Table of Contents

2009 Commission Summary

2009 Opinions of the Property Tax Administrator

Residential Reports

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

Residential Correlation

Residential Real Property

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

Commercial Reports

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

Commercial Correlation

Commercial Real Property

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

Agricultural or Special Valuation Reports

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

Agricultural or Special Valuation Correlation

Agricultural or Special Valuation Land

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

County Reports

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

Certification

Maps

Market Areas Registered Wells > 500 GPM Geo Codes Soil Classes

Valuation History Charts

Summary

2009 Commission Summary

62 Morrill

Residential Real Property - Current

155	COD	43.15
\$9,076,134	PRD	121.73
\$9,076,134	COV	65.14
\$8,093,120	STD	70.70
\$58,556	Avg. Absolute Deviation	40.05
\$52,214	Average Assessed Value of the Base	\$34,712
93	Wgt. Mean	89
109	Max	674
13.48		
	155 \$9,076,134 \$9,076,134 \$8,093,120 \$58,556 \$52,214 93 109 13.48	155 COD \$9,076,134 PRD \$9,076,134 COV \$8,093,120 STD \$58,556 Avg. Absolute Deviation \$52,214 Average Assessed Value of the Base 93 Wgt. Mean 109 Max 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 al	l Real Property Value in th
% of Records Sold in the Stu	dy Period

Residential Real Property - History

Year	Number of Sales	Median	COD	PRD
2008	181	96	17.22	112.54
2007	185	96	16.17	110.69
2006	171	96	12.36	107.01
2005	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 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
2008	40	96	10.32	99.13
2007	42	96	11.68	99.8
2006	46	96	16.99	101.37
2005	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 of the Base	\$77,449
Median	72	Wgt. Mean	62
Mean	74	Max	122.81
Min	21.71		

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 S	1.46	
% of Value Sold in the Stu	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

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 Morrill 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 Morrill 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.



Kuth a. Sources

Ruth A. Sorensen Property Tax Administrato

Residential Reports

62 MORRILL	COUNTY				DAD 2000	Drolimi	many Statistics		Base S	tat		PAGE:1 of 4
RESIDENTIAL	RESIDENTIAL										Ouerv: 6873	
ing i						Date Rang	u ze: 07/01/2306 to 06/30/20	108 Posted I	Before: 02/20/	2009	~ ~	
	NUMBER	of Sales	:	157	MEDIAN	70			05%			
	TOTAL Sal	es Price	. 9	.088,135	WGT MEAN	7 0 67	COV :	58.93	· 95*	Median C.I.: 64.0	5 to 77.33	(1: Derived)
TOT.	AL Adj.Sal	es Price	: 9	,107,135	MEAN:	81	STU:	47.54	95% WGC	• Mean C.I.: 62.50	5 to 71.12	
TO	TAL Assess	ed Value	:: 6	,086,891		01	AVG.ABS.DEV:	28.98	30	* Mean C.1.: 73.	24 CO 88.11	
AVG	. Adj. Sal	es Price	:	58,007	COD:	41.35	MAX Sales Ratio:	420.71				
A	VG. Assess	ed Value	:	38,770	PRD:	120.71	MIN Sales Ratio:	3.33			Printed: 02/20/2	009 08-18-45
DATE OF SAL	E *						···· · · · · · · · · · · · · · · · · ·				Avg. Adj.	Avg.
RANGE		COUNT	MEDIAN	MEAN	WGT. MEAN	COL	D PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
Qrtrs									۰.			
07/01/06 TO 0	09/30/06	30	70,11	71.09	63.14	34.92	112.60	24.90	224.70	51.04 to 79.74	58,186	36,738
10/01/06 TO 1	12/31/06	14	64.41	69.92	62.90	40.46	5 111.17	23.33	119.80	39.03 to 113.78	49,330	31,027
01/01/07 TO (03/31/07	19	66.63	81.28	68.36	41.86	118,90	34,54	165.00	54.38 to 96.63	47,392	32,396
04/01/07 TO (06/30/07	20	77.37	98.84	73.41	49.75	134.65	51.79	420.71	60.33 to 87.51	48,710	35,758
07/01/07 TO (09/30/07	23	76.90	85.44	74.86	33.09	114.14	44.13	175.87	62.92 to 95.21	52,595	39,372
10/01/07 TO 1	12/31/07	24	67.47	80.28	66.85	50.74	120.10	3.33	290.92	53.95 to 96.63	72,402	48,398
01/01/08 TO (03/31/08	7	91.23	89.12	83.30	15.27	106.99	67.62	115.73	67.62 to 115.73	26,571	22,133
04/01/08 TO 0	06/30/08	20	61,68	75.88	59.99	45.17	126.49	22.82	166.62	52.26 to 79.42	. 83,145	49,879
Study Ye	ears			50.01	** **							
07/01/06 10 (59	71.00	79.91	66.51	41.10) 120.15	23.33	420.71	62.39 to 79.60	51,938	34,544
OTTOT TO U	06/30/08	/4	69.88	81.53	67.13	41.12	121.46	3.33	290.92	65.33 to 81.28	64,814	43,508
	12/21/07		77 02	86.00	70 47	43 44	100.00	1 22	400 31	() ET #c 01 00	EC 000	20 500
01/01/07 10 1 AT.T.	12/31/07	60	13.02	66.20	/0.4/	43.44	144.33	3.33	420.71	03.57 00 01.09	56,069	39,509
n	-	157	70 07	80 68	66 84	41 36	120 71	3 33	420 71	64 05 to 77 33	58 007	38 770
ASSESSOR LO	CATTON	10,	,						120.71	01.03 00 //.03	Avg. Adi.	Avg.
RANGE	CALLON	COUNT	MEDIAN	MEAN	WGT. MEAN	COL) PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
BAYARD		47	75.48	83.71	71.21	38.88	117.55	28.46	224.70	61.18 to 84.78	58,383	41,574
BRIDGEPORT		83	71.00	79.31	69.94	35.02	113.39	3.33	290.92	63.12 to 79.70	55,140	38,565
BROADWATER		7	69.60	84.29	58.11	52.78	145.06	34.54	175.87	34.54 to 175.87	18,521	10,762
RURAL		20	54.94	77.97	51.70	71.25	5 150.82	22.82	420.71	39.03 to 79.42	82,842	42,830
ALL	_											
		157	70.07	80.68	66.84	41.35	5 120.71	3.33	420.71	64.05 to 77.33	58,007	38,770
LOCATIONS:	URBAN, SU	BURBAN	& RURAL								Avg. Adj.	Avg.
RANGE		COUNT	MEDIAN	MEAN	WGT. MEAN	COL	PRD P	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
1		137	71.66	81.07	70.20	37.82	115.48	3.33	290.92	65.98 to 79.70	54,381	38,177
3		20	54.94	77.97	51.70	71.25	5 150.82	22.82	420.71	39.03 to 79.42	82,842	42,830
ALL	-											
		157	70.07	80,68	66.84	41.35	5 120.71	3.33	420.71	64.05 to 77.33	58,007	38,770
STATUS: IMP:	ROVED, UN	IMPROVE	D & IOLL								Avg. Adj	Avg.
RANGE		COUNT	MEDIAN	MEAN	WGT. MEAN	COL	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
Т		151	70.07	78.68	66.77	38.40	117.83	3.33	290.92	64.05 to 77.33	60,100	40,130
אז ז ז		0	/7.19	130.98	85.34	104.94	153.47	43.75	420.71	43.75 to 420.71	5,316	4,537
AUU		157	70.07	80.68	66.84	41.35	5 120.71	3.33	420.71	64.05 to 77.33	58,007	38,770

62 - MORR	LL COUNTY			PAD 200	0 Prolim	inara Statisti	es.	Base S	tat		PAGE:2 of 4
RESIDENTIA	AL	I		88 60-5 ¥ 7207-31312		and the second				Query: 6873	
					Date Ran	eu 1. 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 19 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 -	2008 Posted	Before: 02/20	/2009		
	NUMBER of Sales	:	157	MEDIAN	70	.g		05%	Modian C I . c. o	~ + - 0 7 00	
	TOTAL Sales Price	. 9	.088.135	WGT. MEAN:	70 67	200	58.93	953 95% W~+	Median C.I.: 64.0	5 to 77.33	(!: Derived)
1	TOTAL Adi.Sales Price	. 9	,107,135	MEAN:	81	51D	/: 4/.54	25% MgC	* Mean C.I.: 62.5	5 CO /1.12	
	TOTAL Assessed Value	. 6	.086.891		•••	AVG.ABS.DEV	28.98	35	* Mean C.I.: 73.	24 10 86.11	
J	VG. Adi. Sales Price		58,007	COD:	41.35	MAX Sales Ratio	. 420.71				
-	AVG. Assessed Value		38,770	PRD:	120.71	MIN Sales Ratio	3.33			Printody 02/20/	2000 08.18.45
DDODEDEV	ייעסעי *									Avg. Adi.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	CC	מאפ מו	MTN	MAX	95% Median C.I.	Sale Price	Assd Val
01	156	69 88	80 55	65 78	41 4	6 120.62	3 33	420 71	64 05 to 77 01	58,282	38.922
06	100	100.00	100.00	100.00		120,02	100 00	100 00	N/A	15 000	15 000
07	Ţ	100.00	100.00	100.00			100.00	100.00	N/ 11	15,000	13,000
AT.T.											
	157	70.07	80.68	66.84	41.3	5 ' 120.71	3,33	420.71	64.05 to 77.33	58.007	38.770
SCHOOL DI	STRTCT *									Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	CC	D PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
(blank)											
04-0001	1	79.42	79.42	79.42			79.42	79.42	N/A	12,000	9,530
07-0006	-										
17-0003	4	81.97	154.80	51.84	140.8	7 298.58	34.54	420.71	N/A	15,050	7,802
35-0001	-									,	
62-0021	54	73.30	81.50	68.72	40.3	0 118.60	22.82	224.70	61.18 to 83.91	59,901	41,163
62-0063	98	69 66	77.21	65.92	36.3	2 117.13	3,33	290.92	62.56 to 78.44	59,186	39.013
79-0032			,,,,,,							,	
NonValid S	chool										
ALL											
	157	70.07	80.68	66.84	41.3	5 120.71	3.33	420.71	64.05 to 77.33	58,007	38,770
YEAR BUIL	T *									Avg, Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	co	D PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
0 OR B	lank 30	57.20	82.51	58.19	61.0	3 141.78	22.82	420.71	52.16 to 71.63	67,343	39,189
Prior TO 1	860										
1860 TO 1	899										
1900 TO 1	919 31	82.66	97.90	78.93	47.1	.8 124.03	24,90	290.92	68.03 to 117.64	27,812	21,952
1920 TO 1	939 39	61,48	69.60	58.49	37.5	1 119.00	23.33	184.90	52.99 to 77.01	56,712	33,170
1940 TO 1	949 11	60.33	80.18	65.39	45.6	9 122.63	39.03	224.70	45.78 to 100.43	52,327	34,216
1950 TO 1	959 15	76.90	76.80	72.85	23.9	9 105.42	3.33	113.78	65.98 to 96.63	63,083	45,955
1960 TO 1	969 8	68.69	68.67	67.18	20.2	6 102.22	26,83	89.40	26,83 to 89.40	75,187	50,510
1970 TO 1	979 13	74.44	76.75	70.06	26.7	5 109.56	34.54	130.20	56.06 to 99.33	57,892	40,558
1980 TO 1	989 2	86.60	86.60	88.13	19.5	8 98.26	69,64	103.55	N/A	82,450	72,662
1990 TO 1	994 2	115.19	115.19	120.08	30.9	95.93	79.60	150.78	N/A	51,000	61,240
1995 TO 1	999 2	80.54	80.54	80.85	4.9	99.62	76.56	84.52	N/A	83,500	67,507
2000 TO P	resent 4	71.26	73.98	76.41	20.5	1 96.82	57.26	96.16	N/A	175,750	134,291
ALL							2				•
<u></u> * * [_]		70.07	80.68	66.84	41.3	5 120.71	3.33	420.71	64.05 to 77.33	58,007	38,770

62 .MORR	ILL COUNTY				PAD 2009) Prelim	inary Statistics		Base S	tat		PAGE:3 of 4
RESIDENTI	AL					Type: Oualifi	ed				Query: 6873	
						Date Ran	rge: 07/01/2006 to 06/30/20	008 Posted	Before: 02/20.	2009		
	NUMBER	of Sales	:	157	MEDIAN:	70	COV:	58.93	95%	Median C.I.: 64 09	5 to 77 33	(I. Douluad)
	TOTAL Sa	les Price	e: 9	9,088,135	WGT. MEAN:	67	STD:	47.54	95% Wgt	. Mean C.I.: 62.56	6 to 71.12	{:: Deriveu)
	TOTAL Adj.Sa	les Price	e: 9	9,107,135	MEAN:	81	AVG.ABS.DEV:	28.98	95	% Mean C.I.: 73.:	24 to 88.11	
	TOTAL Asses	sed Value	e: 6	5,086,891								
	AVG. Adj. Sa	les Price	::	58,007	COD:	41.35	MAX Sales Ratio:	420.71				
<u> </u>	AVG. Asses	sed Value	:	38,770	PRD:	120.71	MIN Sales Ratio:	3.33	<u> </u>		Printed: 02/20/	2009 08:18:45
SALE PRI	CE *										Avg. Adj.	Avg.
RANGE		COUNT	MEDIAN	MEAN	WGT. MEAN	CO	D PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
Low	ş		F A AA	100 10								
E000 TO	0 4999	9	74.44	123.18	92.10	81.4	2 133.75	51.79	420.71	54.38 to 175.44	3,627	3,341
5000 IO Tota	9999 1 ¢	10	119.94	130.53	132.20	43.3	6 103.23	43.75	290.92	66.63 CO 224.70	6,110	8,080
1 T(19	99.33	130.20	118 27	62 1	6 110.09	43 75	420 71	68 56 to 175 44	4 934	5 835
10000 TO	0 29999	27	100.00	101.00	94.27	36.5	ים 107.15	34.54	184.90	65.33 to 126.81	18,254	17,208
30000 T	0 59999	46	71,32	73.42	72,16	28.6	0 101.75	24.90	150.78	57.82 to 83.91	44.252	31,200
60000 T	0 99999	43	63.57	63.79	63.05	29.7	0 101.18	3,33	124.46	53.20 to 74.18	75,230	47,430
100000 T	0 149999	15	61.18	60.04	59.57	19.6	7 100.79	38.44	84.78	45.62 to 74.93	121,666	72,480
150000 Te	0 249999	7	57.72	63.47	64.27	26.5	3 98.75	30.25	96.16	30.25 to 96.16	203,571	130,836
ALL_												
		157	70.07	80.68	66.84	41.3	5 120.71	3.33	420.71	64.05 to 77.33	. 58,007	38,770
ASSESSED	VALUE *										Avg. Adj.	Avg.
RANGE		COUNT	MEDIAN	MEAN	WGT. MEAN	CO	D PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
Low	\$											
1 TC	0 4999	, 10	69.08	98.03	24.06	77.6	8 407.41	3.33	420.71	43.75 to 115.25	11,415	2,746
5000 TO	9999	14	86.28	91.64	65.38	45.2	4 140.16	24.90	175.87	44.30 to 131.06	11,757	7,687
Tota.	⊥ \$ >		70 00	04 30	10.10	6 2 0		2 22	400 91	50 1 <i>4</i> be 115 05		5 (QQ
10000 7	0 29999	44	64 05	94.30	48,40	63.8	0 194.59	3.33	420.71	53.14 to 115.25	11,614	5,628
30000 T	0 59999	-1 / 5 5	67 62	71 75	53.62	28 0	7 112 04	22.02	120.92	53.60 to 81.89	54,310	20,400
60000 T	0 99999	26	80.68	80.92	75 21	20.0	7 107 59	45 62	150.20	60.27 to 86.87	99 740	41,247 75 013
100000 T	0 149999	20	63.55	63.55	60.38	17.9	2 105.25	52.16	74.93	N/A	194 000	117 130
150000 T	0 249999	3	81.04	82.29	81.36	10.8	9 101.15	69.68	96.16	N/A	220.000	178,981
ALL		-									,	,
		157	70.07	80.68	66.84	41.3	5 120.71	3.33	420.71	64.05 to 77.33	58,007	38,770
QUALITY							, · · · · · · · · · · · ·				Avg. Adj.	Avg.
RANGE		COUNT	MEDIAN	MEAN	WGT. MEAN	CO	D PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
(blank)		8	77.19	118.95	54.81	90.7	6 217.00	43.75	420.71	43.75 to 420.71	22,800	12,497
10		4	69.08	73.19	69.66	11.8	3 105.07	61.48	93.13	N/A	8,862	6,173
20		23	79.74	106.03	81.70	59.3	0 129.77	24.90	290.92	66.63 to 130.20	17,469	14,273
30		116	68.63	73.87	65.92	34.4	1 112.06	3.33	175.87	61.47 to 77.01	62,392	41,129
40		5	57.72	63.57	64.23	14.3	1 98.97	52.16	81.04	N/A	212,400	136,427
6U 		1	96.16	96.16	96.16			96.16	96.16	N/A	188,000	180,785
ALL		157	70 07	80.00	<i>cc</i> 0 <i>c</i>	41 2	c 300 73		400 81	C4 05 be 77 22		20 880
		107	70.07	80.08	00.04	41.3	5 120./1	3.35	420,71	04.05 60 77.33	58,007	38,770

62 ~ MOR	RILL COUNTY			PAD 2009	Prelim	INPLAY STRUCTURES		Base St	at	0 (072	PAGE:4 of 4
RESIDENT	IAL			1	Гуре: Qualifi	ed				Query: 6873	
					Date Ran	ge: 07/01/2006 to 06/30/200	08 Posted 1	Before: 02/20/	2009		
	NUMBER of Sales	:	157	MEDIAN:	70	COV:	58.93	95% N	Median C.I.: 64.0	5 to 77.33	(!: Derived)
	TOTAL Sales Price	; 9	,088,135	WGT. MEAN:	67	STD:	47.54	95% Wgt.	. Mean C.I.: 62.5	6 to 71.12	
	TOTAL Adj.Sales Price	: 9	,107,135	MEAN:	81	AVG.ABS.DEV:	28.98	951	8 Mean C.I.: 73.	24 to 88,11	
	TOTAL Assessed Value	: 6	,086,891			•					
	AVG. Adj. Sales Price	:	58,007	COD :	41.35	MAX Sales Ratio:	420.71				
	AVG. Assessed Value	;	38,770	PRD:	120.71	MIN Sales Ratio:	3.33			Printed: 02/20/.	2 <i>009 08:18:46</i>
STYLE RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	CO		MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	13	56.68	95.77	57.37	82.4	0 166.93	41.80	420.71	45.62 to 115.25	42,761	24,531
100	7	53.14	64.00	44.69	57.2	9 143.21	3.33	130.20	3.33 to 130.20	30,000	13,405
101	121	71.00	81.29	67.94	38.5	1 119.66	22.82	290.92	65.33 to 79.42	55,513	37,713
102	6	81.60	74.15	70.78	27.0	0 104.77	30.25	110.24	30.25 to 110.24	141,416	100,093
103	2	75.76	75.76	75.36	11.9	1 100.53	66.73	84.78	N/A	115,000	86,662
104	8	63.10	67.60	61.76	42.9	8 · 109.46	28.46	124.46	28.46 to 124.46	68,201	42,120
ALL	·										
	157	70.07	80.68	66.84	41.3	5 120.71	3.33	420.71	64.05 to 77.33	58,007	38,770
CONDITI	ON									Avg. Adj	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	co	D PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
(blank)	8	77.19	118.95	54.81	90.7	6 217.00	43.75	420.71	43.75 to 420.71	22,800	12,497
10	4	69.08	73.19	69.66	11.8	3 105.07	61.48	93.13	N/A	8,862	6,173
20	26	79.67	102.10	74.18	56.8	8 137.62	22.82	290.92	66.63 to 119.80	20,780	15,416
30	113	67.62	73.92	66.19	34.5	1 111.69	3.33	175.87	61.47 to 76.90	62,822	41,579
40	5	57.72	63.57	64.23	14.3	1 98.97	52.16	81.04	N/A	212,400	136,427
60	1	96.16	96.16	96.16			96.16	96.16	N/A	188,000	180,785
ALL						1					
	157	70.07	80.68	66.84	41.3	5 120.71	3.33	420.71	64.05 to 77.33	58,007	38,770

at er

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 <i>of an incorporated city or village, but within the legal jurisdiction of an incorporated city or village.</i>)
	No
11.	Are dwellings on agricultural parcels and dwellings on rural residential parcels
	valued in a manner that would provide the same relationship to the market?
	Explain?
	No.

Residential Permit Numbers:

Permits	Information Statements	Other	Total
33	15	0	48

62 - MORRILL COUNTY	z	ſ		PAD	2009 R <i>&</i>	O Statistics		Base S	tat		PAGE:1 of 4
RESIDENTIAL					Type: Qualifie	ed				State Stat Run	
					Date Ran	age: 07/01/2006 to 06/30/20	08 Posted	Before: 01/23	3/2009		
NUMBE	R of Sales	:	155	MEDIAN:	93	COV:	65 14	95%	Median C.I.: 83 43	to 100 72	(1. Dominad)
TOTAL S	ales Price	. 9	,076,134	WGT. MEAN:	89	STD:	70 70	95% Wat	. Mean C.I.: 83 5	1 to 94 83	(:: Deriveu)
TOTAL Adj.S	ales Price	. 9	,076,134	MEAN:	109	AVG ABS DEV:	40 05	95	% Mean C.I.: 97 4	$2 \pm 0.119 68$	
TOTAL Asse	ssed Value	: 8	,093,120			1100.1100.0010	10.05		,	2 00 119.00	
AVG. Adj. S	ales Price	:	58,555	COD:	43.15	MAX Sales Ratio:	673.57				
AVG. Asse	ssed Value	:	52,213	PRD:	121.73	MIN Sales Ratio:	13.48			Printed: 04/07/	2009 09:12:49
DATE OF SALE *										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	CO	D PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
Qrtrs											
07/01/06 TO 09/30/06	30	88.96	94.69	85.00	34.5	4 111.41	32.63	276.40	72.47 to 104.44	58,186	49,456
10/01/06 TO 12/31/06	14	95.63	107.51	89.07	44.7	9 120.70	30.56	252.36	62.84 to 158.10	49,330	43,938
01/01/07 TO 03/31/07	19	91.29	100.85	89.77	34.0	6 112.35	45.59	203.00	73.34 to 118.16	47,392	42,541
04/01/07 TO 06/30/07	20	99.15	133.63	94.91	55.1	4 140.79	65.93	673.57	78.78 to 114.64	48,710	46,232
07/01/07 TO 09/30/07	22	93.19	104.98	88.88	36.7	0 118.12	32.43	232.12	79.83 to 117.11	54,122	48,104
10/01/07 TO 12/31/07	24	88.74	103.24	87.98	47.3	6 117.35	13.48	381.08	69.22 to 125.97	72,402	63,697
01/01/08 TO 03/31/08	7	122.33	151.94	112.54	45.4	6 135.01	83.17	297.67	83.17 to 297.67	26,571	29,903
04/01/08 TO 06/30/08	19	87.41	107.32	88.74	46.5	6 120.94	37.00	218.26	64.54 to 133.64	86,889	77,104
Study Years											
07/01/06 TO 06/30/07	83	93.01	107.65	88.89	41.8	4 121.11	30.56	673.57	81.94 to 103.21	51,938	46,165
07/01/07 TO 06/30/08	72	92.35	109.59	89.43	44.7	8 122.54	13.48	381.08	83.31 to 106.16	66,184	59,185
Calendar Yrs											
01/01/07 TO 12/31/07	85	93.01	110.31	89.94	43.7	6 122.64	13.48	673.57	81.73 to 104.41	56,505	50,823
ALL											
	155	92.83	108.55	89.17	43.1	5 121.73	13.48	673.57	83.43 to 100.72	58,555	52,213
ASSESSOR LOCATION										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	CO	D PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
BAYARD	47	92.83	103.89	88.87	38.3	4 116.91	35.01	276.40	75.25 to 104.28	58,383	51,884
BRIDGEPORT	82	93.42	105.78	90.64	36.9	5 116.70	13.48	381.08	83.31 to 104.44	55,580	50,379
BROADWATER	7	91.87	127.73	79.97	75.0	9 159.72	44.13	252.36	44.13 to 252.36	18,521	14,811
RURAL	19	83.43	124.93	86.32	76.4	0 144.73	37.00	673.57	61.40 to 133.64	86,571	74,724
ALL											
	155	92.83	108.55	89.17	43.1	5 121.73	13.48	673.57	83.43 to 100.72	58,555	52,213
LOCATIONS: URBAN,	SUBURBAN	& RURAL								Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	CO	D PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
1	136	92.92	106.26	89.80	39.4	7 118.33	13.48	381.08	85.60 to 100.72	54,641	49,068
3	19	83.43	124.93	86.32	76.4	0 144.73	37.00	673.57	61.40 to 133.64	86,571	74,724
ALL											
	155	92.83	108.55	89.17	43.1	5 121.73	13.48	673.57	83.43 to 100.72	58,555	52,213
STATUS: IMPROVED,	UNIMPROVE	D & IOLL								Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	CO	D PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
1	149	92.16	105.12	89.10	40.1	2 117.97	13.48	381.08	83.43 to 100.72	60,699	54,085
2	6	99.21	193.68	107.65	115.4	2 179.92	67.86	673.57	67.86 to 673.57	5,316	5,723
ALL											
	155	92.83	108.55	89.17	43.1	5 121.73	13.48	673.57	83.43 to 100.72	58,555	52,213

62 - MORRILL COUNTY					PAD 2	2009 R&	O Statistics		Base S	tat		PAGE:2 of 4
RESIDENTIAL			Ľ	Type: Oualified							State Stat Run	
						Date Rar	nge: 07/01/2006 to 06/30/	2008 Posted	Before: 01/23	3/2009		
	NUMBER of S	Sales:		155	MEDIAN:	93	COV	65 14	95%	Median C T : 02 42	2 to 100 72	
	TOTAL Sales H	Price:	9	,076,134	WGT. MEAN:	89	CUV :	70 70	95% Wat	Mean C I : 02 5	1 + 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	(!: Derivea)
	TOTAL Adj.Sales B	Price:	9	,076,134	MEAN:	109	AUC ADC DEV	10.70	958 MgC	* Mean C I : 07	12 + 2110 = 110	
	TOTAL Assessed V	/alue:	8	,093,120			AVG.AB5.DEV.	40.05	20	* Mean C.1 97.4	12 LU 119.00	
	AVG. Adi. Sales B	Price:		58,555	COD:	43.15	MAX Sales Ratio:	673.57				
	AVG. Assessed V	/alue:		52,213	PRD:	121.73	MIN Sales Ratio:	13.48			Printed: 04/07/	2009 09.12.49
PROPERTY	TYPE *										Avg. Adj.	Avg.
RANGE	CO.	UNT	MEDIAN	MEAN	WGT. MEAN	CC	D PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
01		154	92.50	108.60	89.15	43.5	121.82	13.48	673.57	83.43 to 100.72	58,838	52,455
06		1	100.00	100.00	100.00			100.00	100.00	N/A	15,000	15,000
07												
ALL												
		155	92.83	108.55	89.17	43.1	.5 121.73	13.48	673.57	83.43 to 100.72	58,555	52,213
SCHOOL I	DISTRICT *										Avg. Adj.	Avg.
RANGE	CO.	UNT	MEDIAN	MEAN	WGT. MEAN	CC	D PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
(blank)												
04-0001												
07-0006												
17-0003		4	101.85	230.35	61.36	182.1	.3 375.39	44.13	673.57	N/A	15,050	9,235
35-0001												
62-0021		54	93.71	105.14	89.87	39.5	116.99	37.00	276.40	75.25 to 104.58	59,901	53,832
62-0063		97	91.87	105.42	89.07	38.9	118.36	13.48	381.08	83.31 to 104.27	59,600	53,084
79-0032												
NonValid	School											
ALL_												
		155	92.83	108.55	89.17	43.1	.5 121.73	13.48	673.57	83.43 to 100.72	58,555	52,213
YEAR BUI	[LT *										Avg. Adj.	Avg.
RANGE	CO.	UNT	MEDIAN	MEAN	WGT. MEAN	CC	D PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
0 OR	Blank	29	83.43	116.72	84.68	60.2	137.84	37.00	673.57	69.69 to 107.91	69,251	58,639
Prior TO	1860											
1860 TO	1899											
1900 TO	1919	30	103.00	123.25	100.08	49.5	123.15	32.63	381.08	83.67 to 151.60	28,106	28,129
1920 TO	1939	39	83.31	94.29	77.74	38.3	121.29	30.56	252.36	69.22 to 99.98	56,712	44,090
1940 TO	1949	11	78.95	102.97	86.00	42.3	119.74	56.31	276.40	62.84 to 123.53	52,327	44,999
1950 TO	1959	15	94.59	100.55	94.96	26.9	9 105.89	13.48	182.54	81.73 to 126.57	63,083	59,901
1960 TO	1969	8	94.96	89.11	82.50	28.6	108.01	32.43	137.27	32.43 to 137.27	75,187	62,028
1970 TO	1979	13	104.41	123.56	96.45	44.1	.5 128.10	45.59	297.67	73.34 to 160.15	57,892	55,838
1980 TO	1989	2	109.30	109.30	110.93	16.5	98.53	91.23	127.37	N/A	82,450	91,465
1990 TO	1994	2	144.87	144.87	150.44	28.0	96.30	104.27	185.47	N/A	51,000	76,725
1995 TO	1999	2	105.51	105.51	105.91	4.9	99.62	100.29	110.72	N/A	83,500	88,435
2000 TO	Present	4	93.34	96.41	99.61	21.0	96.79	72.99	125.97	N/A	175,750	175,063
ALL_												
		155	92.83	108.55	89.17	43.1	.5 121.73	13.48	673.57	83.43 to 100.72	58,555	52,213

62 - MORRILL COUNTY				PAD 2009 R&O Statistics Base Stat								PAGE:3 of 4
RESIDENTIAL					Type: Qualified State State							
						Date Ran	nge: 07/01/2006 to 06/30/20	008 Posted	Before: 01/23	3/2009		
	NUMBER	of Sales	:	155	MEDIAN:	93	COV:	65.14	95%	Median C.I.: 83.43	to 100.72	(1. Derived)
	TOTAL Sa	les Price	: 9	0,076,134	WGT. MEAN:	89	STD:	70.70	95% Wgt	. Mean C.I.: 83.5	1 to 94.83	(Deriveu)
TOT	TAL Adj.Sa	les Price	: 9	0,076,134	MEAN:	109	AVG.ABS.DEV:	40.05	95	% Mean C.I.: 97.4	2 to 119.68	
тс	OTAL Asses:	sed Value	: 8	8,093,120								
AVG	G. Adj. Sa	les Price	:	58,555	COD:	43.15	MAX Sales Ratio:	673.57				
I	AVG. Assess	sed Value	:	52,213	PRD:	121.73	MIN Sales Ratio:	13.48			Printed: 04/07/.	2009 09:12:49
SALE PRICE	*										Avg. Adj.	Avg.
RANGE		COUNT	MEDIAN	MEAN	WGT. MEAN	CO	D PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
Low \$_												
1 TO	4999	9	102.78	197.30	150.95	111.5	130.70	67.86	673.57	71.25 to 297.67	3,627	5,476
5000 TO	9999	10	187.05	190.27	191.71	43.4	.8 99.25	73.65	381.08	98.42 to 276.40	6,110	11,713
Total \$			151 00	102 60	199 51	<i>CC</i> 1	7 100.00	C7 0C	672 57	01 07 55 252 26	4 024	0 750
1 10	9999	19	144 40	193.60	121 10	66.4	107.05	67.86	0/3.5/	91.87 to 252.36	4,934	8,/58
10000 10 20000 то	29999	25	144.42	129.99	121.18	33.0	4 107.27	44.68	227.45	85.60 to 155.96	18,4/5	22,387
30000 IO	59999	40	93.42	96.16	94.40	30.0		32.03	100 547	74.50 LO 108.29	44,252	41,772
100000 TO	140000	43 1 E	83.3⊥ 72.24	85.82 75 14	84.85	29.0	0 101.14	13.48	107 62	72.47 to 96.15	101 666	03,835
160000 TO	1499999	15	01 20	75.14	74.04	20.3		32.43	107.03	49, 22 + 2, 127, 62	121,000	90,014 101 105
150000 10	2499999	/	91.20	93.07	93.92	24.2	0 99.74	40.22	127.02	40.22 10 127.02	203,571	191,105
	_	155	92.83	108.55	89.17	43.1	.5 121.73	13.48	673.57	83.43 to 100.72	58,555	52,213
ASSESSED VA	ALUE *										Avg. Adj.	Avg.
RANGE		COUNT	MEDIAN	MEAN	WGT. MEAN	CO	D PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
Low \$_												
1 TO	4999	8	90.83	165.22	101.82	98.6	162.27	67.86	673.57	67.86 to 673.57	3,606	3,671
5000 TO	9999	б	102.53	95.83	77.87	27.6	8 123.06	45.59	158.10	45.59 to 158.10	9,916	7,722
Total \$												
1 TO	9999	14	95.15	135.48	85.69	67.5	7 158.10	45.59	673.57	67.86 to 151.00	6,310	5,407
10000 TO	29999	36	91.95	128.33	73.62	77.8	3 174.32	13.48	381.08	75.75 to 183.77	26,275	19,343
30000 TO	59999	58	84.88	95.08	83.66	32.5	5 113.66	32.43	218.26	77.72 to 99.99	53,019	44,354
60000 TO	99999	31	94.59	97.22	88.64	24.1	5 109.68	48.22	175.70	80.52 to 110.72	86,987	77,104
100000 TO	149999	11	104.28	113.17	103.22	26.3	6 109.65	72.99	185.47	75.25 to 182.54	108,195	111,674
150000 TO	249999	4	108.63	107.08	104.17	18.1	5 102.79	83.43	127.62	N/A	210,000	218,757
250000 TO	499999	1	106.16	106.16	106.16			106.16	106.16	N/A	240,000	254,790
ALL	_											
		155	92.83	108.55	89.17	43.1	.5 121.73	13.48	673.57	83.43 to 100.72	58,555	52,213
QUALITY											Avg. Adj.	Avg.
RANGE		COUNT	MEDIAN	MEAN	WGT. MEAN	CO	D PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
(blank)		8	99.21	166.22	69.59	92.6	238.86	59.76	673.57	59.76 to 673.57	22,800	15,866
10		4	90.83	128.46	117.40	48.0	6 109.42	79.83	252.36	N/A	8,862	10,405
20		22	125.53	146.26	107.01	57.4	6 136.68	32.63	381.08	78.78 to 203.00	17,718	18,960
30		115	91.29	97.01	86.63	33.5	3 111.98	13.48	232.12	81.73 to 99.99	62,769	54,378
40		5	91.28	96.30	95.77	16.9	5 100.55	72.99	127.62	N/A	212,400	203,415
60		1	125.97	125.97	125.97			125.97	125.97	N/A	188,000	236,830
ALL												
		155	92.83	108.55	89.17	43.1	.5 121.73	13.48	673.57	83.43 to 100.72	58,555	52,213

62 - MORRILL COUNTY RESIDENTIAL				PAD 2	2009 R& Type: Qualifi	O Statistics	Base St	tat	State Stat Run	PAGE:4 of 4	
					Date Ran	nge: 07/01/2006 to 06/30/20	08 Posted	Before: 01/23	/2009		
	NUMBER of Sales	:	155	MEDIAN:	93	COV:	65.14	95% 1	Median C.I.: 83.4	3 to 100.72	(!· Derived)
	TOTAL Sales Price	: 9	,076,134	WGT. MEAN:	89	STD:	70.70	95% Wgt	. Mean C.I.: 83.5	1 to 94.83	(Derived)
	TOTAL Adj.Sales Price	: 9	,076,134	MEAN:	109	AVG.ABS.DEV:	40.05	95	% Mean C.I.: 97.	42 to 119.68	
	TOTAL Assessed Value	: 8	,093,120								
	AVG. Adj. Sales Price	:	58,555	COD:	43.15	MAX Sales Ratio:	673.57				
	AVG. Assessed Value	:	52,213	PRD:	121.73	MIN Sales Ratio:	13.48			Printed: 04/07/2	2009 09:12:49
STYLE										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	CO	D PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
(blank)	13	91.80	131.25	73.04	69.9	7 179.70	51.41	673.57	67.86 to 107.91	42,761	31,231
100	7	78.75	125.94	68.95	98.8	3 182.65	13.48	297.67	13.48 to 297.67	30,000	20,685
101	119	93.01	106.92	90.68	38.9	1 117.91	30.56	381.08	83.43 to 102.78	56,185	50,951
102	6	106.90	103.19	95.35	31.1	0 108.21	48.22	175.70	48.22 to 175.70	141,416	134,845
103	2	95.85	95.85	95.48	8.8	0 100.38	87.41	104.28	N/A	115,000	109,800
104	8	79.64	87.77	82.54	41.3	4 106.34	35.01	163.04	35.01 to 163.04	68,201	56,294
ALL_											
	155	92.83	108.55	89.17	43.1	5 121.73	13.48	673.57	83.43 to 100.72	58,555	52,213
CONDITIC	ON									Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	CO	D PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
(blank)	8	99.21	166.22	69.59	92.6	3 238.86	59.76	673.57	59.76 to 673.57	22,800	15,866
10	4	90.83	128.46	117.40	48.0	6 109.42	79.83	252.36	N/A	8,862	10,405
20	25	106.63	140.30	97.97	63.8	0 143.20	32.63	381.08	83.67 to 160.15	21,132	20,704
30	112	91.26	97.02	86.91	33.2	111.63	13.48	232.12	81.73 to 99.98	63,214	54,938
40	5	91.28	96.30	95.77	16.9	5 100.55	72.99	127.62	N/A	212,400	203,415
60	1	125.97	125.97	125.97			125.97	125.97	N/A	188,000	236,830
ALL_		92.83	108.55	89.17	43.1	5 121.73	13.48	673.57	83.43 to 100.72	58,555	52,213

Residential Correlation

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	189	155	82.01
2008	205	181	88.29
2007	210	185	88.10
2006	209	171	81.82
2005	207	162	78.26

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

Adjusting for Selective Reappraisal

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

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

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

	Preliminary Median	% Change in Assessed Value (excl. growth)	Trended Preliminary Ratio	R&O Median
2009	70	37.38	96	93
2008	96	0.26	96	96
2007	96	1.19	97	96
2006	96	0.50	96	96
2005	96	11.40	107	96

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

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 If assessment practices treat sold and unsold properties consistently, the period are used. percentage change in the sales file and assessed base will be similar. The analysis of this data assists in determining if the statistical representations calculated from the sales file are an accurate measure of the population. The following is justification for such an analysis:

Comparison of Average Value Changes

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

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

% Change in Total Assessed Value in the Sales File		% Change in Total Assessed Value (excl. growth)
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	93	89	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	109	28
COD	41.35	43.15	1.80
PRD	120.71	121.73	1.02
Minimum	3.33	13.48	10.15
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 R&O statistics show a correlation.

Commercial Reports

62 MORRILL COUNTY			DAD 2000 Braiminary Statistics									
COMMERCIAL			Cuery:									
					Date Ran	u ge: 07/01/2005 to 06/30/20	008 Posted I	Before: 02/20/	/2009			
NUMBER	of Sales	3:	24	MEDIAN:	69	COV:	140.73	95% 1	Median C.I.: 46.82	to 128.40		
TOTAL Sa	les Price	e :	919,900	WGT. MEAN:	91	STD:	182.74	95% Wgt	. Mean C.I.: 52.47	to 129.44		
TOTAL Adj.Sa	les Price	2:	894,900	MEAN :	130	AVG.ABS.DEV:	83.59	95	% Mean C.I.: 52.6	7 to 207.03		
TOTAL Asses	sed Value	3:	813,919									
AVG. Adj. Sa	les Price	e:	37,287	COD:	121.52	MAX Sales Ratio:	913,06					
AVG. Asses	sed Value	:	33,913	PRD:	142.77	MIN Sales Ratio:	21.33			Printed: 02/20/	<u>2009 08:23:35</u>	
DATE OF SALE *										Avg. Adj.	Avg.	
RANGE Ortrs	COUNT	MEDIAN	MEAN	WGT. MEAN	COI	D PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
07/01/05 TO 09/30/05	1	59.38	59.38	59.38		با بو ۲	59.38	59.38	N/A	4,000	2,375	
10/01/05 TO 12/31/05												
01/01/06 TO 03/31/06												
04/01/06 TO 06/30/06	2	53.21	53.21	36.00	34.5	7 147.79	34.81	71.60	N/A	38,750	13,950	
07/01/06 TO 09/30/06	2	38.27	38.27	41.57	37.1	7 92.04	24.04	52.49	N/A	36,500	15,174	
10/01/06 TO 12/31/06	3	142.18	168.81	139.18	56.1	2 121.28	62.43	301.81	N/A	13,166	18,325	
01/01/07 TO 03/31/07	4	99.11	100.23	95.54	27.6	104.91	46.82	155.90	N/A	15,350	14,666	
04/01/07 TO 06/30/07	4	65.85	77.32	111.52	66.9	3 69.34	21.33	156.26	N/A	92,500	103,151	
07/01/07 TO 09/30/07	3	65.97	86.32	74.44	32.2	5 115,95	64.58	128.40	N/A	54,833	40,820	
10/01/07 TO 12/31/07	1	913.06	913.06	913.06			913.06	913.06	N/A	5,000	45,653	
01/01/08 TO 03/31/08	3	43.76	126.49	50.64	203.3	5 249.81	34.38	301.34	N/A	28,333	14,346	
04/01/08 TO 06/30/08 Study Years	1	105.97	105.97	105.97			105.97	105.97	N/A	15,000	15,895	
07/01/05 TO 06/30/06	3	59.38	55.26	37.15	20,6	5 148.77	34,81	71.60	N/A	27,166	10,091	
07/01/06 TO 06/30/07	13	86.52	99.47	102.33	62.4	2 97.20	21.33	301,81	45,17 to 155.90	41,838	42,815	
07/01/07 TO 06/30/08	8	85.97	207.18	84.25	180.3	1 245.92	34.38	913.06	34.38 to 913.06	33,687	28,381	
Calendar Yrs												
01/01/06 TO 12/31/06	7	62.43	98.48	59.59	92.5	0 165.26	24.04	301.81	24.04 to 301.81	27,142	16,175	
01/01/07 TO 12/31/07	12	92.72	156.85	106.40	109.7	7 147.41	21.33	913.06	46.82 to 155.90	50,075	53,281	
ALL											<u> </u>	
	24	68.79	129.85	90.95	121.5	2 142.77	21.33	913.06	46.82 to 128.40	37,287	33,913	
ASSESSOR LOCATION									och welling of	Avg. Auj. Sale Drice	Avy. Aced Val	
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	CO	D PRD	MIN	MAX	95% Median C.I.	Sale Filce	ABBU VQ1	
BAYARD	5	86.52	86.53	84.36	25.2	5 102.57	52.49	128.40	N/A	38,300	32,310	
BRIDGEPORT	12	102.45	177.88	115.02	115.1	7 154.65	34.38	913.06	46.82 to 156.26	37,616	43,260	
BROADWATER	2	33.90	33.90	27.02	29.0	9 125.44	24.04	43.76	N/A	16,500	4,45	
RURAL	5	59.38	96.29	56.73	104.3	4 169.72	21.33	301.34	N/A	43,800	24,04	
ALL	24	68.79	129.85	90.95	121.5	2 142.77	21.33	913.06	46.82 to 128.40	37,287	33,913	
LOCATIONS URBAN. S	UBURBAN	& RURAL		· · · · · · · · · · · · · · · · · · ·						Avg. Adj.	Avg.	
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	CO	D PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
1	19	86.52	138.68	102.04	100.6	8 135.91	24.04	913.06	46.82 to 142.18	35,573	36,298	
3	5	59.38	96.29	56.73	104.3	4 169.72	21.33	301.34	N/A	43,800	24,849	
ALL												
	24	68.79	129.85	90.95	121,5	2 142.77	21.33	913.06	46.82 to 128.40	37,287	33,913	

e.

62 - MOF	RILL COUN	гу		PAD 2009 Preliminary Statistics Type: Qualified Base Stat								PAGE:2 of 4	
COMMERCI	AL												
						Date Ran	ge: 07/01/2005 to 06/30/2	008 Posted I	3efore: 02/20	/2009			
	NUMI	BER of Sales	3:	24	24 MEDIAN: 69 001 140 73					95% Median (I , 46 83 50 108 40			
	TOTAL Sales Price:			919,900	WGT. MEAN:	91	STD:	182 74	95% Wat	. Mean C.I.: 52 47	to 129.44		
TOTAL Adj.Sales Price: TOTAL Assessed Value:		894,900	MEAN:	130	AVG.ABS.DEV:	83.59	95	% Mean C.I.: 52.6	7 to 207.03				
		sessed Value	3:	813,919									
	AVG. Adj.	Sales Price	2;	37,287	COD:	121.52	MAX Sales Ratio:	913.06					
	AVG. As	sessed Value	ð:	33,913	PRD:	142.77	MIN Sales Ratio:	21.33			Printed: 02/20/	2009 08:23:35	
STATUS :	IMPROVED,	UNIMPROVE	D & IOL	L		1					Avg. Adj.	Avg.	
RANGE		COUNT	MEDIAN	MEAN	WGT. MEAN	CO	D PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
1		20	76.25	134.37	96.28	110.7	8 139.56	24.04	913,06	52.49 to 128.40	39,870	38,387	
2		4	53.21	107.27	47.35	148.8	6 226.54	21.33	301.34	N/A	24,375	11,541	
ALL										,			
	· · ·	24	68.79	129.85	90,95	121.5	2 142.77	21.33	913.06	46.82 to 128.40	37,287	33,913	
SCHOOL 1	DISTRICT *										Avg. Adj.	Avg.	
RANGE		COUNT	MEDIAN	MEAN	WGT, MEAN	CO	D PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
(blank)													
04-0001													
07-0006													
17-0003		1	43.75	43,76	43.76			43.76	43,76	N/A	5,000	2,188	
35-0001		-		100.00			·	·					
62-0021		6	92.90	122.33	89.88	58.1	3 136.10	52.49	301.34	52.49 to 301.34	32,750	29,436	
		17	64.58	137.57	91.59	147.3	2 150.19	21.33	913.06	34.81 to 155.90	40,788	37,359	
NonValid	Sabool												
NORVALLU ALT.	301001												
FLU/13			68 79	129 85	90 95	121 5	2 142 77	21 22	912 06	46 90 to 109 40	79 797	22 012	
VEAR BIT				. 122.03				~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~		40.02 CO 120.40	Avg. Adj.		
RANGE		COUNT	MEDIAN	MEAN	WGT. MEAN	CO	מאק ס	MIN	мах	95% Median C.T.	Sale Price	Assd Val	
0 OR	Blank	8	55,94	86.46	51.05	86.0	2 169.36	21.33	301.34	21.33 to 301.34	31,437	16.048	
Prior TO	1860	-									01,10,	20,000	
1860 TO	1899												
1900 TO	1919	1	24.04	24.04	24.04			24.04	24.04	N/A	28.000	6.730	
1920 TO	1939	6	92.72	91.10	95.34	34.5	8 95.55	43.76	142.18	43.76 to 142.18	20,583	19,624	
1940 TO	1949	1	913.06	913,06	913.06			913.06	913.06	N/A	5,000	45,653	
1950 TO	1959	5	99.28	137.15	140.87	66.4	1 97.36	62.43	301.81	N/A	57,600	81,143	
1960 TÒ	1969	2	110.24	110.24	67.45	41.43	2 163.43	64.58	155.90	N/A	61,950	41,787	
1970 TO	1979											•	
1980 TO	1989										·		
1990 TO	1994	1	34.81	34.81	34.81			34.81	34.81	N/A	75,000	26,110	
1995 TO	1999												
2000 ТО	Present												
ALL													
-		24	68.79	129.85	90.95	121.5	2 142.77	21.33	913.06	46.82 to 128.40	37,287	33,913	

62 - MORR	ILL COUNTY			PAD 2009 Preliminary Statistics								PAGE:3 of 4
COMMERCIA	L			Type: Query: 6874								
						Date Ran	ge: 07/01/2005 to 06/30/2	008 Posted	Before: 02/20	/2009		
	NUMBER	of Sale	S;	24	MEDIAN:	69	COV:	140.73	95%	Median C.I.: 46.82	to 128.40	
	TOTAL Sa	les Price	e:	919,900	WGT. MEAN:	91	STD:	182.74	95% Wgt	. Mean C.I.: 52.47	to 129.44	
	TOTAL Adj.Sa	les Pric	e:	894,900	MEAN :	130	AVG.ABS.DEV:	83.59	95	<pre>% Mean C.I.: 52.6</pre>	7 to 207.03	
	TOTAL Asses	sed Valu	e:	813,919								
·	AVG. Adj. Sa	les Pric	e:	37,287	COD:	121.52	MAX Sales Ratio:	913.06				
	AVG. Asses	sed Valu	е:	33,913	PRD:	142.77	MIN Sales Ratio:	21.33			Printed: 02/20/	2009 08:23:35
SALE PRIC	CE *										Avg. Adj.	Avg.
RANGE		COUNT	MEDIAN	MEAN	WGT MEAN	COI	D PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
Low	\$	<u> </u>										
1 TC	4999	· 3	71.60	95.63	98.51	44.91	3 97.07	59.38	155.90	N/A	3,466	3,415
5000 TO	9999	5	142.18	289.43	248.45	158.08	8 116.49	43.76	913.06	N/A	6,300	15,652
Total	\$											
1 TC	9999	8	106.89	216.76	211.23	150.90	6 102.61	43.76	913.06	43.76 to 913.06	5,237	11,063
10000 TC	29999	8	82.45	101,11	86.48	69.94	4 116.91	21.33	301.81	21.33 to 301.81	18,250	15,783
30000 TC	59999	2	75.89	75.89	73.60	30.83	3 103.10	52.49	99.28	N/A	41,000	30,176
60000 TC	99999	4	39.99	50.22	48.78	39.01	7 102.95	34.38	86.52	N/A	76,250	37,196
100000 TC) 149999	1	64.58	64.58	64.58			64,58	64.58	N/A	120,000	77,495
150000 TC) 249999	1	156.26	156.26	156.26			156.26	156.26	N/A	200,000	312,515
ALL_		****										
		24	68.79	129.85	90.95	121.52	2 142.77	21.33	913.06	46.82 to 128,40	37,287	33,913
ASSESSED	VALUE *										Avg. Adj.	Avg,
RANGE		COUNT	MEDIAN	MEAN	WGT. MEAN	COL	D PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
Low	\$											
1 TC	0 4999	5	46.82	48.58	38.67	28.15	5 125.64	21.33	71.60	N/A	7,000	2,706
5000 TO	9999	2	89.97	89.97	40.16	73.28	8 224.05	24.04	155.90	N/A	15,950	6,405
Total	\$											
1 TC) 9999	7	46.82	60.40	39.38	60.34	4 153.40	21.33	155,90	21.33 to 155.90	9,557	3,763
10000 TC	29999	9	65.97	99.83	56.52	78.20	0 176.62	34.38	301.34	34.81 to 142.18	30,666	17,334
30000 TC	59999	6	113.84	262.37	104.12	162.85	5 251.99	45.17	913.06	45.17 to 913.06	38,666	40,259
60000 TC	99999	1	64.58	64.58	64.58			64.58	64.58	N/A	120,000	77,495
250000 TC) 499999	1	156.26	156.26	156.26			156.26	156.26	N/A	200,000	312,515
ALL												
		24	68.79	129.85	90.95	121.52	2 142.77	21.33	913.06	46.82 to 128.40	37,287	33,913
COST RANK	τ				·						Avg, Adj.	Avg.
RANGE		COUNT	MEDIAN	MEAN	WGT. MEAN	COL	D PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
(blank)		5	59.38	97.61	47.50	106.85	5 205.47	21.33	301.34	N/A	20,300	9,643
10		10	97.19	188.44	122.45	143.88	8 153.89	24.04	913.06	43.76 to 301.81	13,440	16,457
20		9	86.52	82.67	91.22	33.83	3 90.63	34.81	156.26	45.17 to 105.97	73,222	66,792
ALL_												
		24	68.79	129.85	90.95	121.52	2 142.77	21.33	913.06	46.82 to 128.40	37,287	33,913

62 - MOI	RRILL COUNTY		PAD 2009 Preliminary Statistics Base Stat									
COMMERCI	IAL		Type: Qualified Query: 6874									
					Date Ran	ge: 07/01/2005 to 06/30/2	008 Posted l	Before: 02/20/	2009			
	NUMBER of Sales:		24	MEDIAN:	69	COV:	140.73	95% 1	Median C.I.: 4	6.82 to 128.40		
	TOTAL Sales Price:		919,900	WGT, MEAN:	91	STD:	182,74	95% Wgt	. Mean C.I.: 5	2.47 to 129.44		
	TOTAL Adj.Sales Price:		894,900	MEAN :	130	AVG.ABS.DEV;	83.59	95	% Mean C.I.:	52.67 to 207.03		
	TOTAL Assessed Value:		813,919									
	AVG. Adj. Sales Price:		37,287	COD:	121.52	MAX Sales Ratio:	913.06					
	AVG. Assessed Value:		33,913	PRD:	142.77	MIN Sales Ratio:	21.33			Printed: 02/20/	2009 08:23:35	
OCCUPAN	CY CODE								· · · · · · · · · · · · · · · · · · ·	Avg. Adj.	Avg.	
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	CO	D PRD	MIN	MAX	95% Median C	.I. Sale Price	Assd Val	
(blank)	5	59.38	97.61	47.50	106.8	5 205.47	21.33	301.34	N/A	20,300	9,643	
113	1	65.97	65.97	65.97			65.97	65.97	N/A	19,500	12,865	
300	2	107.46	107.46	98.15	19.4	9 109.48	86.52	128.40	N/A	45,000	44,168	
306	1	913.06	913.06	913.06			913.06	913.06	N/A	5,000	45,653	
326	1	46.82	46.82	46.82			46.82	46.82	N/A	8,500	3,980	
332	1	24.04	24.04	24.04			24.04	24.04	N/A	28,000	6,730	
336	1	155.90	155.90	155.90			155.90	155.90	N/A	3,900	6,080	
343	1	64.58	64.58	64.58			64.58	64.58	N/A	120,000	77,495	
349	1	52.49	52.49	52.49			52,49	52.49	N/A	45,000	23,619	
353	5	62.43	78.49	58.25	48.7	5 134.76	43.76	142.18	N/A	27,300	15,902	
39	1	99.28	99.28	99.28			99.28	99.28	N/A	37,000	36,733	
410	1	156.26	156.26	156.26			156.26	156.26	N/A	200,000	312,515	
437	1	105.97	105.97	105.97			105.97	105.97	N/A	15,000	15,895	
447	1	301.81	301.81	301.81			301.81	301.81	N/A	10,000	30,181	
471	1	34.81	34.81	34.81			34.81	34.81	N/A	75,000	26,110	
ALI												
	24	68.79	129.85	90.95	121.5	2 142.77	21.33	913.06	46.82 to 128	.40 37,287	33,913	
PROPERT	Y TYPE *									Avg. Adj.	Avg.	
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	CO	D PRD	MIN	MAX	95% Median C	.I. Sale Price	Assd Val	
02						•						
03	24	68.79	129.85	90,95	121.5	2 142.77	21.33	913.06	46.82 to 128	.40 37,287	33,913	
04				•								
ALI												
	24	68.79	129.85	90.95	121.5	2 142.77	21.33	913.06	46.82 to 128	37,287	33,913	

.
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
0	0	0	0

62 - MORRILL COUNTY COMMERCIAL			PAD 2009 R&O Statistics Base Stat								PAGE:1 of 4	
					Type: Qualifi	ied	<u>_</u>				State Stat Run	
					Date Range: 07/01/2005 to 06/30/2008 Posted Before: 01/23/2009							
NUMBER	of Sales	3:	20	MEDIAN:	95	-	COV:	121 58	95%	Median C.T.: 62 4	16 to 140 00	
TOTAL Sa	les Price	e:	578,900	WGT. MEAN:	93		STD:	186.11	95% Wat	. Mean C.I.: 64.2	28 to 121.81	
TOTAL Adj.Sa	ales Price	e:	578,900	MEAN:	153	AVG. ABS.	DEV:	94.45	95	% Mean C.I.: 65	.98 to 240.18	
TOTAL Asses	sed Value	e:	538,625			11/01/120	221	21110			.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	
AVG. Adj. Sa	ales Price	e:	28,945	COD:	99.71	MAX Sales Ra	atio:	819.90				
AVG. Asses	sed Value	e:	26,931	PRD:	164.53	MIN Sales Ra	atio:	33.27			Printed: 04/07/	2009 09:12:57
DATE OF SALE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	CC	DD PR	D	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
Qrtrs												
07/01/05 TO 09/30/05												
10/01/05 TO 12/31/05												
01/01/06 TO 03/31/06												
04/01/06 TO 06/30/06	2	59.26	59.26	54.63	8.3	35 108.4	7	54.31	64.20	N/A	38,750	21,167
07/01/06 TO 09/30/06	2	63.25	63.25	63.43	1.2	24 99.7	1	62.46	64.03	N/A	36,500	23,152
10/01/06 TO 12/31/06	3	127.63	151.58	124.99	56.1	121.2	8	56.07	271.05	N/A	13,166	16,456
01/01/07 TO 03/31/07	3	88.83	90.30	80.72	36.7	75 111.8	7	42.06	140.00	N/A	8,133	6,565
04/01/07 TO 06/30/07	3	40.56	59.79	64.76	59.4	10 92.3	2	33.27	105.55	N/A	56,666	36,700
07/01/07 TO 09/30/07	3	100.62	112.59	106.75	25.2	105.4	7	80.49	156.66	N/A	54,833	58,533
10/01/07 TO 12/31/07	1	819.90	819.90	819.90			8	319.90	819.90	N/A	5,000	40,995
01/01/08 TO 03/31/08	2	294.30	294.30	294.30	59.7	70 100.0	0 1	L18.60	470.00	N/A	5,000	14,715
04/01/08 TO 06/30/08	1	165.30	165.30	165.30			1	L65.30	165.30	N/A	15,000	24,795
Study Years												
07/01/05 TO 06/30/06	2	59.26	59.26	54.63	8.3	35 108.4	7	54.31	64.20	N/A	38,750	21,167
07/01/06 TO 06/30/07	11	64.03	93.77	73.47	70.8	30 127.6	4	33.27	271.05	40.56 to 140.00	27,900	20,497
07/01/07 TO 06/30/08	7	156.66	273.08	139.24	105.3	37 196.1	2	80.49	819.90	80.49 to 819.90) 27,785	38,688
Calendar Yrs												
01/01/06 TO 12/31/06	7	64.03	99.96	72.64	64.7	137.6	2	54.31	271.05	54.31 to 271.05	5 27,142	19,715
01/01/07 TO 12/31/07	10	94.72	160.79	95.19	109.5	53 168.9	2	33.27	819.90	40.56 to 156.66	5 36,390	34,639
ALL												
	20	94.72	153.08	93.04	99.7	164.5	3	33.27	819.90	62.46 to 140.00	28,945	26,931
ASSESSOR LOCATION											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	CC	DD PR	D	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
BAYARD	4	93.02	101.68	98.56	31.6	53 103.1	6	64.03	156.66	N/A	38,625	38,070
BRIDGEPORT	10	108.23	181.56	98.05	113.8	35 185.1	7	40.56	819.90	42.06 to 271.05	5 17,640	17,296
BROADWATER	2	90.53	90.53	70.97	31.0)1 127.5	6	62.46	118.60	N/A	16,500	11,710
RURAL	4	77.47	164.55	88.35	155.8	39 186.2	4	33.27	470.00	N/A	53,750	47,490
ALL												
	20	94.72	153.08	93.04	99.7	164.5	3	33.27	819.90	62.46 to 140.00	28,945	26,931
LOCATIONS: URBAN, S	UBURBAN	& RURAL									Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	CC	DD PR	D	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
1	16	97.19	150.21	95.81	90.4	12 156.7	8	40.56	819.90	62.46 to 156.66	5 22,743	21,791
3	4	77.47	164.55	88.35	155.8	39 186.2	4	33.27	470.00	N/A	53,750	47,490
ALL												
	20	94.72	153.08	93.04	99.7	71 164.5	3	33.27	819.90	62.46 to 140.00	28,945	26,931

62 - MORRILL COUNTY				PAD 2009 R&O Statistics Base Stat							PAGE:2 of 4	
COMMERCI	AL					Type: Oualifie	ed				State Stat Run	
				Date Range: 07/01/2005 to 06/30/2008 Posted Before: 01/23/2009								
	NUME	SER of Sales	::	20	MEDIAN:	95	0017.	101 50	95%	Median C T : 62 46	5 to 140 00	
	TOTAL	Sales Price	2:	578,900	WGT. MEAN:	93	COV.	196 11	95% Wat	Mean C I : 64 20	2 + 0 + 0 + 0 + 0 + 0 + 0 + 0 + 0 + 0 +	
	TOTAL Adj.	Sales Price	2:	578,900	MEAN:	153	AUC ADC DEV.	100.11	958 Mgt	* Mean C.I. · 04.20	20 ± 21.01	
	TOTAL Ass	essed Value	2:	538,625			AVG.ABS.DEV.	94.45	25	8 Mean C.I 05.5	90 LU 240.10	
	AVG. Adi.	Sales Price	:	28,945	COD:	99.71	MAX Sales Ratio:	819.90				
	AVG. Ass	essed Value	2:	26,931	PRD:	164.53	MIN Sales Ratio:	33.27			Printed: 04/07/	2009 09.12.57
STATUS:	TMPROVED.	IINTMPROVE		r.							Avg. Adj.	Avg.
RANGE	1111 110 (122)	COUNT	MEDIAN	MEAN	WGT. MEAN	COI	D PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
1		16	103.09	152.49	97.17	83.04	4 156.92	40.56	819.90	62.46 to 156.66	30,087	29,237
2		4	59.26	155.45	72.64	188.43	3 213.99	33.27	470.00	N/A	24,375	17,706
ALL												
		20	94.72	153.08	93.04	99.7	1 164.53	33.27	819.90	62.46 to 140.00	28,945	26,931
SCHOOL I	DISTRICT *										Avg. Adj.	Avg.
RANGE	_	COUNT	MEDIAN	MEAN	WGT. MEAN	COI	D PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
(blank)												
04-0001												
07-0006												
17-0003		1	118.60	118.60	118.60			118.60	118.60	N/A	5,000	5,930
35-0001												
62-0021		5	105.55	175.35	110.21	91.30	5 159.11	64.03	470.00	N/A	31,900	35,156
62-0063		14	76.52	147.59	86.13	127.00	0 171.36	33.27	819.90	42.06 to 165.30	29,600	25,493
79-0032												
NonValid	School											
ALL_												
		20	94.72	153.08	93.04	99.7	1 164.53	33.27	819.90	62.46 to 140.00	28,945	26,931
YEAR BUI	(LT *										Avg. Adj.	Avg.
RANGE		COUNT	MEDIAN	MEAN	WGT. MEAN	COI	D PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
0 OR 1	Blank	б	64.12	139.56	69.69	146.00	200.27	33.27	470.00	33.27 to 470.00	28,750	20,035
Prior TO	1860											
1860 TO	1899											
1900 TO	1919	1	62.46	62.46	62.46			62.46	62.46	N/A	28,000	17,490
1920 TO	1939	б	112.08	106.56	111.86	24.7	5 95.26	42.06	156.66	42.06 to 156.66	20,583	23,024
1940 TO	1949	1	819.90	819.90	819.90			819.90	819.90	N/A	5,000	40,995
1950 TO	1959	3	80.49	135.87	107.56	89.03	3 126.32	56.07	271.05	N/A	17,000	18,285
1960 TO	1969	2	120.31	120.31	101.86	16.3	7 118.12	100.62	140.00	N/A	61,950	63,100
1970 TO	1979											
1980 TO	1989											
1990 TO	1994	1	54.31	54.31	54.31			54.31	54.31	N/A	75,000	40,730
1995 TO	1999											
2000 TO	Present											
ALL_												
		20	94.72	153.08	93.04	99.7	1 164.53	33.27	819.90	62.46 to 140.00	28,945	26,931

62 - MORRILL COUNTY				PAD 2009 R&O Statistics Base Stat						State Stat Run	PAGE:3 of 4	
COMMERCIAL				Type: Qualified Date Range: 07/01/2005 to 06/30/2008 Posted Before: 01/23/2009								
	NUMBER	of Sales	:	20	MEDIAN	05	Ige. 07/01/2005 to 00/50/2	101	0.5 °	Maddan (1 The control		
	TOTAL Sa	les Price		578 900	WEDIAN:	93	COV:	121.58	95%	Median C.I.: 62.46	to 140.00	
ΨOT	TAL Adi Sa	les Price	· :	578 900	MGI. MEAN.	153	STD:	186.11	95% Wgt	. Mean C.I.: 64.28	to 121.81	
101 T(TAL Asses	sed Value	· :	538 625	MEAN ·	100	AVG.ABS.DEV:	94.45	95	* Mean C.I.: 65.9	98 to 240.18	
AVC	7. Adi. Sa	les Price	· :	28.945	COD:	99.71	MAX Sales Ratio:	819,90				
7	AVG. Asses	sed Value	:	26,931	PRD:	164.53	MIN Sales Ratio:	33.27			Printod: 01/07/	2000 00.12.50
SALE PRICE	*			,							Avg. Adj.	Avq.
RANGE		COUNT	MEDIAN	MEAN	WGT. MEAN	CO	D PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
Low \$												
1 TO	4999	2	102.10	102.10	110.39	37.1	2 92.49	64.20	140.00	N/A	3,200	3,532
5000 TO	9999	5	127.63	315.64	267.33	176.9	6 118.07	42.06	819.90	N/A	6,300	16,842
Total \$												
1 TO	9999	7	127.63	254.63	240.83	134.8	8 105.73	42.06	819.90	42.06 to 819.90	5,414	13,039
10000 TO	29999	8	84.66	114.27	104.08	66.3	8 109.79	33.27	271.05	33.27 to 271.05	18,250	18,994
30000 TO	59999	1	64.03	64.03	64.03			64.03	64.03	N/A	45,000	28,815
60000 TO	99999	3	54.31	66.81	63.41	39.8	9 105.36	40.56	105.55	N/A	76,666	48,613
100000 TO	149999	1	100.62	100.62	100.62			100.62	100.62	N/A	120,000	120,740
ALL												
		20	94.72	153.08	93.04	99.7	1 164.53	33.27	819.90	62.46 to 140.00	28,945	26,931
ASSESSED VA	ALUE *										Avg. Adj.	Avg.
RANGE		COUNT	MEDIAN	MEAN	WGT. MEAN	CO	D PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
Low \$_												
1 TO	4999	3	42.06	46.51	39.12	24.5	1 118.90	33.27	64.20	N/A	8,666	3,390
5000 TO	9999	2	129.30	129.30	127.98	8.2	8 101.03	118.60	140.00	N/A	4,450	5,695
Total \$	·											
1 TO	9999	5	64.20	79.63	61.78	57.0	9 128.89	33.27	140.00	N/A	6,980	4,312
10000 TO	29999	9	88.83	153.98	103.86	96.4	3 148.27	56.07	470.00	62.46 to 271.05	18,222	18,925
30000 TO	59999	4	105.49	267.86	80.72	208.9	6 331.85	40.56	819.90 105 55	N/A	48,750	39,348
100000 IO	140000	1	100.55	105.55	105.55			105.55	100.55	N/A	120,000	120 740
	1499999	T	100.02	100.02	100.02			100.02	100.02	N/A	120,000	120,740
ADD	_	20	94 72	153 08	93 04	99 7	1 164 53	33 27	819 90	62 46 ±0 140 00	28 945	26 931
COST PANK		20	91.72	133.00	55.01		1 101.55	55.27	019.90	02.10 00 110.00	Avg. Adj.	
RANGE		COUNT	MEDTAN	MEAN	WGT. MEAN	CO		MTN	МАХ	95% Median C.T.	Sale Price	Assd Val
(blank)		3	64.20	189.16	133.76	226.7	5 141.42	33.27	470.00	N/A	7,500	10.031
10		10	123.12	187.49	132.20	93.8	6 141.82	42.06	819.90	56.07 to 271.05	13,440	17,768
20		7	88.83	88.46	78.40	34.1	9 112.83	40.56	165.30	40.56 to 165.30	60,285	47,264
ALL	_										,	,
		20	94.72	153.08	93.04	99.7	1 164.53	33.27	819.90	62.46 to 140.00	28,945	26,931

62 - MORRILL COUNTY				PAD 2	2009 R&	O Statistics		Base St	at		PAGE:4 of 4		
COMMERC	IAL		Type: Qualified						State Stat Ru				
				Date Range: 07/01/2005 to 06/30/2008 Posted Before: 01/23/2009									
	NUMBER of Sale	es:	20	MEDIAN:	95	COV:	121.58	95% N	Median C.I.: 6	52.46 to 140.00			
	TOTAL Sales Pric	ce:	578,900	WGT. MEAN:	93	STD:	186.11	95% Wgt.	. Mean C.I.: (54.28 to 121.81			
	TOTAL Adj.Sales Pric	ce:	578,900	MEAN:	153	AVG.ABS.DEV:	94.45	- 959	Mean C.I.:	65.98 to 240.18			
	TOTAL Assessed Valu	ıe:	538,625										
	AVG. Adj. Sales Pric	ce:	28,945	COD:	99.71	MAX Sales Ratio:	819.90						
	AVG. Assessed Valu	ıe:	26,931	PRD:	164.53	MIN Sales Ratio:	33.27			Printed: 04/07/	2009 09:12:58		
OCCUPAI	NCY CODE									Avg. Adj.	Avg.		
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	CC	D PRD	MIN	MAX	95% Median (C.I. Sale Price	Assd Val		
(blank)	3	64.20	189.16	133.76	226.7	141.42	33.27	470.00	N/A	7,500	10,031		
113	1	80.49	80.49	80.49			80.49	80.49	N/A	19,500	15,695		
300	2	131.11	131.11	119.74	19.4	9 109.49	105.55	156.66	N/A	45,000	53,885		
306	1	819.90	819.90	819.90			819.90	819.90	N/A	5,000	40,995		
326	1	42.06	42.06	42.06			42.06	42.06	N/A	8,500	3,575		
332	1	62.46	62.46	62.46			62.46	62.46	N/A	28,000	17,490		
336	1	140.00	140.00	140.00			140.00	140.00	N/A	3,900	5,460		
343	1	100.62	100.62	100.62			100.62	100.62	N/A	120,000	120,740		
349	1	64.03	64.03	64.03			64.03	64.03	N/A	45,000	28,815		
353	5	88.83	86.34	55.21	33.6	156.38	40.56	127.63	N/A	27,300	15,072		
437	1	165.30	165.30	165.30			165.30	165.30	N/A	15,000	24,795		
447	1	271.05	271.05	271.05			271.05	271.05	N/A	10,000	27,105		
471	1	54.31	54.31	54.31			54.31	54.31	N/A	75,000	40,730		
AL	L												
	20	94.72	153.08	93.04	99.7	1 164.53	33.27	819.90	62.46 to 140	28,945	26,931		
PROPER	TY TYPE *									Avg. Adj.	Avg.		
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	CC	DD PRD	MIN	MAX	95% Median (C.I. Sale Price	Assd Val		
02													
03	20	94.72	153.08	93.04	99.7	1 164.53	33.27	819.90	62.46 to 140	28,945	26,931		
04													
AL	L												
	20	94.72	153.08	93.04	99.7	1 164.53	33.27	819.90	62.46 to 140	28,945	26,931		

Commercial Correlations

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	93.02
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 R&O median ratio, presenting four years of data to reveal any trends in assessment practices. The analysis that follows compares the changes in these ratios to the assessment actions taken by the county assessor. If the county assessor's assessment practices treat all properties in the sales file and properties in the population in a similar manner, the trended preliminary ratio will correlate closely with the R&O median ratio. The following is the justification for the trended preliminary ratio:

Adjusting for Selective Reappraisal

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

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

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

	Preliminary Median	% Change in Assessed Value (excl. growth)	Trended Preliminary Ratio	R&O Median
2009	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

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

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 If assessment practices treat sold and unsold properties consistently, the period are used. percentage change in the sales file and assessed base will be similar. The analysis of this data assists in determining if the statistical representations calculated from the sales file are an accurate measure of the population. The following is justification for such an analysis:

Comparison of Average Value Changes

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

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

% Change in Total Assessed Value in the Sales File		% Change in Total Assessed Value (excl. growth)
61.63	2009	11.05
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	99.71	164.53
Difference	79.71	61.53

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%.

Agricultural or Special Valuation Reports

62 C MORRILL COUNTY AGRICULTURAL UNIMPROVED			PAD 2009	Prelim	inary Statistics		Base St	at		PAGE:1 of 5		
AGRICULTURAL UNIMPROVED					l'vne: Oualifi	eq		20220-021		Query: 6875		
						Date Ran	ge: 07/01/2005 to 06/30/20	08 Posted I	3efore: 02/20/	2009		
	NUMBER	of Sales	:	64	MEDIAN:	46	COV	33 78	95% 1	Median C.I.: 40 2	to 53 47	(I. Davin A)
(AgLand)	TOTAL Sal	les Price	: 11	,550,142	WGT MEAN:	41	507: STD:	16 37	95% Wor	Mean C I : 36 4	1 to 14 89	(:: Derivea)
(AgLand)	TOTAL Adj.Sal	les Price	: 11	,667,642	MEAN :	48	AVC ABS DEV.	13 67	95,9 1.95	k Mean C I · 44	14 to 52 45	(:: unu+1\A1-0)
(AgLand)	TOTAL Assess	ed Value	: 4	,746,394			. 100,400,000	13.07	22	- noun c.1., 11,	11 00 02,40	
	AVG. Adj. Sal	les Price	:	182,306	COD:	30.04	MAX Sales Ratio:	85.88		1		
	AVG. Assess	sed Value	:	74,162	PRD:	119.10	MIN Sales Ratio:	13.03			Printed: 02/20/	2009 08:20:38
DATE OF :	SALE *							-			Avg. Adj.	Avg.
RANGE		COUNT	MEDIAN	MEAN	WGT. MEAN	CO	D PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
Qrtr	B										•	
07/01/05	TO 09/30/05	3	45.01	44.48	43.45	3.3	8 102.38	41.93	46.50	N/A	192,596	83,677
10/01/05 :	ro 12/31/05	5	62,74	62.15	65.54	16.1	7 94.83	45.27	75.73	N/A	91,976	60,281
01/01/06 :	ro 03/31/06	7	55,96	57.41	54.72	24.3	2 104.92	35.52	85.88	35.52 to 85.88	97,664	53,442
04/01/06 3	TO 06/30/06	10	54.25	51.34	42,15	19.0	2 121.81	32.84	71.19	34.36 to 67.04	268,100	112,991
07/01/06	TO 09/30/06	2	37.76	37.76	33.81	12.2	8 111,66	33.12	42.39	N/A	717,950	242,762
10/01/06 1	TO 12/31/06	6	49.70	50.69	37.20	43.9	7 136.28	24.63	78.90	24.63 to 78.90	147,666	54,927
01/01/07 :	TO 03/31/07	5	52.63	51.63	52.45	29.0	9 98.43	13.03	74.31	N/A	130,520	68,464
04/01/07 5	FO 06/30/07	6	33.94	34.45	29.70	19.3	5 115.98	22.47	43.85	22.47 to 43.85	228,702	67,928
07/01/07	FO 09/30/07	3	49.08	42.68	34.34	17,4	1 124.30	26.67	52.30	N/A	103,856	35,661
10/01/07 :	FO 12/31/07	5	35.64	45.65	40,93	. 31.7	8 111.54	32.56	64.79	N/A	79,075	32,365
01/01/08	TO 03/31/08	3	36.14	47.65	46.32	38.6	2 102.87	32.47	74.34	N/A	106,000	49,100
04/01/08	TO 06/30/08	9	40.21	44.17	37.43	27,8	1 118.01	25.34	60.19	33.06 to 58.85	210,406	78,762
Study	y Years						. •					
07/01/05	IO 06/30/06	25	53.37	54.38	46.71	21.5	7 116.41	32.84	85.88	45.05 to 62.74	176,092	82,257
07/01/06	TO 06/30/07	19	42.39	44.45	36.00	36.9	2 123.45	13.03	78.90	29.75 to 66.72	228,774	82,367
07/01/07 :	IO 06/30/08	20	38.18	44.84	38.54	31.7	3 116.34	25,34	74.34	34.22 to 56.49	145,930	56,248
Cale	ndar Yrs	·										
01/01/06 :	TO 12/31/06	25	53.20	51.80	40.78	27.3	1 127.01	24.63	85.88	38.94 to 62.86	227,462	92,763
01/01/07 :	TO 12/31/07	19	43.11	43.22	37.29	30.7	5 115.90	13.03	74.31	31.79 to 52.63	143,776	53,615
ALL												
		64	45.52	48.45	40.68	30.0	4 119.10	13.03	85.88	40.21 to 53.47	182,306	74,162

62 · MOR	BILL COINTY	ſ		DAD 2000		mony Statistic	a	Base St	at		PAGE:2 of 5
ACDTONLT		ļ				<u>iikinyisikiisiik</u>	Sin internet			Ouerv: 6875	
MORICODI	URAL UNIMPROVED				Type: Qualifie	XI 	000 Bested I	2 - E- was 0.2 /20 /	2000	2	
			`		Date Rang	ge: 0//01/2005 w 06/30/2	JUG FOSTEU I	Selore: 02/20/	2009		
	NUMBER of Sales:		64	MEDIAN:	46	COV:	33.78	95% N	Median C.I.: 40.21	. to 53.47	(!: Derived)
(AgLand)	TOTAL Sales Price:	11	,550,142	WGT. MEAN:	41	STD:	16.37	95% Wgt.	. Mean C.I.: 36.47	to 44.89	(!: land+NAT=0)
(AgLand)	TOTAL Adj.Sales Price:	11	,667,642	MEAN:	48	AVG.ABS.DEV:	13.67	958	Mean C.I.: 44.4	14 to 52.46	
(AgLand)	TOTAL Assessed Value:	4	,746,394								
	AVG. Adj. Sales Price:	:	182,306	COD:	30.04	MAX Sales Ratio:	85.88				
	AVG. Assessed Value:	:	74,162	PRD:	. 119.10	MIN Sales Ratio:	13.03			Printed: 02/20/	2009 08:20:38
GEO COD	E / TOWNSHIP #									Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COI	D PRD	MIN	MAX	95% Median C.I.	Sale Price	ASSO VAL
1641	l	33.06	33.06	33.06			33.06	33.06	N/A	395,680	130,830
1645	3	35.64	34.51	35.22	4.03	2 97.98	31.79	36.09	N/A	121,333	42,729
1647	1	29.75	29.75	29.75			29.75	29.75	N/A	155,000	46,110
1649	1	33.12	33.12	33.12			33.12	33,12	N/A	1,327,900	439,740
1651	3	49.08	59.36	55.04	29.0	5 107.85	43.11	85.88	N/A ·	49,005	26,970
1653	4	56.25	55.30	39.81	21.2	8 138.89	34.36	74.34	N/A	400,392	159,413
1679	6	46.13	43.10	39.83	19,03	3 108.19	24.63	56.49	24.63 to 56.49	91,446	36,425
1681	1	62.86	62.86	62.86			62.86	62.86	N/A	93,800	58,960
1691	l	35.52	35.52	35.52			35.52	35.52	N/A	68,353	24,280
1933	1	29.38	29.38	29.38			29,38	29.38	N/A	315,000	92,560
1935	8	55.45	55.80	46.36	32.8	2 120.37	32.14	78.90	32.14 to 78.90	185,387	85,941
1937	2	60.05	60.05	56.58	7.9	0 106.12	55.30	64.79	N/A	86,687	49,047
1953	1	53.47	53.47	53.47			53.47	53.47	N/A	40,600	21,710
1963	2	42.11	42.11	48.23	69.0	6 87.32	13.03	71.19	N/A	88,650	42,752
1965	4	45.80	45.75	42.80	22.1	8 106.88	35.44	55.96	N/A	183,625	78,598
1967	1	36.14	36.14	36.14			36.14	36.14	N/A	105,001	37,950
1969	- 3	53.37	55.03	52.28	13.5	6 105.26	45.01	66.72	N/A	88,430	46,235
1971	2	58.30	58.30	59.60	23.2	4 97.82	44.75	71.85	N/A	54,750	32,630
2211	2	66.28	66,28	71.61	11.1	3 92.55	58.90	73.65	N/A	145,000	103,840
2213	2	34.30	34.30	37.63	22.2	4 91.15	26.67	41.93	N/A	326,000	122,668
2215	2	23.91	23.91	23,40	б.О	0 102.15	22.47	25.34	N/A	451,900	105,750
2221	1	58.85	58.85	58.85			58.85	58.85	N/A	44,000	25,895
2249	2	55.65	55.65	53.49	7.5	3 104.03	51.46	59.84	N/A	212,300	113,567
2253	1	67.25	67.25	67.25			67.25	67.25	N/A	20,200	13,585
2497	1	32.84	32.84	32.84			32.84	32.84	N/A	339,200	111,380
2503	3	53.20	51.63	44.16	14.9	1 116.90	38.94	62.74	N/A	131,960	58,276
2507	5	45.05	47.33	45.12	18.6	0 104.91	32.47	71.49	N/A	98,460	44,423
ALL	1										
	64	45.52	48.45	40.68	30.0	4 119.10	13.03	85.88	40.21 to 53.47	182,306	74,162
AREA (M	ARKET)								· · · · · · · · · · · · · · · · · · ·	Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	CO	D PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
1	21	45.27	48.24	40.52	35.4	7 119.06	13.03	78.90	34.22 to 64.79	180,603	73,183
2	43	45.76	48.55	40.76	27.3	0 119.13	24.63	85.88	36.14 to 53.37	183,138	74,640
ALI											
	64	45.52	48.45	40.68	30.0	4 119.10	13.03	85.88	40.21 to 53.47	182,306	74,162

.

, č

62 MORRILL COUNTY AGRICULTURAL UNIMPROVED			PAD 2009) Prelim	inary Statistics		Base St	tat		PAGE:3 of 5		
AGRICULT	URAL UNIMPR	OVED	-			Type: Qualifi	ed		,,,		Query: 6875	
						Date Ran	ige: 07/01/2005 to 06/30/20	08 Posted I	Before: 02/20/	2009		
	NUMBEI	R of Sales	:	64	MEDIAN:	46	COV:	33.78	95% 1	Median C.I.: 40.21	to 53.47	(1- Derived)
(AgLand)	TOTAL S	ales Price	: 11	,550,142	WGT. MEAN:	41	STD;	16.37	95% Wgt	. Mean C.I.: 36.47	to 44.89	(!: land+NAT=0)
(AgLand)	TOTAL Adj.Sa	ales Price	: 11	,667,642	MEAN :	48	AVG.ABS.DEV:	13.67	95	% Mean C.I.: 44.4	4 to 52.46	,
(AgLand)	TOTAL Asses	ssed Value	: 4	,746,394								
	AVG. Adj. Sa	ales Price	:	182,306	COD:	30.04	MAX Sales Ratio:	85.88				
	AVG. Asse	ssed Value	:	74,162	PRD:	119.10	MIN Sales Ratio:	13.03			Printed: 02/20/	2009 08:20:38
STATUS :	IMPROVED, U	UNIMPROVE	D & IOLL								Avg. Adj.	Avg.
RANGE		COUNT	MEDIAN	MEAN	WGT. MEAN	CO	D PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
1		4	35,55	40.69	41.54	44.1	8 97.95	24.63	67.04	N/A	212,025	88,085
2		60	45.89	48.97	40.61	29.5	0 120.57	13.03	85.88	40.21 to 55.30	180,325	73,234
ALL												
		64	45.52	48,45	40.68	30.0	4 119.10	13.03	85.88	40.21 to 53.47	182,306	74,162
SCHOOL	DISTRICT *										Avg. Adj.	Avg.
RANGE		COUNT	MEDIAN	MEAN	WGT. MEAN	CO	D PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
(blank)										(-		
04-0001		3	45.05	42.99	46.81	14.0	5 91.84	32.47	51.46	N/A	203,866	95,433
07-0006		5	35.52	34.42	34.21	3.8	7 100.60	31.79	36.09	N/A	165,606	56,659
17-0003		7	45.27	50.85	45.26	20.2	5 112.36	38.94	71.49	38.94 to 71.49	152,954	69,222
35-0001		3	58.90	55.13	50.71	23.1	0 108.72	32.84	73.65	N/A	209,733	106,353
62-0021		25	52.63	53.01	44.07	28.5	3 120.29	13.03	85.88	43.85 to 64.79	164,825	72,638
62-0063		20	43.93	44.83	34.95	29.8	5 128.28	22.47	71.85	33.12 to 55.96	216,435	75,636
79-0032		1	56.49	56.49	56.49			56.49	56.49	N/A	78,780	44,500
NonValid	School											
ALL												
		64	45.52	48.45	40.68	30.0	4 119.10	13.03	85.88	40.21 to 53.47	182,306	74,162
ACRES I	N SALE										Avg. Adj. Sale Drige	Avg. Accd Val
RANGE		COUNT	MEDIAN	MEAN	WGT. MEAN	CO	D PRD	MIN	MAX	95% Median C.I.	Sale Pilce	ASSU Val
10.01	TO 30.00	1.	64.79	64.79	64.79			64.79	64.79	N/A	23,375	15,145
30.01	TO 50.00	5	53.47	54.00	52.88	19.6	9 102.12	35.44	75.73	N/A	32,320	17,090
50.01	TO 100.00	11	52.63	46.68	43.44	26.3	6 107.48	13.03	74.31	26.67 to 66.72	90,743	39,415
100.01	TO 180.00	19	49.08	51,18	45.49	26.6	2 112.51	24,63	85.88	40.21 to 59.84	104,267	47,434
180.01	TO 330.00	9	53.20	50.92	45.01	30.6	8 113.12	25.34	74.34	. 32.47 to 71.85	159,714	71,887
330.01	TO 650.00	12	43.70	46.34	40.03	30.4	8 115.76	22.47	73.65	32.14 to 62.86	218,674	87,534
650.01	+	7	34.36	37.96	36.33	13.8	5 104.49	32.84	51.46	32.84 to 51,46	634,554	230,508
ALL	·	64	45.52	48.45	40.68	30.0	4 119.10	13.03	85.88	40.21 to 53.47	182,306	74,162

62 MORRILL COUNTY AGRICULTURAL UNIMPROVED				PAD 2009	Prelim	inary Statistics		Base S	tat		PAGE:4 of 5
AGRICULT	URAL UNIMPROVED				Type: Qualifi	ied				Query: 6875	
					Date Ran	ige: 07/01/2005 to 06/30/20	08 Posted 1	Before: 02/20/	/2009		
,	NUMBER of Sales:		64	MEDIAN:	46	COV:	33.78	95%	Median C.I.: 40.	21 to 53.47	(!: Derived)
(AgLand)	TOTAL Sales Price:	11	,550,142	WGT. MEAN:	41	STD:	16.37	95% Wgt	. Mean C.I.: 36.	47 to 44.89	(!: land+NAT=0)
(AgLand)	TOTAL Adj.Sales Price:	11	,667,642	MEAN :	48	AVG.ABS.DEV:	13.67	95	% Mean C.I.: 44	.44 to 52.46	(
(AgLand)	TOTAL Assessed Value:	4	,746,394								
	AVG. Adj. Sales Price:		182,306	COD:	30.04	MAX Sales Ratio:	85.88				
	AVG. Assessed Value:		74,162	PRD:	119.10	MIN Sales Ratio:	13.03			Printed: 02/20/	2009 08:20:38
MAJORITY	LAND USE > 95%									Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	CC	D PRD	MIN	MAX	95% Median C.I	Sale Price	Assd Val
DRY	7	58.90	58.78	57.09	14.2	102.96	43.11	74.34	43.11 to 74.34	106,640	60,875
DRY-N/A	. 3	45.05	49.91	40.35	28.8	123.71	32.84	71.85	N/A	179,733	72,520
GRASS	15	45.01	46.49	36.94	25.6	56 125.85	31,79	71.19	34.36 to 62.74	264,860	97,846
GRASS-N/A	11	42.39	49.65	42.69	31.6	51 116.30	29.38	85.88	32.47 to 78.90	147,863	63,119
IRRGTD	12	53.42	47.59	44.30	18.5	107.45	13.03	64.79	36.14 to 56.49	109,646	48,569
IRRGTD-N/	'A 16	37.98	45.31	39.17	40.9	115.68	22,47	75.73	29.75 to 67.04	216,675	84,866
ALL											
	64	45.52	48.45	40.68	30.0	119.10	13.03	85.88	40.21 to 53.47	182,306	74,162
MAJORITY	LAND USE > 80%									Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	CC	D PRD	MIN	MAX	95% Median C.I	Sale Price	Assd Val
DRY	8	55.60	55.54	49.51	19.0)8 112.17	32.84	74.34	32.84 to 74.34	135,710	67,188
DRY-N/A	2	58.45	58.45	53.09	22.9	03 110.10	45,05	71.85	N/A	100,000	53,090
GRASS	18	43.47	46.58	38.34	25.2	121.51	31.79	71.19	35.52 to 60.19	269,466	103,302
GRASS-N/A	8	43.57	50.63	40.40	36.0	125.34	29.38	85.88	29.38 to 85.88	93,625	37,821
IRRGTD	. 22	49.20	46.01	41.83	28.2	109.99	13.03	74.31	32.14 to 56.49	156,561	65,490
IRRGTD-N/	'A 6	39.75	47.32	37.36	44.2	20 126.66	22.47	75.73	22.47 to 75.73	223,033	83,318
ALL_											
	64	45.52	48.45	40.68	30.0	119.10	13.03	85.88	40.21 to 53.47	182,306	74,162
MAJORITY	LAND USE > 50%						•			Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	CC	DD PRD	MIN	MAX	95% Median C.I	Sale Price	Assd Val
DRY	10	55.60	56.12	50.07	20.0	112.09	32.84	74.34	43.11 to 71.85	128,568	64,369
GRASS	26	43,57	47.83	38.61	28.5	54 123.87	29.38	85.88	35.52 to 55.85	215,361	83,154
IRRGTD	28	45.52	46.29	40.58	32.3	114.07	13.03	75.73	34.22 to 55.96	170,805	69,310
ALL			•								
	64	45.52	48.45	40.68	30.0	119.10	13.03	85,88	40.21 to 53.47	182,306	74,162

62 0 MORE	TTT COINTY				DAD 2000	Dualim	inam Statistics	h ag na si an	Base St	at		PAGE:5 of 5
AGRICULTI	IRAL UNIMPROV	/ED				Evna Oualifi	<u>11 4 9 5 1 4 1 5 1 (5 5</u>		212727228		Query: 6875	
		·				Date Rar	ea 1ge: 07/01/2005 to 06/30/20	08 Posted J	Before: 02/20/	2009		
		of Sales		64	MEDIAN	AC	.gov o noti zoto o corona i		058 N	Aedian CI + 40.21	to 53 47	(I. Deuluad)
(A of and)	NUMBER TOTAL Cal	or Brice	. 11	550 142	WCT MEAN	40	COV:	33.78	205 P	Moan C I , 26 45	1 = 10 = 33.47	(!: Derivea)
(AgLand)	TOTAL SAL	es frice	. 11	667 642	MGI. MEAN:	48	STD:	16.37	20% MgC	$k \operatorname{Mean} C I + 44 k$	14 50 52 45	(1: Iana+IAA1 ~~0)
(AgLand)	TOTAD AUJ.Bai	es rifee	· ·	746 394	PILIPIN ;	-10	AVG.ABS.DEV:	13.67	100	ilean C.t.: 44.	14 UQ 32.40	
(AgLand)	NUC Add Col	eu vaiue	· •	182 306	COD	30.04	MAX Sales Ratio:	85.88				
	AVG, AUJ. Sai	es rilce	•	74 162	PRD:	119.10	MIN Sales Ratio:	13.03			Printed: 02/20/	2009 08:20:38
ONTE DET	AVG. A33635	eu varue	•	,1,102							Avg. Adj.	Avg.
SALE PRI	C£ *	COUNT	MEDIAN	MEAN	WGT MEAN	CC	D PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
KANGE	e e	C00141	MEDIAN	Pitzen								
	9999	1	46 50	46.50	46.50			46.50	46.50	N/A	8,000	3,720
JUUU IU Tota	1 <	-	107.50	10150								
	··· · · · · · · · · · · · · · · · · ·		46.50	46.50	46.50			46.50	46.50	N/A	8,000	3,720
10000 T	0 29999	4	66.02	65.91	66.31	8.4	99.38	55.85	75,73	N/A	21,893	14,518
30000 T	0 59999	10	52.89	53.32	51,99	20.3	102.55	31.79	85.88	35.44 to 62.74	45,954	23,893
60000 T	0 99999	17	56.49	55.62	55.80	24,1	99.67	13.03	78,90	43.11 to 71.85	73,073	40,775
100000 T	0 149999	- / 8	43.70	44.26	44.19	17.1	100,16	32.47	71.19	32.47 to 71.19	120,936	53,442
150000 T	0 249999	9	40.21	41.36	41.31	27.2	100.12	24.63	60.19	26.67 to 55.96	176,333	72,834
250000 1	0 499999	12	34.98	41.31	40.36	29.0	102.35	25.34	73.65	32.14 to 51.46	339,806	137,155
500000 +			33.12	29.98	31.61	11.9	97 94.85	22.47	34.36	N/A	1,079,366	341,188
ALL		-										
		64	45.52	48.45	40.68	30.0	119.10	13.03	85.88	40.21 to 53.47	182,306	74,162
ASSESSED	VALUE *										Avg. Adj.	Avg.
RANGE		COUNT	MEDIAN	MEAN	WGT. MEAN	CC	DD PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
Low	1\$											
1 1		1	46.50	46.50	46.50			46.50	46.50	N/A	8,000	3,720
5000 TC) 9999	1	13.03	13.03	13.03			13.03	13.03	N/A	70,000	9,120
Tota	1\$											
 1 T		2	29.77	29.77	16.46	56.2	180.82	13.03	46.50	N/A	39,000	6,420
10000 1	0 29999	17	52.30	52.38	47.97	22.4	35 109.21	31.79	85.88	35.52 to 64.79	45,859	21,997
30000 1	0 59999	21	52.63	49.74	44.07	25.0	50 112.87	24.63	78.90	36.09 to 62.74	104,021	45,843
60000 7	eeeee or	10	50.18	51,92	45.30	30.3	19 114.60	25.34	74.34	29.38 to 74.31	168,090	76,150
100000 1	ro 149999	7	33.06	35.66	33.28	18.0	01 107.17	22.47	55.96	22.47 to 55.96	368,725	122,697
150000 1	ro 249999	5	51.46	53.96	51.28	24.4	49 105.24	35,74	73.65	N/A	347,140	178,011
250000 1	ro 499999	2	33.74	33.74	33.73	1.8	34 100.02	33.12	34,36	N/A	1,313,950	443,225
ALL_												
		64	45.52	48.45	40.68	30.	04 119.10	13.03	85.88	40.21 to 53.47	182,306	74,162

62 - MORR MINIMAL NO	ILL COUNTY ON-AG		PAD 2009 Preliminary Statistics Type: Qualified Date Range: 07/01/2005 to 06/30/2008 Posted Before: 02/20/2009												
						Date Ran	ige: 07/01/2005 to 06/30/2	008 Posted I	Before: 02/20/	2009					
	NUMBER	of Sales:		78	MEDIAN:	46	COV:	36.82	95%	Median C.I.: 42.21	to 53.20	(!: Derived)			
	TOTAL Sal	es Price:	17	,985,280	WGT. MEAN:	37	STD:	17.79	95% Wgt	. Mean C.I.: 27.72	to 46.11	(!: land+NAT=0)			
3	TOTAL Adj.Sal	es Price:	: 18	,102,780	MEAN :	48	AVG, ABS, DEV:	14.04	95	% Mean C.I.: 44.3	37 to 52.27				
	TOTAL Assess	ed Value:	6	,682,585											
. 7	AVG. Adj. Sal	es Price:		232,086	COD:	30.47	MAX Sales Ratio:	107.67							
	AVG. Assess	ed Value:		85,674	PRD:	130.89	MIN Sales Ratio:	6.64	<u></u>	·	Printed: 02/20/	2009 08:21:44			
DATE OF S	SALE *										Avg. Adj.	Avg.			
RANGE		COUNT	MEDIAN	MEAN	WGT. MEAN	CO	D PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val			
Ortrs	i														
07/01/05 T	0 09/30/05	4	45.76	60.28	49.53	36.7	3 121.70	41.93	107.67	N/A	159,311	. 78,907			
10/01/05 T	NO 12/31/05	7	58.17	61.01	64.48	13.5	8 94.63	45.27	75,73	45.27 to 75.73	78,377	50,536			
01/01/06 T	0 03/31/06	9	55.96	56.70	56.17	23.6	8 100.94	35.52	85,88	42.21 to 71.85	127,087	71,383			
04/01/06 T	CO 06/30/06	11	53.20	51.43	43.79	17.7	8 117.43	32.84	71.19	34.36 to 67.04	281,797	123,407			
07/01/06 T	0 09/30/06	5	42.39	43.55	39.61	12.3	6 109.96	33.12	50,62	N/A	591,485	234,263			
10/01/06 T	0 12/31/06	7	32.14	45.27	32.78	66.9	2 138.11	12.71	78,90	12.71 to 78.90	154,725	50,711			
01/01/07 T	0 03/31/07	5	52.63	51.63	52.45	29.0	9 98.43	13.03	74.31	N/A	130,520	68,464			
04/01/07 T	0 06/30/07	8	33.94	32.32	16.52	28.7	4 195.62	6.64	45.26	6.64 to 45.26	535,778	88,529			
07/01/07 T	09/30/07	3	49.08	42.68	34.34	17.4	1 124.30	26.67	52.30	N/A	103,856	35,661			
10/01/07 T	0 12/31/07	5	35.64	45.65	40.93	31.7	8 111.54	32.56	64.79	N/A	79,075	32,365			
01/01/08 T	0 03/31/08	3	36.14	47.65	46.32	38.6	2 102.87	32.47	74.34	N/A	106,000	49,100			
04/01/08 T	06/30/08	11	40.21	43.10	38.23	26.4	3 112.74	25.34	60.19	30.12 to 58.85	242,642	92,754			
Study	Years														
07/01/05 T	0 06/30/06	31	55.30	56.26	49.16	21.8	6 114,44	32.84	107.67	45.27 to 62.74	175,143	86,107			
07/01/06 T	0 06/30/07	25	42.39	42.05	28.70	36.1	0 146,54	6.64	78.90	31.79 to 50.62	359,173	103,074			
07/01/07 T	0 06/30/08	22	38.18	44.24	38.88	30.7	8 113.78	25.34	74.34	33.06 to 56.49	167,909	65,291			
Calen	dar Yrs														
01/01/06 T	0 12/31/06	32	50.39	50.33	42.57	27.2	3 118,24	12.71	85.88	41.46 to 58.90	258,876	110,194			
01/01/07 T	0 12/31/07	21	43.11	41.57	23.37	32.0	9 177.90	6.64	74.31	31.79 to 52.30	268,846	62,827			
ALL												,			
		78	46.07	48.32	36.91	30.4	7 130.89	6.64	107.67	42,21 to 53.20	232,086	85,674			

÷

62 - MOR	RILL COUNTY			DAD 200	D Prolim	inary Statistics	da na sana la sa	Base St	at		PAGE:2 of 5
MINIMAL	NON-AG				unaniyasənanı suvəs ad	an fut the set of the	02002033		Query: 6876		
					Date Ran	cu ige: 07/01/2005 to 06/30/2(008 Posted 1	Before: 02/20/	2009		
	NUMBER of Sales		78	MEDIAN	46	.g., .,	26.92	059 1		21 50 52 20	
	TOTAL Sales Price	. 17	7.985.280	WGT. MEAN	37		12 20	958 Wat	Mean C I + 27	.21 00 53.20	(1: Derivea)
	TOTAL Adj.Sales Price	. 18	3.102.780	MEAN:	48	SID:	14 04	2010 MgC	Mean C.I.: 2/	4 37 to 52 27	(1: Iana+IVA 1 ==0)
	TOTAL Assessed Value		5.682.585			AVG.ABS.DEV:	14.04		• Mean C.1 4	4.37 10 52.27	
	AVG. Adi. Sales Price		232.086	COD :	30.47	MAX Sales Ratio:	107.67				
	AVG. Assessed Value		85,674	PRD:	130,89	MIN Sales Ratio:	6.64			Printed: 02/20/	2009 08-21-45
GEO CODE	Z / TOWNSHIP #					· · · · · · · · · · · · · · · · · · ·				Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	co	D PRD	MIN	MAX	95% Median C.I	Sale Price	Assd Val
1641	1	33,06	33.06	33.06			33.06	33.06	N/A	395,680	130,830
1645	3	35.64	34.51	35.22	4.0	2 97.98	31.79	36.09	N/A	121,333	42,729
1647	1	29.75	29.75	29.75			29.75	29.75	N/A	155,000	46,110
1649	1	33.12	33.12	33.12			33,12	33.12	N/A	1,327,900	439,740
1651	3	49.08	59.36	55.04	29.0	107.85	43.11	85.88	N/A	49,005	26,970
1653	5	52.30	53.51	41.50	20.5	57 128.95	34.36	74.34	N/A	404,435	167,834
1679	6	46.13	43.10	39.83	19.0	108.19	24.63	56.49	24.63 to 56.4	9 91,446	36,425
1681	1	62.86	62.86	62.86			62.86	62.86	N/A	93,800	58,960
1683	1	50.16	50.16	51.54			50.16	50.16	N/A	249,170	128,415
1691	1	35.52	35.52	35.52			35.52	35.52	N/A	68,353	24,280
1929	1	41.46	41.46	41.80			41.46	41.46	N/A	1,048,585	438,310
1933	2	40.00	40.00	39.28	26.5	5 101.83	29.38	50.62	N/A	269,385	105,812
1935	9	43.85	51.01	42.43	44.7	120.22	12.71	78.90	32.14 to 75.7	3 186,686	79,216
1937	2	60.05	60.05	56.58	7.9	0 106.12	55.30	64.79	N/A	86,687	49,047
1953	3	58.17	56.60	57.25	2.6	9 98.87	53.47	58,17	N/A	43,120	24,686
1963	2	42.11	42.11	48.23	69.0	6 87.32	13.03	71.19	N/A	88,650	42,752
1965	5	55.85	58.13	47.74	33.1	.1 121.78	35.44	107.67	N/A	158,791	75,799
1967	1	36.14	36.14	36.14			36.14	36.14	N/A	105,001	37,950
1969	3	53.37	55.03	52.28	13.5	6 105.26	45,01	66.72	N/A	88,430	46,235
1971	2	58.30	58.30	59.60	23.2	97.82	44.75	71.85	N/A	54,750	32,630
2211	3	58.90	54.22	49.25	24.6	3 110.08	30.12	73.65	N/A	214,931	105,867
2213	2	34.30	34.30	37.63	22.2	91.15	26.67	41.93	N/A	326,000	122,668
2215	3	22.47	18.15	10.98	27.7	4 165.33	6.64	25.34	N/A	1,184,019	129,985
2221	. I	58.85	58.85	58.85			58.85	58,85	N/A	44,000	25,895
2249	2	55.65	55.65	53.49	7.5	53 104.03	51.46	59.84	N/A	212,300	113,567
2253	5	52.32	54.65	54.23	17,5	58 .100.77	42.21	67.25	N/A	232,972	126,346
2497	l	32.84	32.84	32.84			32.84	32.84	N/A	339,200	111,380
2503	3	53.20	51.63	44.16	14.9	91 116.90	38.94	62.74	N/A	131,960	58,276
2507	5	45.05	47.33	45.12	18.6	50 104.91	32.47	71.49	N/A	98,460	44,423
ALL											A
	78	46.07	48.32	36.91	30.4	130.89	6.64	107.67	42.21 to 53.2	0 232,086	85,674

62 - MOR	RILL COUNT	Y			DAD 2000	Drolim	ino my Statistics		Base St	tat		PAGE:3 of 5
MINIMAL	NON-AG	-	40.0	na por an ann an an an Airteann an Air	m man papatitid		<u>n an an</u>				Query: 6876	
						Type: Quanno Date Ran	eu ge: 07/01/2005 to 06/30/2(008 Posted I	3efore: 02/20/	2009		
	NUMBE	TP of Sales		78	MEDIAN	46	B		058 7	Modian C.T. 40.0	. to E2 20	
	TOTAL S	Sales Price	. 17	985 280	WGT MEAN	40	COV:	36.82	205 1 058 Wort	Moon C I : 27 7	1 to 53.20	(1: Derived)
	TOTAL SAL	Sales Frice.	, <u> </u>	102 780	MCI. MEAN.	37	STD:	17.79	95% Wgt	. Mean C.I.; 27.7.	2 60 46.11	(!: lana+ivA l =0)
	TOTAL AUJO	sales Filce	. 10 . c	, 102, 700 600 505	MEAN :		AVG.ABS.DEV:	14.04	95	s Mean C.I.: 44.	37 to 52.27	
	IUIAL ASSE	assed value:	, D	,002,005	COD	20 47	MAY Sales Pation	107 67				
	AVG. Auj. a	sales Prices		232,000		120 99	MIN Sales Ratio:	5 64			D-1-t-d. 02/20	12000 08.21.4E
	AVG, ASSE	assed value		05,674	PRD:	130.65	MIN Sales Katio,	0.04		······	Printed: 02/20/	Avg
AREA (M	ARKET)							M T N	MAV	95% Modian C I	Sale Price	Assd Val
RANGE		COUNT	MEDIAN	MEAN	WGT. MEAN	0	D PRD	MIN	MAX	956 Median C.i.	1 040 595	429 210
(blank)		1	41.46	41.46	41.80			41.46	41.46	N/A	1,048,585	430,310
1		27	53.47	48.99	29.02	35.2	8 168.83	6.64	107.67	34,22 to 64.79	262,214	76,084
2		50	46.07	48.10	42.01	24.8	9 114.49	24.63	85.88	42.21 to 52.32	199,488	83,199
ALL) 										5 70 000	05 634
		78	46.07	48.32	36.91	30.4	7 130.89	5.64	107.67	42.21 to 53.20	232,085	85,674
STATUS :	IMPROVED,	UNIMPROVEI) & IOPI								Avg. Adj.	Avg.
RANGE		COUNT	MEDIAN	MEAN	WGT. MEAN	, CO	D PRD	MIN	MAX	95% Median C.I.	Sale Price	ASSU VAL
1		17	45.76	42.54	30.79	28.3	7 138.18	6.64	67.04	25.34 to 58.17	424,928	130,819
2		61	46.50	49.93	40.98	30.7	9 121.83	13.03	107.67	41.93 to 55.30	178,344	73,092
ALI	, <u> </u>											·
		78	46.07	48.32	36.91	30.4	7 130.89	6.64	107.67	42.21 to 53.20	232,086	85,674
SCHOOL	DISTRICT *										Avg. Adj.	Avg.
RANGE		COUNT	MEDIAN	MEAN	WGT. MEAN	co	D PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
(blank)												
04-0001		3	45.05	42.99	46.81	14,0	5 91.84	32.47	51.46	N/A	203,866	95,433
07-0006		5	35.52	34,42	34.21	3.8	7 100.60	31.79	36.09	N/A	165,606	56,65 9
17-0003		11	45.27	51.09	49.78	19.1	2 102.63	38.94	71,49	41.93 to 66.20	201,394	100,245
35-0001		3	58.90	55.13	50.71	23.1	0 108.72	32.84	73.65	N/A	209,733	106,353
62-0021		29	52.63	51.75	43.41	28.3	4 119.22	12.71	85.88	43.85 to 62.86	166,451	72,249
62-0063	•	26	43.93	45.51	28.63	34.3	7 158.98	6.64	107.67	33.12 to 55.85	342,797	98,134
79-0032		1	56.49	56.49	56.49	•		56.49	56.49	N/A	78,780	44,500
NonValid	i School											
ALI												
		78	46.07	48.32	36,91	30.4	7 130.89	6.64	107.67	42.21 to 53.20	232,086	85,674
ACRES I	N SALE		· · · · · · · · · · · · · · · · · · ·								Avg. Adj.	Avg.
RANGE		COUNT	MEDIAN	· MEAN	WGT. MEAN	CC	D PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
10.01	TO 30.00	1	64,79	64.79	64.79			64.79	64.79	N/A	23,375	15,145
30.01	TO 50.00	7	58.17	55,19	55.04	14.0	8 100.27	35,44	75.73	35.44 to 75.73	35,765	19,685
50.01	TO 100.00	11	52.63	46.68	43.44	26.3	6 107.48	13.03	74.31	26.67 to 66.72	90,743	39,415
100.01	TO 180.00	19	49.08	51.18	45.49	26.6	112.51	24.63	85.88	40.21 to 59.84	104,267	47,434
180.01	TO 330.00	11	42.21	46.65	41.32	40.3	6 112.91	12.71	74.34	25.34 to 71.85	163,733	67,650
330 01	TO 650.00	14	45.03	52.14	44.06	38.6	118.34	22.47	107.67	32.14 to 71.19	212,650	93,687
650 01	+	15	41.46	39.24	31.17	20.5	125.92	6,64	52,32	33.06 to 50.16	671,439	209,268
 Т.ТД		13	11110	55.23								
		79	46 07	48 30	35 91	30 4	7 130.89	6.64	107.67	42.21 to 53.20	232,086	85,674
		70	10.07	-0.54	50.52	2017						•

62 - MORI	RILL COUNTY]		PAD 2009	Prelim	inary Statistics		Base St	tat		PAGE:4 of 5
MINIMAL 1	NON-AG	L			Type: Qualifi	ed				Query: 6876	
					Date Ran	ige: 07/01/2005 to 06/30/20	08 Posted I	Before: 02/20/	2009		
	NUMBER of Sales:		78	MEDIAN:	46	COV:	36.82	95% 1	Median C.I.: 42.2	21 to 53.20	(1. Derived)
	TOTAL Sales Price:	17	,985,280	WGT. MEAN:	37	STD:	17.79	95% Wgt	. Mean C.I.: 27.3	72 to 46.11	(!: land+NAT=0)
	TOTAL Adj.Sales Price:	18	,102,780	MEAN:	48	AVG. ABS. DEV:	14.04	95	% Mean C.I.: 44	.37 to 52.27	(·····································
	TOTAL Assessed Value:	6	,682,585								
	AVG. Adj. Sales Price:	1	232,086	COD:	30.47	MAX Sales Ratio:	107.67				
	AVG. Assessed Value:	1	85,674	PRD:	130.89	MIN Sales Ratio:	6.64			Printed: 02/20/	2009 08:21:45
MAJORITY	LAND USE > 95%									Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	CO	D PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
DRY	7	58.90	58.78	57.09	14.2	:6 102,96	43.11	74.34	43.11 to 74.34	106,640	60,875
DRY-N/A	4	45.72	49.03	43,66	22.0	112.29	32.84	71.85	N/A	239,952	104,768
GRASS	17	46.50	46.95	38.58	23.0	9 121.70	31.79	71.19	34.36 to 62.74	261,520	100,893
GRASS-N/A	18	43.57	51.74	45.47	33.4	9 113.79	29.38	107.67	38.94 to 60.19	235,221	106,960
IRRGTD	13	53.37	44.91	40.21	22.9	111.70	12.71	64.79	25.34 to 56.49	116,371	46,788
IRRGTD-N/	'A 19	40.21	44.63	25.61	41.6	4 174.28	6.64	75.73	29.75 to 66.72	326,516	83,613
All											
	78	46.07	48.32	36.91	30.4	7 130.89	6.64	107.67	42.21 to 53.20	232,086	85,674
MAJORITY	LAND USE > 80%									Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	CC	D PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
DRY	8	55.60	55.54	49.51	19.0	112.17	32.84	74.34	32.84 to 74.34	135,710	67,188
DRY-N/A	3	46.38	54.43	49.58	19.2	6 109.78	45.05	71.85	N/A	206,870	102,565
GRASS	23	45.01	48.63	40.08	27.9	121.34	30.12	107.67	35.64 to 53.20	295,051	118,250
GRASS-N/A	A 12	45.01	50.92	48.62	29.2	104.73	29.38	85,88	35.44 to 66.20	157,805	76,726
IRRGTD	25	52.63	45.65	40.71	27.1	.1 112.13	12.71	74.31	35.74 to 56.49	149,207	60,741
IRRGTD-N/	A 7	34.22	41.51	17.02	55.5	51 243.91	6.64	75.73	6.64 to 75,73	569,494	96,909
ALL						·					
	78	46.07	48.32	36.91	30.4	130.89	6.64	107.67	42.21 to 53.20	232,086	85,674
MAJORITY	LAND USE > 50%									Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	CC	D PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
DRY	11	52.30	55.23	49.53	20.4	4 111.50	32.84	74.34	43.11 to 71.85	155,117	76,836
GRASS	. 33	44.75	49.03	40.90	28.8	119.87	29.38	107.67	36.09 to 52.32	246,076	100,656
GRASS-N/A	A 2	55.73	55.73	57.00	18.7	9 97.77	45.26	66.20	N/A	279,660	159,407
IRRGTD	32	45.52	44,74	28.47	34.9	157.16	6.64	75.73	.32.56 to 56.49	241,145	68,653
ALL											
	78	46.07	48.32	36.91	30.4	130.89	6.64	107.67	42.21 to 53.20	232,086	85,674

62 - MORR	ILL COUNTY				PAD 2009	Prelim	THRIAK STRUCTUR	S	Base S	tat		PAGE:5 of 5
MINIMAL N	ON-AG					Type: Qualifi	ied				Query: 6876	
						Date Rar	nge: 07/01/2005 to 06/30/2	2008 Posted	Before: 02/20	/2009		
	NUMBER	of Sales	:	78	MEDIAN:	46	cov:	36,82	95%	Median C.I.: 42.	21 to 53.20	(1. Derived)
	TOTAL Sal	es Price	: 17	,985,280	WGT. MEAN:	37	STD:	17.79	95% Wgt	. Mean C.I.: 27.	72 to 46.11	(1: land+NAT=0)
	TOTAL Adj.Sal	es Price	: 18	,102,780	MEAN:	48	AVG.ABS.DEV:	14.04	95	% Mean C.I.: 44	.37 to 52.27	1
	TOTAL Assess	ed Value	: 6	,682,585								
	AVG. Adj. Sal	es Price	:	232,086	COD :	30.47	MAX Sales Ratio:	107.67				
	AVG. Assess	ed Value	:	85,674	PRD:	130.89	MIN Sales Ratio:	6.64			Printed: 02/20/	2009 08:21:45
SALE PRIC	CE *						· · · · · ·			· · ·	Avg. Adj.	Avg.
RANGE		COUNT	MEDIAN	MEAN	WGT, MEAN	CC	D PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
Low	\$											
5000 TO	9999	1	46.50	46.50	46.50			46.50	46.50	N/A	8,000	3,720
Total	l\$											
1 T(D 9999	1	46.50	46.50	46.50			46.50	46.50	N/A	8,000	3,720
10000 TC	29999	4	66.02	65.91	66.31	8,4	6 99.38	55.85	75.73	N/A	21,893	14,518
30000 TC	D 59 999	12	55.82	54,13	53.12	17.3	101.89	31.79	85.88	44.75 to 58.90	45,692	24,273
60000 TC	0 99999	18	58,17	58.51	58.21	27.0	100.51	13.03	107.67	45.27 to 71.85	72,316	42,098
100000 TC	0 149999	. 8	43.70	44.26	44.19	17.1	14 100.16	32.47	71.19	32.47 to 71.19	120,936	53,442
150000 TC	249999	12	41.21	39.81	40.09	28.0	99.30	12.71	60.19	26.67 to 55.30	181,200	72,645
250000 TC	0 499999	18	40.44	43.68	43.29	27.8	100.90	25.34	73.65	32.84 to 51.46	337,797	146,228
500000 +		5	33.12	27.61	23.65	28.2	116.73	6.64	41.46	N/A	1,386,988	328,066
ALL_												
		78	46.07	48.32	36.91	30.4	130.89	6.64	107.67	42.21 to 53.20	232,086	85,674
ASSESSED	VALUE *										Avg. Adj.	Avg.
RANGE		COUNT	MEDIAN	MEAN	WGT. MEAN	CC	DD PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
Low	\$											
1 TC	0 4999	1	46.50	46.50	46.50			46.50	46.50	N/A	8,000	3,720
5000 TO	9999	1	13.03	13.03	13.03			13.03	13.03	N/A	70,000	9,120
Total	1\$											
1 TC) 9999	2	29.77	29.77	16.46	56.2	180.82	13.03	46.50	N/A	39,000	б,420
10000 TC	29999	18	54.66	. 54.13	50.98	19.6	106.17	31.79	85.88	44.75 to 58.90	43,298	22,074
30000 TC	59999	23	45.76	47.39	41.17	31.9	115.10	12.71	78.90	35.64 to 59.84	107,414	44,221
60000 TC	99999	12	50.18	\$5.75	47.08	36.0	3 118.41	25.34	107.67	40.21 to 74.31	158,910	74,821
100000 TC	0 149999	. 11	34.22	38.71	36.43	23.9	99 106.27	22.47	55.96	30.12 to 50.62	334,051	121,681
150000 TC	249999	9	51.46	49.04	30.71	27.7	159.69	6.64	73.65	35.74 to 67.04	612,989	188,245
250000 TC	0 499999	3	34.36	36.31	36.03	8.0	100.78	33.12	41.46	N/A	1,225,495	441,586
		78	46.07	48.32	36.91	30.4	130.89	6.64	107.67	42.21 to 53.20	232,086	85,674

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 §77-1359 and §77-1363. Further, the
	assessor has developed the following main indicators to determine whether or not
	land is primarily used as agricultural land:
	Main indicators land is not primarily used as ag land
	Farm income is not generated.
	No participation in FSA programs.
	No farm insurance program.
	Inajority of fand use is for which is not approach property toy, schodule
	Little of no specialized ag fand equipment on personal property tax schedule.
	Documents that could be provided for proof:
	1040 Tax form
	Papers from FSA office
	Insurance policy
	Personal property tax schedule
	Livestock inventory on land & duration of time on land
	Lease agreements
	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)
	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.
ָ ว.	when was the last date that the income Approach was used to estimate or establish the market value of the properties in this close?
	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 Date was used?
0.	II THE INCOME APPERACH 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.
с.	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?
	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
14	8	0	22

62 - MORRILL COUNTY AGRICULTURAL UNIMPROVED			PAD 2009 R&O Statistics Base Stat State :								PAGE:1 of 5	
						Date Ran	ge: 07/01/2005 to 06/30/200	8 Posted	Before: 01/23	/2009		
	NUMBER	of Sales	:	62	MEDIAN:	72	COV:	31.91	95% 1	Median C.I.:	63.90 to 80.24	
(AgLand)	TOTAL Sa	les Price	: 11	,293,882	WGT. MEAN:	62	STD:	23.63	95% Wgt	. Mean C.I.:	53.76 to 69.63	(!: land + NAT = 0)
(AgLand)	TOTAL Adj.Sa	les Price	: 11	,173,882	MEAN:	74	AVG.ABS.DEV:	19.04	95	% Mean C.I.:	68.15 to 79.91	(
(AgLand)	TOTAL Asses	sed Value	: 6	,893,335								
	AVG. Adj. Sa	les Price	:	180,223	COD:	26.41	MAX Sales Ratio:	122.81				
	AVG. Asses	sed Value	:	111,182	PRD:	120.01	MIN Sales Ratio:	21.71			Printed: 04/07	/2009 09:13:20
DATE OF	SALE *										Avg. Adj.	Avg.
RANGE		COUNT	MEDIAN	MEAN	WGT. MEAN	CO	D PRD	MIN	MAX	95% Median (C.I. Sale Price	Assd Val
Qrt	rs											
07/01/05	TO 09/30/05	3	84.89	84.25	79.65	4.7	7 105.77	77.86	90.00	N/A	188,411	150,071
10/01/05	TO 12/31/05	5	105.52	96.32	101.81	14.2	5 94.61	65.83	113.05	N/A	91,976	93,643
01/01/06	TO 03/31/06	7	74.27	86.00	81.16	28.5	4 105.96	62.32	122.81	62.32 to 122	2.81 97,664	79,262
04/01/06	TO 06/30/06	10	84.05	80.84	67.59	21.0	3 119.60	51.95	116.42	60.36 to 95	.47 269,150	181,917
07/01/06	TO 09/30/06	2	56.17	56.17	38.62	37.1	9 145.45	35.28	77.05	N/A	677,130	261,475
10/01/06	TO 12/31/06	6	69.39	74.84	59.68	35.9	5 125.39	37.73	117.82	37.73 to 11	7.82 147,666	88,132
01/01/07	TO 03/31/07	5	79.63	74.45	70.89	29.6	4 105.01	21.71	105.80	N/A	131,600	93,296
04/01/07	TO 06/30/07	6	55.13	55.30	48.23	17.4	8 114.64	37.85	72.00	37.85 to 72	.00 228,702	110,310
07/01/07	TO 09/30/07	3	72.17	62.02	47.77	20.5	9 129.81	34.65	79.23	N/A	103,856	49,616
10/01/07	TO 12/31/07	4	68.79	65.01	66.58	10.3	0 97.63	48.00	74.45	N/A	76,593	50,997
01/01/08	TO 03/31/08	3	57.72	71.22	69.74	26.8	6 102.11	54.71	101.22	N/A	106,000	73,928
04/01/08	TO 06/30/08	8	66.41	65.03	53.99	21.8	9 120.45	34.67	86.28	34.67 to 86	.28 195,899	105,772
Stu	dy Years											
07/01/05	TO 06/30/06	25	84.89	85.79	74.82	20.9	0 114.65	51.95	122.81	65.83 to 95	.47 176,010	131,697
07/01/06	TO 06/30/07	19	63.97	66.60	51.05	32.6	2 130.46	21.71	117.82	47.70 to 82	.33 224,761	114,741
07/01/07	TO 06/30/08	18	68.79	65.56	56.76	20.2	1 115.49	34.65	101.22	54.71 to 79	.23 139,063	78,933
Cal	endar Yrs											
01/01/06	TO 12/31/06	25	76.33	78.87	61.01	27.1	8 129.28	35.28	122.81	62.92 to 94	.45 224,616	137,030
01/01/07	TO 12/31/07	18	66.72	63.89	55.93	24.2	0 114.23	21.71	105.80	48.00 to 74	.45 147,119	82,287
ALL												
		62	72.09	74.03	61.69	26.4	1 120.01	21.71	122.81	63.90 to 80	.24 180,223	111,182

62 - MORRILL COUNTY				PAD 2		State Stat Run	PAGE:2 of 5					
AGRICULI	URAL UNIMPROVED		Type: Qualified State St									
	NUMBER of Colory		60		Date Ran	ge: 07/01/2005 to 06/30/20	008 Posted	Before: 01/25	/2009			
(b - t - v - d)	NUMBER OF Sales	. 11	52 ممر ممر	MEDIAN:	72	COV:	31.91	95%	Median C.I.:	63.90 t	20 80.24	
(AgLand)	TOTAL Sales Price	· 11	, 293,882	WGT. MEAN:	62	STD:	23.63	95% Wgt	. Mean C.I.:	53.76 t	to 69.63	(!: land+NAT=0)
(AgLand)	TOTAL Adj.Sales Price		,1/3,882	MEAN:	74	AVG.ABS.DEV:	19.04	95	% Mean C.I.:	68.15	to 79.91	
(AgLand)	TOTAL Assessed value	6	,893,335		06 41		100.01					
	AVG. Adj. Sales Price		180,223	COD:	26.41	MAX Sales Ratio:	122.81					
	AVG. Assessed Value		111,182	PRD:	120.01	MIN Sales Ratio:	21.71			F	Printed: 04/07/	<u>2009 09:13:20</u>
GEO COD	E / TOWNSHIP #								050 14	a -	Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COL	D PRD	MIN	MAX	95% Median	C.I.	Sale Price	Asso val
1641	1	59.70	59.70	59.70			59.70	59.70	N/A		395,680	236,220
1645	3	67.84	63.76	66.92	10.11	1 95.28	51.43	72.00	N/A		121,333	81,191
1647	1	55.49	55.49	55.49			55.49	55.49	N/A		155,000	86,015
1649	1	35.28	35.28	35.28			35.28	35.28	N/A		1,246,260	439,740
1651	3	72.17	83.76	78.57	23.63	3 106.60	63.97	115.13	N/A		49,005	38,503
1653	3	79.23	80.27	63.75	17.19	9 125.91	60.36	101.22	N/A		482,856	307,840
1679	5	79.63	70.10	59.64	17.48	8 117.54	37.73	90.00	N/A		92,956	55,442
1681	1	122.81	122.81	122.81			122.81	122.81	N/A		93,800	115,200
1691	1	62.32	62.32	62.32			62.32	62.32	N/A		68,353	42,600
1933	1	47.70	47.70	47.70			47.70	47.70	N/A		315,000	150,255
1935	8	76.71	79.69	67.28	31.24	4 118.44	45.96	117.82	45.96 to 1	17.82	186,062	125,179
1937	2	73.03	73.03	75.44	4.52	2 96.80	69.73	76.33	N/A		86,687	65,397
1953	1	71.17	71.17	71.17			71.17	71.17	N/A		40,600	28,895
1963	2	69.07	69.07	79.03	68.5	7 87.39	21.71	116.42	N/A		88,650	70,060
1965	4	61.14	62.85	49.92	35.19	9 125.89	34.67	94.45	N/A		183,625	91,667
1967	1	57.72	57.72	57.72			57.72	57.72	N/A		105,001	60,605
1969	3	84.89	91.78	89.55	8.33	1 102.49	84.64	105.80	N/A		88,430	79,188
1971	2	81.78	81.78	83.53	22.43	1 97.89	63.45	100.10	N/A		54,750	45,735
2211	2	103.75	103.75	110.48	8.9	7 93.90	94.44	113.05	N/A		145,000	160,202
2213	2	56.26	56.26	63.50	38.43	1 88.59	34.65	77.86	N/A		319,722	203,025
2215	2	59.22	59.22	44.88	36.09	9 131.96	37.85	80.59	N/A		365,167	163,882
2221	1	86.28	86.28	86.28			86.28	86.28	N/A		44,000	37,965
2249	2	70.02	70.02	67.03	6.33	3 104.45	65.59	74.45	N/A		215,000	144,125
2253	1	99.21	99.21	99.21			99.21	99.21	N/A		20,200	20,040
2497	1	51.95	51.95	51.95			51.95	51.95	N/A		339,200	176,200
2503	3	95.47	90.77	75.19	16.8	7 120.71	64.25	112.58	N/A		131,960	99,223
2507	5	65.83	68.76	67.36	12.39	9 102.09	54.71	82.33	N/A		98,460	66,318
ALL												
	62	72.09	74.03	61.69	26.43	1 120.01	21.71	122.81	63.90 to 8	30.24	180,223	111,182
AREA (M	ARKET)										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COI	D PRD	MIN	MAX	95% Median	C.I.	Sale Price	Assd Val
1	20	70.45	71.43	61.51	30.32	2 116.13	21.71	117.82	56.45 to 9	91.76	159,255	97,951
2	42	73.31	75.28	61.77	24.40	0 121.87	34.67	122.81	63.90 to 8	32.33	190,208	117,483
ALL											-,	,
	62	72.09	74.03	61.69	26.43	1 120.01	21.71	122.81	63.90 to 8	30.24	180,223	111,182

62 - MORRILL COUNTY					PAGE:3 of 5							
AGRICULT	URAL UNIMPE	ROVED	-			Type: Qualifi	ied				State Stat Run	
						Date Ra	nge: 07/01/2005 to 06/30/20	08 Posted	Before: 01/23	3/2009		
	NUMBE	R of Sales	:	62	MEDIAN:	72	COA:	31.91	95%	Median C.I.:	63.90 to 80.24	
(AgLand)	TOTAL S	ales Price:	: 11	,293,882	WGT. MEAN:	62	STD:	23.63	95% Wgt	. Mean C.I.:	53.76 to 69.63	(!: land + NAT = 0)
(AgLand)	TOTAL Adj.S	ales Price:	: 11	,173,882	MEAN:	74	AVG.ABS.DEV:	19.04	95	% Mean C.I.:	68.15 to 79.91	(
(AgLand)	TOTAL Asse	ssed Value:	: 6	,893,335								
	AVG. Adj. S	ales Price:	:	180,223	COD:	26.41	MAX Sales Ratio:	122.81				
	AVG. Asse	ssed Value:	:	111,182	PRD:	120.01	MIN Sales Ratio:	21.71			Printed: 04/07/	2009 09:13:20
STATUS:	IMPROVED,	UNIMPROVEI	D & IOLI								Avg. Adj.	Avg.
RANGE		COUNT	MEDIAN	MEAN	WGT. MEAN	CC	DD PRD	MIN	MAX	95% Median	C.I. Sale Price	Assd Val
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	26.6	58 120.23	21.71	122.81	63.90 to 79	.63 181,208	111,418
ALL_												
		62	72.09	74.03	61.69	26.4	41 120.01	21.71	122.81	63.90 to 80	180,223	111,182
SCHOOL I	ISTRICT *										Avg. Adj.	Avg.
RANGE		COUNT	MEDIAN	MEAN	WGT. MEAN	CC	DD PRD	MIN	MAX	95% Median	C.I. Sale Price	Assd Val
(blank)												
04-0001		3	63.90	61.40	63.15	5.6	58 97.24	54.71	65.59	N/A	205,666	129,868
07-0006		5	62.32	62.66	63.09	9.2	21 99.32	51.43	72.00	N/A	165,606	104,479
17-0003		7	77.86	82.20	76.38	15.2	27 107.61	64.25	112.58	64.25 to 11	2.58 151,160	115,457
35-0001		3	94.44	86.48	78.93	21.5	57 109.57	51.95	113.05	N/A	209,733	165,535
62-0021		23	76.33	78.87	67.55	28.5	50 116.76	21.71	122.81	61.66 to 99	169,093	114,227
62-0063		20	69.12	68.17	48.75	29.3	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											
ALL_												
		62	72.09	74.03	61.69	26.4	41 120.01	21.71	122.81	63.90 to 80	180,223	111,182
ACRES IN	I SALE										Avg. Adj.	Avg.
RANGE		COUNT	MEDIAN	MEAN	WGT. MEAN	CC	DD PRD	MIN	MAX	95% Median	C.I. Sale Price	Assd Val
10.01 7	30.00	2	70.45	70.45	70.64	1.0	99.72	69.73	71.17	N/A	31,987	22,597
30.01 1	CO 50.00	4	88.14	82.45	76.11	17.3	37 108.33	48.00	105.52	N/A	30,250	23,022
50.01 1	100.00	11	79.63	69.00	60.12	28.5	53 114.77	21.71	105.80	34.65 to 99	99,025	59,532
100.01 1	O 180.00	18	73.22	75.11	67.10	20.8	82 111.94	45.96	117.82	61.66 to 82	100,337	67,328
180.01 7	330.00	9	91.76	81.49	68.39	21.4	44 119.15	34.67	112.58	54.71 to 10	1.22 141,040	96,462
330.01 7	650.00	11	72.00	78.18	66.07	30.3	36 118.33	37.85	122.81	47.70 to 11	6.42 224,644	148,419
650.01 +	-	7	60.36	59.28	54.87	14.3	108.05	35.28	77.86	35.28 to 77	621,869	341,216
ALL_												
		62	72.09	74.03	61.69	26.4	41 120.01	21.71	122.81	63.90 to 80	180,223	111,182

62 - MORRILL COUNTY AGRICULTURAL UNIMPROVED					PAGE:4 of 5							
			Type: Qualified								State Stat Run	
					Date Ran	nge: 07/01/2005 to 06/30/2	008 Posted	Before: 01/23/	2009			
	NUMBER of Sales:		62	MEDIAN:	72	COV:	31 91	95% N	Median C.I.:	63 90	to 80 24	
(AgLand)	TOTAL Sales Price:	11	,293,882	WGT. MEAN:	62	STD:	23.63	95% Wat.	Mean C.I.:	53.76	to 69.63	$(! \cdot land + NAT = 0)$
(AgLand)	TOTAL Adj.Sales Price:	11	,173,882	MEAN:	74	AVG.ABS.DEV:	19.04	958	Mean C.I.:	68.1	5 to 79.91	(
(AgLand)	TOTAL Assessed Value:	6	,893,335									
	AVG. Adj. Sales Price:		180,223	COD:	26.41	MAX Sales Ratio:	122.81					
	AVG. Assessed Value:		111,182	PRD:	120.01	MIN Sales Ratio:	21.71				Printed: 04/07/	2009 09:13:20
MAJORIT	Y LAND USE > 95%										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	CO	D PRD	MIN	MAX	95% Median	C.I.	Sale Price	Assd Val
DRY	7	74.45	76.09	73.10	12.9	104.10	63.97	101.22	63.97 to 10	01.22	110,269	80,601
DRY-N/A	2	82.00	82.00	74.76	22.0	109.68	63.90	100.10	N/A		100,000	74,760
GRASS	19	72.17	75.32	59.56	28.7	1 126.46	21.71	122.81	59.70 to 9	5.47	254,495	151,575
GRASS-N/	A 10	63.85	73.78	53.83	36.7	1 137.07	37.85	117.82	47.70 to 11	15.13	157,620	84,840
IRRGTD	8	77.98	74.75	73.56	8.9	101.62	57.72	86.28	57.72 to 8	6.28	117,302	86,281
IRRGTD-N	/A 16	65.69	70.41	61.75	33.8	114.04	34.65	113.05	45.96 to 9	9.50	178,248	110,062
ALL												
	62	72.09	74.03	61.69	26.4	1 120.01	21.71	122.81	63.90 to 8	0.24	180,223	111,182
MAJORIT	Y LAND USE > 80%										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	CO	D PRD	MIN	MAX	95% Median	C.I.	Sale Price	Assd Val
DRY	8	70.14	74.57	71.68	13.8	104.02	63.90	101.22	63.90 to 10	01.22	113,985	81,708
DRY-N/A	1	100.10	100.10	100.10			100.10	100.10	N/A		60,000	60,060
GRASS	20	74.61	76.28	59.70	27.8	127.76	21.71	122.81	60.36 to 9	4.45	242,770	144,941
GRASS-N/	A 9	63.45	71.48	53.30	35.6	134.11	37.85	117.82	47.70 to 11	15.13	172,911	92,168
IRRGTD	19	74.27	70.20	63.18	21.9	111.11	34.65	105.80	57.72 to 8	4.64	146,290	92,432
IRRGTD-N	/A 5	69.73	78.14	68.76	33.3	113.65	45.96	113.05	N/A		202,175	139,008
ALL												
	62	72.09	74.03	61.69	26.4	1 120.01	21.71	122.81	63.90 to 8	0.24	180,223	111,182
MAJORIT	Y LAND USE > 50%										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	CO	D PRD	MIN	MAX	95% Median	C.I.	Sale Price	Assd Val
DRY	9	74.45	77.40	73.44	15.4	6 105.40	63.90	101.22	63.97 to 10	0.10	107,987	79,303
GRASS	29	72.00	74.79	58.15	30.8	128.61	21.71	122.81	59.70 to 9	4.44	221,089	128,563
IRRGTD	24	72.72	71.86	64.67	24.6	111.11	34.65	113.05	57.72 to 8	4.64	157,932	102,135
ALL												
	62	72.09	74.03	61.69	26.4	1 120.01	21.71	122.81	63.90 to 8	0.24	180,223	111,182

62 - MORRILL COUNTY					PAD 2009 R&O Statistics							Base Stat				
AGRICULTU	JRAL UNIMPRO	OVED				Type: Qualif	fied						State Stat Run			
						Date Ra	inge: 07/0	01/2005 to 06/30/20	08 Posted	Before: 01/23	5/2009					
	NUMBER	of Sales	:	62	MEDIAN:	72		COV:	31.91	95%	Median C.I.:	63.90	to 80.24			
(AgLand)	TOTAL Sa	les Price	: 11	,293,882	WGT. MEAN:	62		STD:	23.63	95% Wat	. Mean C.I.:	53.76	to 69.63	$(! \cdot land + NAT = 0)$		
(AgLand)	TOTAL Adj.Sa	les Price	: 11	,173,882	MEAN:	74		AVG. ABS. DEV:	19.04	95	% Mean C.I.:	68.1	5 to 79.91	(unu (1011 =0)		
(AgLand)	TOTAL Asses	sed Value	: 6	,893,335												
	AVG. Adj. Sa	les Price	:	180,223	COD:	26.41	MAX	Sales Ratio:	122.81							
	AVG. Asses	sed Value	:	111,182	PRD:	120.01	MIN	Sales Ratio:	21.71				Printed: 04/07/	/2009 09:13:20		
SALE PRI	CE *												Avg. Adj.	Avg.		
RANGE		COUNT	MEDIAN	MEAN	WGT. MEAN	C	OD	PRD	MIN	MAX	95% Median	C.I.	Sale Price	Assd Val		
Low	\$															
5000 TO	9999	1	90.00	90.00	90.00				90.00	90.00	N/A		8,000	7,200		
Tota	1 \$															
1 T	°O 9999	1	90.00	90.00	90.00				90.00	90.00	N/A		8,000	7,200		
10000 T	0 29999	4	96.83	92.23	91.98	10.4	47	100.26	69.73	105.52	N/A		21,893	20,138		
30000 T	O 59999	10	75.70	79.39	78.05	23.9	97	101.72	48.00	115.13	51.43 to 11	12.58	45,954	35,865		
60000 T	°O 99999	16	83.49	84.86	85.78	22.2	23	98.93	21.71	122.81	65.83 to 10	01.22	72,078	61,830		
100000 T	0 149999	9	72.00	74.47	74.04	18.4	47	100.57	54.71	116.42	57.72 to 8	4.89	121,414	89,897		
150000 T	0 249999	8	60.25	58.35	58.05	19.3	38	100.51	34.65	76.33	34.65 to 7	6.33	179,250	104,059		
250000 T	O 499999	11	59.70	64.45	62.41	26.7	77	103.26	34.67	113.05	45.96 to 9	1.76	343,847	214,608		
500000 +		3	37.85	44.50	46.11	22.0	09	96.51	35.28	60.36	N/A		1,052,153	485,128		
ALL_																
		62	72.09	74.03	61.69	26.4	41	120.01	21.71	122.81	63.90 to 8	0.24	180,223	111,182		
ASSESSED	VALUE *												Avg. Adj.	Avg.		
RANGE		COUNT	MEDIAN	MEAN	WGT. MEAN	CC	OD	PRD	MIN	MAX	95% Median	C.I.	Sale Price	Assd Val		
Low	\$															
5000 TO	9999	1	90.00	90.00	90.00				90.00	90.00	N/A		8,000	7,200		
Tota	1\$															
1 T	°O 9999	1	90.00	90.00	90.00				90.00	90.00	N/A		8,000	7,200		
10000 T	°O 29999	8	70.45	70.15	58.51	31.8	85	119.90	21.71	105.52	21.71 to 10	05.52	37,396	21,881		
30000 T	°O 59999	13	79.23	82.13	80.11	17.8	87	102.51	62.32	115.13	63.97 to 9	5.47	54,585	43,730		
60000 T	°O 99999	18	78.34	75.30	67.85	24.3	37	110.98	34.65	117.82	57.72 to 9	9.50	111,467	75,627		
100000 T	O 149999	9	72.00	75.53	63.04	29.8	81	119.82	34.67	122.81	45.96 to 11	16.42	190,154	119,865		
150000 T	0 249999	9	59.70	61.06	57.93	18.9	97	105.40	37.85	91.76	47.70 to 7	4.27	357,342	207,002		
250000 T	°O 499999	3	77.86	75.40	54.84	33.2	29	137.47	35.28	113.05	N/A		641,068	351,593		
500000 +		1	60.36	60.36	60.36				60.36	60.36	N/A		1,300,000	784,700		
ALL_																
		62	72.09	74.03	61.69	26.4	41	120.01	21.71	122.81	63.90 to 8	0.24	180,223	111,182		
62 - MORRILL COUNT MINIMAL NON-AG	Y			PAD 2	009 R&	O Statistics		Base St	tat	State Stat Run	PAGE:1 of 5					
--------------------------------------	--------------	--------	----------	------------	----------	------------------------------	----------	---------------	-----------------	-----------------	------------------					
					Date Ran	uge: 07/01/2005 to 06/30/200	8 Posted	Before: 01/23	/2009							
NUMBI	CR of Sales	:	70	MEDIAN:	72	COV:	36 11	95%	Median C.T.: 6	4 25 to 79 23						
TOTAL S	Sales Price:	: 14	,839,655	WGT. MEAN:	57	STD:	27 16	95% Wat	. Mean C.I.: 30	9 96 to 73 44	(1. land+NAT-0)					
TOTAL Adj.S	Sales Price:	: 14	,719,655	MEAN:	75	AVG ABS DEV:	20 20	95	% Mean C.I.:	68 87 to 81 59	(unu +1(A1 = 0)					
TOTAL Asse	essed Value	: 8	,346,120			1110111201221	20120									
AVG. Adj. S	Sales Price	:	210,280	COD:	28.21	MAX Sales Ratio:	184.87									
AVG. Asse	essed Value	:	119,230	PRD:	132.68	MIN Sales Ratio:	12.37			Printed: 04/07/	2009 09:13:31					
DATE OF SALE *										Avg. Adj.	Avg.					
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	CO	D PRD	MIN	MAX	95% Median C.	I. Sale Price	Assd Val					
Qrtrs																
07/01/05 TO 09/30/05	3	90.00	119.92	115.35	37.0	3 103.96	84.89	184.87	N/A	66,096	76,241					
10/01/05 TO 12/31/05	7	84.64	90.80	97.75	18.7	9 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	27.9	7 100.43	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	21.0	3 119.60	51.95	116.42	60.36 to 95.4	47 269,150	181,917					
07/01/06 TO 09/30/06	3	77.05	79.83	73.20	11.8	3 109.06	67.55	94.90	N/A	473,700	346,745					
10/01/06 TO 12/31/06	6	69.39	74.84	59.68	35.9	5 125.39	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	30.8	7 103.68	21.71	105.80	21.71 to 105.	80 124,166	86,902					
04/01/07 TO 06/30/07	8	55.13	51.54	27.22	25.7	6 189.36	12.37	72.00	12.37 to 72.0	541,153	147,288					
07/01/07 TO 09/30/07	3	72.17	62.02	47.77	20.5	9 129.81	34.65	79.23	N/A	103,856	49,616					
10/01/07 TO 12/31/07	4	68.79	65.01	66.58	10.3	0 97.63	48.00	74.45	N/A	76,593	50,997					
01/01/08 TO 03/31/08	3	57.72	71.22	69.74	26.8	6 102.11	54.71	101.22	N/A	106,000	73,928					
04/01/08 TO 06/30/08	8	60.68	61.04	51.15	22.7	4 119.34	34.67	86.28	34.67 to 86.2	28 226,507	115,850					
Study Years																
07/01/05 TO 06/30/06	29	84.89	89.03	77.90	24.0	1 114.28	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	30.3	1 150.83	12.37	117.82	55.49 to 79.0	53 320,927	142,119					
07/01/07 TO 06/30/08	18	64.75	63.78	54.64	22.0	2 116.73	34.65	101.22	48.62 to 74.4	45 152,666	83,412					
Calendar Yrs																
01/01/06 TO 12/31/06	28	76.69	81.25	71.21	25.3	1 114.10	37.73	122.81	63.90 to 94.9	90 219,616	156,383					
01/01/07 TO 12/31/07	21	65.59	61.61	36.06	25.3	3 170.85	12.37	105.80	48.00 to 72.2	17 271,055	97,741					
ALL																
	70	71.59	75.23	56.70	28.2	1 132.68	12.37	184.87	64.25 to 79.2	23 210,280	119,230					

62 - MOR	RILL COUNTY			PAD 2	2009 R&	O Statistics		Base S	tat		PAGE:2 of 5
MINIMAL	NON-AG				Type: Oualifi	ed				State Stat Run	
					Date Ran	nge: 07/01/2005 to 06/30/2	2008 Posted	Before: 01/23	/2009		
	NUMBER of Sales	:	70	MEDIAN:	72	CON.	36 11	95%	Median C T :	64 25 to 79 23	
	TOTAL Sales Price	: 14	,839,655	WGT. MEAN:	57	י עכט נועדי:	27 16	95% Wat	Mean C.I.	$39 96 \pm 073 44$	(1: land + NAT = 0)
	TOTAL Adj.Sales Price	: 14	,719,655	MEAN:	75	AVG ABS DEV:	20.20	950 Nge 95	% Mean C.I.:	68 87 ±0 81 59	(:. unu+1711=0)
	TOTAL Assessed Value	: 8	,346,120			AVG.ADD.DEV.	20.20	20	·	00.07 00 01.00	
	AVG. Adj. Sales 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
GEO COD	E / TOWNSHIP #									Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	CO	D PRD	MIN	MAX	95% Median	C.I. Sale Price	Assd Val
1641	1	59.70	59.70	59.70			59.70	59.70	N/A	395,680	236,220
1645	3	67.84	63.76	66.92	10.1	1 95.28	51.43	72.00	N/A	121,333	81,191
1647	1	55.49	55.49	55.49			55.49	55.49	N/A	155,000	86,015
1651	3	72.17	83.76	78.57	23.6	3 106.60	63.97	115.13	N/A	49,005	38,503
1653	3	79.23	80.27	63.75	17.1	9 125.91	60.36	101.22	N/A	482,856	307,840
1679	5	79.63	70.10	59.64	17.4	8 117.54	37.73	90.00	N/A	92,956	55,442
1681	1	122.81	122.81	122.81			122.81	122.81	N/A	93,800	115,200
1683	1	94.90	94.90	94.90			94.90	94.90	N/A	256,000	242,955
1691	1	62.32	62.32	62.32			62.32	62.32	N/A	68,353	42,600
1929	1	67.55	67.55	67.55			67.55	67.55	N/A	1,057,100	714,070
1933	1	47.70	47.70	47.70			47.70	47.70	N/A	315,000	150,255
1935	8	76.71	79.69	67.28	31.2	4 118.44	45.96	117.82	45.96 to 11	7.82 186,062	125,179
1937	3	69.73	69.73	71.33	6.3	1 97.76	63.14	76.33	N/A	86,791	61,910
1953	3	77.00	75.06	75.19	2.5	2 99.83	71.17	77.00	N/A	43,533	32,731
1963	2	69.07	69.07	79.03	68.5	7 87.39	21.71	116.42	N/A	88,650	70,060
1965	5	74.27	87.25	60.11	52.9	6 145.15	34.67	184.87	N/A	158,900	95,518
1967	1	57.72	57.72	57.72			57.72	57.72	N/A	105,001	60,605
1969	3	84.89	91.78	89.55	8.3	1 102.49	84.64	105.80	N/A	88,430	79,188
1971	2	81.78	81.78	83.53	22.4	1 97.89	63.45	100.10	N/A	54,750	45,735
2211	3	94.44	85.37	76.01	22.7	4 112.32	48.62	113.05	N/A	218,333	165,950
2213	1	34.65	34.65	34.65			34.65	34.65	N/A	212,500	73,640
2215	2	25.11	25.11	17.09	50.7	4 146.97	12.37	37.85	N/A	1,648,606	281,665
2221	1	86.28	86.28	86.28			86.28	86.28	N/A	44,000	37,965
2249	2	70.02	70.02	67.03	6.3	3 104.45	65.59	74.45	N/A	215,000	144,125
2253	4	83.98	85.87	84.49	20.7	3 101.63	68.17	107.34	N/A	189,300	159,946
2497	1	51.95	51.95	51.95			51.95	51.95	N/A	339,200	176,200
2503	3	95.47	90.77	75.19	16.8	120.71	64.25	112.58	N/A	131,960	99,223
2507	5	65.83	68.76	67.36	12.3	9 102.09	54.71	82.33	N/A	98,460	66,318
ALL											
	70	71.59	75.23	56.70	28.2	1 132.68	12.37	184.87	64.25 to 79	9.23 210,280	119,230
AREA (M	ARKET)									Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	CO	D PRD	MIN	MAX	95% Median	C.I. Sale Price	Assd Val
1	25	69.73	73.22	41.76	35.0	8 175.33	12.37	184.87	58.83 to 77	7.00 250,359	104,552
2	45	72.17	76.35	67.75	24.5	8 112.68	34.67	122.81	63.97 to 84	1.64 188,014	127,384
ALL											
	70	71.59	75.23	56.70	28.2	1 132.68	12.37	184.87	64.25 to 79	9.23 210,280	119,230

62 - MOR	RILL COUN	ITY	[PAD 2	.009 R&	O Statistics		Base St	tat		PAGE:3 of 5
MINIMAL	NON-AG		•			Type: Qualifi	ied				State Stat Run	
						Date Ra	nge: 07/01/2005 to 06/30/20	008 Posted	Before: 01/23	3/2009		
	NUM	IBER of Sales	:	70	MEDIAN:	72	COV:	36.11	95%	Median C.I.: (54.25 to 79.23	
	TOTAL	Sales Price	: 14	,839,655	WGT. MEAN:	57	STD:	27.16	95% Wqt	. Mean C.I.:	39.96 to 73.44	$(! \cdot land + NAT = 0)$
	TOTAL Adj	.Sales Price	: 14	,719,655	MEAN:	75	AVG.ABS.DEV:	20.20	95	% Mean C.I.:	68.87 to 81.59	(
	TOTAL As	sessed Value	: 8	,346,120								
	AVG. Adj.	Sales Price	:	210,280	COD:	28.21	MAX Sales Ratio:	184.87				
	AVG. As	sessed Value	:	119,230	PRD:	132.68	MIN Sales Ratio:	12.37			Printed: 04/07/	2009 09:13:31
STATUS:	IMPROVED	, UNIMPROVE	S & IOLI								Avg. Adj.	Avg.
RANGE		COUNT	MEDIAN	MEAN	WGT. MEAN	CC	DD PRD	MIN	MAX	95% Median C	.I. Sale Price	Assd Val
1		10	68.46	68.48	41.88	24.1	163.53	12.37	107.34	48.62 to 94	.90 527,911	221,083
2		60	72.09	76.35	64.99	28.7	117.49	21.71	184.87	63.90 to 82	.33 157,342	102,254
ALL												
		70	71.59	75.23	56.70	28.2	132.68	12.37	184.87	64.25 to 79	. 23 210, 280	119,230
SCHOOL 1	DISTRICT	*									Avg. Adj.	Avg.
RANGE		COUNT	MEDIAN	MEAN	WGT. MEAN	CC	DD PRD	MIN	MAX	95% Median C	.I. Sale Price	Assd Val
(blank)												
04-0001		3	63.90	61.40	63.15	5.6	58 97.24	54.71	65.59	N/A	205,666	129,868
07-0006		5	62.32	62.66	63.09	9.2	99.32	51.43	72.00	N/A	165,606	104,479
17-0003		9	77.05	82.42	80.07	18.8	35 102.93	64.25	112.58	65.83 to 107	.34 152,020	121,726
35-0001		3	94.44	86.48	78.93	21.5	57 109.57	51.95	113.05	N/A	209,733	165,535
62-0021		26	76.66	78.12	67.67	25.8	33 115.45	21.71	122.81	62.92 to 91	.76 156,390	105,825
62-0063		23	67.55	72.00	42.44	37.2	169.62	12.37	184.87	48.62 to 86	.28 310,100	131,621
79-0032		1	80.24	80.24	80.24			80.24	80.24	N/A	78,780	63,215
NonValid	School											
ALL												
		70	71.59	75.23	56.70	28.2	132.68	12.37	184.87	64.25 to 79	. 23 210, 280	119,230
ACRES I	N SALE										Avg. Adj.	Avg.
RANGE		COUNT	MEDIAN	MEAN	WGT. MEAN	CC	DD PRD	MIN	MAX	95% Median C	.I. Sale Price	Assd Val
10.01 '	TO 30.00	2	70.45	70.45	70.64	1.0	99.72	69.73	71.17	N/A	31,987	22,597
30.01 '	ro 50.00	б	81.64	80.63	76.49	16.2	105.42	48.00	105.52	48.00 to 105	.52 35,166	26,898
50.01 '	ro 100.00	11	79.63	69.00	60.12	28.5	53 114.77	21.71	105.80	34.65 to 99	.50 99,025	59,532
100.01 '	ro 180.00	19	72.17	74.48	66.92	20.6	57 111.30	45.96	117.82	61.66 to 82	. 33 99,635	66,675
180.01 '	TO 330.00	8	93.62	81.60	67.12	22.1	15 121.58	34.67	112.58	34.67 to 112	.58 143,654	96,418
330.01 '	ro 650.00	14	74.53	87.21	72.69	37.5	57 119.98	37.85	184.87	56.45 to 116	.42 214,149	155,657
650.01	+	10	62.31	59.35	44.67	20.4	132.87	12.37	94.90	48.62 to 68	.17 731,499	326,728
ALL												
		70	71.59	75.23	56.70	28.2	132.68	12.37	184.87	64.25 to 79	. 23 210, 280	119,230

62 - MORR	ILL COUNTY	[PAD 2	2009 R&	O Statistics		Base St	at		Starts Start Daves	PAGE:4 of 5
MINIMAL N	ON-AG				Type: Qualifi	ed					State Stat Kun	
					Date Ran	nge: 07/01/2005 to 06/30/2	008 Posted	Before: 01/23/	2009			
	NUMBER of Sales:		70	MEDIAN:	72	COV:	36.11	95% M	Median C.I.:	64.25	to 79.23	
	TOTAL Sales Price:	14	,839,655	WGT. MEAN:	57	STD:	27.16	95% Wgt.	Mean C.I.:	39.96	to 73.44	(<i>!: land+NAT=0</i>)
	TOTAL Adj.Sales Price:	14	,719,655	MEAN:	75	AVG.ABS.DEV:	20.20	958	Mean C.I.:	68.8	7 to 81.59	
	TOTAL Assessed Value:	8	,346,120									
	AVG. Adj. Sales 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
MAJORITY	LAND USE > 95%										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	CO	D PRD	MIN	MAX	95% Median	C.I.	Sale Price	Assd Val
DRY	7	74.45	76.09	73.10	12.9	3 104.10	63.97	101.22	63.97 to 10	01.22	110,269	80,601
DRY-N/A	2	82.00	82.00	74.76	22.0	7 109.68	63.90	100.10	N/A		100,000	74,760
GRASS	18	74.61	78.49	68.77	27.8	4 114.13	21.71	122.81	60.36 to 9	5.47	189,900	130,596
GRASS-N/A	17	67.55	76.20	43.24	41.2	176.23	12.37	184.87	48.00 to 10	07.34	381,312	164,880
IRRGTD	7	76.33	73.91	72.52	9.5	9 101.92	57.72	86.28	57.72 to 8	6.28	116,897	84,776
IRRGTD-N/	A 19	69.73	70.72	62.24	28.4	5 113.63	34.65	113.05	55.49 to 9	1.76	159,419	99,223
ALL												
	70	71.59	75.23	56.70	28.2	132.68	12.37	184.87	64.25 to 7	9.23	210,280	119,230
MAJORITY	LAND USE > 80%										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	CO	D PRD	MIN	MAX	95% Median	C.I.	Sale Price	Assd Val
DRY	8	70.14	74.57	71.68	13.8	9 104.02	63.90	101.22	63.90 to 10	01.22	113,985	81,708
DRY-N/A	1	100.10	100.10	100.10			100.10	100.10	N/A		60,000	60,060
GRASS	22	74.61	82.20	68.53	32.7	2 119.93	21.71	184.87	60.36 to 9	5.47	223,650	153,275
GRASS-N/A	13	64.25	69.23	35.77	36.8	2 193.52	12.37	117.82	47.70 to 10	07.34	383,093	137,049
IRRGTD	20	75.30	70.36	62.88	20.5	2 111.91	34.65	105.80	58.83 to 8	0.24	137,469	86,435
IRRGTD-N/	A 6	66.44	75.64	68.31	30.7	9 110.73	45.96	113.05	45.96 to 11	13.05	182,979	124,995
ALL												
	70	71.59	75.23	56.70	28.2	1 132.68	12.37	184.87	64.25 to 7	9.23	210,280	119,230
MAJORITY	LAND USE > 50%										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	CO	D PRD	MIN	MAX	95% Median	C.I.	Sale Price	Assd Val
DRY	9	74.45	77.40	73.44	15.4	6 105.40	63.90	101.22	63.97 to 10	0.10	107,987	79,303
GRASS	35	68.75	77.38	52.06	35.8	9 148.65	12.37	184.87	62.32 to 9	4.44	282,871	147,249
IRRGTD	26	72.72	71.58	64.43	23.3	2 111.11	34.65	113.05	58.83 to 8	0.24	147,971	95,333
ALL												
	70	71.59	75.23	56.70	28.2	1 132.68	12.37	184.87	64.25 to 7	9.23	210,280	119,230

62 - MORR	ILL COUNTY				PAD 2	2009 R&	zO Si	tatistics		Base St	tat		PAGE:5 of 5
MINIMAL N	ON-AG					Type: Oualifi	ied					State Stat 1	Run
						Date Rar	nge: 07/	01/2005 to 06/30/200	08 Posted	Before: 01/23	/2009		
	NUMBER	of Sales	:	70	MEDIAN:	72		COV:	36.11	95%	Median C.I.:	64.25 to 79.23	
	TOTAL Sa	les Price	: 14	,839,655	WGT. MEAN:	57		STD:	27.16	95% Wqt	. Mean C.I.:	39.96 to 73.44	$(! \cdot land + NAT = 0)$
	TOTAL Adj.Sa	les Price	: 14	,719,655	MEAN:	75		AVG.ABS.DEV:	20.20	95	% Mean C.I.:	68.87 to 81.59	(
	TOTAL Asses	sed Value	: 8	,346,120									
i	AVG. Adj. Sa	les Price	:	210,280	COD:	28.21	MAX	Sales Ratio:	184.87				
	AVG. Asses	sed Value	:	119,230	PRD:	132.68	MIN	Sales Ratio:	12.37			Printed: 04	/07/2009 09:13:31
SALE PRIC	E *											Avg. Ad	j. Avg.
RANGE		COUNT	MEDIAN	MEAN	WGT. MEAN	CC	DD	PRD	MIN	MAX	95% Median	C.I. Sale Pri	ce Assd Val
Low	\$												
5000 TO	9999	1	90.00	90.00	90.00				90.00	90.00	N/A	8,	000 7,200
Total	\$												
1 TC	9999	1	90.00	90.00	90.00				90.00	90.00	N/A	8,	000 7,200
10000 TC	29999	4	96.83	92.23	91.98	10.4	17	100.26	69.73	105.52	N/A	21,	893 20,138
30000 TC	59999	12	77.00	78.99	77.87	19.6	54	101.43	48.00	115.13	63.45 to 94	4.44 45,	795 35,662
60000 TC	99999	18	83.49	89.21	88.84	27.8	36	100.42	21.71	184.87	65.83 to 10	1.22 72,	236 64,175
100000 TC	149999	8	67.95	73.70	73.23	20.4	14	100.64	54.71	116.42	54.71 to 11	.6.42 121,	573 89,032
150000 TC	249999	9	61.66	59.51	59.19	18.1	1	100.54	34.65	76.33	37.73 to 74	4.27 178,	222 105,482
250000 TC	499999	14	61.98	67.86	64.96	29.9	97	104.47	34.67	113.05	47.70 to 94	4.90 324,	527 210,825
500000 +		4	49.11	44.53	36.47	39.5	55	122.11	12.37	67.55	N/A	1,413,	578 515,525
ALL													
		70	71.59	75.23	56.70	28.2	21	132.68	12.37	184.87	64.25 to 79	9.23 210,	280 119,230
ASSESSED	VALUE *											Avg. Ad	j. Avg.
RANGE		COUNT	MEDIAN	MEAN	WGT. MEAN	CC	DD	PRD	MIN	MAX	95% Median	C.I. Sale Pri	ce Assd Val
Low	\$												
5000 TO	9999	1	90.00	90.00	90.00				90.00	90.00	N/A	8,	000 7,200
Total	\$												
1 TC) 9999	1	90.00	90.00	90.00				90.00	90.00	N/A	8,	000 7,200
10000 TC	29999	8	70.45	70.15	58.51	31.8	35	119.90	21.71	105.52	21.71 to 10	15.52 37,	396 21,881
30000 TC	59999	16	77.00	80.30	78.13	16.2	24	102.77	62.32	115.13	63.97 to 94	4.44 55,	413 43,295
60000 TC	99999	18	78.34	77.29	69.69	26.9	92	110.90	34.65	117.82	57.72 to 10	00.10 110,	754 77,188
100000 TC	149999	10	70.38	81.69	64.43	37.6	53	126.80	34.67	184.87	45.96 to 12	22.81 183,	409 118,166
150000 TC	249999	11	59.70	60.57	57.76	18.5	50	104.86	37.85	91.76	47.70 to 74	4.27 350,	098 202,230
250000 TC) <u>499999</u>	4	101.12	81.92	33.72	27.9	9.7	242.94	12.37	113.05	N/A	872,	503 294,195
500000 +		2	63.96	63.96	63.59	5.6	52	100.58	60.36	67.55	N/A	1,178,	550 749,385
ALL													
		70	71.59	75.23	56.70	28.2	31	132.68	12.37	184.87	64.25 to 79	9.23 210,	280 119,230

Agricultural Correlation

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	94	62	65.96
2008	100	78	78.00
2007	96	76	79.17
2006	99	64	64.65
2005	97	47	48.45

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

Adjusting for Selective Reappraisal

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

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

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

	Preliminary Median	% Change in Assessed Value (excl. growth)	Trended Preliminary Ratio	R&O Median
2009	46	60.95	74	72
2008	73.04	3.58	76	73.65
2007	77	-0.54	76	75
2006	76	2.84	78	77
2005	78	-0.58	78	78

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

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 If assessment practices treat sold and unsold properties consistently, the period are used. percentage change in the sales file and assessed base will be similar. The analysis of this data assists in determining if the statistical representations calculated from the sales file are an accurate measure of the population. The following is justification for such an analysis:

Comparison of Average Value Changes

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

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

% Change in Total Assessed Value in the Sales File		% Change in Total Assessed Value (excl. growth)	
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	62	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	64	62	-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 Sum Lines 17, 25, & 30		Records : 7,197		Value : 44	0,741,081	Gro	wth 4,630,387	Sum Lines 17, 2	25, & 41
Schedule I : Non-Agricult	ural Records								
	U	rban	Sut	oUrban		Rural	To	otal	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							2,841	106,917,116	1,829,876
% of Taxable Total							39.47	24.26	39.52

Schedule II : Tax Increment Financing (TIF)

	Records	Urban Value Base	Value Excess	Records	SubUrban Value Base	Value Excess
18. Residential						
19. Commercial	3	20,935	23,851,595	0	0	0
20. Industrial						
21. Other	Records	Rural Value Base	Value Excess	Records	Total 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 SubU	J rban Value	Records Run	r al Value	Records	Total Value	Growth
23. Producing	0	0	0	0	70	5,089,200	70	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	112	5,128,415	0

Schedule IV : Exempt Records : Non-Agricultural

	Urban	SubUrban	Rural	Total
	Records	Records	Records	Records
26. Producing	210	16	285	511

Schedule V : Agricultural Records

-	Urban		Sub	Urban	Rural		Rural	Total		Fotal
	Records	Value	Records	Value	Re	ecords	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

2009 County Abstract of Assessment for Real Property, Form 45

Schedule VI : Agricultural Rec	ords :Non-Agricu	ıltural Detail					
		Urban			SubUrban	Ì	
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	0	0.00	0	
32. HomeSite Improv Land	0	0.00	0	0	0.00	0	
33. HomeSite Improvements	0	0.00	0	0	0.00	0	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	0	0.00	0	
36. FarmSite Improv Land	0	0.00	0	0	0.00	0	
37. FarmSite Improvements	1	0.00	7,425	0	0.00	0	
38. FarmSite Total							
39. Road & Ditches	0	0.00	0	0	0.00	0	
40. Other- Non Ag Use							
	Records	Rural Acres	Value	Records	Total Acres	Value	Growth
31. HomeSite UnImp Land	31	32.00	256,000	31	32.00	256,000	
32. HomeSite Improv Land	633	707.14	5,669,100	633	707.14	5,669,100	
33. HomeSite Improvements	657	0.00	36,954,700	657	0.00	36,954,700	1,646,847
34. HomeSite Total				688	739.14	42,879,800	
35. FarmSite UnImp Land	49	47.38	47,380	49	47.38	47,380	
36. FarmSite Improv Land	798	804.90	804,900	798	804.90	804,900	
37. FarmSite Improvements	860	0.00	34,884,820	861	0.00	34,892,245	1,153,664
38. FarmSite Total				910	852.28	35,744,525	
39. Road & Ditches	2,146	7,270.82	0	2,146	7,270.82	0	
40. Other- Non Ag Use							
41. Total Section VI				1,598	8,862.24	78,624,325	2,800,511

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

		Urban			SubUrban			
	Records	Acres	Value		Records	Acres	Value	
42. Game & Parks	0	0.00	0		0	0.00	0	
	Rural				Total			
	Records	Acres	Value		Records	Acres	Value	
42. Game & Parks	2	591.00	196,550		2	591.00	196,550	

Schedule VIII : Agricultural Records : Special Value

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

2009 County Abstract of Assessment for Real Property, Form 45

chedule IX : Agricultural	Records : Ag Land Mark	et Area Detail	Market Are		
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

2009 County Abstract of Assessment for Real Property, Form 45

chedule IX : Agricultural	Records : Ag Land Mark	et Area Detail	Market Are		
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

Schedule X : Agricultural Records : Ag Land Total

	τ	Jrban	SubU	rban	Ru	ral	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
					۶			

	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

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

62 Morrill

					<u>E3</u>	
	2008 CTL County Total	2009 Form 45 County Total	Value Difference (2009 form 45 - 2008 CTL)	Percent Change	2009 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	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%	5	
14. Wasteland	156,205	251,895	95,690	61.26%)	
15. Other Agland	2,074,030	5,976,190	3,902,160	188.14%	5	
16. Total Agricultural Land	155,375,510	250,071,225	94,695,715	60.95%		
17. Total Value of all Real Property (Locally Assessed)	288,072,141	440,741,081	152,668,940	53.00%	4,630,387	51.39%

MORRILL COUNTY ASSESSOR

P.O. Box 868 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
	None
3.	Other full-time employees
	Two
4.	Other part-time employees
	None
5.	Number of shared employees
	None
6.	Assessor's requested budget for current fiscal year
	\$147,749
7.	Part of the budget that is dedicated to the computer system
	\$ 18,500
8.	Adopted budget, or granted budget if different from above
	\$147,749
9.	Amount of the total budget set aside for appraisal work
	\$ 5,700
10.	Amount of the total budget set aside for education/workshops
	\$ 430
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
	County Solutions
3.	Cadastral maps: Are they currently being used?
	Yes; but they are not up to date.

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

C. Zoning Information

1.	Does the county have zoning?
	Yes
2.	If so, is the zoning countywide?
	Yes
3.	What municipalities in the county are zoned?
	Bayard, Bridgeport and Broadwater
4.	When was zoning implemented?
	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.



Ruth a. Sorensen

Ruth A. Sorensen Property Tax Administrator

Map Section

Valuation History Charts