <br> The Assessor must periodically review the parcel to verify the continued use for agricultural and horticultural purposes. To ensure the property is classified properly, the Assessor may request additional information from the property owner. The assessor may also conduct a physical inspection of the parcel. |
| 5. | When was the last date that the Income Approach was used to estimate or establish the market value of the properties in this class? |
|  | The County has not used the Income Approach to estimate or establish the market value of agricultural land within the County. |
| 6. | If the income approach was used, what Capitalization Rate was used? |


|  | N/A |
| :---: | :---: |
| 7. | What is the date of the soil survey currently used? |
|  | 1998 |
| 8. | What date was the last countywide land use study completed? |
|  | Perhaps has never been done. |
| a. | By what method? (Physical inspection, FSA maps, etc.) |
|  | Rumor, and discovery. |
| b. | By whom? |
|  | We have GIS maps from GIS WorkShop. GIS workshop took our cadastral maps and we are working with them. |
| c. | What proportion is complete / implemented at this time? |
|  | None of it, the upper townships were done, but the splits were not put on the cadastrals. |
| 9. | Number of Market Areas/Neighborhoods/Assessor Locations in the agricultural property class: |
|  | Two |
| 10. | How are Market Areas/Neighborhoods/Assessor Locations developed? |
|  | By location and geography via Townships. |
| 11. | In the assessor's opinion, are there any other class or subclass groupings, other than LCG groupings, that are more appropriate for valuation? <br> No |
| a. | If yes, list. |
|  | N/A |
| 12. | In your opinion, what is the level of value of these groupings? |
|  | $46 \%$ before any adjustments. |
| 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 |
| :---: | :---: | :---: | :---: |
| $\mathbf{1 4}$ | $\mathbf{8}$ | $\mathbf{0}$ | $\mathbf{2 2}$ |

PAD 2009 R\&O Statistics
Type: Qualified
Date Range: 07/01/2005 to 06/30/2008 Posted Before: 01/23/2009


PAD 2009 R\&O Statistics
Type: Qualified
Date Range: 07/01/2005 to 06/30/2008 Posted Before: 01/23/2009


PAD 2009 R\&O Statistics
Type: Qualified
Date Range: 07/01/2005 to 06/30/2008 Posted Before: 01/23/2009

|  |  | 62 |
| :--- | ---: | ---: |
| (AgLand) | NUMBER of Sales: | $62,293,882$ |
| (AgLand) | TOTAL Adj.Sales Price: | $11,173,882$ |
| (AgLand) | TOTAL Assessed Value: | $6,893,335$ |
|  | AVG. Adj. Sales Price: | 180,223 |
|  | AVG. Assessed Value: | 111,182 |


| STATUS: IMPROVED, UNIMPROVED \& IOLL |  |  |  |  |  |  |  |  |  | Avg. Adj. | Avg. Assd Val |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| RANGE | COUNT | MEDIAN | MEAN | WGT. MEAN | COD | PRD | MIN | MAX | 95\% Median C.I. | Sale Price |  |
| 1 | 1 | 80.59 | 80.59 | 80.59 |  |  | 80.59 | 80.59 | N/A | 120,135 | 96,820 |
| 2 | 61 | 72.00 | 73.93 | 61.49 | 26.68 | 120.23 | 21.71 | 122.81 | 63.90 to 79.63 | 181,208 | 111,418 |
| ALL |  |  |  |  |  |  |  |  |  |  |  |
|  | 62 | 72.09 | 74.03 | 61.69 | 26.41 | 120.01 | 21.71 | 122.81 | 63.90 to 80.24 | 180,223 | 111,182 |
| SCHOOL DISTRICT * |  |  |  |  |  |  |  |  |  | Avg. Adj. | Avg. |
| RANGE | COUNT | MEDIAN | MEAN | WGT. MEAN | COD | PRD | MIN | MAX | 95\% Median C.I. | Sale Price | Assd Val |
| (blank) |  |  |  |  |  |  |  |  |  |  |  |
| 04-0001 | 3 | 63.90 | 61.40 | 63.15 | 5.68 | 97.24 | 54.71 | 65.59 | N/A | 205,666 | 129,868 |
| 07-0006 | 5 | 62.32 | 62.66 | 63.09 | 9.21 | 99.32 | 51.43 | 72.00 | N/A | 165,606 | 104,479 |
| 17-0003 | 7 | 77.86 | 82.20 | 76.38 | 15.27 | 107.61 | 64.25 | 112.58 | 64.25 to 112.58 | 151,160 | 115,457 |
| 35-0001 | 3 | 94.44 | 86.48 | 78.93 | 21.57 | 109.57 | 51.95 | 113.05 | N/A | 209,733 | 165,535 |
| 62-0021 | 23 | 76.33 | 78.87 | 67.55 | 28.50 | 116.76 | 21.71 | 122.81 | 61.66 to 99.50 | 169,093 | 114,227 |
| 62-0063 | 20 | 69.12 | 68.17 | 48.75 | 29.36 | 139.83 | 34.65 | 105.80 | 48.00 to 84.89 | 203,680 | 99,303 |
| 79-0032 | 1 | 80.24 | 80.24 | 80.24 |  |  | 80.24 | 80.24 | N/A | 78,780 | 63,215 |
| NonValid School$\qquad$ ALL $\qquad$ |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |
|  | 62 | 72.09 | 74.03 | 61.69 | 26.41 | 120.01 | 21.71 | 122.81 | 63.90 to 80.24 | 180,223 | 111,182 |
| ACRES IN SALERANGE |  |  |  |  |  |  |  |  |  | Avg. Adj. | Avg. |
|  | COUNT | MEDIAN | MEAN | WGT. MEAN | COD | PRD | MIN | MAX | 95\% Median C.I. | Sale Price | Assd Val |
| 10.01 TO 30.00 | 2 | 70.45 | 70.45 | 70.64 | 1.02 | 99.72 | 69.73 | 71.17 | N/A | 31,987 | 22,597 |
| 30.01 TO 50.00 | 4 | 88.14 | 82.45 | 76.11 | 17.37 | 108.33 | 48.00 | 105.52 | N/A | 30,250 | 23,022 |
| 50.01 TO 100.00 | 11 | 79.63 | 69.00 | 60.12 | 28.53 | 114.77 | 21.71 | 105.80 | 34.65 to 99.50 | 99,025 | 59,532 |
| 100.01 TO 180.00 | 18 | 73.22 | 75.11 | 67.10 | 20.82 | 111.94 | 45.96 | 117.82 | 61.66 to 82.33 | 100,337 | 67,328 |
| 180.01 TO 330.00 | 9 | 91.76 | 81.49 | 68.39 | 21.44 | 119.15 | 34.67 | 112.58 | 54.71 to 101.22 | 141,040 | 96,462 |
| $\begin{aligned} & 330.01 \text { тО } 650.00 \\ & 650.01+ \end{aligned}$ | 11 | 72.00 | 78.18 | 66.07 | 30.36 | 118.33 | 37.85 | 122.81 | 47.70 to 116.42 | 224,644 | 148,419 |
|  | 7 | 60.36 | 59.28 | 54.87 | 14.38 | 108.05 | 35.28 | 77.86 | 35.28 to 77.86 | 621,869 | 341,216 |
|  |  |  |  |  |  |  |  |  |  |  |  |
|  | 62 | 72.09 | 74.03 | 61.69 | 26.41 | 120.01 | 21.71 | 122.81 | 63.90 to 80.24 | 180,223 | 111,182 |

PAD 2009 R\&O Statistics
Type: Qualified
Date Range: 07/01/2005 to 06/30/2008 Posted Before: 01/23/2009

NUMBER of Sales:
(AgLand)
(AgLand) (AgLand) AVG. Adj Sales Price
AVG. Assessed Value:
$11,293,882$
$11,173,882$
$6,893,335$
180,223
111,182
72 Cov: 31.91 95\% Median C.I.: 63.90 to 80.24

| MAJORITY LAND USE > | 95\% |  |
| :--- | :--- | ---: |
| RANGE | COUNT | MEDIAN |
| DRY | 7 | 74.45 |
| DRY-N/A | 2 | 82.00 |
| GRASS | 19 | 72.17 |
| GRASS-N/A | 10 | 63.85 |
| IRRGTD | 8 | 77.98 |
| IRRGTD-N/A | 16 | 65.69 |

MAJORITY LAND USE > 80\%

| MAJORITY LAND USE $>$ |  |
| :--- | ---: |
| RANGE | CO |
| DRY |  |
| DRY-N/A |  |
| GRASS |  |
| GRASS-N/A |  |
| IRRGTD |  |
| IRRGTD-N/A |  |

$\qquad$
TMT

| MEAN | WGT. |
| ---: | ---: |
| 76.09 |  |
| 82.00 |  |
| 75.32 |  |
| 73.78 |  |
| 74.75 |  |
| 70.41 |  |

MEDIAN:
WGT. MEAN :
MEAN :

COD $:$

| 72 | COV: | 31.91 |
| :--- | ---: | :--- |
| 62 | STD: | 23.63 |
| 74 | AVG.ABS.DEV: | 19.04 |

95\% Wgt. Mean C.I.: 53.76 to 69.63
(!: land+NAT=0) 5\% Wgt. Mean C.I.: 53.76 to 69.63 95\% Mean C.I.: 68.15 to 79.91

Printed: 04/07/2009 09:13:20
MEAN
73.10
74.76
59.56
53.83
73.56
61.75
120.01

MIN Sales Ratio:
122.81
21.71
$\qquad$
MEDIAN
-


|  |  | 62 |
| :--- | ---: | ---: |
| (AgLand) | NUMBER of Sales: | 62 |
| (AgLand) | TOTAL Adj.Sales Price: | $11,293,882$ |
| (AgLand) | TOTAL Assessed Value: | $6,893,335$ |
|  | AVG. Adj. Sales Price: | 180,223 |
|  | AVG. Assessed Value: | 111,182 |

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


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

| NUMBER of | f Sales: |  | 70 |  | 72 |  | cov: | 36.11 | 95\% Median C.I.: 64.25 to 79.23 |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| TOTAL Sales | s Price: | 14,839,655 |  | WGT. MEAN: |  |  | STD: | 27.16 | 95\% W | Mean C.I.: 39.9 | 39.96 to 73.44 | (!: land+NAT=0) |
| TOTAL Adj. Sales | s Price: | 14,719,655 |  | MEAN : | 75 |  | AVG.ABS.DEV: | 20.20 |  | Mean C.I.: 68.87 to 81.59 |  |  |
| TOTAL Assessed | d Value: | 8,346,120 |  |  |  |  |  |  |  |  |  |  |
| AVG. Adj. Sales | s Price: | 210,280 |  | COD : | 28.21 | MAX | Sales Ratio: | 184.87 |  |  |  |  |
| AVG. Assessed Value: |  | 119,230 |  | PRD : | 132.68 | MIN | Sales Ratio: | 12.37 | Printed: 04/07/2009 09:13:31 |  |  |  |
| DATE OF SALE * RANGE | COUNT | MEDIAN90.00 | MEAN | WGT. MEAN | COD |  | PRD | MIN | MAX | 95\% Median C.I. | Avg. Adj. Sale Price | Avg. Assd Val |
| Qrtrs |  |  |  |  |  |  |  |  |  |  |  |  |
| 07/01/05 тO 09/30/05 | 3 |  | 119.92 | 115.35 | 37.03 |  | 103.96 | 84.89 | 184.87 | N/A | 66,096 | 76,241 |
| 10/01/05 то 12/31/05 | 7 | 84.64 | 90.80 | 97.75 | 18.79 |  | 92.89 | 65.83 | 113.05 | 65.83 to 113.05 | 78,554 | 76,787 |
| 01/01/06 TO 03/31/06 | 9 | 74.27 | 86.45 | 86.08 | 27.97 |  | 100.43 | 62.32 | 122.81 | 63.45 to 115.13 | 127,850 | 110,057 |
| 04/01/06 TO 06/30/06 | 10 | 84.05 | 80.84 | 67.59 | 21.03 |  | 119.60 | 51.95 | 116.42 | 60.36 to 95.47 | 269,150 | 181,917 |
| 07/01/06 TO 09/30/06 | 3 | 77.05 | 79.83 | 73.20 | 11.83 |  | 109.06 | 67.55 | 94.90 | N/A | 473,700 | 346,745 |
| 10/01/06 тO 12/31/06 | 6 | 69.39 | 74.84 | 59.68 | 35.95 |  | 125.39 | 37.73 | 117.82 | 37.73 to 117.82 | 147,666 | 88,132 |
| 01/01/07 TO 03/31/07 | 6 | 72.61 | 72.56 | 69.99 | 30.87 |  | 103.68 | 21.71 | 105.80 | 21.71 to 105.80 | 124,166 | 86,902 |
| 04/01/07 то 06/30/07 | 8 | 55.13 | 51.54 | 27.22 | 25.76 |  | 189.36 | 12.37 | 72.00 | 12.37 to 72.00 | 541,153 | 147,288 |
| 07/01/07 TO 09/30/07 | 3 | 72.17 | 62.02 | 47.77 | 20.59 |  | 129.81 | 34.65 | 79.23 | N/A | 103,856 | 49,616 |
| 10/01/07 TO 12/31/07 | 4 | 68.79 | 65.01 | 66.58 | 10.30 |  | 97.63 | 48.00 | 74.45 | N/A | 76,593 | 50,997 |
| 01/01/08 TO 03/31/08 | 3 | 57.72 | 71.2261.04 | 69.74 | 26.86 |  | 102.11 | 54.71 | 101.22 | N/A | 106,000 | 73,928 |
| 04/01/08 TO 06/30/08 | 8 | 60.68 |  | $51.15$ | 22.74 | 119.34 |  | 34.67 | 86.28 | 34.67 to 86.28 | 226,507 | 115,850 |
| __Study Years_ |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 07/01/05 TO 06/30/06 | 29 | 84.89 | 89.03 | 77.90 | 24.01 |  | 114.28 |  | 51.95 | 184.87 | 68.75 to 100.10 | 158,287 | 123,308 |
| 07/01/06 TO 06/30/07 | 23 | 65.59 | 66.79 | 44.28 | 30.31 |  | 150.83 | 12.37 | 117.82 | 55.49 to 79.63 | 320,927 | 142,119 |
| 07/01/07 TO 06/30/08 | 18 | 64.75 | 63.78 | 54.64 | 22.02 |  | 116.73 | 34.65 | 101.22 | 48.62 to 74.45 | 152,666 | 83,412 |
| _Calendar Yrs_ |  |  |  |  |  |  |  |  |  |  |  |  |
| 01/01/06 TO 12/31/06 | 28 | 76.69 | 81.25 | 71.21 | 25.31 |  | 114.10 | 37.73 | 122.81 | 63.90 to 94.90 | 219,616 | 156,383 |
| $\begin{gathered} \text { 01/01/07 TO } 12 / 31 / 07 \\ \text { ALL_ } \end{gathered}$ | 21 | 65.59 | 61.61 | 36.06 | 25.33 |  | 170.85 | 12.37 | 105.80 | 48.00 to 72.17 | 271,055 | 97,741 |
|  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | 70 | 71.59 | 75.23 | 56.70 | 28.21 |  | 132.68 | 12.37 | 184.87 | 64.25 to 79.23 | 210,280 | 119,230 |






## Agricultural Land

## I. Correlation

AGRICULTURAL UNIMPROVED:As a preamble before the discussion of the following tables and narratives it will be noted that assessment actions taken to address agricultural land within Morrill County for assessment year 2009 consisted of the following actions. After corrections to erroneous data on the sales file and a review of surrounding counties values adjustments were made to all three land classes to bring them into acceptable range. All irrigated dry and grass values (including waste and accretion) were increased in both agricultural market areas to bring them to acceptable range of market value.

As will be shown in Table V both the overall median and the arithmetic mean are within acceptable range and either could be used to represent the overall level of value for agricultural land within Morrill County. However as indicated in Table III the R\&O median receives relatively strong support from the Trended Preliminary ratio and thus will serve as the point estimate for the overall level of value.

Regarding the qualitative statistics Table VI will show that neither the COD nor the PRD meet their respective professionally accepted standards and the removal of extreme outlying sales would not mitigate the situation.

Interesting to note is that the Minimal Non Ag statistical profile (containing twelve more sales) is statistically quite similar to the Agricultural Unimproved profile (the Minimal Non Ag median and mean are both within range and the weighted mean falls below the bottom limit). The Minimal statistical profile has a COD and PRD that lie above their respective acceptable ranges and likewise the removal of extreme outliers would fail to bring them into compliance.

Due to the fact that part of the numerous corrections the new Assessor had to make to ensure proper parcel identification, land classification, identification of agricultural land versus non agricultural land, etc., the liaison feels that the unsold agricultural land base needs the same review and therefore will not make any nonbinding recommendation regarding any class or subclass contained in the R\&O statistical profile for agricultural land (including the Minimal NonAg).

## 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 | $\mathbf{9 4}$ | $\mathbf{6 2}$ | $\mathbf{6 5 . 9 6}$ |
| 2008 | $\mathbf{1 0 0}$ | $\mathbf{7 8}$ | $\mathbf{7 8 . 0 0}$ |
| 2007 | $\mathbf{9 6}$ | $\mathbf{7 6}$ | $\mathbf{7 9 . 1 7}$ |
| 2006 | $\mathbf{9 9}$ | $\mathbf{6 4}$ | $\mathbf{6 4 . 6 5}$ |
| 2005 | $\mathbf{9 7}$ | $\mathbf{4 7}$ | $\mathbf{4 8 . 4 5}$ |

AGRICULTURAL UNIMPROVED:Although the percent of sales used for assessment year 2009 is significantly less than the last two years these sales represent correct land classification correct value and correct acre information.

## 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 $\mathrm{R} \& \mathrm{O}$ 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 $\mathrm{R} \& \mathrm{O}$ 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.

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

## Continued

|  | Preliminary <br> Median | \% Change in Assessed <br> Value (excl. growth) | Trended <br> Preliminary Ratio | R\&O <br> Median |
| :---: | :---: | :---: | :---: | :---: |
| 2009 | 46 | $\mathbf{6 0 . 9 5}$ | $\mathbf{7 4}$ | 72 |
| 2008 | 73.04 | $\mathbf{3 . 5 8}$ | $\mathbf{7 6}$ | $\mathbf{7 3 . 6 5}$ |
| 2007 | 77 | -0.54 | 76 | 75 |
| 2006 | 76 | 2.84 | 78 | 77 |
| 2005 | 78 | $\mathbf{0 . 5 8}$ | 78 | 78 |

AGRICULTURAL UNIMPROVED:Table III indicates virtually a two-point difference between the Trended Preliminary Ratio and the R\&O Median. Thus each figure provides relatively strong support for the other.

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

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

## Comparison of Average Value Changes

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

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

| \% Change in Total <br> Assessed Value in the Sales File | \% Change in Total Assessed <br> Value (excl. growth) |  |
| :---: | :---: | :---: |
| 35.71 | 2009 | 60.95 |
| 1.93 | 2008 | 3.58 |
| -6.70 | 2007 | 0.36 |
| 0.61 | 2006 | 2.84 |
| 0.00 | 2005 | -0.58 |

AGRICULTURAL UNIMPROVED:Table IV reveals that there is slightly more than twenty-five points difference between the percent change in the sales file compared to the percent change to the assessed base. This large change to both the agricultural land base and the sales file is explainable by the assessment actions taken to address this property class for assessment year 2009. After corrections to erroneous data on the sales file and a review of surrounding counties adjustments were made to all three land classes to bring them into acceptable range. All irrigated, dry and grass values (including waste and accretion) were increased in both agricultural market areas to bring them to acceptable range of market value.

## 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.

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

|  | Median | Wgt. Mean | Mean |
| :---: | :---: | :---: | :---: |
| R\&O Statistics | 72 | $\mathbf{6 2}$ | 74 |

AGRICULTURAL UNIMPROVED:Table $V$ reveals that both the overall median and the mean are within acceptable range. The weighted mean is approximately seven points below the lower limit of acceptable range. The removal of extreme outliers would fail to bring this measure of central tendency within compliance. Since the median receives relatively strong support from the Trended Preliminary ratio (at 74.04) the median will be used as the point estimate for overall level of value for agricultural land within the 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 | 26.41 | 120.01 |
| Difference | 6.41 | 17.01 |

AGRICULTURAL UNIMPROVED:Neither the coefficient of dispersion nor the price-related differential is within their respective prescribed standards of compliance. Removal of extreme outlying sales would fail to move either statistic into their respective recommended range.

## 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 R\&O Statistics Change

| Number of Sales | $\mathbf{6 4}$ | $\mathbf{6 2}$ | -2 |
| :--- | :---: | :---: | :---: |
| Median | 46 | 72 | 26 |
| Wgt. Mean | 41 | 62 | 21 |
| Mean | 48 | 74 | 26 |
| COD | 30.04 | 26.41 | -3.63 |
| PRD | 119.10 | 120.01 | 0.91 |
| Minimum | 13.03 | 21.71 | 8.68 |
| Maximum | 85.88 | 122.81 | 36.93 |

AGRICULTURAL UNIMPROVED:The two sale difference is due to these being discovered to having improvements and non-ag value. These were corrected and were thus not part of the final R\&O statistical profile. Assessment actions taken to address this property class for assessment year 2009 consisted of the following. After corrections to erroneous data on the sales file and a review of surrounding counties adjustments were made to all three land classes to bring them into acceptable range. All irrigated, dry and grass values (including waste and accretion) were increased in both agricultural market areas to bring them to acceptable range of market value.

| Total Real Property <br> Sum Lines 17, 25, \& 30 | Records : 7,197 | Value : 440,741,081 |
| :---: | :---: | :---: |


| Schedule I : Non-Agricultural Records |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Urban |  | SubUrban |  | Rural |  | Total |  | Growth |
|  | Records | Value | Records | Value | Records | Value | Records | Value |  |
| 01. Res UnImp Land | 396 | 388,475 | 117 | 101,880 | 81 | 1,006,175 | 594 | 1,496,530 |  |
| 02. Res Improve Land | 1,439 | 4,203,360 | 81 | 145,010 | 348 | 3,106,190 | 1,868 | 7,454,560 |  |
| 03. Res Improvements | 1,439 | 55,177,295 | 81 | 3,052,835 | 348 | 18,044,805 | 1,868 | 76,274,935 |  |
| 04. Res Total | 1,835 | 59,769,130 | 198 | 3,299,725 | 429 | 22,157,170 | 2,462 | 85,226,025 | 1,612,157 |
| \% of Res Total | 74.53 | 70.13 | 8.04 | 3.87 | 17.42 | 26.00 | 34.21 | 19.34 | 34.82 |
|  |  |  |  |  |  |  |  |  |  |
| 05. Com UnImp Land | 49 | 152,175 | 9 | 10,045 | 19 | 201,550 | 77 | 363,770 |  |
| 06. Com Improve Land | 241 | 954,010 | 14 | 46,000 | 43 | 509,867 | 298 | 1,509,877 |  |
| 07. Com Improvements | 241 | 11,513,604 | 14 | 374,735 | 43 | 5,710,225 | 298 | 17,598,564 |  |
| 08. Com Total | 290 | 12,619,789 | 23 | 430,780 | 62 | 6,421,642 | 375 | 19,472,211 | 216,134 |
| \% of Com Total | 77.33 | 64.81 | 6.13 | 2.21 | 16.53 | 32.98 | 5.21 | 4.42 | 4.67 |
|  |  |  |  |  |  |  |  |  |  |
| 09. Ind UnImp Land |  |  |  |  |  |  |  |  |  |
| 10. Ind Improve Land | 0 | 0 | 0 | 0 | 1 | 76,145 | 1 | 76,145 |  |
| 11. Ind Improvements | 0 | 0 | 0 | 0 | 1 | 1,803,160 | 1 | 1,803,160 |  |
| 12. Ind Total |  |  |  |  |  |  | 1 | 1,879,305 | 0 |
| \% of Ind Total |  |  |  |  |  |  | 0.01 | 0.43 | 0.00 |
|  |  |  |  |  |  |  |  |  |  |
| 13. Rec UnImp Land | 0 | 0 | 0 | 0 | 3 | 339,575 | 3 | 339,575 |  |
| 14. Rec Improve Land |  |  |  |  |  |  |  |  |  |
| 15. Rec Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |  |
| 16. Rec Total | 0 |  | 0 |  | 3 |  | 3 | 339,575 | 1,585 |
| \% of Rec Total | 0.00 |  | 0.00 |  | 100.00 |  | 0.04 | 0.08 | 0.03 |
|  |  |  |  |  |  |  |  |  |  |
| Res \& Rec Total | 1,835 |  | 198 |  | 432 |  | 2,465 | 85,565,600 | 1,613,742 |
| \% of Res \& Rec Total | 74.44 |  | 8.03 |  | 17.53 |  | 34.25 | 19.41 | 34.85 |
|  |  |  |  |  |  |  |  |  |
| Com \& Ind Total |  |  |  |  |  |  | 376 | 21,351,516 | 216,134 |
| \% of Com \& Ind Total |  |  |  |  |  |  |  |  | 5.22 | 4.84 | 4.67 |
| 17. Taxable Total\% of Taxable Total |  |  |  |  |  |  | 2,841 | 106,917,116 | 1,829,876 |
|  |  |  |  |  |  |  | 39.47 | 24.26 | 39.52 |

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Schedule II : Tax Increment Financing (TIF)

|  | Records | Urban <br> Value Base |  | Value Excess | RecordsSubUrban <br> Value Base |  |  | Value Excess |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 18. Residential |  |  |  |  |  |  |  |  |  |
| 19. Commercial | 3 | 20,935 |  | 23,851,595 | 0 |  | 0 | 0 |  |
| 20. Industrial |  |  |  |  |  |  |  |  |  |
| 21. Other | Records | Rural <br> Value Base |  | Value Excess | Records |  | Total <br> Value Base | Value Excess |  |
| 18. Residential |  |  |  |  |  |  |  |  |  |
| 19. Commercial | 0 | 0 |  | 0 | 3 |  | 20,935 | 23,851,595 |  |
| 20. Industrial |  |  |  |  |  |  |  |  |  |
| 21. Other |  |  |  |  |  |  |  |  |  |
| 22. Total Sch II |  |  |  |  | 3 |  | 20,935 | 23,851,595 |  |
| Schedule III : Mineral Interest Records |  |  |  |  |  |  |  |  |  |
| Mineral Interest | Records Urban | Value | Records | SubUrban Value | Records Rural | Value | Records | Total Value | Growth |
| 23. Producing | 0 | 0 | 0 | 0 | 70 | 5,089,200 | 0 | 5,089,200 | 0 |
| 24. Non-Producing | 0 | 0 | 0 | 0 | 42 | 39,215 | 42 | 39,215 | 0 |
| 25. Total | 0 | 0 | 0 | 0 | 112 | 5,128,415 | 5112 | 5,128,415 | 0 |


| Schedule IV : Exempt Records : Non-Agricultural |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: |
|  | Urban Records | SubUrban Records | Rural Records | Total Records |
| 26. Producing | 210 | 16 | 285 | 511 |


| Schedule V : Agricultural Records |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Urban |  | SubUrban |  | Rural |  | Total |  |
|  | Records | Value | Records | Value | Records | Value | Records | Value |
| 27. Ag-Vacant Land | 0 | 0 | 0 | 0 | 3,335 | 189,078,770 | 3,335 | 189,078,770 |
| 28. Ag-Improved Land | 1 | 0 | 0 | 0 | 908 | 67,769,835 | 909 | 67,769,835 |
| 29. Ag Improvements | 1 | 7,425 | 0 | 0 | 908 | 71,839,520 | 909 | 71,846,945 |
| 30. Ag Total |  |  |  |  |  |  | 4,244 | 328,695,550 |

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|  | Urban |  |  | SubUrban |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Records | Acres | Value | Records | Acres | Value |
| 42. Game \& Parks | 0 | 0.00 | 0 | 0 | 0.00 | 0 |
|  | Records | Rural <br> Acres | Value | Records | Total <br> Acres | Value |
| 42. Game \& Parks | 2 | 591.00 | 196,550 | 2 | 591.00 | 196,550 |


| Schedule VIII : Agricultural Records : Special Value |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Records | Urban Acres | Value | Records | SubUrban Acres | Value |
| 43. Special Value |  |  |  |  |  |  |
| 44. Recapture Value N/A | Records | Rural <br> Acres | Value | Records | Total Acres | Value |
| 43. Special Value |  |  |  |  |  |  |
| 44. Recapture Value | 0 | 0 | 0 | 0 | 0 | 0 |

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


## County 62 Morrill

2009 County Abstract of Assessment for Real Property, Form 45
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\% |  |
| 46. 1A | 2,219.30 | 3.58\% | 2,385,750 | 4.40\% | 1,075.00 |
| 47. 2A1 | 6,807.87 | 10.97\% | 7,318,480 | 13.49\% | 1,075.00 |
| 48. 2A | 21,454.30 | 34.58\% | 23,063,445 | 42.51\% | 1,075.00 |
| 49.3A1 | 819.60 | 1.32\% | 622,895 | 1.15\% | 760.00 |
| 50.3A | 8,758.82 | 14.12\% | 6,569,140 | 12.11\% | 750.00 |
| 51.4A1 | 17,305.37 | 27.89\% | 11,248,500 | 20.73\% | 650.00 |
| 52. 4A | 4,684.01 | 7.55\% | 3,044,610 | 5.61\% | 650.00 |
| 53. Total | 62,049.27 | 100.00\% | 54,252,820 | 100.00\% | 874.35 |
| Dry |  |  |  |  |  |
| 54. 1D1 |  | 0.00\% |  | 0.00\% |  |
| 55. 1D | 104.00 | 1.86\% | 37,440 | 2.27\% | 360.00 |
| 56. 2D1 | 124.80 | 2.23\% | 43,680 | 2.65\% | 350.00 |
| 57. 2D | 2,094.58 | 37.39\% | 733,100 | 44.52\% | 350.00 |
| 58.3D1 | 13.00 | 0.23\% | 3,770 | 0.23\% | 290.00 |
| 59.3D | 1,066.50 | 19.04\% | 293,290 | 17.81\% | 275.00 |
| 60.4D1 | 1,783.89 | 31.84\% | 445,975 | 27.08\% | 250.00 |
| 61. 4D | 415.70 | 7.42\% | 89,380 | 5.43\% | 215.01 |
| 62. Total | 5,602.47 | 100.00\% | 1,646,635 | 100.00\% | 293.91 |
| Grass |  |  |  |  |  |
| 63. 1G1 |  | 0.00\% |  | 0.00\% |  |
| 64. 1G | 205.00 | 0.16\% | 53,300 | 0.21\% | 260.00 |
| 65. 2G1 | 533.88 | 0.41\% | 122,795 | 0.47\% | 230.00 |
| 66. 2G | 11,497.92 | 8.74\% | 2,644,520 | 10.18\% | 230.00 |
| 67.3G1 | 71.37 | 0.05\% | 15,345 | 0.06\% | 215.01 |
| 68.3G | 8,903.54 | 6.77\% | 1,780,705 | 6.85\% | 200.00 |
| 69.4G1 | 38,841.88 | 29.52\% | 7,768,380 | 29.90\% | 200.00 |
| 70.4G | 71,542.98 | 54.37\% | 13,593,180 | 52.33\% | 190.00 |
| 71. Total | 131,596.57 | 100.00\% | 25,978,225 | 100.00\% | 197.41 |
| Irrigated Total | 62,049.27 | 29.27\% | 54,252,820 | 62.42\% | 874.35 |
| Dry Total | 5,602.47 | 2.64\% | 1,646,635 | 1.89\% | 293.91 |
| Grass Total | 131,596.57 | 62.08\% | 25,978,225 | 29.89\% | 197.41 |
| Waste | 2,803.08 | 1.32\% | 84,090 | 0.10\% | 30.00 |
| Other | 9,937.62 | 4.69\% | 4,950,605 | 5.70\% | 498.17 |
| Exempt | 1,395.63 | 0.66\% | 136,265 | 0.16\% | 97.64 |
| Market Area Total | 211,989.01 | 100.00\% | 86,912,375 | 100.00\% | 409.99 |

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## County 62 Morrill

2009 County Abstract of Assessment for Real Property, Form 45
Schedule IX : Agricultural Records : Ag Land Market Area Detail Market Area 2

| Irrigated | Acres | \% of Acres* | Value | \% of Value* | Average Assessed Value* |
| :---: | :---: | :---: | :---: | :---: | :---: |
| 45. 1A1 |  |  |  | 0.00\% |  |
| 46. 1A | 1,142.90 | 2.15\% | 1,200,045 | 2.89\% | 1,050.00 |
| 47. 2A1 | 3,090.66 | 5.81\% | 3,245,205 | 7.81\% | 1,050.00 |
| 48. 2A | 19,232.06 | 36.18\% | 18,270,450 | 43.99\% | 950.00 |
| 49.3A1 | 185.60 | 0.35\% | 150,335 | 0.36\% | 809.99 |
| 50.3A | 10,133.09 | 19.06\% | 6,890,500 | 16.59\% | 680.00 |
| 51.4A1 | 15,096.55 | 28.40\% | 9,208,895 | 22.17\% | 610.00 |
| 52.4A | 4,281.13 | 8.05\% | 2,568,675 | 6.18\% | 600.00 |
| 53. Total | 53,161.99 | 100.00\% | 41,534,105 | 100.00\% | 781.27 |
| Dry |  |  |  |  |  |
| 54. 1D1 |  | 0.00\% |  | 0.00\% |  |
| 55. 1D | 9,291.41 | 13.85\% | 3,344,905 | 17.08\% | 360.00 |
| 56. 2D1 | 1,669.50 | 2.49\% | 567,630 | 2.90\% | 340.00 |
| 57. 2D | 25,970.17 | 38.70\% | 8,829,855 | 45.08\% | 340.00 |
| 58.3D1 | 422.00 | 0.63\% | 122,380 | 0.62\% | 290.00 |
| 59.3D | 11,140.75 | 16.60\% | 2,562,360 | 13.08\% | 230.00 |
| 60.4D1 | 14,619.13 | 21.79\% | 3,362,390 | 17.17\% | 230.00 |
| 61. 4D | 3,992.51 | 5.95\% | 798,505 | 4.08\% | 200.00 |
| 62. Total | 67,105.47 | 100.00\% | 19,588,025 | 100.00\% | 291.90 |
| Grass |  |  |  |  |  |
| 63. 1G1 |  | 0.00\% |  | 0.00\% |  |
| 64. 1G | 2,371.25 | 0.43\% | 616,530 | 0.61\% | 260.00 |
| 65. 2G1 | 585.65 | 0.11\% | 134,705 | 0.13\% | 230.01 |
| 66. 2G | 32,041.17 | 5.81\% | 7,049,050 | 6.99\% | 220.00 |
| 67.3G1 | 260.00 | 0.05\% | 52,000 | 0.05\% | 200.00 |
| 68. 3G | 27,464.10 | 4.98\% | 4,943,535 | 4.90\% | 180.00 |
| 69.4G1 | 99,921.78 | 18.11\% | 17,985,915 | 17.84\% | 180.00 |
| 70.4G | 389,231.01 | 70.53\% | 70,061,595 | 69.48\% | 180.00 |
| 71. Total | 551,874.96 | 100.00\% | 100,843,330 | 100.00\% | 182.73 |
| Irrigated Total | 53,161.99 | 7.82\% | 41,534,105 | 25.46\% | 781.27 |
| Dry Total | 67,105.47 | 9.87\% | 19,588,025 | 12.01\% | 291.90 |
| Grass Total | 551,874.96 | 81.16\% | 100,843,330 | 61.81\% | 182.73 |
| Waste | 5,593.60 | 0.82\% | 167,805 | 0.10\% | 30.00 |
| Other | 2,282.45 | 0.34\% | 1,025,585 | 0.63\% | 449.34 |
| Exempt | 1,695.22 | 0.25\% | 166,210 | 0.10\% | 98.05 |
| Market Area Total | 680,018.47 | 100.00\% | 163,158,850 | 100.00\% | 239.93 |

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## 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 | 115,211.26 | 95,786,925 | 115,211.26 | 95,786,925 |
| 77. Dry Land | 0.00 | 0 | 0.00 | 0 | 72,707.94 | 21,234,660 | 72,707.94 | 21,234,660 |
| 78. Grass | 0.00 | 0 | 0.00 | 0 | 683,471.53 | 126,821,555 | 683,471.53 | 126,821,555 |
| 79. Waste | 0.00 | 0 | 0.00 | 0 | 8,396.68 | 251,895 | 8,396.68 | 251,895 |
| 80. Other | 0.00 | 0 | 0.00 | 0 | 12,220.07 | 5,976,190 | 12,220.07 | 5,976,190 |
| 81. Exempt | 0.00 | 0 | 0.00 | 0 | 3,090.85 | 302,475 | 3,090.85 | 302,475 |
| 82. Total | 0.00 | 0 | 0.00 | 0 | 892,007.48 | 250,071,225 | 892,007.48 | 250,071,225 |


|  | Acres | \% of Acres* | Value | \% of Value* | Average Assessed Value* |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Irrigated | 115,211.26 | 12.92\% | 95,786,925 | 38.30\% | 831.40 |
| Dry Land | 72,707.94 | 8.15\% | 21,234,660 | 8.49\% | 292.05 |
| Grass | 683,471.53 | 76.62\% | 126,821,555 | 50.71\% | 185.55 |
| Waste | 8,396.68 | 0.94\% | 251,895 | 0.10\% | 30.00 |
| Other | 12,220.07 | 1.37\% | 5,976,190 | 2.39\% | 489.05 |
| Exempt | 3,090.85 | 0.35\% | 302,475 | 0.12\% | 97.86 |
| Total | 892,007.48 | 100.00\% | 250,071,225 | 100.00\% | 280.35 |

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

| 62 Morrill | E3 |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | $2008 \text { CTL }$ <br> County Total | 2009 Form 45 County Total | Value Difference <br> (2009 form 45-2008 CTL) | Percent Change | 2009 Growth <br> (New Construction Value) | Percent Change excl. Growth |
| 01. Residential | 60,788,915 | 85,226,025 | 24,437,110 | 40.20\% | 1,612,157 | 37.55\% |
| 02. Recreational | 318,750 | 339,575 | 20,825 | 6.53\% | 1,585 | 6.04\% |
| 03. Ag-Homesite Land, Ag-Res Dwelling | 26,286,571 | 42,879,800 | 16,593,229 | 63.12\% | 1,646,847 | 56.86\% |
| 04. Total Residential (sum lines 1-3) | 87,394,236 | 128,445,400 | 41,051,164 | 46.97\% | 3,260,589 | 43.24\% |
| 05. Commercial | 17,152,517 | 19,472,211 | 2,319,694 | 13.52\% | 216,134 | 12.26\% |
| 06. Industrial | 1,879,305 | 1,879,305 | 0 | 0.00\% | 0 | 0.00\% |
| 07. Ag-Farmsite Land, Outbuildings | 21,470,038 | 35,744,525 | 14,274,487 | 66.49\% | 1,153,664 | 61.11\% |
| 08. Minerals | 4,800,535 | 5,128,415 | 327,880 | 6.83 | 0 | 6.83 |
| 09. Total Commercial (sum lines 5-8) | 45,302,395 | 62,224,456 | 16,922,061 | 37.35\% | 1,369,798 | 34.33\% |
| 10. Total Non-Agland Real Property | 132,696,631 | 190,669,856 | 57,973,225 | 43.69\% | 4,630,387 | 40.20\% |
| 11. Irrigated | 63,958,725 | 95,786,925 | 31,828,200 | 49.76\% |  |  |
| 12. Dryland | 16,044,985 | 21,234,660 | 5,189,675 | 32.34\% |  |  |
| 13. Grassland | 73,141,565 | 126,821,555 | 53,679,990 | 73.39\% |  |  |
| 14. Wasteland | 156,205 | 251,895 | 95,690 | 61.26\% |  |  |
| 15. Other Agland | 2,074,030 | 5,976,190 | 3,902,160 | 188.14\% |  |  |
| 16. Total Agricultural Land | 155,375,510 | $\mathbf{2 5 0 , 0 7 1 , 2 2 5}$ | 94,695,715 | 60.95\% |  |  |
| 17. Total Value of all Real Property | 288,072,141 | 440,741,081 | 152,668,940 | 53.00\% | 4,630,387 | 51.39\% |
| (Locally Assessed) |  |  |  |  |  |  |

# MORRILL COUNTY ASSESSOR 

P.O. Box 868<br>BRIDGEPORT, NE 69336

308-262-1534

2008 Three Year Plan

Residential: We are continuing to review residential both city and rural. We are reviewing as well as picking up new residential properties. As time and weather permit we will start reviewing the county again. We are continuing to update our sales roster and monitor sales as well.

Ag Land: We are working on a contract with GIS Workshop with Deuel, Cheyenne, Garden and Morrill counties to implement the new soil survey. After the soil survey is on and working properly we hope to implement GIS, we have been working with Pat Goltl on the GIS but do not have it working yet. With the new maps we know we will be picking up more irrigated acres. We continue to update our sales roster and monitor sales as well.

The protests were not as bad as we had thought especially on our feedlots. The property owners didn't like the huge jump but understood the situation.

The county board suggested maybe we should fly the county versus doing our review by automobile due to the high gas prices. I am visiting with a local pilot to see if I can compare prices.

Commercial: We are still in need of a review, we have a new cement plant and ethanol plant hopefully working by September. The ethanol plant is a TIF project, and will be on the tax roll in 2009. The Co-op is installing more petroleum tanks and the elevators are putting in more storage. We continue to update our sales roster and monitor sales as well.

The staff in the assessor's office continues to maintain all property record cards, all personal property schedules, all homestead exemptions, do all the review in the county, measure all buildings, photo all improvements, draw all sketches, enter pertinent information into the CAMA system for pricing, mail all notices of valuation changes and deal with dissatisfied taxpayers, plus all real estate transfers, do sales ratio and sales studies on sold and unsold properties, for equalization purposes. This does not include all the administrative reports that have to be filed in a timely manner.

## 2009 Assessment Survey for Morrill County

## I. General Information

## A. Staffing and Funding Information

| 1. | Deputy(ies) on staff |
| :--- | :--- |
|  | None |
| 2. | Appraiser(s) on staff |
| 3. | None |
|  | Other full-time employees |
| 4. | Two |
|  | Other part-time employees |
| 5. | None |
|  | Nomber of shared employees |
| 6. | Assessor's requested budget for current fiscal year |
|  | \$147,749 |
| 7. | Part of the budget that is dedicated to the computer system |
| 8. | \$ 18,500 |
| Adopted budget, or granted budget if different from above |  |
| 9. | \$147,749 |
|  | Amount of the total budget set aside for appraisal work |
| 10. | \$ 5,700 |
|  | Amount of the total budget set aside for education/workshops |
| 11. | Appraisal/Reappraisal budget, if not part of the total budget |
|  | N/A |
| 12. | Other miscellaneous funds |
|  | None |
| 13. | Total budget |
|  | \$147,749 |
| a. | Was any of last year's budget not used: |
|  | No |
|  |  |

## B. Computer, Automation Information and GIS

| 1. | Administrative software |
| :--- | :--- |
|  | County Solutions |
| 2. | CAMA software |
| 3. | County Solutions |
|  | Cadastral maps: Are they currently being used? |
|  | Yes; but they are not up to date. |


| 4. | Who maintains the Cadastral Maps? |
| :--- | :--- |
| 5. | Assessor and staff |
| 6. | Does the county have GIS software? |
|  | Working with GIS WorkShop to put GIS on |
| 7. | Who maintains the GIS software and maps? |
|  | Personal Property software: |
|  | County Solutions |

## C. Zoning Information

| 1. | Does the county have zoning? |
| :--- | :--- |
| 2. | Yes |
| 3. | If so, is the zoning countywide? |
| 4. | Yes |
| 4. | Bhat municipalities in the county are zoned? $?$ |
|  | 2001 |

## D. Contracted Services

## 1. Appraisal Services

Stanard Appraisal; Pritchard \& Abbott for oil and gas..
2. Other services

County Solutions for CAMA, administrative and personal property software. GIS WorkShop for GIS.

## 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 Morrill County Assessor, by hand delivery.

Dated this 7th day of April, 2009.



