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2009 Commission Summary

64 Nemaha

Residential Real Property - Current

Number of Sales	253	COD	14.34
Total Sales Price	\$19,472,591	PRD	105.23
Total Adj. Sales Price	\$19,495,591	COV	23.22
Total Assessed Value	\$17,199,845	STD	21.55
Avg. Adj. Sales Price	\$77,058	Avg. Absolute Deviation	13.51
Avg. Assessed Value	\$67,984	Average Assessed Value of the Base	\$51,838
Median	94	Wgt. Mean	88
Mean	93	Max	196
Min	23.00		

Confidence Interval - Current

95% Median C.I	93.33 to 95.26
95% Mean C.I	90.18 to 95.50
95% Wgt. Mean C.I	85.68 to 90.77

% of Value of the Class of all Real Property Value in the County	29.35
% of Records Sold in the Study Period	8.09
% of Value Sold in the Study Period	10.60

Residential Real Property - History

Year	Number of Sales	Median	COD	PRD
2008	243	96	11.1	104.3
2007	258	96	10.89	103.52
2006	258	96	14.42	104.81
2005	277	96	10.72	104.86

2009 Commission Summary

64 Nemaha

Commercial Real Property - Current

Number of Sales	39	COD	16.76
Total Sales Price	\$2,935,494	PRD	101.80
Total Adj. Sales Price	\$2,935,494	COV	28.11
Total Assessed Value	\$2,753,880	STD	26.85
Avg. Adj. Sales Price	\$75,269	Avg. Absolute Deviation	15.97
Avg. Assessed Value	\$70,612	Average Assessed Value of the Base	\$60,428
Median	95	Wgt. Mean	94
Mean	96	Max	191
Min	45		

Confidence Interval - Current

95% Median C.I	93.17 to 97.66
95% Mean C.I	87.08 to 103.93
95% Wgt. Mean C.I	88.48 to 99.14

% of Value of the Class of all Real Property Value in the County 5.06

% of Records Sold in the Study Period 8.42

% of Value Sold in the Study Period 9.84

Commercial Real Property - History

Year	Number of Sales	Median	COD	PRD
2008	38	97	10.19	100.65
2007	45	95	22.8	97.84
2006	57	95	14.17	99.89
2005	55	96	15.96	103.36

2009 Commission Summary

64 Nemaha

Agricultural Land - Current

Number of Sales	59	COD	17.34
Total Sales Price	\$16,145,835	PRD	109.66
Total Adj. Sales Price	\$16,145,835	COV	23.61
Total Assessed Value	\$10,196,960	STD	16.35
Avg. Adj. Sales Price	\$273,658	Avg. Absolute Deviation	12.43
Avg. Assessed Value	\$172,830	Average Assessed Value of the Base	\$144,885
Median	72	Wgt. Mean	63
Mean	69	Max	98.42
Min	29.48		

Confidence Interval - Current

95% Median C.I	67.68 to 75.77
95% Mean C.I	65.08 to 73.43
95% Wgt. Mean C.I	54.29 to 72.03

% of Value of the Class of all Real Property Value in the County	65.59
% of Records Sold in the Study Period	2.36
% of Value Sold in the Study Period	4.77

Agricultural Land - History

Year	Number of Sales	Median	COD	PRD
2008	50	73	13.51	103.26
2007	53	73	15.94	105.33
2006	52	76	17.37	106.15
2005	63	75	15.02	103.44

2009 Opinions of the Property Tax Administrator for Nemaha County

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

Residential Real Property

It is my opinion that the level of value of the class of residential real property in Nemaha County is 94.00% of actual value. It is my opinion that the quality of assessment for the class of residential real property in Nemaha County is in compliance with generally accepted mass appraisal practices.

Commercial Real Property

It is my opinion that the level of value of the class of commercial real property in Nemaha County is 95.00% of actual value. It is my opinion that the quality of assessment for the class of commercial real property in Nemaha County is in compliance with generally accepted mass appraisal practices.

Agricultural Land or Special Valuation of Agricultural Land

It is my opinion that the level of value of the class of agricultural or special value land in Nemaha County is 72.00% of actual value. It is my opinion that the quality of assessment for the class of agricultural land in Nemaha County is in compliance with generally accepted mass appraisal practices.

Dated this 7th day of April, 2009.



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

Ruth A. Sorensen
Property Tax Administrator

PAD 2009 Preliminary Statistics

Base Stat

PAGE:1 of 5

Type: Qualified

State Stat Run

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

NUMBER of Sales:	264	MEDIAN:	93	COV:	28.75	95% Median C.I.:	91.75 to 94.35
TOTAL Sales Price:	19,503,751	WGT. MEAN:	86	STD:	26.28	95% Wgt. Mean C.I.:	83.24 to 89.19
TOTAL Adj.Sales Price:	19,526,751	MEAN:	91	AVG.ABS.DEV:	16.68	95% Mean C.I.:	88.22 to 94.56
TOTAL Assessed Value:	16,835,135						
AVG. Adj. Sales Price:	73,964	COD:	17.85	MAX Sales Ratio:	229.83		
AVG. Assessed Value:	63,769	PRD:	106.01	MIN Sales Ratio:	16.80		

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DATE OF SALE *	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
____Qrtrs____											
07/01/06 TO 09/30/06	37	95.56	94.03	95.59	9.90	98.37	32.50	137.30	93.46 to 97.25	63,254	60,466
10/01/06 TO 12/31/06	22	96.08	95.18	93.15	6.94	102.18	46.99	125.94	92.18 to 97.77	62,730	58,432
01/01/07 TO 03/31/07	21	93.13	94.58	86.28	13.84	109.62	70.92	152.40	81.88 to 98.21	70,751	61,041
04/01/07 TO 06/30/07	38	92.00	91.96	83.61	17.99	109.98	50.45	188.95	82.96 to 95.54	68,304	57,112
07/01/07 TO 09/30/07	51	93.67	90.20	86.72	17.65	104.01	20.00	229.83	85.73 to 95.97	76,984	66,762
10/01/07 TO 12/31/07	33	92.76	87.41	87.61	16.75	99.77	24.00	131.00	84.34 to 95.30	83,659	73,290
01/01/08 TO 03/31/08	23	88.53	88.96	77.98	25.98	114.08	24.50	169.07	72.24 to 98.23	83,495	65,109
04/01/08 TO 06/30/08	39	84.09	90.87	81.45	31.24	111.56	16.80	195.70	78.33 to 99.06	79,937	65,109
____Study Years____											
07/01/06 TO 06/30/07	118	94.41	93.67	89.40	12.71	104.78	32.50	188.95	92.48 to 96.16	66,117	59,109
07/01/07 TO 06/30/08	146	91.79	89.55	84.10	22.11	106.48	16.80	229.83	85.40 to 93.80	80,307	67,535
____Calendar Yrs____											
01/01/07 TO 12/31/07	143	93.04	90.66	86.14	16.98	105.25	20.00	229.83	89.66 to 94.23	75,302	64,864
____ALL____											
	264	93.46	91.39	86.22	17.85	106.01	16.80	229.83	91.75 to 94.35	73,964	63,769

ASSESSOR LOCATION

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
AUBURN	146	92.10	91.18	88.08	15.95	103.52	20.00	195.70	87.75 to 93.87	78,875	69,470
BROCK	6	132.65	147.27	134.44	21.17	109.54	118.15	229.83	118.15 to 229.83	22,550	30,315
BROWNVILLE	8	95.65	89.11	89.00	17.09	100.12	62.60	130.29	62.60 to 130.29	49,037	43,641
JOHNSON	17	94.75	78.46	89.93	21.11	87.24	16.80	105.10	24.50 to 97.72	52,657	47,356
JULIAN	2	93.25	93.25	91.02	3.84	102.44	89.66	96.83	N/A	60,500	55,067
NEMAHA	5	96.43	98.25	99.13	5.35	99.11	92.10	113.58	N/A	38,420	38,084
PERU	26	96.09	94.22	96.95	11.99	97.19	23.00	171.60	93.73 to 97.50	44,745	43,382
RURAL	54	87.18	88.12	76.84	22.42	114.68	31.22	188.95	77.09 to 94.35	94,659	72,737
____ALL____											
	264	93.46	91.39	86.22	17.85	106.01	16.80	229.83	91.75 to 94.35	73,964	63,769

LOCATIONS: URBAN, SUBURBAN & RURAL

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	210	93.77	92.24	89.54	16.82	103.01	16.80	229.83	92.28 to 95.26	68,643	61,463
2	13	91.70	89.46	78.55	23.95	113.90	42.02	152.40	66.76 to 117.50	92,893	72,967
3	41	85.98	87.69	76.31	21.68	114.91	31.22	188.95	76.13 to 94.48	95,219	72,665
____ALL____											
	264	93.46	91.39	86.22	17.85	106.01	16.80	229.83	91.75 to 94.35	73,964	63,769

PAD 2009 Preliminary Statistics

Base Stat

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State Stat Run

Type: Qualified

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

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AVG. Assessed Value:	63,769	PRD:	106.01	MIN Sales Ratio:	16.80		

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STATUS: IMPROVED, UNIMPROVED & IOLL

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
0	1	89.66	89.66	89.66			89.66	89.66	N/A	131,000	117,455
1	227	93.46	92.73	86.45	15.97	107.27	31.22	229.83	91.75 to 94.53	82,270	71,122
2	36	93.72	83.00	79.52	29.98	104.38	16.80	188.95	70.31 to 97.08	20,011	15,912
ALL	264	93.46	91.39	86.22	17.85	106.01	16.80	229.83	91.75 to 94.35	73,964	63,769

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
01	248	93.09	90.53	86.13	17.58	105.11	16.80	229.83	91.66 to 94.20	76,297	65,712
06	10	94.35	95.71	79.39	19.26	120.56	58.13	188.95	63.69 to 97.28	47,545	37,745
07	6	113.49	120.07	124.22	18.30	96.66	92.40	171.60	92.40 to 171.60	21,583	26,811
ALL	264	93.46	91.39	86.22	17.85	106.01	16.80	229.83	91.75 to 94.35	73,964	63,769

SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
49-0050											
64-0023	36	95.84	93.99	89.12	28.07	105.46	16.80	229.83	88.38 to 100.07	54,929	48,952
64-0029	221	92.97	90.68	85.63	16.32	105.90	20.00	195.70	91.18 to 94.12	77,455	66,323
66-0111											
74-0056											
74-0070	6	96.58	101.88	96.28	11.27	105.82	84.46	128.00	84.46 to 128.00	71,100	68,453
74-0501	1	92.40	92.40	92.40			92.40	92.40	N/A	5,000	4,620
NonValid School											
ALL	264	93.46	91.39	86.22	17.85	106.01	16.80	229.83	91.75 to 94.35	73,964	63,769

PAD 2009 Preliminary Statistics

Base Stat

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State Stat Run

Type: Qualified

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AVG. Adj. Sales Price:	73,964	COD:	17.85	MAX Sales Ratio:	229.83		
AVG. Assessed Value:	63,769	PRD:	106.01	MIN Sales Ratio:	16.80		

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YEAR BUILT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
0 OR Blank	39	93.33	82.49	75.60	29.41	109.11	16.80	188.95	70.25 to 97.08	26,317	19,895
Prior TO 1860											
1860 TO 1899	5	93.65	82.08	88.01	14.14	93.26	62.60	96.22	N/A	40,264	35,438
1900 TO 1919	90	93.70	93.80	82.89	17.72	113.16	31.22	229.83	91.72 to 95.95	60,991	50,555
1920 TO 1939	27	94.06	89.16	84.26	18.48	105.82	43.16	152.30	81.06 to 97.35	68,945	58,093
1940 TO 1949	10	81.89	83.26	83.06	8.46	100.24	65.82	96.00	73.33 to 94.09	73,440	60,999
1950 TO 1959	15	96.54	99.82	96.65	11.44	103.27	76.24	125.94	87.56 to 110.56	67,100	64,854
1960 TO 1969	21	93.53	94.81	91.55	13.37	103.55	73.10	132.42	82.89 to 99.23	89,830	82,240
1970 TO 1979	25	92.40	93.82	87.50	16.08	107.22	66.50	138.13	84.09 to 99.07	112,712	98,625
1980 TO 1989	13	92.08	90.44	86.83	11.55	104.16	68.19	128.00	72.14 to 98.99	135,530	117,683
1990 TO 1994	5	89.22	91.69	86.00	14.43	106.61	70.54	119.09	N/A	141,600	121,779
1995 TO 1999	5	86.68	100.58	83.83	23.43	119.98	71.15	171.60	N/A	147,233	123,422
2000 TO Present	9	93.87	94.22	94.99	6.00	99.18	83.01	104.89	84.44 to 99.68	144,116	136,896
ALL											
	264	93.46	91.39	86.22	17.85	106.01	16.80	229.83	91.75 to 94.35	73,964	63,769

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
1 TO 4999	12	89.88	91.49	106.42	37.00	85.97	23.00	195.70	60.33 to 118.78	1,987	2,115
5000 TO 9999	9	96.73	82.85	84.79	23.07	97.71	20.00	131.00	41.36 to 99.31	6,677	5,662
Total \$											
1 TO 9999	21	92.40	87.79	90.94	31.24	96.54	20.00	195.70	70.25 to 99.31	3,997	3,635
10000 TO 29999	48	94.77	102.26	101.62	30.01	100.63	16.80	229.83	92.93 to 108.20	19,576	19,893
30000 TO 59999	57	94.75	94.96	94.23	13.59	100.78	43.16	132.14	92.10 to 97.77	43,078	40,593
60000 TO 99999	68	95.36	92.07	91.94	10.66	100.13	42.02	138.13	93.04 to 96.28	77,690	71,432
100000 TO 149999	40	84.78	82.47	82.40	13.70	100.09	49.69	111.93	77.09 to 91.70	119,745	98,671
150000 TO 249999	27	84.44	82.95	82.85	10.13	100.12	58.13	104.89	76.13 to 91.75	188,937	156,527
250000 TO 499999	3	61.52	54.63	52.61	21.64	103.84	31.22	71.15	N/A	291,187	153,200
ALL											
	264	93.46	91.39	86.22	17.85	106.01	16.80	229.83	91.75 to 94.35	73,964	63,769

PAD 2009 Preliminary Statistics

Base Stat

Type: Qualified

State Stat Run

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

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AVG. Assessed Value:	63,769	PRD:	106.01	MIN Sales Ratio:	16.80		

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ASSESSED VALUE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
1 TO 4999	18	65.29	60.93	36.65	47.97	166.25	16.80	145.00	24.00 to 91.50	5,900	2,162
5000 TO 9999	8	98.41	112.34	104.77	24.25	107.22	62.60	195.70	62.60 to 195.70	7,031	7,366
Total \$											
1 TO 9999	26	81.63	76.75	60.24	42.70	127.41	16.80	195.70	41.36 to 97.50	6,248	3,763
10000 TO 29999	42	94.29	95.69	90.38	16.19	105.88	43.16	152.40	92.76 to 96.88	22,171	20,037
30000 TO 59999	72	94.44	97.54	88.69	21.60	109.98	42.02	229.83	91.72 to 97.30	48,098	42,659
60000 TO 99999	74	93.81	91.85	89.53	10.87	102.59	51.08	132.42	91.40 to 96.00	88,253	79,013
100000 TO 149999	32	89.53	87.18	82.59	13.16	105.56	31.22	138.13	84.09 to 95.03	146,190	120,734
150000 TO 249999	17	84.44	82.29	81.25	10.02	101.28	61.52	99.06	71.15 to 92.13	206,862	168,076
250000 TO 499999	1	104.89	104.89	104.89			104.89	104.89	N/A	244,500	256,465
ALL											
	264	93.46	91.39	86.22	17.85	106.01	16.80	229.83	91.75 to 94.35	73,964	63,769

QUALITY

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	40	93.13	82.73	76.14	28.77	108.66	16.80	188.95	70.31 to 95.05	26,525	20,195
10	1	97.50	97.50	97.50			97.50	97.50	N/A	6,000	5,850
20	50	92.67	89.55	85.18	18.69	105.12	42.02	154.53	83.62 to 95.30	46,490	39,601
30	155	93.87	93.98	86.90	15.34	108.14	31.22	229.83	91.70 to 95.54	86,929	75,542
40	18	92.08	93.19	87.65	13.32	106.33	68.19	171.60	82.89 to 98.58	147,842	129,576
ALL											
	264	93.46	91.39	86.22	17.85	106.01	16.80	229.83	91.75 to 94.35	73,964	63,769

STYLE

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	40	93.72	82.84	76.94	28.64	107.67	16.80	188.95	70.31 to 96.54	27,410	21,088
100	6	113.49	120.31	116.95	18.09	102.87	92.40	171.60	92.40 to 171.60	30,750	35,962
101	131	93.67	93.37	88.47	16.65	105.53	42.02	229.83	91.72 to 95.46	76,396	67,589
102	31	91.70	86.46	79.85	11.72	108.28	31.22	105.78	84.88 to 95.97	107,911	86,167
103	2	76.88	76.88	75.35	13.51	102.04	66.50	87.27	N/A	156,700	118,072
104	39	93.04	90.37	85.79	14.09	105.33	49.69	169.07	83.62 to 96.00	79,016	67,791
106	5	92.97	111.95	92.67	25.07	120.80	83.01	195.70	N/A	63,940	59,252
111	9	89.22	92.32	89.88	11.40	102.71	75.04	132.42	81.88 to 98.99	123,214	110,744
304	1	112.29	112.29	112.29			112.29	112.29	N/A	69,000	77,480
ALL											
	264	93.46	91.39	86.22	17.85	106.01	16.80	229.83	91.75 to 94.35	73,964	63,769

PAD 2009 Preliminary Statistics

Base Stat

PAGE:5 of 5

State Stat Run

Type: Qualified

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

NUMBER of Sales:	264	MEDIAN:	93	COV:	28.75	95% Median C.I.:	91.75 to 94.35
TOTAL Sales Price:	19,503,751	WGT. MEAN:	86	STD:	26.28	95% Wgt. Mean C.I.:	83.24 to 89.19
TOTAL Adj.Sales Price:	19,526,751	MEAN:	91	AVG.ABS.DEV:	16.68	95% Mean C.I.:	88.22 to 94.56
TOTAL Assessed Value:	16,835,135						
AVG. Adj. Sales Price:	73,964	COD:	17.85	MAX Sales Ratio:	229.83		
AVG. Assessed Value:	63,769	PRD:	106.01	MIN Sales Ratio:	16.80		

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CONDITION										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
(blank)	40	93.13	82.73	76.14	28.77	108.66	16.80	188.95	70.31 to 95.05	26,525	20,195
10	5	88.38	101.27	86.61	41.86	116.93	53.88	195.70	N/A	15,330	13,277
20	18	96.02	95.25	86.59	15.24	110.00	42.02	137.30	88.49 to 108.20	28,232	24,445
30	89	93.94	95.60	89.59	18.71	106.71	43.16	229.83	91.66 to 95.97	55,321	49,560
40	107	92.18	89.98	85.16	12.77	105.65	31.22	171.60	89.22 to 94.87	113,199	96,405
50	5	87.27	92.47	94.03	7.52	98.33	84.44	104.89	N/A	169,000	158,919
ALL	264	93.46	91.39	86.22	17.85	106.01	16.80	229.83	91.75 to 94.35	73,964	63,769

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

Residential; For 2009 Nemaha County reviewed the preliminary statistical information for the R&O and conducted further analysis for Assessor locations where the level of value fell outside the acceptable range.

The County completed a review of the Assessor location Rural. The review consisted of a physical inspection of the class. The contracted appraiser updated the property record card. New photos were taken, the sketches were reviewed and corrected if needed, and interior inspections were conducted when allowed.

In the Assessor location of Brock, parcels were adjusted by year built, as well as adjustments to the classes of fair quality and fair condition.

In the Assessor location of Johnson the land was adjusted.

The County also completed their permit and improvement statement pick up work for the year.

2009 Assessment Survey for Nemaha County

Residential Appraisal Information

(Includes Urban, Suburban and Rural Residential)

1.	Data collection done by:
	Assessor and Part time contract appraiser
2.	Valuation done by:
	Assessor and occasionally the contracted appraiser assists
3.	Pickup work done by whom:
	Res. Urban-Assessor and Contractor Res. Ag-Contractor Res. Sub & Res. Rural-Contractor
4.	What is the date of the Replacement Cost New data (Marshall-Swift) that are used to value this property class?
	06/01/07
5.	What was the last year a depreciation schedule for this property class was developed using market-derived information?
	2005-Res. Ag 2006-Res. Auburn 2007-Res.Small towns 2005-Res. Suburban 2005-Res. Rural
6.	What approach to value is used in this class or subclasses to estimate the market value of properties?
	RCNLD from market base depreciation also using comparable sales testing the results of the cost data and depreciation.
7.	Number of Market Areas/Neighborhoods/Assessor Locations?
	Res. Urban-2(auburn and the small towns) Res. Sub-Same as rural Res. Rural-3 8 Assessor locations
8.	How are these Market Areas/Neighborhoods/Assessor Locations defined?
	The market areas are defined by geographical location. The Assessor locations are defined by towns and then one for rural residential.

9.	Is “Market Area/Neighborhoods/Assessor Locations” a unique usable valuation grouping? If not, what is a unique usable valuation grouping?
	The assessor locations are a unique valuation grouping.
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>)
	There is no significant difference in the market. This is used as classification only.
11.	Are dwellings on agricultural parcels and dwellings on rural residential parcels valued in a manner that would provide the same relationship to the market? Explain?
	They are both valued using the same methods, but at different times. Rural res and the Ag dwellings are reviewed in different assessment cycles.

Residential Permit Numbers:

Permits	Information Statements	Other	Total
226	40		266

PAD 2009 R&O Statistics

Base Stat

PAGE:1 of 5

Type: Qualified

State Stat Run

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

NUMBER of Sales:	253	MEDIAN:	94	COV:	23.22	95% Median C.I.:	93.33 to 95.26
TOTAL Sales Price:	19,472,591	WGT. MEAN:	88	STD:	21.55	95% Wgt. Mean C.I.:	85.68 to 90.77
TOTAL Adj.Sales Price:	19,495,591	MEAN:	93	AVG.ABS.DEV:	13.51	95% Mean C.I.:	90.18 to 95.50
TOTAL Assessed Value:	17,199,845						
AVG. Adj. Sales Price:	77,057	COD:	14.34	MAX Sales Ratio:	195.70		
AVG. Assessed Value:	67,983	PRD:	105.23	MIN Sales Ratio:	23.00		

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DATE OF SALE *											Avg. Adj. Sale Price	Avg. Assd Val
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.			
____Qrtrs____												
07/01/06 TO 09/30/06	35	96.22	95.04	95.98	9.50	99.02	32.50	137.30	94.48 to 97.50		63,525	60,972
10/01/06 TO 12/31/06	21	96.28	96.15	95.34	6.41	100.85	67.76	125.94	94.53 to 97.77		65,622	62,564
01/01/07 TO 03/31/07	20	93.43	95.37	87.72	12.38	108.73	72.14	152.40	84.73 to 101.35		72,038	63,190
04/01/07 TO 06/30/07	36	92.81	93.60	87.79	16.59	106.61	50.45	188.95	83.62 to 94.75		70,982	62,318
07/01/07 TO 09/30/07	48	95.23	90.85	88.24	13.15	102.95	23.00	144.48	87.11 to 97.17		81,502	71,920
10/01/07 TO 12/31/07	33	93.53	89.12	88.32	10.94	100.91	53.88	118.75	84.34 to 96.66		88,022	77,739
01/01/08 TO 03/31/08	22	93.15	90.43	82.22	16.59	109.99	49.58	169.07	81.03 to 98.23		83,745	68,856
04/01/08 TO 06/30/08	38	90.66	94.08	83.74	24.67	112.34	36.38	195.70	81.06 to 99.06		85,229	71,375
____Study Years____												
07/01/06 TO 06/30/07	112	94.97	94.84	91.54	11.85	103.60	32.50	188.95	94.06 to 96.28		67,835	62,099
07/01/07 TO 06/30/08	141	93.45	91.25	86.10	16.29	105.98	23.00	195.70	89.66 to 95.06		84,382	72,657
____Calendar Yrs____												
01/01/07 TO 12/31/07	137	93.79	91.81	88.09	13.46	104.23	23.00	188.95	91.72 to 95.25		78,927	69,524
____ALL____												
	253	94.20	92.84	88.22	14.34	105.23	23.00	195.70	93.33 to 95.26		77,057	67,983

ASSESSOR LOCATION											Avg. Adj. Sale Price	Avg. Assd Val
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.			
AG PARCEL	2	101.89	101.89	78.96	41.80	129.05	59.30	144.48	N/A		97,500	76,982
AUBURN	141	92.48	92.27	88.32	15.58	104.47	36.38	195.70	87.75 to 94.12		82,375	72,757
BROCK	5	103.88	111.72	103.40	11.16	108.04	98.65	145.00	N/A		22,360	23,120
BROWNVILLE	7	95.30	83.22	83.65	14.36	99.49	62.60	99.31	62.60 to 99.31		49,614	41,500
JOHNSON	15	95.26	93.94	94.99	5.22	98.90	80.77	105.10	91.66 to 97.72		57,511	54,629
JULIAN	3	89.66	88.23	89.86	6.92	98.18	78.21	96.83	N/A		44,333	39,840
NEMAHA	5	96.43	91.16	92.44	8.10	98.62	67.76	102.50	N/A		38,420	35,514
PERU	25	95.97	92.86	96.28	11.13	96.45	23.00	140.92	93.73 to 97.25		46,527	44,794
RURAL	50	94.35	93.65	85.01	14.42	110.17	47.49	188.95	92.51 to 97.28		97,512	82,891
____ALL____												
	253	94.20	92.84	88.22	14.34	105.23	23.00	195.70	93.33 to 95.26		77,057	67,983

LOCATIONS: URBAN, SUBURBAN & RURAL											Avg. Adj. Sale Price	Avg. Assd Val
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.			
1	201	94.06	92.55	89.44	14.03	103.48	23.00	195.70	92.48 to 95.46		71,766	64,185
2	13	94.20	93.63	84.24	17.33	111.14	47.49	152.40	75.43 to 101.90		92,893	78,256
3	39	94.35	94.08	84.94	15.03	110.76	49.58	188.95	88.53 to 97.57		99,051	84,133
____ALL____												
	253	94.20	92.84	88.22	14.34	105.23	23.00	195.70	93.33 to 95.26		77,057	67,983

PAD 2009 R&O Statistics

Base Stat

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Type: Qualified

State Stat Run

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

NUMBER of Sales:	253	MEDIAN:	94	COV:	23.22	95% Median C.I.:	93.33 to 95.26
TOTAL Sales Price:	19,472,591	WGT. MEAN:	88	STD:	21.55	95% Wgt. Mean C.I.:	85.68 to 90.77
TOTAL Adj.Sales Price:	19,495,591	MEAN:	93	AVG.ABS.DEV:	13.51	95% Mean C.I.:	90.18 to 95.50
TOTAL Assessed Value:	17,199,845						
AVG. Adj. Sales Price:	77,057	COD:	14.34	MAX Sales Ratio:	195.70		
AVG. Assessed Value:	67,983	PRD:	105.23	MIN Sales Ratio:	23.00		

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STATUS: IMPROVED, UNIMPROVED & IOLL

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
0	1	89.66	89.66	89.66			89.66	89.66	N/A	131,000	117,455
1	221	94.21	93.13	88.84	12.74	104.84	47.49	195.70	93.33 to 95.49	82,514	73,304
2	29	94.35	93.52	85.79	24.76	109.02	23.00	188.95	82.33 to 98.23	32,141	27,572
3	2	52.07	52.07	41.90	30.13	124.27	36.38	67.76	N/A	98,370	41,217
ALL	253	94.20	92.84	88.22	14.34	105.23	23.00	195.70	93.33 to 95.26	77,057	67,983

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
01	237	94.12	92.46	88.37	14.02	104.63	23.00	195.70	93.04 to 95.35	79,730	70,460
06	10	94.35	95.71	79.39	19.26	120.56	58.13	188.95	63.69 to 97.28	47,545	37,745
07	6	98.73	102.89	99.30	17.20	103.61	67.76	140.92	67.76 to 140.92	20,683	20,538
ALL	253	94.20	92.84	88.22	14.34	105.23	23.00	195.70	93.33 to 95.26	77,057	67,983

SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
49-0050											
64-0023	31	97.35	99.55	94.60	10.61	105.23	57.73	148.00	94.16 to 99.89	59,531	56,315
64-0029	214	93.77	92.01	87.60	14.92	105.03	23.00	195.70	92.08 to 94.53	79,759	69,867
66-0111											
74-0056											
74-0070	7	96.73	88.68	86.32	11.37	102.72	59.30	102.50	59.30 to 102.50	82,371	71,106
74-0501	1	92.40	92.40	92.40			92.40	92.40	N/A	5,000	4,620
NonValid School											
ALL	253	94.20	92.84	88.22	14.34	105.23	23.00	195.70	93.33 to 95.26	77,057	67,983

PAD 2009 R&O Statistics

Base Stat

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Type: Qualified

State Stat Run

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

NUMBER of Sales:	253	MEDIAN:	94	COV:	23.22	95% Median C.I.:	93.33 to 95.26
TOTAL Sales Price:	19,472,591	WGT. MEAN:	88	STD:	21.55	95% Wgt. Mean C.I.:	85.68 to 90.77
TOTAL Adj.Sales Price:	19,495,591	MEAN:	93	AVG.ABS.DEV:	13.51	95% Mean C.I.:	90.18 to 95.50
TOTAL Assessed Value:	17,199,845						
AVG. Adj. Sales Price:	77,057	COD:	14.34	MAX Sales Ratio:	195.70		
AVG. Assessed Value:	67,983	PRD:	105.23	MIN Sales Ratio:	23.00		

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YEAR BUILT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
0 OR Blank	29	94.35	93.14	82.40	23.95	113.03	23.00	188.95	82.33 to 97.28	30,917	25,476
Prior TO 1860											
1860 TO 1899	5	93.65	82.08	88.01	14.14	93.26	62.60	96.22	N/A	40,264	35,438
1900 TO 1919	89	94.50	93.31	85.72	14.12	108.85	47.49	195.70	92.18 to 96.26	61,413	52,645
1920 TO 1939	27	95.46	94.04	91.79	12.52	102.45	49.69	152.30	93.55 to 99.59	68,945	63,282
1940 TO 1949	10	83.89	84.51	85.95	9.26	98.32	65.82	96.00	73.33 to 94.09	73,440	63,125
1950 TO 1959	16	97.62	98.69	94.51	12.47	104.42	59.30	125.94	87.56 to 110.56	72,281	68,316
1960 TO 1969	20	93.66	93.90	91.22	11.83	102.94	73.10	132.42	83.67 to 99.89	88,571	80,793
1970 TO 1979	24	94.11	95.20	91.13	11.83	104.47	66.50	144.48	86.81 to 97.99	114,283	104,145
1980 TO 1989	13	92.28	89.33	87.38	8.47	102.23	68.19	101.04	72.14 to 98.99	135,530	118,432
1990 TO 1994	5	89.22	89.55	86.08	10.02	104.03	75.03	103.88	N/A	141,600	121,884
1995 TO 1999	5	86.68	94.44	82.79	16.35	114.08	71.15	140.92	N/A	147,233	121,888
2000 TO Present	10	95.44	86.54	88.51	14.10	97.78	36.38	104.89	67.76 to 99.68	145,919	129,156
ALL	253	94.20	92.84	88.22	14.34	105.23	23.00	195.70	93.33 to 95.26	77,057	67,983

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
1 TO 4999	8	105.14	103.10	119.75	46.39	86.09	23.00	195.70	23.00 to 195.70	2,268	2,716
5000 TO 9999	7	96.73	88.52	88.80	9.58	99.68	41.36	99.31	41.36 to 99.31	7,014	6,228
Total \$											
1 TO 9999	15	96.73	96.29	97.15	31.36	99.12	23.00	195.70	70.31 to 118.78	4,483	4,355
10000 TO 29999	44	96.85	103.29	102.88	20.06	100.39	50.45	188.95	94.06 to 101.90	19,161	19,713
30000 TO 59999	56	95.32	94.87	94.45	12.42	100.44	62.67	144.48	93.65 to 98.23	43,133	40,739
60000 TO 99999	67	95.54	92.59	92.60	8.99	99.99	47.49	132.42	93.33 to 96.72	77,730	71,979
100000 TO 149999	39	87.27	85.29	85.33	11.21	99.95	49.69	111.93	84.09 to 93.79	119,866	102,282
150000 TO 249999	29	88.33	84.82	85.21	11.89	99.54	36.38	104.89	82.89 to 94.02	186,670	159,066
250000 TO 499999	3	71.15	65.69	64.23	12.54	102.27	49.58	76.35	N/A	291,187	187,036
ALL	253	94.20	92.84	88.22	14.34	105.23	23.00	195.70	93.33 to 95.26	77,057	67,983

PAD 2009 R&O Statistics

Base Stat

PAGE:4 of 5

Type: Qualified

State Stat Run

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

NUMBER of Sales:	253	MEDIAN:	94	COV:	23.22	95% Median C.I.:	93.33 to 95.26
TOTAL Sales Price:	19,472,591	WGT. MEAN:	88	STD:	21.55	95% Wgt. Mean C.I.:	85.68 to 90.77
TOTAL Adj.Sales Price:	19,495,591	MEAN:	93	AVG.ABS.DEV:	13.51	95% Mean C.I.:	90.18 to 95.50
TOTAL Assessed Value:	17,199,845						
AVG. Adj. Sales Price:	77,057	COD:	14.34	MAX Sales Ratio:	195.70		
AVG. Assessed Value:	67,983	PRD:	105.23	MIN Sales Ratio:	23.00		

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ASSESSED VALUE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
1 TO 4999	8	80.91	80.51	70.50	47.85	114.20	23.00	148.00	23.00 to 148.00	2,625	1,850
5000 TO 9999	9	97.08	104.57	96.96	20.43	107.85	62.60	195.70	78.21 to 118.78	7,583	7,352
Total \$											
1 TO 9999	17	95.25	93.25	90.73	31.26	102.77	23.00	195.70	62.60 to 118.78	5,250	4,763
10000 TO 29999	42	94.35	93.98	90.43	13.88	103.92	50.45	152.40	92.76 to 97.28	21,087	19,070
30000 TO 59999	70	94.83	94.84	86.49	18.57	109.66	36.38	188.95	87.75 to 97.77	50,073	43,307
60000 TO 99999	73	95.26	93.19	90.87	10.08	102.55	57.23	144.48	92.28 to 96.54	87,756	79,743
100000 TO 149999	28	93.67	89.57	88.27	7.90	101.47	58.13	111.93	87.27 to 95.03	135,617	119,706
150000 TO 249999	22	90.04	86.45	84.44	9.69	102.38	49.58	99.06	82.89 to 94.16	207,611	175,310
250000 TO 499999	1	104.89	104.89	104.89			104.89	104.89	N/A	244,500	256,465
ALL											
	253	94.20	92.84	88.22	14.34	105.23	23.00	195.70	93.33 to 95.26	77,057	67,983

QUALITY

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	30	94.24	92.29	81.86	24.12	112.75	23.00	188.95	82.33 to 97.08	31,040	25,409
10	1	97.50	97.50	97.50			97.50	97.50	N/A	6,000	5,850
20	49	93.65	90.61	88.91	15.00	101.91	47.49	158.55	86.07 to 95.35	45,091	40,092
30	154	94.83	93.98	88.97	12.34	105.63	49.58	195.70	93.55 to 96.16	87,828	78,143
40	19	92.97	89.98	86.18	13.22	104.41	36.38	140.92	82.89 to 98.58	148,595	128,058
ALL											
	253	94.20	92.84	88.22	14.34	105.23	23.00	195.70	93.33 to 95.26	77,057	67,983

STYLE

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	30	94.35	93.25	83.43	23.23	111.78	23.00	188.95	82.33 to 97.08	32,220	26,880
100	6	99.62	108.15	105.24	11.76	102.77	92.40	140.92	92.40 to 140.92	30,750	32,360
101	129	94.20	92.92	89.97	13.02	103.29	47.49	158.55	92.08 to 96.22	77,088	69,354
102	31	94.02	88.78	84.39	9.65	105.20	49.58	105.78	86.18 to 96.16	107,911	91,066
103	2	76.88	76.88	75.35	13.51	102.04	66.50	87.27	N/A	156,700	118,072
104	39	94.75	93.18	89.96	12.17	103.58	49.69	169.07	92.48 to 97.35	79,016	71,086
106	5	92.97	107.08	90.03	30.31	118.93	67.76	195.70	N/A	63,940	57,568
111	9	89.22	92.32	89.88	11.40	102.71	75.04	132.42	81.88 to 98.99	123,214	110,744
304	2	74.34	74.34	59.04	51.06	125.90	36.38	112.29	N/A	115,570	68,235
ALL											
	253	94.20	92.84	88.22	14.34	105.23	23.00	195.70	93.33 to 95.26	77,057	67,983

PAD 2009 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

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

NUMBER of Sales:	253	MEDIAN:	94	COV:	23.22	95% Median C.I.:	93.33 to 95.26
TOTAL Sales Price:	19,472,591	WGT. MEAN:	88	STD:	21.55	95% Wgt. Mean C.I.:	85.68 to 90.77
TOTAL Adj.Sales Price:	19,495,591	MEAN:	93	AVG.ABS.DEV:	13.51	95% Mean C.I.:	90.18 to 95.50
TOTAL Assessed Value:	17,199,845						
AVG. Adj. Sales Price:	77,057	COD:	14.34	MAX Sales Ratio:	195.70		
AVG. Assessed Value:	67,983	PRD:	105.23	MIN Sales Ratio:	23.00		

(!: AVTot=0)
(!: Derived)

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CONDITION										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
(blank)	30	94.24	92.29	81.86	24.12	112.75	23.00	188.95	82.33 to 97.08	31,040	25,409
10	5	96.63	102.92	89.19	38.29	115.39	53.88	195.70	N/A	15,330	13,673
20	18	97.54	96.09	89.41	13.75	107.48	47.49	137.30	92.40 to 101.90	28,232	25,243
30	88	94.52	94.51	90.26	15.15	104.71	50.45	169.07	91.83 to 96.21	56,535	51,028
40	107	93.55	90.62	87.42	9.88	103.66	36.38	140.92	91.75 to 95.26	113,639	99,343
50	5	87.27	92.47	94.03	7.52	98.33	84.44	104.89	N/A	169,000	158,919
ALL	253	94.20	92.84	88.22	14.34	105.23	23.00	195.70	93.33 to 95.26	77,057	67,983

**2009 Correlation Section
for Nemaha County**

Residential Real Property

I. Correlation

RESIDENTIAL: Analysis of the following tables demonstrates that the statistics support a level of value within the acceptable range. The coefficient of dispersion is in the range while the price related differential is slightly above. Two of the three measures of central tendency are within the acceptable range only the weighted mean is outside the range being 4 points lower. Based on the assessment practices it is determined that the County follows professionally acceptable mass appraisal techniques and that the median is most representative of the overall level of value for this class of property.

**2009 Correlation Section
for Nemaha County**

II. Analysis of Percentage of Sales Used

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

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

	Total Sales	Qualified Sales	Percent Used
2009	369	253	68.56
2008	355	243	68.45
2007	373	258	69.17
2006	381	258	67.72
2005	344	277	80.52

RESIDENTIAL: Table II is indicative that the County has utilized an acceptable portion of the available sales and that the measurement of the class of property was done with all available arms length sales.

2009 Correlation Section
for Nemaha County

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

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

Adjusting for Selective Reappraisal

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

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

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

**2009 Correlation Section
for Nemaha County**

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

	Preliminary Median	% Change in Assessed Value (excl. growth)	Trended Preliminary Ratio	R&O Median
2009	93	3.19	96	94
2008	95.44	1.11	97	95.71
2007	93	2.90	96	96
2006	95	2.57	97	96
2005	96	0.73	97	96

RESIDENTIAL: After review of the trended preliminary ratio and the R&O median, it is apparent that the two statistics are similar and support a level of value with the acceptable range. This has been the historical pattern for Nemaha County.

2009 Correlation Section
for Nemaha County

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

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

Comparison of Average Value Changes

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

**2009 Correlation Section
for Nemaha County**

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

% Change in Total Assessed Value in the Sales File		% Change in Total Assessed Value (excl. growth)
2.38	2009	3.19
6.83	2008	1.11
7.01	2007	2.90
3.29	2006	2.57
2.27	2005	0.73

RESIDENTIAL: The percent change in the sales file and the assessed value base are similar and are reflective of the assessment practices and assessment actions in the county for 2009.

2009 Correlation Section
for Nemaha County

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

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

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

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

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

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

**2009 Correlation Section
for Nemaha County**

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

	Median	Wgt. Mean	Mean
R&O Statistics	94	88	93

RESIDENTIAL:Two of the three measures of central tendency are in the acceptable range. Only the weighted mean is outside the range.

**2009 Correlation Section
for Nemaha 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	14.34	105.23
Difference	0.00	2.23

RESIDENTIAL: The coefficient of dispersion is in the range while the price related differential is slightly outside the acceptable range. While the price related differential improved since the preliminary statistics it does not support vertical assessment uniformity.

**2009 Correlation Section
for Nemaha County**

VII. Analysis of Change in Statistics Due to Assessor Actions

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

	Preliminary Statistics	R&O Statistics	Change
Number of Sales	264	253	-11
Median	93	94	1
Wgt. Mean	86	88	2
Mean	91	93	2
COD	17.85	14.34	-3.51
PRD	106.01	105.23	-0.78
Minimum	16.80	23.00	6.20
Maximum	229.83	195.70	-34.13

RESIDENTIAL: The change between the preliminary statistics and the Reports and Opinion statistics is consistent with the assessment actions reported by the County for this class of property. The difference in the number of qualified sales is a result of sales sustaining substantial physical changes and being removed from the qualified sales roster.

**2009 Correlation Section
for Nemaha County**

VIII. Trended Ratio Analysis

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

	R&O Statistics	Trended Ratio	Difference
Number of Sales	253	247	6
Median	94	88	6
Wgt. Mean	88	84	4
Mean	93	99	-6
COD	14.34	35.32	-20.98
PRD	105.23	117.41	-12.18
Minimum	23.00	24.69	-1.69
Maximum	195.70	265.64	-69.94

The table above is a direct comparison of the statistics generated using the 2009 assessed values reported by the assessor to the statistics generated using the assessed value for the year prior to the sale factored by the annual movement in the population.

In Nemaha County the sales file was trimmed to 247 parcels for this analysis. Six parcels were removed where the prior year value could not be established. Parcel counts were gathered from the county assessor's office for all assessor locations in the county to aid in determining the representativeness of the residential file.

In Nemaha County the trended median and R&O median are different by 6 points suggesting the sales file may not be representative of the population.

PAD 2009 Preliminary Statistics

Base Stat

Type: Qualified

State Stat Run

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

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	41	MEDIAN:	95	COV:	23.55	95% Median C.I.:	90.80 to 96.62
TOTAL Sales Price:	2,952,494	WGT. MEAN:	92	STD:	21.07	95% Wgt. Mean C.I.:	87.11 to 96.89
TOTAL Adj.Sales Price:	2,952,494	MEAN:	89	AVG.ABS.DEV:	14.15	95% Mean C.I.:	83.04 to 95.95
TOTAL Assessed Value:	2,716,225						
AVG. Adj. Sales Price:	72,012	COD:	14.88	MAX Sales Ratio:	136.44		
AVG. Assessed Value:	66,249	PRD:	97.28	MIN Sales Ratio:	39.20		

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DATE OF SALE *											Avg. Adj. Sale Price	Avg. Assd Val
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.			
_____Qrtrs_____												
07/01/05 TO 09/30/05	6	88.88	91.74	98.96	22.41	92.70	62.73	133.40	62.73 to 133.40		68,750	68,034
10/01/05 TO 12/31/05	3	93.55	94.21	94.65	0.98	99.54	93.17	95.91	N/A		45,000	42,591
01/01/06 TO 03/31/06												
04/01/06 TO 06/30/06	2	95.83	95.83	96.21	0.77	99.60	95.09	96.57	N/A		46,750	44,980
07/01/06 TO 09/30/06	8	97.14	105.56	101.00	10.30	104.52	93.43	136.44	93.43 to 136.44		76,312	77,073
10/01/06 TO 12/31/06	3	97.73	87.05	94.80	12.48	91.82	63.41	100.00	N/A		32,713	31,011
01/01/07 TO 03/31/07	3	90.80	90.19	89.00	5.67	101.34	82.17	97.61	N/A		322,800	287,285
04/01/07 TO 06/30/07	1	82.29	82.29	82.29			82.29	82.29	N/A		57,500	47,315
07/01/07 TO 09/30/07	2	81.36	81.36	86.57	29.29	93.98	57.53	105.19	N/A		28,720	24,862
10/01/07 TO 12/31/07	5	96.90	97.79	97.29	3.82	100.51	92.38	105.09	N/A		20,360	19,809
01/01/08 TO 03/31/08	4	86.66	83.93	88.94	13.10	94.37	66.94	95.46	N/A		69,665	61,958
04/01/08 TO 06/30/08	4	49.92	49.68	53.86	14.90	92.25	39.20	59.69	N/A		34,762	18,722
_____Study Years_____												
07/01/05 TO 06/30/06	11	94.57	93.15	97.65	12.09	95.40	62.73	133.40	69.53 to 106.98		58,272	56,903
07/01/06 TO 06/30/07	15	96.62	97.23	93.33	10.58	104.19	63.41	136.44	90.80 to 97.86		115,636	107,919
07/01/07 TO 06/30/08	15	92.38	79.07	81.72	20.99	96.76	39.20	105.19	57.53 to 96.90		38,463	31,433
_____Calendar Yrs_____												
01/01/06 TO 12/31/06	13	96.62	99.79	99.68	9.50	100.11	63.41	136.44	95.09 to 100.00		61,703	61,506
01/01/07 TO 12/31/07	11	94.38	91.32	89.27	9.61	102.30	57.53	105.19	82.17 to 105.09		107,740	96,176
_____ALL_____												
	41	95.09	89.49	92.00	14.88	97.28	39.20	136.44	90.80 to 96.62		72,012	66,249

ASSESSOR LOCATION

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.		Avg. Adj. Sale Price	Avg. Assd Val
AUBURN	32	95.82	93.15	93.39	10.70	99.75	54.55	133.40	93.43 to 97.66		68,850	64,296
BROCK	1	39.20	39.20	39.20			39.20	39.20	N/A		5,000	1,960
BROWNVILLE	3	83.20	78.37	80.19	14.76	97.73	57.53	94.38	N/A		58,813	47,161
JOHNSON	1	136.44	136.44	136.44			136.44	136.44	N/A		50,000	68,220
JULIAN	1	78.21	78.21	78.21			78.21	78.21	N/A		12,000	9,385
PERU	2	54.35	54.35	49.12	16.67	110.64	45.29	63.41	N/A		25,975	12,760
RURAL	1	90.80	90.80	90.80			90.80	90.80	N/A		453,900	412,160
_____ALL_____												
	41	95.09	89.49	92.00	14.88	97.28	39.20	136.44	90.80 to 96.62		72,012	66,249

PAD 2009 Preliminary Statistics

Base Stat

PAGE:2 of 5

Type: Qualified

State Stat Run

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

NUMBER of Sales:	41	MEDIAN:	95	COV:	23.55	95% Median C.I.:	90.80 to 96.62
TOTAL Sales Price:	2,952,494	WGT. MEAN:	92	STD:	21.07	95% Wgt. Mean C.I.:	87.11 to 96.89
TOTAL Adj.Sales Price:	2,952,494	MEAN:	89	AVG.ABS.DEV:	14.15	95% Mean C.I.:	83.04 to 95.95
TOTAL Assessed Value:	2,716,225						
AVG. Adj. Sales Price:	72,012	COD:	14.88	MAX Sales Ratio:	136.44		
AVG. Assessed Value:	66,249	PRD:	97.28	MIN Sales Ratio:	39.20		

(!: AVTot=0)

(!: Derived)

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LOCATIONS: URBAN, SUBURBAN & RURAL

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	40	95.10	89.46	92.21	15.14	97.02	39.20	136.44	92.38 to 96.62	62,464	57,601
3	1	90.80	90.80	90.80			90.80	90.80	N/A	453,900	412,160
____ALL____	41	95.09	89.49	92.00	14.88	97.28	39.20	136.44	90.80 to 96.62	72,012	66,249

STATUS: IMPROVED, UNIMPROVED & IOLL

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	32	95.60	92.06	93.24	13.64	98.74	45.29	136.44	92.38 to 97.61	70,111	65,368
2	8	92.18	80.04	89.39	19.76	89.54	39.20	105.09	39.20 to 105.09	69,867	62,455
3	1	83.20	83.20	83.20			83.20	83.20	N/A	150,000	124,800
____ALL____	41	95.09	89.49	92.00	14.88	97.28	39.20	136.44	90.80 to 96.62	72,012	66,249

SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
49-0050											
64-0023	2	87.82	87.82	127.60	55.36	68.82	39.20	136.44	N/A	27,500	35,090
64-0029	39	95.09	89.58	91.32	13.02	98.09	45.29	133.40	90.80 to 96.62	74,294	67,847
66-0111											
74-0056											
74-0070											
74-0501											
NonValid School											
____ALL____	41	95.09	89.49	92.00	14.88	97.28	39.20	136.44	90.80 to 96.62	72,012	66,249

PAD 2009 Preliminary Statistics

Base Stat

PAGE:3 of 5

State Stat Run

Type: Qualified

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

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	41	MEDIAN:	95	COV:	23.55	95% Median C.I.:	90.80 to 96.62
TOTAL Sales Price:	2,952,494	WGT. MEAN:	92	STD:	21.07	95% Wgt. Mean C.I.:	87.11 to 96.89
TOTAL Adj.Sales Price:	2,952,494	MEAN:	89	AVG.ABS.DEV:	14.15	95% Mean C.I.:	83.04 to 95.95
TOTAL Assessed Value:	2,716,225						
AVG. Adj. Sales Price:	72,012	COD:	14.88	MAX Sales Ratio:	136.44		
AVG. Assessed Value:	66,249	PRD:	97.28	MIN Sales Ratio:	39.20		

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YEAR BUILT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
0 OR Blank	8	92.18	80.04	89.39	19.76	89.54	39.20	105.09	39.20 to 105.09	69,867	62,455
Prior TO 1860											
1860 TO 1899	1	95.91	95.91	95.91			95.91	95.91	N/A	70,000	67,140
1900 TO 1919	11	95.74	93.81	88.94	18.66	105.49	45.29	136.44	66.94 to 130.30	72,859	64,798
1920 TO 1939	5	93.43	85.92	91.75	11.33	93.64	63.41	97.66	N/A	44,000	40,372
1940 TO 1949	1	100.18	100.18	100.18			100.18	100.18	N/A	45,000	45,080
1950 TO 1959	3	95.46	95.92	95.46	1.10	100.48	94.57	97.73	N/A	86,387	82,466
1960 TO 1969	4	90.41	92.94	98.77	24.97	94.09	57.53	133.40	N/A	111,735	110,358
1970 TO 1979	2	96.53	96.53	96.57	0.10	99.95	96.43	96.62	N/A	135,750	131,092
1980 TO 1989	1	92.38	92.38	92.38			92.38	92.38	N/A	32,000	29,560
1990 TO 1994	2	77.40	77.40	82.06	22.88	94.32	59.69	95.11	N/A	95,000	77,960
1995 TO 1999	1	69.53	69.53	69.53			69.53	69.53	N/A	15,000	10,430
2000 TO Present	2	101.04	101.04	100.68	5.88	100.35	95.09	106.98	N/A	21,250	21,395
ALL	41	95.09	89.49	92.00	14.88	97.28	39.20	136.44	90.80 to 96.62	72,012	66,249

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
1 TO 4999	1	94.38	94.38	94.38			94.38	94.38	N/A	4,000	3,775
5000 TO 9999	3	62.73	69.01	69.73	35.01	98.97	39.20	105.09	N/A	6,100	4,253
Total \$											
1 TO 9999	4	78.55	75.35	74.15	31.04	101.62	39.20	105.09	N/A	5,575	4,133
10000 TO 29999	10	85.88	81.34	81.85	19.44	99.38	54.55	106.98	57.53 to 97.66	18,304	14,982
30000 TO 59999	13	97.73	95.65	94.76	15.28	100.94	45.29	136.44	82.29 to 105.19	42,660	40,426
60000 TO 99999	5	95.91	88.81	89.35	7.89	99.39	59.69	96.57	N/A	75,932	67,848
100000 TO 149999	3	95.11	107.69	106.18	13.61	101.43	94.57	133.40	N/A	113,333	120,336
150000 TO 249999	4	95.03	92.72	93.16	4.63	99.52	83.20	97.61	N/A	169,750	158,136
250000 TO 499999	2	86.49	86.49	87.10	4.99	99.29	82.17	90.80	N/A	396,950	345,762
ALL	41	95.09	89.49	92.00	14.88	97.28	39.20	136.44	90.80 to 96.62	72,012	66,249

PAD 2009 Preliminary Statistics

Base Stat

Type: Qualified

State Stat Run

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

NUMBER of Sales:	41	MEDIAN:	95	COV:	23.55	95% Median C.I.:	90.80 to 96.62
TOTAL Sales Price:	2,952,494	WGT. MEAN:	92	STD:	21.07	95% Wgt. Mean C.I.:	87.11 to 96.89
TOTAL Adj.Sales Price:	2,952,494	MEAN:	89	AVG.ABS.DEV:	14.15	95% Mean C.I.:	83.04 to 95.95
TOTAL Assessed Value:	2,716,225						
AVG. Adj. Sales Price:	72,012	COD:	14.88	MAX Sales Ratio:	136.44		
AVG. Assessed Value:	66,249	PRD:	97.28	MIN Sales Ratio:	39.20		

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ASSESSED VALUE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
1 TO 4999	3	62.73	65.44	63.27	29.32	103.42	39.20	94.38	N/A	5,500	3,480
5000 TO 9999	3	78.21	82.24	77.97	17.76	105.47	63.41	105.09	N/A	9,600	7,485
Total \$											
1 TO 9999	6	70.81	73.84	72.62	26.44	101.68	39.20	105.09	39.20 to 105.09	7,550	5,482
10000 TO 29999	10	92.97	80.95	77.93	18.38	103.87	45.29	106.98	54.55 to 97.66	23,299	18,156
30000 TO 59999	11	97.73	93.55	89.91	12.62	104.06	59.69	130.30	66.94 to 105.19	45,603	41,000
60000 TO 99999	5	96.43	104.16	101.67	8.64	102.45	95.46	136.44	N/A	71,932	73,135
100000 TO 149999	5	94.57	99.94	97.74	10.97	102.26	83.20	133.40	N/A	130,000	127,058
150000 TO 249999	2	97.12	97.12	97.09	0.51	100.02	96.62	97.61	N/A	184,500	179,132
250000 TO 499999	2	86.49	86.49	87.10	4.99	99.29	82.17	90.80	N/A	396,950	345,762
ALL											
	41	95.09	89.49	92.00	14.88	97.28	39.20	136.44	90.80 to 96.62	72,012	66,249

COST RANK

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	8	92.18	80.04	89.39	19.76	89.54	39.20	105.09	39.20 to 105.09	69,867	62,455
10	5	93.43	95.56	100.21	19.03	95.36	69.53	136.44	N/A	56,400	56,519
20	25	95.74	91.04	91.89	13.58	99.08	45.29	133.40	92.38 to 97.61	71,715	65,897
25	1	95.46	95.46	95.46			95.46	95.46	N/A	91,663	87,500
30	2	89.82	89.82	87.69	7.37	102.43	83.20	96.43	N/A	113,500	99,525
ALL											
	41	95.09	89.49	92.00	14.88	97.28	39.20	136.44	90.80 to 96.62	72,012	66,249

PAD 2009 Preliminary Statistics

Base Stat

PAGE:5 of 5

Type: Qualified

State Stat Run

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

NUMBER of Sales:	41	MEDIAN:	95	COV:	23.55	95% Median C.I.:	90.80 to 96.62
TOTAL Sales Price:	2,952,494	WGT. MEAN:	92	STD:	21.07	95% Wgt. Mean C.I.:	87.11 to 96.89
TOTAL Adj.Sales Price:	2,952,494	MEAN:	89	AVG.ABS.DEV:	14.15	95% Mean C.I.:	83.04 to 95.95
TOTAL Assessed Value:	2,716,225						
AVG. Adj. Sales Price:	72,012	COD:	14.88	MAX Sales Ratio:	136.44		
AVG. Assessed Value:	66,249	PRD:	97.28	MIN Sales Ratio:	39.20		

(!: AVTot=0)

(!: Derived)

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OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	8	92.18	80.04	89.39	19.76	89.54	39.20	105.09	39.20 to 105.09	69,867	62,455
300	3	95.11	91.63	88.86	5.41	103.11	82.17	97.61	N/A	211,500	187,943
344	3	97.73	92.93	88.25	5.00	105.30	83.20	97.86	N/A	76,500	67,511
350	3	130.30	121.12	107.96	10.19	112.19	96.62	136.44	N/A	93,166	100,586
352	2	98.38	98.38	97.97	1.83	100.41	96.57	100.18	N/A	58,000	56,822
353	9	95.74	90.22	89.25	8.71	101.09	66.94	105.19	78.21 to 97.66	39,055	34,856
384	1	63.41	63.41	63.41			63.41	63.41	N/A	11,000	6,975
391	1	92.38	92.38	92.38			92.38	92.38	N/A	32,000	29,560
406	2	78.06	78.06	78.94	23.53	98.89	59.69	96.43	N/A	73,500	58,017
442	1	45.29	45.29	45.29			45.29	45.29	N/A	40,950	18,545
455	1	93.43	93.43	93.43			93.43	93.43	N/A	160,000	149,480
478	3	95.09	90.53	92.56	13.13	97.81	69.53	106.98	N/A	19,166	17,740
528	3	94.57	82.52	91.37	13.37	90.32	57.53	95.46	N/A	78,034	71,296
534	1	133.40	133.40	133.40			133.40	133.40	N/A	100,000	133,395
ALL	41	95.09	89.49	92.00	14.88	97.28	39.20	136.44	90.80 to 96.62	72,012	66,249

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
02	5	96.57	94.33	90.27	4.25	104.50	82.17	100.18	N/A	150,100	135,495
03	35	94.57	88.77	93.05	16.72	95.40	39.20	136.44	83.20 to 96.62	49,945	46,474
04	1	90.80	90.80	90.80			90.80	90.80	N/A	453,900	412,160
ALL	41	95.09	89.49	92.00	14.88	97.28	39.20	136.44	90.80 to 96.62	72,012	66,249

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

Commercial

The County reviewed the sales analysis and statistical reports for the class and determined that no adjustments were warranted for 2009.

The County did complete the permit and pick up work in the class.

2009 Assessment Survey for Nemaha County

Commercial/Industrial Appraisal Information

1.	Data collection done by:
	Contractor
2.	Valuation done by:
	Assessor with Contractor Assistance
3.	Pickup work done by whom:
	Contractor
4.	What is the date of the Replacement Cost New data (Marshall-Swift) that are used to value this property class?
	2007-Commercial 2007-Industrial
5.	What was the last year a depreciation schedule for this property class was developed using market-derived information?
	2005-Commercial 2005-Industrial
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?
	2005- Commercial Industrial- The income approach has not been used. With only 3 industrial parcels it's not possible to establish an income approach.
7.	What approach to value is used in this class or subclasses to estimate the market value of properties?
	RCNLD with a market based depreciation.
8.	Number of Market Areas/Neighborhoods/Assessor Locations?
	Industrial-1(all suburban Auburn) Commercial-2(Auburn and small towns) Each town is an Assessor location.
9.	How are these Market Areas/Neighborhoods/Assessor Locations defined?
	The market areas are defined by geographical location.
10.	Is "Market Area/Neighborhood/Assessor Location" a unique usable valuation grouping? If not, what is a unique usable valuation grouping?
	No, In commercial there are not enough sales to develop a unique valuation grouping. The class is too diverse to provide enough usable market information.

11.	Do the various subclasses of Commercial Property such as convenience stores, warehouses, hotels, etc. have common value characteristics?
	Specific occupancy codes may have enough sales to determine a specific level of value in the commercial class. But once again with the limited number of sales within the occupancy class you may have to look at specific Assessor locations for that class.
12.	Is there unique market significance of the suburban location as defined in Reg. 10-001.07B? (<i>Suburban shall mean a parcel of real property located outside of the limits of an incorporated city or village, but within the legal jurisdiction of an incorporated city or village.</i>)
	There is no market significance. It aligns more closely with rural commercial.

Commercial Permit Numbers:

Permits	Information Statements	Other	Total
19			19

PAD 2009 R&O Statistics

Base Stat

PAGE:1 of 4

Type: Qualified

State Stat Run

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

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	39	MEDIAN:	95	COV:	28.11	95% Median C.I.:	93.17 to 97.66
TOTAL Sales Price:	2,935,494	WGT. MEAN:	94	STD:	26.85	95% Wgt. Mean C.I.:	88.48 to 99.14
TOTAL Adj.Sales Price:	2,935,494	MEAN:	96	AVG.ABS.DEV:	15.97	95% Mean C.I.:	87.08 to 103.93
TOTAL Assessed Value:	2,753,880						
AVG. Adj. Sales Price:	75,269	COD:	16.76	MAX Sales Ratio:	191.33		
AVG. Assessed Value:	70,612	PRD:	101.80	MIN Sales Ratio:	45.29		

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DATE OF SALE *											Avg. Adj. Sale Price	Avg. Assd Val
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.			
____Qrtrs____												
07/01/05 TO 09/30/05	6	89.06	91.79	99.06	22.43	92.66	62.73	133.40	62.73 to 133.40		68,750	68,105
10/01/05 TO 12/31/05	3	93.55	94.21	94.65	0.98	99.54	93.17	95.91	N/A		45,000	42,591
01/01/06 TO 03/31/06												
04/01/06 TO 06/30/06	2	97.16	97.16	98.24	2.13	98.91	95.09	99.23	N/A		46,750	45,925
07/01/06 TO 09/30/06	8	97.14	106.15	101.38	10.91	104.70	93.43	141.16	93.43 to 141.16		76,312	77,368
10/01/06 TO 12/31/06	3	97.73	87.05	94.80	12.48	91.82	63.41	100.00	N/A		32,713	31,011
01/01/07 TO 03/31/07	3	90.80	90.19	89.00	5.67	101.34	82.17	97.61	N/A		322,800	287,285
04/01/07 TO 06/30/07	1	82.29	82.29	82.29			82.29	82.29	N/A		57,500	47,315
07/01/07 TO 09/30/07	2	103.65	103.65	113.73	44.49	91.14	57.53	149.76	N/A		28,720	32,662
10/01/07 TO 12/31/07	5	97.87	116.21	110.19	22.41	105.47	92.38	191.33	N/A		20,360	22,434
01/01/08 TO 03/31/08	3	95.30	95.29	95.27	0.12	100.02	95.11	95.46	N/A		88,887	84,683
04/01/08 TO 06/30/08	3	54.55	53.18	54.41	8.80	97.74	45.29	59.69	N/A		44,683	24,310
____Study Years____												
07/01/05 TO 06/30/06	11	94.92	93.43	98.01	12.30	95.32	62.73	133.40	69.53 to 106.98		58,272	57,114
07/01/06 TO 06/30/07	15	96.62	97.55	93.46	10.91	104.37	63.41	141.16	90.80 to 97.86		115,636	108,076
07/01/07 TO 06/30/08	13	95.11	94.90	90.09	26.77	105.34	45.29	191.33	57.53 to 105.09		43,073	38,805
____Calendar Yrs____												
01/01/06 TO 12/31/06	13	97.66	100.36	100.21	9.89	100.15	63.41	141.16	95.09 to 100.00		61,703	61,833
01/01/07 TO 12/31/07	11	94.38	103.75	91.69	22.78	113.15	57.53	191.33	82.17 to 149.76		107,740	98,787
____ALL____												
	39	95.30	95.50	93.81	16.76	101.80	45.29	191.33	93.17 to 97.66		75,269	70,612

ASSESSOR LOCATION

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.		Avg. Adj. Sale Price	Avg. Assd Val
AUBURN	32	95.82	98.40	95.50	14.31	103.04	54.55	191.33	93.55 to 97.86		68,850	65,754
BROWNVILLE	3	83.20	78.37	80.19	14.76	97.73	57.53	94.38	N/A		58,813	47,161
JOHNSON	1	141.16	141.16	141.16			141.16	141.16	N/A		50,000	70,580
PERU	2	54.35	54.35	49.12	16.67	110.64	45.29	63.41	N/A		25,975	12,760
RURAL	1	90.80	90.80	90.80			90.80	90.80	N/A		453,900	412,160
____ALL____												
	39	95.30	95.50	93.81	16.76	101.80	45.29	191.33	93.17 to 97.66		75,269	70,612

LOCATIONS: URBAN, SUBURBAN & RURAL

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.		Avg. Adj. Sale Price	Avg. Assd Val
1	38	95.38	95.63	94.36	17.06	101.34	45.29	191.33	93.43 to 97.66		65,305	61,624
3	1	90.80	90.80	90.80			90.80	90.80	N/A		453,900	412,160
____ALL____												
	39	95.30	95.50	93.81	16.76	101.80	45.29	191.33	93.17 to 97.66		75,269	70,612

PAD 2009 R&O Statistics

Base Stat

PAGE:2 of 4

Type: Qualified

State Stat Run

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

NUMBER of Sales:	39	MEDIAN:	95	COV:	28.11	95% Median C.I.:	93.17 to 97.66
TOTAL Sales Price:	2,935,494	WGT. MEAN:	94	STD:	26.85	95% Wgt. Mean C.I.:	88.48 to 99.14
TOTAL Adj.Sales Price:	2,935,494	MEAN:	96	AVG.ABS.DEV:	15.97	95% Mean C.I.:	87.08 to 103.93
TOTAL Assessed Value:	2,753,880						
AVG. Adj. Sales Price:	75,269	COD:	16.76	MAX Sales Ratio:	191.33		
AVG. Assessed Value:	70,612	PRD:	101.80	MIN Sales Ratio:	45.29		

(!: AVTot=0)

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STATUS: IMPROVED, UNIMPROVED & IOLL

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	28	95.82	101.25	96.62	16.08	104.80	57.53	191.33	94.92 to 97.86	70,896	68,497
2	10	92.18	80.64	88.85	18.75	90.76	45.29	105.09	54.55 to 100.00	80,039	71,114
3	1	83.20	83.20	83.20			83.20	83.20	N/A	150,000	124,800
____ALL____	39	95.30	95.50	93.81	16.76	101.80	45.29	191.33	93.17 to 97.66	75,269	70,612

SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
49-0050											
64-0023	1	141.16	141.16	141.16			141.16	141.16	N/A	50,000	70,580
64-0029	38	95.21	94.30	92.99	15.95	101.41	45.29	191.33	93.17 to 97.61	75,934	70,613
66-0111											
74-0056											
74-0070											
74-0501											
NonValid School											
____ALL____	39	95.30	95.50	93.81	16.76	101.80	45.29	191.33	93.17 to 97.66	75,269	70,612

YEAR BUILT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
0 OR Blank	7	93.55	85.87	89.84	13.96	95.58	54.55	105.09	54.55 to 105.09	79,134	71,097
Prior TO 1860											
1860 TO 1899	1	95.91	95.91	95.91			95.91	95.91	N/A	70,000	67,140
1900 TO 1919	11	95.74	101.12	93.36	20.90	108.31	45.29	149.76	82.17 to 141.16	72,859	68,020
1920 TO 1939	4	95.55	111.46	99.35	34.58	112.19	63.41	191.33	N/A	52,000	51,660
1940 TO 1949	1	97.87	97.87	97.87			97.87	97.87	N/A	45,000	44,040
1950 TO 1959	3	95.46	96.04	95.63	0.98	100.43	94.92	97.73	N/A	86,387	82,608
1960 TO 1969	4	90.41	92.94	98.77	24.97	94.09	57.53	133.40	N/A	111,735	110,358
1970 TO 1979	2	96.53	96.53	96.57	0.10	99.95	96.43	96.62	N/A	135,750	131,092
1980 TO 1989	1	92.38	92.38	92.38			92.38	92.38	N/A	32,000	29,560
1990 TO 1994	2	77.40	77.40	82.06	22.88	94.32	59.69	95.11	N/A	95,000	77,960
1995 TO 1999	1	69.53	69.53	69.53			69.53	69.53	N/A	15,000	10,430
2000 TO Present	2	101.04	101.04	100.68	5.88	100.35	95.09	106.98	N/A	21,250	21,395
____ALL____	39	95.30	95.50	93.81	16.76	101.80	45.29	191.33	93.17 to 97.66	75,269	70,612

PAD 2009 R&O Statistics

Base Stat

PAGE:3 of 4

Type: Qualified

State Stat Run

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

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	39	MEDIAN:	95	COV:	28.11	95% Median C.I.:	93.17 to 97.66
TOTAL Sales Price:	2,935,494	WGT. MEAN:	94	STD:	26.85	95% Wgt. Mean C.I.:	88.48 to 99.14
TOTAL Adj.Sales Price:	2,935,494	MEAN:	96	AVG.ABS.DEV:	15.97	95% Mean C.I.:	87.08 to 103.93
TOTAL Assessed Value:	2,753,880						
AVG. Adj. Sales Price:	75,269	COD:	16.76	MAX Sales Ratio:	191.33		
AVG. Assessed Value:	70,612	PRD:	101.80	MIN Sales Ratio:	45.29		

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SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
1 TO 4999	1	94.38	94.38	94.38			94.38	94.38	N/A	4,000	3,775
5000 TO 9999	2	83.91	83.91	81.20	25.24	103.33	62.73	105.09	N/A	6,650	5,400
Total \$											
1 TO 9999	3	94.38	87.40	84.25	14.96	103.74	62.73	105.09	N/A	5,766	4,858
10000 TO 29999	9	93.55	92.18	90.39	29.22	101.98	54.55	191.33	57.53 to 106.98	19,004	17,177
30000 TO 59999	13	97.73	101.45	100.63	16.75	100.82	45.29	149.76	92.38 to 130.30	42,660	42,928
60000 TO 99999	5	95.91	89.34	89.85	8.45	99.44	59.69	99.23	N/A	75,932	68,226
100000 TO 149999	3	95.11	107.81	106.30	13.49	101.42	94.92	133.40	N/A	113,333	120,478
150000 TO 249999	4	95.03	92.72	93.16	4.63	99.52	83.20	97.61	N/A	169,750	158,136
250000 TO 499999	2	86.49	86.49	87.10	4.99	99.29	82.17	90.80	N/A	396,950	345,762
ALL											
	39	95.30	95.50	93.81	16.76	101.80	45.29	191.33	93.17 to 97.66	75,269	70,612

ASSESSED VALUE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
1 TO 4999	2	78.55	78.55	73.74	20.15	106.53	62.73	94.38	N/A	5,750	4,240
5000 TO 9999	2	84.25	84.25	77.80	24.74	108.29	63.41	105.09	N/A	8,400	6,535
Total \$											
1 TO 9999	4	78.90	81.40	76.15	23.24	106.90	62.73	105.09	N/A	7,075	5,387
10000 TO 29999	10	92.97	90.39	84.01	28.54	107.60	45.29	191.33	54.55 to 106.98	23,299	19,573
30000 TO 59999	11	97.73	99.97	95.92	13.92	104.23	59.69	149.76	82.29 to 130.30	45,603	43,742
60000 TO 99999	5	96.43	105.64	102.85	10.17	102.71	95.46	141.16	N/A	71,932	73,985
100000 TO 149999	5	94.92	100.01	97.80	10.93	102.26	83.20	133.40	N/A	130,000	127,143
150000 TO 249999	2	97.12	97.12	97.09	0.51	100.02	96.62	97.61	N/A	184,500	179,132
250000 TO 499999	2	86.49	86.49	87.10	4.99	99.29	82.17	90.80	N/A	396,950	345,762
ALL											
	39	95.30	95.50	93.81	16.76	101.80	45.29	191.33	93.17 to 97.66	75,269	70,612

COST RANK

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	7	93.55	85.87	89.84	13.96	95.58	54.55	105.09	54.55 to 105.09	79,134	71,097
10	4	95.65	100.50	101.68	19.88	98.84	69.53	141.16	N/A	67,500	68,632
20	25	95.74	97.86	94.55	18.30	103.50	45.29	191.33	93.17 to 97.73	71,715	67,804
25	1	95.46	95.46	95.46			95.46	95.46	N/A	91,663	87,500
30	2	89.82	89.82	87.69	7.37	102.43	83.20	96.43	N/A	113,500	99,525
ALL											
	39	95.30	95.50	93.81	16.76	101.80	45.29	191.33	93.17 to 97.66	75,269	70,612

PAD 2009 R&O Statistics

Base Stat

PAGE:4 of 4

Type: Qualified

State Stat Run

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

NUMBER of Sales:	39	MEDIAN:	95	COV:	28.11	95% Median C.I.:	93.17 to 97.66
TOTAL Sales Price:	2,935,494	WGT. MEAN:	94	STD:	26.85	95% Wgt. Mean C.I.:	88.48 to 99.14
TOTAL Adj.Sales Price:	2,935,494	MEAN:	96	AVG.ABS.DEV:	15.97	95% Mean C.I.:	87.08 to 103.93
TOTAL Assessed Value:	2,753,880						
AVG. Adj. Sales Price:	75,269	COD:	16.76	MAX Sales Ratio:	191.33		
AVG. Assessed Value:	70,612	PRD:	101.80	MIN Sales Ratio:	45.29		

(!: AVTot=0)

(!: Derived)

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OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	7	93.55	85.87	89.84	13.96	95.58	54.55	105.09	54.55 to 105.09	79,134	71,097
300	3	95.11	91.63	88.86	5.41	103.11	82.17	97.61	N/A	211,500	187,943
344	3	97.73	92.93	88.25	5.00	105.30	83.20	97.86	N/A	76,500	67,511
350	3	130.30	122.69	108.81	11.39	112.76	96.62	141.16	N/A	93,166	101,373
352	2	98.55	98.55	98.70	0.69	99.85	97.87	99.23	N/A	58,000	57,247
353	8	95.82	112.65	103.00	21.94	109.36	82.29	191.33	82.29 to 191.33	42,437	43,711
384	1	63.41	63.41	63.41			63.41	63.41	N/A	11,000	6,975
391	1	92.38	92.38	92.38			92.38	92.38	N/A	32,000	29,560
406	2	78.06	78.06	78.94	23.53	98.89	59.69	96.43	N/A	73,500	58,017
442	1	45.29	45.29	45.29			45.29	45.29	N/A	40,950	18,545
455	1	93.43	93.43	93.43			93.43	93.43	N/A	160,000	149,480
478	3	95.09	90.53	92.56	13.13	97.81	69.53	106.98	N/A	19,166	17,740
528	3	94.92	82.64	91.55	13.32	90.27	57.53	95.46	N/A	78,034	71,438
534	1	133.40	133.40	133.40			133.40	133.40	N/A	100,000	133,395
ALL	39	95.30	95.50	93.81	16.76	101.80	45.29	191.33	93.17 to 97.66	75,269	70,612

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
02	5	97.61	94.40	90.38	4.06	104.44	82.17	99.23	N/A	150,100	135,665
03	33	95.30	95.81	96.09	18.96	99.71	45.29	191.33	93.17 to 97.66	52,457	50,405
04	1	90.80	90.80	90.80			90.80	90.80	N/A	453,900	412,160
ALL	39	95.30	95.50	93.81	16.76	101.80	45.29	191.33	93.17 to 97.66	75,269	70,612

2009 Correlation Section
for Nemaha County

Commerical Real Property

I. Correlation

COMMERCIAL:Analysis of the following tables demonstrates that the statistics support a level of value within the acceptable range that is best measured by the median measure of central tendency. The coefficient of dispersion and price related differential are both within the acceptable range. The percent change in the sales file can be accounted for in the removal of two sales between the preliminary and final values. The removal changed the weighted mean calculation used for that analysis. Knowing the assessment practices and procedures in the County there is no concern that the sold parcels receive any different treatment than the assessed base.

**2009 Correlation Section
for Nemaha County**

II. Analysis of Percentage of Sales Used

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

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

	Total Sales	Qualified Sales	Percent Used
2009	67	39	58.21
2008	73	38	52.05
2007	81	45	55.56
2006	80	57	71.25
2005	73	55	75.34

COMMERCIAL: The table is indicative that the County has utilized a high portion of the available sales and that the measurement of the class of property was done with all available arms length sales.

2009 Correlation Section
for Nemaha County

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

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

Adjusting for Selective Reappraisal

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

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

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

**2009 Correlation Section
for Nemaha County**

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

	Preliminary Median	% Change in Assessed Value (excl. growth)	Trended Preliminary Ratio	R&O Median
2009	95	-0.68	94	95
2008	88.41	2.72	91	96.6
2007	95	0.35	96	95
2006	95	-0.04	95	95
2005	78	2.67	80	96

COMMERCIAL:After review of the trended preliminary ratio and the R&O median, it is apparent that the two statistics are very similar and support a level of value with the acceptable range.

2009 Correlation Section
for Nemaha County

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

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

Comparison of Average Value Changes

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

**2009 Correlation Section
for Nemaha County**

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

% Change in Total Assessed Value in the Sales File		% Change in Total Assessed Value (excl. growth)
9.76	2009	-0.68
43.41	2008	2.72
0.05	2007	0.35
3.66	2006	-0.04
78.02	2005	2.67

COMMERCIAL: A review of the table shows over a 10 point difference between the percent of change in the sales file when compared to the assessed base. The county did not report any assessment actions for the commercial class of property. Two sales were removed between the preliminary stats and the final statistics. Both sales happened during the last assessment year and would have made an impact on the weighted mean used in this calculation on the change in the sales file. Knowing the assessment practices of the County and the consistent application to both the sold and unsold parcels the disparity is not a concern.

2009 Correlation Section
for Nemaha County

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

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

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

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

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

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

**2009 Correlation Section
for Nemaha County**

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

	Median	Wgt. Mean	Mean
R&O Statistics	95	94	96

COMMERCIAL: The three measures of central tendency are within the acceptable range, suggesting the level of value for this class of property is within the acceptable range.

**2009 Correlation Section
for Nemaha 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	16.76	101.80
Difference	0.00	0.00

COMMERCIAL: The coefficient of dispersion and price related differential are within the acceptable range; indicating this class of property has been valued uniformly and proportionately.

**2009 Correlation Section
for Nemaha County**

VII. Analysis of Change in Statistics Due to Assessor Actions

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

	Preliminary Statistics	R&O Statistics	Change
Number of Sales	41	39	-2
Median	95	95	0
Wgt. Mean	92	94	2
Mean	89	96	7
COD	14.88	16.76	1.88
PRD	97.28	101.80	4.52
Minimum	39.20	45.29	6.09
Maximum	136.44	191.33	54.89

COMMERCIAL: The change between the preliminary statistics and the Reports and Opinion statistics is consistent with the assessment actions reported by the County for this class of property. The difference in the number of qualified sales is a result of sales sustaining substantial physical changes and being removed from the qualified sales roster.

**Agricultural or
Special Valuation Reports**

PAD 2009 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

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

NUMBER of Sales:	60	MEDIAN:	66	COV:	23.80	95% Median C.I.:	58.78 to 70.95	(! : Derived)
(AgLand) TOTAL Sales Price:	16,646,781	WGT. MEAN:	58	STD:	14.96	95% Wgt. Mean C.I.:	50.71 to 65.57	(! : land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	16,646,781	MEAN:	63	AVG.ABS.DEV:	12.09	95% Mean C.I.:	59.08 to 66.65	
(AgLand) TOTAL Assessed Value:	9,678,250							
AVG. Adj. Sales Price:	277,446	COD:	18.30	MAX Sales Ratio:	86.30			
AVG. Assessed Value:	161,304	PRD:	108.13	MIN Sales Ratio:	29.48			

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DATE OF SALE *											Avg. Adj. Sale Price	Avg. Assd Val
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.			
____Qrtrs____												
07/01/05 TO 09/30/05	1	73.96	73.96	73.96			73.96	73.96	N/A		385,600	285,185
10/01/05 TO 12/31/05	3	70.95	66.95	69.85	5.79	95.85	58.78	71.11	N/A		194,487	135,845
01/01/06 TO 03/31/06	9	77.14	75.36	73.69	7.46	102.26	65.99	85.49	67.68 to 83.49		230,372	169,767
04/01/06 TO 06/30/06	5	69.37	69.14	69.63	5.86	99.30	59.35	76.66	N/A		234,146	163,028
07/01/06 TO 09/30/06	3	51.70	51.36	54.94	15.03	93.49	39.54	62.85	N/A		81,333	44,685
10/01/06 TO 12/31/06	3	85.24	80.69	78.11	6.17	103.31	70.53	86.30	N/A		136,800	106,848
01/01/07 TO 03/31/07	7	67.22	64.67	65.49	16.47	98.74	38.47	80.95	38.47 to 80.95		231,162	151,390
04/01/07 TO 06/30/07	3	64.51	70.19	65.98	10.40	106.38	62.97	83.10	N/A		394,124	260,055
07/01/07 TO 09/30/07	5	56.42	57.14	46.98	22.78	121.62	34.18	74.37	N/A		350,372	164,605
10/01/07 TO 12/31/07	6	62.62	59.79	61.37	23.75	97.43	34.46	81.91	34.46 to 81.91		298,191	183,011
01/01/08 TO 03/31/08	11	52.40	51.00	43.98	20.56	115.94	29.48	73.36	34.81 to 65.79		433,495	190,671
04/01/08 TO 06/30/08	4	51.68	52.14	49.23	12.28	105.90	43.34	61.86	N/A		167,316	82,375
____Study Years____												
07/01/05 TO 06/30/06	18	71.38	72.15	72.05	7.63	100.13	58.78	85.49	68.46 to 77.14		234,063	168,653
07/01/06 TO 06/30/07	16	66.67	66.21	66.41	17.65	99.70	38.47	86.30	51.70 to 80.95		215,932	143,406
07/01/07 TO 06/30/08	26	54.60	54.38	48.43	21.87	112.30	29.48	81.91	44.05 to 61.86		345,335	167,230
____Calendar Yrs____												
01/01/06 TO 12/31/06	20	71.10	71.00	71.76	12.09	98.94	39.54	86.30	67.68 to 77.59		194,924	139,882
01/01/07 TO 12/31/07	21	66.12	62.27	59.31	18.98	105.00	34.18	83.10	49.39 to 74.37		301,977	179,095
____ALL____												
	60	66.06	62.87	58.14	18.30	108.13	29.48	86.30	58.78 to 70.95		277,446	161,304

PAD 2009 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

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

NUMBER of Sales:	60	MEDIAN:	66	COV:	23.80	95% Median C.I.:	58.78 to 70.95	(!: Derived)
(AgLand) TOTAL Sales Price:	16,646,781	WGT. MEAN:	58	STD:	14.96	95% Wgt. Mean C.I.:	50.71 to 65.57	(!: land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	16,646,781	MEAN:	63	AVG.ABS.DEV:	12.09	95% Mean C.I.:	59.08 to 66.65	
(AgLand) TOTAL Assessed Value:	9,678,250							
AVG. Adj. Sales Price:	277,446	COD:	18.30	MAX Sales Ratio:	86.30			
AVG. Assessed Value:	161,304	PRD:	108.13	MIN Sales Ratio:	29.48			

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GEO CODE / TOWNSHIP #											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.		Sale Price	Assd Val
3939	3	58.55	54.54	54.06	10.48	100.90	43.34	61.74	N/A		258,266	139,608
3941	2	71.22	71.22	68.45	16.67	104.06	59.35	83.10	N/A		219,616	150,320
3943	5	69.37	69.53	68.26	5.80	101.87	62.97	76.66	N/A		347,058	236,885
3945	7	65.79	60.79	44.05	16.31	138.01	34.81	73.36	34.81 to 73.36		440,615	194,070
3953	1	29.48	29.48	29.48			29.48	29.48	N/A		100,300	29,565
3955	2	74.32	74.32	77.08	8.93	96.41	67.68	80.95	N/A		199,000	153,395
3957	7	48.32	53.12	45.55	26.64	116.62	34.18	86.30	34.18 to 86.30		319,698	145,616
3959	5	58.78	58.58	63.48	11.40	92.28	41.66	70.95	N/A		180,881	114,827
3961	1	85.24	85.24	85.24			85.24	85.24	N/A		48,400	41,255
4177	8	64.54	64.46	68.95	18.71	93.48	39.54	85.49	39.54 to 85.49		142,875	98,516
4179	7	66.59	62.37	59.22	17.64	105.31	41.53	83.49	41.53 to 83.49		300,746	178,107
4181	10	71.00	66.70	64.29	14.89	103.75	34.46	81.91	45.16 to 79.87		289,392	186,045
4183	2	72.80	72.80	70.26	5.96	103.61	68.46	77.14	N/A		391,000	274,735
ALL	60	66.06	62.87	58.14	18.30	108.13	29.48	86.30	58.78 to 70.95		277,446	161,304

AREA (MARKET)											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.		Sale Price	Assd Val
7003	1	52.40	52.40	52.40			52.40	52.40	N/A		70,500	36,940
8100	11	68.46	63.35	51.40	16.28	123.23	29.48	80.95	34.81 to 77.14		390,373	200,670
8200	17	68.65	64.91	62.15	16.60	104.44	34.46	83.49	48.25 to 77.59		294,067	182,776
8300	31	61.86	61.91	59.41	19.25	104.22	34.18	86.30	56.42 to 70.95		234,936	139,571
ALL	60	66.06	62.87	58.14	18.30	108.13	29.48	86.30	58.78 to 70.95		277,446	161,304

STATUS: IMPROVED, UNIMPROVED & IOLL											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.		Sale Price	Assd Val
1	3	59.35	63.32	68.86	11.45	91.95	55.11	75.50	N/A		286,731	197,448
2	57	66.12	62.84	57.55	18.52	109.19	29.48	86.30	58.78 to 70.95		276,957	159,401
ALL	60	66.06	62.87	58.14	18.30	108.13	29.48	86.30	58.78 to 70.95		277,446	161,304

PAD 2009 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

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

NUMBER of Sales:	60	MEDIAN:	66	COV:	23.80	95% Median C.I.:	58.78 to 70.95	(! : Derived)
(AgLand) TOTAL Sales Price:	16,646,781	WGT. MEAN:	58	STD:	14.96	95% Wgt. Mean C.I.:	50.71 to 65.57	(! : land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	16,646,781	MEAN:	63	AVG.ABS.DEV:	12.09	95% Mean C.I.:	59.08 to 66.65	
(AgLand) TOTAL Assessed Value:	9,678,250							
AVG. Adj. Sales Price:	277,446	COD:	18.30	MAX Sales Ratio:	86.30			
AVG. Assessed Value:	161,304	PRD:	108.13	MIN Sales Ratio:	29.48			

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SCHOOL DISTRICT *										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
(blank)											
49-0050	1	43.34	43.34	43.34			43.34	43.34	N/A	290,000	125,680
64-0023	17	58.78	59.70	57.46	16.77	103.90	38.47	85.49	49.39 to 70.95	197,419	113,433
64-0029	30	69.01	65.15	57.26	16.09	113.78	34.18	86.30	62.97 to 72.53	321,305	183,975
66-0111											
74-0056											
74-0070	11	68.46	62.93	62.24	19.19	101.11	29.48	81.91	34.46 to 79.04	282,071	175,550
74-0501	1	67.22	67.22	67.22			67.22	67.22	N/A	258,700	173,895
NonValid School											
ALL	60	66.06	62.87	58.14	18.30	108.13	29.48	86.30	58.78 to 70.95	277,446	161,304

ACRES IN SALE										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
10.01 TO 30.00	3	52.40	55.48	55.46	19.55	100.05	41.66	72.39	N/A	56,180	31,155
30.01 TO 50.00	8	62.45	65.65	66.11	22.48	99.30	39.54	85.49	39.54 to 85.49	67,143	44,388
50.01 TO 100.00	24	65.25	62.61	61.72	18.05	101.43	29.48	86.30	54.09 to 71.11	169,877	104,852
100.01 TO 180.00	14	68.63	64.45	63.16	16.17	102.04	34.46	80.95	48.32 to 76.66	331,630	209,461
180.01 TO 330.00	10	67.84	64.08	59.99	14.13	106.83	34.18	79.04	41.53 to 75.50	503,291	301,904
650.01 +	1	34.81	34.81	34.81			34.81	34.81	N/A	2,188,291	761,715
ALL	60	66.06	62.87	58.14	18.30	108.13	29.48	86.30	58.78 to 70.95	277,446	161,304

MAJORITY LAND USE > 95%										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
DRY	22	71.57	68.18	66.62	14.45	102.35	38.47	86.30	58.55 to 77.59	247,707	165,010
DRY-N/A	31	65.79	62.01	54.11	17.37	114.61	34.18	85.24	58.65 to 70.53	344,223	186,264
GRASS	1	55.11	55.11	55.27			55.11	55.11	N/A	78,880	43,595
GRASS-N/A	6	46.68	49.09	51.45	26.12	95.40	29.48	73.36	29.48 to 73.36	74,568	38,369
ALL	60	66.06	62.87	58.14	18.30	108.13	29.48	86.30	58.78 to 70.95	277,446	161,304

MAJORITY LAND USE > 80%										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
DRY	43	66.12	64.61	61.26	17.71	105.47	34.18	86.30	59.35 to 72.39	272,153	166,726
DRY-N/A	10	68.17	64.41	50.59	13.01	127.31	34.81	79.04	45.16 to 76.66	441,790	223,518
GRASS	4	48.39	46.26	44.48	22.09	103.99	29.48	58.78	N/A	70,297	31,268
GRASS-N/A	3	51.70	54.87	60.68	21.81	90.42	39.54	73.36	N/A	81,701	49,578
ALL	60	66.06	62.87	58.14	18.30	108.13	29.48	86.30	58.78 to 70.95	277,446	161,304

PAD 2009 Preliminary Statistics

Base Stat

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State Stat Run

Type: Qualified

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

NUMBER of Sales:	60	MEDIAN:	66	COV:	23.80	95% Median C.I.:	58.78 to 70.95	(!: Derived)
(AgLand) TOTAL Sales Price:	16,646,781	WGT. MEAN:	58	STD:	14.96	95% Wgt. Mean C.I.:	50.71 to 65.57	(!: land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	16,646,781	MEAN:	63	AVG.ABS.DEV:	12.09	95% Mean C.I.:	59.08 to 66.65	
(AgLand) TOTAL Assessed Value:	9,678,250							
AVG. Adj. Sales Price:	277,446	COD:	18.30	MAX Sales Ratio:	86.30			
AVG. Assessed Value:	161,304	PRD:	108.13	MIN Sales Ratio:	29.48			

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MAJORITY LAND USE > 50%

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
DRY	53	67.22	64.57	58.34	16.72	110.69	34.18	86.30	61.86 to 71.47	304,160	177,442
GRASS	7	51.70	49.95	52.03	21.16	96.00	29.48	73.36	29.48 to 73.36	75,184	39,115
ALL	60	66.06	62.87	58.14	18.30	108.13	29.48	86.30	58.78 to 70.95	277,446	161,304

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
Total \$											
30000 TO 59999	7	58.78	62.11	61.62	26.79	100.80	39.54	85.49	39.54 to 85.49	51,920	31,992
60000 TO 99999	4	55.77	61.46	62.90	13.82	97.72	52.40	81.91	N/A	79,282	49,865
100000 TO 149999	8	66.06	63.85	64.51	13.34	98.98	29.48	83.49	29.48 to 83.49	118,267	76,296
150000 TO 249999	16	69.95	67.08	66.72	14.26	100.55	44.05	86.30	54.09 to 77.59	185,571	123,807
250000 TO 499999	19	66.59	62.62	62.53	16.81	100.16	34.46	80.95	48.32 to 73.96	340,911	213,157
500000 +	6	52.25	52.91	46.89	30.75	112.83	34.18	75.50	34.18 to 75.50	928,933	435,591
ALL	60	66.06	62.87	58.14	18.30	108.13	29.48	86.30	58.78 to 70.95	277,446	161,304

ASSESSED VALUE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
Total \$											
10000 TO 29999	4	40.60	40.60	38.66	14.99	105.01	29.48	51.70	N/A	64,827	25,061
30000 TO 59999	7	58.78	66.55	64.44	19.25	103.27	52.40	85.49	52.40 to 85.49	60,901	39,244
60000 TO 99999	12	64.42	61.95	58.23	17.29	106.39	38.47	83.49	48.25 to 73.36	145,847	84,925
100000 TO 149999	13	69.37	65.60	61.90	15.11	105.97	34.46	86.30	54.09 to 77.14	203,989	126,274
150000 TO 249999	14	66.51	64.55	61.52	15.32	104.93	41.53	80.95	48.32 to 77.59	329,036	202,414
250000 TO 499999	8	72.46	68.27	64.16	11.35	106.41	34.18	79.87	34.18 to 79.87	495,742	318,049
500000 +	2	48.89	48.89	42.34	28.80	115.48	34.81	62.97	N/A	1,493,332	632,212
ALL	60	66.06	62.87	58.14	18.30	108.13	29.48	86.30	58.78 to 70.95	277,446	161,304

PAD 2009 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

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

NUMBER of Sales:	75	MEDIAN:	67	COV:	22.51	95% Median C.I.:	61.54 to 70.95	(!: Derived)
TOTAL Sales Price:	20,260,325	WGT. MEAN:	60	STD:	14.27	95% Wgt. Mean C.I.:	53.10 to 65.94	(!: land+NAT=0)
TOTAL Adj.Sales Price:	20,260,325	MEAN:	63	AVG.ABS.DEV:	11.44	95% Mean C.I.:	60.18 to 66.64	
TOTAL Assessed Value:	12,057,995							
AVG. Adj. Sales Price:	270,137	COD:	17.18	MAX Sales Ratio:	86.30			
AVG. Assessed Value:	160,773	PRD:	106.54	MIN Sales Ratio:	29.48			

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DATE OF SALE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
<u>Qrtrs</u>												
07/01/05 TO 09/30/05	1	73.96	73.96	73.96			73.96	73.96	N/A	385,600	285,185	
10/01/05 TO 12/31/05	6	71.03	69.41	70.86	4.36	97.95	58.78	73.32	58.78 to 73.32	183,277	129,871	
01/01/06 TO 03/31/06	10	74.84	73.91	72.52	9.10	101.91	60.83	85.49	65.99 to 83.49	230,304	167,025	
04/01/06 TO 06/30/06	7	69.37	69.32	69.80	5.26	99.31	59.35	76.66	59.35 to 76.66	294,257	205,393	
07/01/06 TO 09/30/06	3	51.70	51.36	54.94	15.03	93.49	39.54	62.85	N/A	81,333	44,685	
10/01/06 TO 12/31/06	6	77.38	75.35	73.94	10.86	101.90	55.25	86.30	55.25 to 86.30	158,195	116,969	
01/01/07 TO 03/31/07	8	69.35	66.07	66.11	15.53	99.95	38.47	80.95	38.47 to 80.95	212,387	140,399	
04/01/07 TO 06/30/07	3	64.51	70.19	65.98	10.40	106.38	62.97	83.10	N/A	394,124	260,055	
07/01/07 TO 09/30/07	5	56.42	57.14	46.98	22.78	121.62	34.18	74.37	N/A	350,372	164,605	
10/01/07 TO 12/31/07	9	58.65	60.20	60.84	20.48	98.95	34.46	81.91	41.66 to 75.50	316,831	192,772	
01/01/08 TO 03/31/08	12	53.25	51.88	44.73	19.98	115.98	29.48	73.36	41.53 to 61.74	413,720	185,039	
04/01/08 TO 06/30/08	5	48.25	49.10	47.80	15.22	102.70	36.92	61.86	N/A	153,918	73,579	
<u>Study Years</u>												
07/01/05 TO 06/30/06	24	71.38	71.45	71.35	6.98	100.14	58.78	85.49	68.46 to 73.96	243,671	173,850	
07/01/06 TO 06/30/07	20	68.88	67.27	67.23	16.65	100.06	38.47	86.30	62.85 to 79.04	203,732	136,961	
07/01/07 TO 06/30/08	31	55.11	54.69	49.78	20.74	109.86	29.48	81.91	45.16 to 61.74	333,470	166,011	
<u>Calendar Yrs</u>												
01/01/06 TO 12/31/06	26	71.10	70.40	70.98	11.67	99.18	39.54	86.30	67.16 to 77.14	213,692	151,687	
01/01/07 TO 12/31/07	25	66.12	62.67	59.61	18.13	105.14	34.18	83.10	56.42 to 72.39	299,392	178,453	
<u>ALL</u>												
	75	66.59	63.41	59.52	17.18	106.54	29.48	86.30	61.54 to 70.95	270,137	160,773	

PAD 2009 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

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

NUMBER of Sales:	75	MEDIAN:	67	COV:	22.51	95% Median C.I.:	61.54 to 70.95	(!: Derived)
TOTAL Sales Price:	20,260,325	WGT. MEAN:	60	STD:	14.27	95% Wgt. Mean C.I.:	53.10 to 65.94	(!: land+NAT=0)
TOTAL Adj.Sales Price:	20,260,325	MEAN:	63	AVG.ABS.DEV:	11.44	95% Mean C.I.:	60.18 to 66.64	
TOTAL Assessed Value:	12,057,995							
AVG. Adj. Sales Price:	270,137	COD:	17.18	MAX Sales Ratio:	86.30			
AVG. Assessed Value:	160,773	PRD:	106.54	MIN Sales Ratio:	29.48			

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GEO CODE / TOWNSHIP #											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.		Sale Price	Assd Val
3939	4	59.69	56.12	55.87	8.66	100.45	43.34	61.74	N/A		251,123	140,292
3941	2	71.22	71.22	68.45	16.67	104.06	59.35	83.10	N/A		219,616	150,320
3943	9	69.22	66.82	65.08	8.21	102.67	54.35	76.66	57.08 to 73.09		316,322	205,877
3945	7	65.79	60.79	44.05	16.31	138.01	34.81	73.36	34.81 to 73.36		440,615	194,070
3953	1	29.48	29.48	29.48			29.48	29.48	N/A		100,300	29,565
3955	4	72.85	73.58	74.38	4.88	98.93	67.68	80.95	N/A		257,180	191,280
3957	7	48.32	53.12	45.55	26.64	116.62	34.18	86.30	34.18 to 86.30		319,698	145,616
3959	7	62.85	63.46	67.62	14.37	93.85	41.66	79.71	41.66 to 79.71		195,655	132,295
3961	3	75.91	78.74	78.14	4.47	100.76	75.06	85.24	N/A		99,420	77,686
4175	1	36.92	36.92	38.27			36.92	36.92	N/A		100,325	38,395
4177	9	61.86	63.43	67.15	18.54	94.46	39.54	85.49	51.70 to 79.04		146,468	98,358
4179	7	66.59	62.37	59.22	17.64	105.31	41.53	83.49	41.53 to 83.49		300,746	178,107
4181	12	68.85	66.31	64.65	14.29	102.56	34.46	81.91	61.54 to 77.59		295,405	190,985
4183	2	72.80	72.80	70.26	5.96	103.61	68.46	77.14	N/A		391,000	274,735
ALL												
	75	66.59	63.41	59.52	17.18	106.54	29.48	86.30	61.54 to 70.95		270,137	160,773

AREA (MARKET)											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.		Sale Price	Assd Val
7003	1	52.40	52.40	52.40			52.40	52.40	N/A		70,500	36,940
8100	13	71.66	64.81	54.13	13.76	119.73	29.48	80.95	55.11 to 73.36		378,833	205,054
8200	19	67.16	64.86	62.63	15.74	103.56	34.46	83.49	54.09 to 75.50		297,373	186,240
8300	42	62.36	62.58	60.50	18.61	103.44	34.18	86.30	58.55 to 70.95		228,926	138,494
ALL												
	75	66.59	63.41	59.52	17.18	106.54	29.48	86.30	61.54 to 70.95		270,137	160,773

STATUS: IMPROVED, UNIMPROVED & IOLL											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.		Sale Price	Assd Val
1	13	61.54	65.12	65.51	12.63	99.40	54.35	79.71	55.25 to 75.50		262,599	172,020
2	62	66.91	63.05	58.30	18.13	108.14	29.48	86.30	61.74 to 71.11		271,718	158,414
ALL												
	75	66.59	63.41	59.52	17.18	106.54	29.48	86.30	61.54 to 70.95		270,137	160,773

PAD 2009 Preliminary Statistics

Base Stat

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State Stat Run

Type: Qualified

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

NUMBER of Sales:	75	MEDIAN:	67	COV:	22.51	95% Median C.I.:	61.54 to 70.95	(! : Derived)
TOTAL Sales Price:	20,260,325	WGT. MEAN:	60	STD:	14.27	95% Wgt. Mean C.I.:	53.10 to 65.94	(! : land+NAT=0)
TOTAL Adj.Sales Price:	20,260,325	MEAN:	63	AVG.ABS.DEV:	11.44	95% Mean C.I.:	60.18 to 66.64	
TOTAL Assessed Value:	12,057,995							
AVG. Adj. Sales Price:	270,137	COD:	17.18	MAX Sales Ratio:	86.30			
AVG. Assessed Value:	160,773	PRD:	106.54	MIN Sales Ratio:	29.48			

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SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
49-0050	2	40.13	40.13	42.04	8.00	95.47	36.92	43.34	N/A	195,162	82,037
64-0023	23	60.83	62.32	60.58	16.95	102.87	38.47	85.49	56.42 to 71.63	194,612	117,893
64-0029	38	68.94	65.33	58.82	14.54	111.07	34.18	86.30	62.97 to 72.39	316,643	186,248
66-0111											
74-0056											
74-0070	11	68.46	62.93	62.24	19.19	101.11	29.48	81.91	34.46 to 79.04	282,071	175,550
74-0501	1	67.22	67.22	67.22			67.22	67.22	N/A	258,700	173,895
NonValid School											
ALL	75	66.59	63.41	59.52	17.18	106.54	29.48	86.30	61.54 to 70.95	270,137	160,773

ACRES IN SALE

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
10.01 TO 30.00	3	52.40	55.48	55.46	19.55	100.05	41.66	72.39	N/A	56,180	31,155
30.01 TO 50.00	8	62.45	65.65	66.11	22.48	99.30	39.54	85.49	39.54 to 85.49	67,143	44,388
50.01 TO 100.00	30	66.84	63.09	62.63	17.14	100.73	29.48	86.30	58.55 to 71.11	165,691	103,769
100.01 TO 180.00	23	67.16	65.03	64.05	14.67	101.54	34.46	80.95	58.65 to 73.36	320,116	205,025
180.01 TO 330.00	10	67.84	64.08	59.99	14.13	106.83	34.18	79.04	41.53 to 75.50	503,291	301,904
650.01 +	1	34.81	34.81	34.81			34.81	34.81	N/A	2,188,291	761,715
ALL	75	66.59	63.41	59.52	17.18	106.54	29.48	86.30	61.54 to 70.95	270,137	160,773

MAJORITY LAND USE > 95%

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
DRY	25	71.66	68.51	67.28	13.09	101.83	38.47	86.30	65.99 to 74.37	261,401	175,874
DRY-N/A	40	66.19	62.98	55.86	16.21	112.76	34.18	85.24	59.35 to 70.53	319,700	178,578
GRASS	1	55.11	55.11	55.27			55.11	55.11	N/A	78,880	43,595
GRASS-N/A	9	51.70	52.02	55.27	26.06	94.12	29.48	75.91	36.92 to 73.36	95,377	52,712
ALL	75	66.59	63.41	59.52	17.18	106.54	29.48	86.30	61.54 to 70.95	270,137	160,773

MAJORITY LAND USE > 80%

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
DRY	51	67.16	65.15	62.20	16.42	104.75	34.18	86.30	61.86 to 72.37	272,588	169,553
DRY-N/A	14	68.17	64.96	53.36	12.24	121.73	34.81	79.04	57.08 to 75.06	387,216	206,627
GRASS	5	41.66	44.39	42.85	22.80	103.60	29.48	58.78	N/A	76,302	32,694
GRASS-N/A	5	60.83	60.27	63.79	19.08	94.47	39.54	75.91	N/A	111,151	70,908
ALL	75	66.59	63.41	59.52	17.18	106.54	29.48	86.30	61.54 to 70.95	270,137	160,773

PAD 2009 Preliminary Statistics

Base Stat

PAGE: 4 of 4

State Stat Run

Type: Qualified

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

NUMBER of Sales:	75	MEDIAN:	67	COV:	22.51	95% Median C.I.:	61.54 to 70.95	(!: Derived)
TOTAL Sales Price:	20,260,325	WGT. MEAN:	60	STD:	14.27	95% Wgt. Mean C.I.:	53.10 to 65.94	(!: land+NAT=0)
TOTAL Adj.Sales Price:	20,260,325	MEAN:	63	AVG.ABS.DEV:	11.44	95% Mean C.I.:	60.18 to 66.64	
TOTAL Assessed Value:	12,057,995							
AVG. Adj. Sales Price:	270,137	COD:	17.18	MAX Sales Ratio:	86.30			
AVG. Assessed Value:	160,773	PRD:	106.54	MIN Sales Ratio:	29.48			

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MAJORITY LAND USE > 50%

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
DRY	65	67.68	65.11	59.72	15.45	109.03	34.18	86.30	62.97 to 71.47	297,277	177,538
GRASS	10	53.41	52.33	55.27	23.35	94.68	29.48	75.91	36.92 to 73.36	93,727	51,801
____ALL____											
	75	66.59	63.41	59.52	17.18	106.54	29.48	86.30	61.54 to 70.95	270,137	160,773

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
____Low \$____											
____Total \$____											
30000 TO 59999	7	58.78	62.11	61.62	26.79	100.80	39.54	85.49	39.54 to 85.49	51,920	31,992
60000 TO 99999	5	56.42	64.35	66.05	17.83	97.43	52.40	81.91	N/A	79,618	52,584
100000 TO 149999	9	65.99	60.86	62.00	16.76	98.17	29.48	83.49	36.92 to 73.36	116,274	72,085
150000 TO 249999	24	69.95	67.56	67.40	12.74	100.23	44.05	86.30	60.83 to 75.06	185,416	124,971
250000 TO 499999	24	66.88	63.02	62.99	15.32	100.04	34.46	80.95	57.08 to 72.37	351,196	221,228
500000 +	6	52.25	52.91	46.89	30.75	112.83	34.18	75.50	34.18 to 75.50	928,933	435,591
____ALL____											
	75	66.59	63.41	59.52	17.18	106.54	29.48	86.30	61.54 to 70.95	270,137	160,773

ASSESSED VALUE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
____Low \$____											
____Total \$____											
10000 TO 29999	4	40.60	40.60	38.66	14.99	105.01	29.48	51.70	N/A	64,827	25,061
30000 TO 59999	8	57.60	62.84	59.45	21.93	105.70	36.92	85.49	36.92 to 85.49	65,829	39,138
60000 TO 99999	14	64.42	62.47	58.80	17.11	106.25	38.47	83.49	48.25 to 75.91	143,310	84,261
100000 TO 149999	19	69.37	66.62	63.97	12.60	104.15	34.46	86.30	60.83 to 73.32	198,044	126,686
150000 TO 249999	18	66.51	64.80	61.85	15.25	104.78	41.53	80.95	57.08 to 74.37	325,750	201,472
250000 TO 499999	10	71.66	68.57	65.23	9.91	105.12	34.18	79.87	66.59 to 76.66	485,501	316,701
500000 +	2	48.89	48.89	42.34	28.80	115.48	34.81	62.97	N/A	1,493,332	632,212
____ALL____											
	75	66.59	63.41	59.52	17.18	106.54	29.48	86.30	61.54 to 70.95	270,137	160,773

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

Agricultural

The County completed an analysis of the sales in the class for 2009. A new range of values were applied for market areas 8200 and 8300.

The County is implementing a GIS system to aid in the soil conversion for next year and also to review land use changes. This enhancement for the County will aid in the inventory and analysis in the class.

Pick up and permit work was completed in the class.

2009 Assessment Survey for Nemaha County

Agricultural Appraisal Information

1.	Data collection done by:
	Contractor
2.	Valuation done by:
	Assessor and Contractor
3.	Pickup work done by whom:
	Contractor
4.	Does the county have a written policy or written standards to specifically define agricultural land versus rural residential acreages?
	There is a specific policy that defines rural residential. This definition describes rural residential as a parcel of less than 20 acres or parcels that are over 20 acres where the use is not agricultural or horticultural.
a.	How is agricultural land defined in this county?
	Agricultural land is defined as anything used for cropping or grazing.
5.	When was the last date that the Income Approach was used to estimate or establish the market value of the properties in this class?
	The income approach was not used to estimate or establish market value.
6.	If the income approach was used, what Capitalization Rate was used?
	NA
7.	What is the date of the soil survey currently used?
	1985
8.	What date was the last countywide land use study completed?
	2003 but the County updates land use continually
a.	By what method? (Physical inspection, FSA maps, etc.)
	Completed using a combination of physical inspections and FSA Maps and GIS imagery
b.	By whom?
	The contractor and assessor and staff
c.	What proportion is complete / implemented at this time?
	100%
9.	Number of Market Areas/Neighborhoods/Assessor Locations in the agricultural property class:
	Three market Areas.

10.	How are Market Areas/Neighborhoods/Assessor Locations developed?
	The market areas are defined by geographical location. The County uses sales analysis to determine if there are changing patterns that need to be addressed by market areas.
11.	In the assessor's opinion, are there any other class or subclass groupings, other than LCG groupings, that are more appropriate for valuation? Yes
a.	If yes, list.
	The County looks only at soils and independently values these without regard as to which LCG they are in.
12.	In your opinion, what is the level of value of these groupings?
	The median level of value as calculated in the Reports and Opinions
13.	Has the county implemented (or is in the process of implementing) special valuation for agricultural land within the county?
	There is currently no special valuation for agricultural land.

Agricultural Permit Numbers:

Permits	Information Statements	Other	Total
	113		113

PAD 2009 R&O Statistics

Base Stat

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State Stat Run

Type: Qualified

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

NUMBER of Sales:	59	MEDIAN:	72	COV:	23.61	95% Median C.I.:	67.68 to 75.77	(!: Derived)
(AgLand) TOTAL Sales Price:	16,145,835	WGT. MEAN:	63	STD:	16.35	95% Wgt. Mean C.I.:	54.29 to 72.03	(!: land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	16,145,835	MEAN:	69	AVG.ABS.DEV:	12.43	95% Mean C.I.:	65.08 to 73.43	
(AgLand) TOTAL Assessed Value:	10,196,960							
AVG. Adj. Sales Price:	273,658	COD:	17.34	MAX Sales Ratio:	98.42			
AVG. Assessed Value:	172,829	PRD:	109.66	MIN Sales Ratio:	29.48			

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DATE OF SALE *											Avg. Adj. Sale Price	Avg. Assd Val
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.			
____Qrtrs____												
07/01/05 TO 09/30/05	1	78.32	78.32	78.32			78.32	78.32	N/A		385,600	302,000
10/01/05 TO 12/31/05	5	78.81	76.22	78.17	5.47	97.50	67.05	81.00	N/A		187,972	146,942
01/01/06 TO 03/31/06	9	82.25	79.84	77.28	9.44	103.30	67.68	97.40	68.46 to 88.41		230,372	178,041
04/01/06 TO 06/30/06	5	72.68	76.61	77.17	6.14	99.27	71.66	87.31	N/A		265,164	204,635
07/01/06 TO 09/30/06	3	58.91	58.53	62.62	15.05	93.48	45.05	71.64	N/A		81,333	50,930
10/01/06 TO 12/31/06	3	97.17	90.12	86.17	8.11	104.58	74.77	98.42	N/A		136,800	117,880
01/01/07 TO 03/31/07	7	75.77	71.29	71.57	13.59	99.61	43.87	90.10	43.87 to 90.10		231,162	165,442
04/01/07 TO 06/30/07	3	71.80	78.31	74.26	12.23	105.45	68.39	94.73	N/A		394,124	292,665
07/01/07 TO 09/30/07	4	70.61	66.24	52.85	20.67	125.35	38.97	84.77	N/A		330,096	174,441
10/01/07 TO 12/31/07	5	67.53	61.77	60.36	21.72	102.34	36.47	86.83	N/A		257,413	155,369
01/01/08 TO 03/31/08	11	55.67	54.13	45.82	20.76	118.14	29.48	73.36	34.81 to 70.30		433,495	198,625
04/01/08 TO 06/30/08	3	54.28	58.62	56.35	11.91	104.03	51.10	70.49	N/A		196,795	110,895
____Study Years____												
07/01/05 TO 06/30/06	20	78.57	78.05	77.51	7.88	100.69	67.05	97.40	72.37 to 82.25		236,231	183,112
07/01/06 TO 06/30/07	16	75.08	73.74	73.59	16.51	100.21	43.87	98.42	58.91 to 90.10		215,932	158,907
07/01/07 TO 06/30/08	23	57.30	58.48	50.11	23.31	116.70	29.48	86.83	47.84 to 70.30		346,360	173,573
____Calendar Yrs____												
01/01/06 TO 12/31/06	20	75.96	77.38	77.26	13.25	100.14	45.05	98.42	71.64 to 84.66		202,678	156,598
01/01/07 TO 12/31/07	19	71.80	68.83	64.92	18.19	106.03	36.47	94.73	56.33 to 80.95		284,629	184,773
____ALL____												
	59	71.66	69.25	63.16	17.34	109.66	29.48	98.42	67.68 to 75.77		273,658	172,829

PAD 2009 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

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

NUMBER of Sales:	59	MEDIAN:	72	COV:	23.61	95% Median C.I.:	67.68 to 75.77	(!: Derived)
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(AgLand) TOTAL Adj.Sales Price:	16,145,835	MEAN:	69	AVG.ABS.DEV:	12.43	95% Mean C.I.:	65.08 to 73.43	
(AgLand) TOTAL Assessed Value:	10,196,960							
AVG. Adj. Sales Price:	273,658	COD:	17.34	MAX Sales Ratio:	98.42			
AVG. Assessed Value:	172,829	PRD:	109.66	MIN Sales Ratio:	29.48			

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GEO CODE / TOWNSHIP #											Avg. Adj. Sale Price	Avg. Assd Val
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.			
3939	3	66.70	63.76	63.41	8.01	100.56	54.28	70.30	N/A		258,266	163,761
3941	1	94.73	94.73	94.73			94.73	94.73	N/A		160,000	151,575
3943	6	78.92	79.16	77.87	4.84	101.65	71.80	87.31	71.80 to 87.31		315,882	245,969
3945	6	68.72	63.03	43.91	15.92	143.56	34.81	76.90	34.81 to 76.90		500,904	219,926
3953	1	29.48	29.48	29.48			29.48	29.48	N/A		100,300	29,565
3955	4	72.85	73.58	74.38	4.88	98.93	67.68	80.95	N/A		257,180	191,280
3957	6	53.26	61.46	51.17	32.14	120.10	38.97	98.42	38.97 to 98.42		301,069	154,071
3959	5	67.53	66.93	72.60	11.25	92.19	47.52	80.91	N/A		180,881	131,322
3961	1	97.17	97.17	97.17			97.17	97.17	N/A		48,400	47,030
4177	8	73.56	73.46	78.59	18.71	93.46	45.05	97.40	45.05 to 97.40		142,875	112,291
4179	7	70.51	66.04	62.72	17.63	105.31	43.99	88.41	43.99 to 88.41		300,746	188,613
4181	9	74.77	69.66	65.55	15.88	106.26	36.47	86.83	47.84 to 84.66		265,760	174,208
4183	2	72.80	72.80	70.26	5.96	103.61	68.46	77.14	N/A		391,000	274,735
ALL	59	71.66	69.25	63.16	17.34	109.66	29.48	98.42	67.68 to 75.77		273,658	172,829

AREA (MARKET)											Avg. Adj. Sale Price	Avg. Assd Val
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.			
8100	13	71.66	65.20	54.18	14.19	120.34	29.48	80.95	55.67 to 76.90		378,188	204,901
8200	16	71.60	68.08	64.22	17.30	106.00	36.47	88.41	51.10 to 82.25		281,066	180,510
8300	30	71.72	71.64	69.00	18.73	103.83	38.97	98.42	66.70 to 80.91		224,410	154,835
ALL	59	71.66	69.25	63.16	17.34	109.66	29.48	98.42	67.68 to 75.77		273,658	172,829

STATUS: IMPROVED, UNIMPROVED & IOLL											Avg. Adj. Sale Price	Avg. Assd Val
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.			
2	59	71.66	69.25	63.16	17.34	109.66	29.48	98.42	67.68 to 75.77		273,658	172,829
ALL	59	71.66	69.25	63.16	17.34	109.66	29.48	98.42	67.68 to 75.77		273,658	172,829

PAD 2009 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

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(AgLand) TOTAL Adj.Sales Price:	16,145,835	MEAN:	69	AVG.ABS.DEV:	12.43	95% Mean C.I.:	65.08 to 73.43	
(AgLand) TOTAL Assessed Value:	10,196,960							
AVG. Adj. Sales Price:	273,658	COD:	17.34	MAX Sales Ratio:	98.42			
AVG. Assessed Value:	172,829	PRD:	109.66	MIN Sales Ratio:	29.48			

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SCHOOL DISTRICT *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.		Sale Price	Assd Val
(blank)												
49-0050	1	54.28	54.28	54.28			54.28	54.28	N/A		290,000	157,415
64-0023	16	67.29	67.90	64.65	18.02	105.03	43.87	97.40	56.33 to 80.91		192,306	124,329
64-0029	31	73.36	71.59	62.81	15.09	113.98	34.81	98.42	70.51 to 79.03		319,984	200,976
66-0111												
74-0056												
74-0070	10	69.19	64.94	62.36	21.41	104.14	29.48	90.10	36.47 to 86.83		260,070	162,178
74-0501	1	76.62	76.62	76.62			76.62	76.62	N/A		258,700	198,225
NonValid School												
ALL	59	71.66	69.25	63.16	17.34	109.66	29.48	98.42	67.68 to 75.77		273,658	172,829

ACRES IN SALE											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.		Sale Price	Assd Val
10.01 TO 30.00	3	55.67	60.03	59.83	17.59	100.34	47.52	76.90	N/A		56,180	33,610
30.01 TO 50.00	8	71.22	74.02	74.20	21.32	99.75	45.05	97.40	45.05 to 97.40		67,143	49,822
50.01 TO 100.00	25	71.64	69.18	68.32	16.00	101.26	29.48	98.42	66.70 to 77.14		174,183	119,004
100.01 TO 180.00	13	73.36	71.02	70.03	13.56	101.41	36.47	87.31	65.79 to 82.59		335,879	235,226
180.01 TO 330.00	9	71.80	69.57	64.07	17.10	108.59	38.97	90.10	43.99 to 84.77		503,426	322,525
650.01 +	1	34.81	34.81	34.81			34.81	34.81	N/A		2,188,291	761,770
ALL	59	71.66	69.25	63.16	17.34	109.66	29.48	98.42	67.68 to 75.77		273,658	172,829

MAJORITY LAND USE > 95%											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.		Sale Price	Assd Val
DRY	23	75.39	74.78	73.59	13.25	101.61	43.87	98.42	69.93 to 82.25		245,600	180,748
DRY-N/A	30	70.50	68.16	57.67	17.98	118.19	34.81	97.17	65.79 to 78.81		334,986	193,170
GRASS-N/A	6	53.22	53.56	54.68	24.20	97.95	29.48	73.36	29.48 to 73.36		74,568	40,774
ALL	59	71.66	69.25	63.16	17.34	109.66	29.48	98.42	67.68 to 75.77		273,658	172,829

MAJORITY LAND USE > 80%											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.		Sale Price	Assd Val
DRY	43	71.80	71.02	66.91	16.12	106.15	36.47	98.42	68.39 to 77.14		262,337	175,533
DRY-N/A	10	74.65	71.06	54.42	16.25	130.57	34.81	90.10	47.84 to 87.31		441,790	240,438
GRASS	3	47.52	48.02	43.89	26.35	109.41	29.48	67.05	N/A		67,436	29,595
GRASS-N/A	3	58.91	59.11	63.59	16.02	92.95	45.05	73.36	N/A		81,701	51,953
ALL	59	71.66	69.25	63.16	17.34	109.66	29.48	98.42	67.68 to 75.77		273,658	172,829

PAD 2009 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

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

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(AgLand) TOTAL Assessed Value:	10,196,960							
AVG. Adj. Sales Price:	273,658	COD:	17.34	MAX Sales Ratio:	98.42			
AVG. Assessed Value:	172,829	PRD:	109.66	MIN Sales Ratio:	29.48			

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MAJORITY LAND USE > 50%

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
DRY	53	72.37	71.03	63.40	16.17	112.04	34.81	98.42	68.46 to 77.14	296,196	187,779
GRASS	6	53.22	53.56	54.68	24.20	97.95	29.48	73.36	29.48 to 73.36	74,568	40,774
____ALL____											
	59	71.66	69.25	63.16	17.34	109.66	29.48	98.42	67.68 to 75.77	273,658	172,829

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
____Low \$____											
____Total \$____											
30000 TO 59999	7	67.05	70.00	69.45	25.57	100.79	45.05	97.40	45.05 to 97.40	51,920	36,059
60000 TO 99999	3	64.32	68.94	70.76	16.15	97.43	55.67	86.83	N/A	79,416	56,196
100000 TO 149999	8	71.07	68.30	68.93	12.53	99.08	29.48	88.41	29.48 to 88.41	118,267	81,524
150000 TO 249999	18	74.04	73.55	73.07	14.15	100.65	50.19	98.42	66.70 to 81.00	184,752	135,005
250000 TO 499999	18	74.07	70.05	69.89	15.22	100.22	36.47	87.31	65.79 to 80.95	344,496	240,780
500000 +	5	43.99	51.61	46.53	30.23	110.92	34.81	71.80	N/A	1,014,303	471,924
____ALL____											
	59	71.66	69.25	63.16	17.34	109.66	29.48	98.42	67.68 to 75.77	273,658	172,829

ASSESSED VALUE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
____Low \$____											
____Total \$____											
10000 TO 29999	3	45.05	40.68	37.94	13.35	107.23	29.48	47.52	N/A	67,769	25,711
30000 TO 59999	7	67.05	73.92	72.06	19.72	102.57	55.67	97.40	55.67 to 97.40	57,633	41,532
60000 TO 99999	10	71.07	70.50	68.05	12.14	103.60	50.19	88.41	51.10 to 86.83	131,417	89,430
100000 TO 149999	13	72.68	68.67	64.91	16.45	105.79	36.47	98.42	56.33 to 79.03	196,943	127,837
150000 TO 249999	14	75.27	73.71	71.28	12.73	103.41	47.84	94.73	65.79 to 82.59	276,879	197,349
250000 TO 499999	10	75.35	71.03	66.12	16.15	107.42	38.97	87.31	43.99 to 84.77	480,168	317,502
500000 +	2	53.31	53.31	44.70	34.70	119.25	34.81	71.80	N/A	1,493,332	667,500
____ALL____											
	59	71.66	69.25	63.16	17.34	109.66	29.48	98.42	67.68 to 75.77	273,658	172,829

PAD 2009 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

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

NUMBER of Sales:	72	MEDIAN:	71	COV:	22.79	95% Median C.I.:	67.53 to 74.77	(!: Derived)
TOTAL Sales Price:	19,579,250	WGT. MEAN:	64	STD:	15.73	95% Wgt. Mean C.I.:	56.56 to 71.74	(!: land+NAT=0)
TOTAL Adj.Sales Price:	19,579,250	MEAN:	69	AVG.ABS.DEV:	12.18	95% Mean C.I.:	65.39 to 72.65	
TOTAL Assessed Value:	12,560,840							
AVG. Adj. Sales Price:	271,934	COD:	17.28	MAX Sales Ratio:	98.42			
AVG. Assessed Value:	174,456	PRD:	107.59	MIN Sales Ratio:	29.48			

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DATE OF SALE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
<u>Qrtrs</u>												
07/01/05 TO 09/30/05	1	78.32	78.32	78.32			78.32	78.32	N/A	385,600	302,000	
10/01/05 TO 12/31/05	6	79.86	77.39	78.91	5.42	98.07	67.05	83.22	67.05 to 83.22	183,310	144,642	
01/01/06 TO 03/31/06	10	79.69	78.79	76.48	10.39	103.02	67.68	97.40	68.46 to 88.41	230,735	176,460	
04/01/06 TO 06/30/06	6	72.53	75.12	75.50	6.28	99.49	67.66	87.31	67.66 to 87.31	268,057	202,390	
07/01/06 TO 09/30/06	3	58.91	58.53	62.62	15.05	93.48	45.05	71.64	N/A	81,333	50,930	
10/01/06 TO 12/31/06	5	90.86	84.84	82.12	12.74	103.30	62.96	98.42	N/A	156,330	128,386	
01/01/07 TO 03/31/07	7	75.77	71.29	71.57	13.59	99.61	43.87	90.10	43.87 to 90.10	231,162	165,442	
04/01/07 TO 06/30/07	3	71.80	78.31	74.26	12.23	105.45	68.39	94.73	N/A	394,124	292,665	
07/01/07 TO 09/30/07	5	64.32	64.00	53.39	21.04	119.88	38.97	84.77	N/A	350,372	187,049	
10/01/07 TO 12/31/07	9	67.53	66.39	66.71	17.78	99.53	36.47	86.83	47.52 to 81.70	317,570	211,848	
01/01/08 TO 03/31/08	12	56.49	55.10	46.62	20.25	118.19	29.48	73.36	43.99 to 66.70	414,037	193,040	
04/01/08 TO 06/30/08	5	54.28	55.15	54.67	10.95	100.89	44.79	70.49	N/A	154,697	84,573	
<u>Study Years</u>												
07/01/05 TO 06/30/06	23	78.32	77.44	76.81	8.23	100.82	67.05	97.40	71.66 to 82.25	234,833	180,382	
07/01/06 TO 06/30/07	18	75.08	74.10	73.99	16.74	100.15	43.87	98.42	62.96 to 90.10	212,564	157,267	
07/01/07 TO 06/30/08	31	61.90	59.82	53.91	20.19	110.96	29.48	86.83	51.10 to 67.53	333,933	180,039	
<u>Calendar Yrs</u>												
01/01/06 TO 12/31/06	24	73.72	76.60	76.37	13.66	100.30	45.05	98.42	69.33 to 84.66	205,889	157,236	
01/01/07 TO 12/31/07	24	71.16	68.81	65.83	17.55	104.54	36.47	94.73	61.90 to 80.01	308,771	203,248	
<u>ALL</u>												
	72	70.50	69.02	64.15	17.28	107.59	29.48	98.42	67.53 to 74.77	271,934	174,456	

PAD 2009 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

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

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TOTAL Sales Price:	19,579,250	WGT. MEAN:	64	STD:	15.73	95% Wgt. Mean C.I.:	56.56 to 71.74	(!: land+NAT=0)
TOTAL Adj.Sales Price:	19,579,250	MEAN:	69	AVG.ABS.DEV:	12.18	95% Mean C.I.:	65.39 to 72.65	
TOTAL Assessed Value:	12,560,840							
AVG. Adj. Sales Price:	271,934	COD:	17.28	MAX Sales Ratio:	98.42			
AVG. Assessed Value:	174,456	PRD:	107.59	MIN Sales Ratio:	29.48			

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GEO CODE / TOWNSHIP #										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
3939	4	68.02	65.15	64.78	6.86	100.57	54.28	70.30	N/A	252,200	163,380
3941	2	81.19	81.19	77.45	16.67	104.83	67.66	94.73	N/A	221,261	171,370
3943	9	78.81	76.12	74.13	8.18	102.68	61.90	87.31	65.07 to 83.22	316,424	234,578
3945	7	65.79	61.90	44.19	16.57	140.07	34.81	76.90	34.81 to 76.90	440,646	194,736
3953	1	29.48	29.48	29.48			29.48	29.48	N/A	100,300	29,565
3955	4	72.85	73.58	74.38	4.88	98.93	67.68	80.95	N/A	257,180	191,280
3957	7	55.04	60.55	51.92	26.66	116.61	38.97	98.42	38.97 to 98.42	319,698	165,987
3959	7	71.64	72.46	77.01	14.23	94.09	47.52	90.86	47.52 to 90.86	196,242	151,131
3961	1	97.17	97.17	97.17			97.17	97.17	N/A	48,400	47,030
4175	1	44.79	44.79	44.79			44.79	44.79	N/A	104,000	46,585
4177	9	70.49	72.29	76.51	18.54	94.48	45.05	97.40	58.91 to 90.10	146,528	112,110
4179	7	70.51	66.04	62.72	17.63	105.31	43.99	88.41	43.99 to 88.41	300,746	188,613
4181	11	74.77	70.25	67.92	14.72	103.42	36.47	86.83	47.84 to 84.66	281,508	191,212
4183	2	72.80	72.80	70.26	5.96	103.61	68.46	77.14	N/A	391,000	274,735
ALL	72	70.50	69.02	64.15	17.28	107.59	29.48	98.42	67.53 to 74.77	271,934	174,456

AREA (MARKET)										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
8100	14	70.06	64.48	54.19	15.16	118.98	29.48	80.95	55.11 to 76.90	356,824	193,379
8200	18	71.60	68.61	65.82	16.48	104.25	36.47	88.41	57.30 to 80.01	288,989	190,201
8300	40	70.40	70.79	68.54	18.33	103.29	38.97	98.42	65.07 to 79.03	234,547	160,747
ALL	72	70.50	69.02	64.15	17.28	107.59	29.48	98.42	67.53 to 74.77	271,934	174,456

STATUS: IMPROVED, UNIMPROVED & IOLL										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
1	11	65.80	68.97	67.74	12.81	101.81	55.04	90.86	55.11 to 83.22	256,787	173,948
2	61	71.66	69.03	63.55	17.58	108.62	29.48	98.42	67.68 to 75.77	274,665	174,547
ALL	72	70.50	69.02	64.15	17.28	107.59	29.48	98.42	67.53 to 74.77	271,934	174,456

PAD 2009 R&O Statistics

Base Stat

Type: Qualified

State Stat Run

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

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TOTAL Adj.Sales Price:	19,579,250	MEAN:	69	AVG.ABS.DEV:	12.18	95% Mean C.I.:	65.39 to 72.65	
TOTAL Assessed Value:	12,560,840							
AVG. Adj. Sales Price:	271,934	COD:	17.28	MAX Sales Ratio:	98.42			
AVG. Assessed Value:	174,456	PRD:	107.59	MIN Sales Ratio:	29.48			

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SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
49-0050	2	49.54	49.54	51.78	9.58	95.67	44.79	54.28	N/A	197,000	102,000
64-0023	21	67.66	69.47	67.35	16.74	103.15	43.87	97.40	62.96 to 80.91	201,831	135,935
64-0029	37	72.68	70.42	62.84	15.48	112.06	34.81	98.42	65.80 to 78.32	313,044	196,711
66-0111											
74-0056											
74-0070	11	69.93	66.31	65.23	20.57	101.66	29.48	90.10	36.47 to 86.83	282,313	184,150
74-0501	1	76.62	76.62	76.62			76.62	76.62	N/A	258,700	198,225
NonValid School											
ALL	72	70.50	69.02	64.15	17.28	107.59	29.48	98.42	67.53 to 74.77	271,934	174,456

ACRES IN SALE

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
10.01 TO 30.00	3	55.67	60.03	59.83	17.59	100.34	47.52	76.90	N/A	56,180	33,610
30.01 TO 50.00	8	71.22	74.02	74.20	21.32	99.75	45.05	97.40	45.05 to 97.40	67,143	49,822
50.01 TO 100.00	29	70.49	68.22	67.99	16.93	100.34	29.48	98.42	57.30 to 77.14	168,885	114,828
100.01 TO 180.00	21	70.30	70.37	69.06	14.11	101.90	36.47	90.86	65.07 to 80.95	321,523	222,049
180.01 TO 330.00	10	74.21	70.61	65.66	15.99	107.54	38.97	90.10	43.99 to 84.77	503,558	330,659
650.01 +	1	34.81	34.81	34.81			34.81	34.81	N/A	2,188,291	761,770
ALL	72	70.50	69.02	64.15	17.28	107.59	29.48	98.42	67.53 to 74.77	271,934	174,456

MAJORITY LAND USE > 95%

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
DRY	24	74.35	73.96	72.28	14.02	102.33	43.87	98.42	68.46 to 82.25	253,345	183,112
DRY-N/A	39	70.49	69.33	60.70	16.85	114.22	34.81	97.17	65.79 to 79.03	323,960	196,643
GRASS	1	55.11	55.11	55.11			55.11	55.11	N/A	79,100	43,595
GRASS-N/A	8	53.22	54.44	57.74	23.91	94.28	29.48	73.36	29.48 to 73.36	98,176	56,683
ALL	72	70.50	69.02	64.15	17.28	107.59	29.48	98.42	67.53 to 74.77	271,934	174,456

MAJORITY LAND USE > 80%

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
DRY	50	71.73	71.11	67.37	16.06	105.56	36.47	98.42	67.66 to 77.14	269,100	181,293
DRY-N/A	13	72.68	71.01	57.02	15.33	124.54	34.81	90.10	65.07 to 81.70	404,591	230,700
GRASS	5	47.52	48.79	46.44	20.16	105.07	29.48	67.05	N/A	77,081	35,793
GRASS-N/A	4	64.12	61.66	66.39	15.10	92.87	45.05	73.36	N/A	119,776	79,523
ALL	72	70.50	69.02	64.15	17.28	107.59	29.48	98.42	67.53 to 74.77	271,934	174,456

PAD 2009 R&O Statistics

Base Stat

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State Stat Run

Type: Qualified

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

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TOTAL Assessed Value:	12,560,840							
AVG. Adj. Sales Price:	271,934	COD:	17.28	MAX Sales Ratio:	98.42			
AVG. Assessed Value:	174,456	PRD:	107.59	MIN Sales Ratio:	29.48			

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MAJORITY LAND USE > 50%

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
DRY	63	71.80	71.09	64.46	15.96	110.29	34.81	98.42	68.39 to 76.90	297,059	191,488
GRASS	9	55.11	54.51	57.50	20.53	94.81	29.48	73.36	44.79 to 69.33	96,057	55,228
____ALL____											
	72	70.50	69.02	64.15	17.28	107.59	29.48	98.42	67.53 to 74.77	271,934	174,456

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
____Low \$____											
____Total \$____											
30000 TO 59999	7	67.05	70.00	69.45	25.57	100.79	45.05	97.40	45.05 to 97.40	51,920	36,059
60000 TO 99999	4	60.00	65.48	66.86	16.82	97.94	55.11	86.83	N/A	79,337	53,046
100000 TO 149999	9	70.49	65.69	66.54	15.28	98.71	29.48	88.41	44.79 to 75.39	116,682	77,642
150000 TO 249999	23	73.32	73.74	73.30	14.11	100.60	50.19	98.42	66.70 to 81.00	186,556	136,754
250000 TO 499999	23	70.51	69.23	68.77	15.43	100.67	36.47	87.31	65.07 to 80.91	347,011	238,635
500000 +	6	56.22	56.34	49.56	30.38	113.69	34.81	80.01	34.81 to 80.01	929,378	460,580
____ALL____											
	72	70.50	69.02	64.15	17.28	107.59	29.48	98.42	67.53 to 74.77	271,934	174,456

ASSESSED VALUE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
____Low \$____											
____Total \$____											
10000 TO 29999	3	45.05	40.68	37.94	13.35	107.23	29.48	47.52	N/A	67,769	25,711
30000 TO 59999	9	64.32	68.59	64.94	21.43	105.62	44.79	97.40	55.11 to 97.17	65,170	42,322
60000 TO 99999	10	71.07	70.50	68.05	12.14	103.60	50.19	88.41	51.10 to 86.83	131,417	89,430
100000 TO 149999	17	71.66	68.18	64.82	16.41	105.18	36.47	98.42	56.33 to 79.03	199,177	129,100
150000 TO 249999	20	72.54	72.56	68.73	14.43	105.57	43.99	94.73	67.53 to 81.70	297,879	204,744
250000 TO 499999	11	78.32	73.47	69.66	12.24	105.47	38.97	87.31	61.90 to 84.77	467,724	325,810
500000 +	2	53.31	53.31	44.70	34.70	119.25	34.81	71.80	N/A	1,493,332	667,500
____ALL____											
	72	70.50	69.02	64.15	17.28	107.59	29.48	98.42	67.53 to 74.77	271,934	174,456

Agricultural Correlation

**2009 Correlation Section
for Nemaha County**

Agricultural Land

I. Correlation

AGRICULTURAL UNIMPROVED: Analysis of the following tables demonstrates that the statistics support a level of value within the acceptable range that is best measured by the median measure of central tendency for the unimproved agricultural properties. The county has relied on the sales in the unimproved agricultural file in the development of the range of values. The coefficient of dispersion is in the acceptable range while the price related differential is outside the acceptable range. Two of the three measures of central tendency are within the acceptable range with only the weighted mean being outside the acceptable range. The assessment practices in the County have consistently been devoid of any bias towards sold property when compared to the assessed base. The county is currently incorporating a GIS system for land management as well as making use of the electronic transfer of the sales file. They have been very consistent in their approach to valuing agricultural property.

**2009 Correlation Section
for Nemaha County**

II. Analysis of Percentage of Sales Used

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

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

	Total Sales	Qualified Sales	Percent Used
2009	120	59	49.17
2008	101	50	49.50
2007	103	53	51.46
2006	95	52	54.74
2005	126	63	50.00

AGRICULTURAL UNIMPROVED: Table II is indicative that the County has utilized an acceptable proportion of available sales and that the measurement of the class of property was done with all available arms length sales.

2009 Correlation Section
for Nemaha County

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

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

Adjusting for Selective Reappraisal

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

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

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

2009 Correlation Section
for Nemaha County

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

	Preliminary Median	% Change in Assessed Value (excl. growth)	Trended Preliminary Ratio	R&O Median
2009	66	8.99	72	72
2008	64.89	13.90	74	72.53
2007	61	12.52	68	73
2006	72	3.63	75	76
2005	75	0.06	75	75

AGRICULTURAL UNIMPROVED: The relationship between the trended preliminary ratio and the R&O ratio suggests the assessment practices are applied to the sales file and population in a similar manner.

2009 Correlation Section
for Nemaha County

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

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

Comparison of Average Value Changes

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

**2009 Correlation Section
for Nemaha County**

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

% Change in Total Assessed Value in the Sales File		% Change in Total Assessed Value (excl. growth)
4.17	2009	8.99
23.42	2008	13.90
25.02	2007	12.52
4.60	2006	3.63
0.09	2005	0.06

AGRICULTURAL UNIMPROVED: A difference of approximately 5 points exists between the percent change in the sales file and abstract. The assessment actions reported by the county indicate they adjusted values in two market areas. There were three fewer sales in the last year in the study period for the R&O statistics when compared to the preliminary statistics which may have contributed to the difference between the two. The assessment practices in the county have consistently treated the sold parcels similarly to the assessed base.

2009 Correlation Section
for Nemaha County

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

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

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

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

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

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

**2009 Correlation Section
for Nemaha County**

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

	Median	Wgt. Mean	Mean
R&O Statistics	72	63	69

AGRICULTURAL UNIMPROVED: The weighted mean is outside the acceptable range by 6 points while the median and the mean are both in the range.

**2009 Correlation Section
for Nemaha 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	17.34	109.66
Difference	0.00	6.66

AGRICULTURAL UNIMPROVED: The coefficient of dispersion is in the range while the price related differential is outside the acceptable range.

2009 Correlation Section
for Nemaha County

VII. Analysis of Change in Statistics Due to Assessor Actions

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

	Preliminary Statistics	R&O Statistics	Change
Number of Sales	60	59	-1
Median	66	72	6
Wgt. Mean	58	63	5
Mean	63	69	6
COD	18.30	17.34	-0.96
PRD	108.13	109.66	1.53
Minimum	29.48	29.48	0.00
Maximum	86.30	98.42	12.12

AGRICULTURAL UNIMPROVED: The change between the preliminary statistics and the Reports and Opinion statistics is consistent with the assessment actions reported by the County for this class of property.

Total Real Property
Sum Lines 17, 25, & 30

Records : 6,094

Value : 552,681,225

Growth 3,477,070

Sum Lines 17, 25, & 41

Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
01. Res UnImp Land	393	1,428,145	67	418,430	48	204,190	508	2,050,765	
02. Res Improve Land	2,033	10,317,965	118	1,525,685	350	5,089,265	2,501	16,932,915	
03. Res Improvements	2,076	102,656,865	126	9,405,405	370	29,216,725	2,572	141,278,995	
04. Res Total	2,469	114,402,975	193	11,349,520	418	34,510,180	3,080	160,262,675	2,786,920
% of Res Total	80.16	71.38	6.27	7.08	13.57	21.53	50.54	29.00	80.15
05. Com UnImp Land	75	343,020	1	11,460	2	14,335	78	368,815	
06. Com Improve Land	330	2,382,950	14	180,110	13	124,895	357	2,687,955	
07. Com Improvements	341	17,207,345	19	929,615	16	585,105	376	18,722,065	
08. Com Total	416	19,933,315	20	1,121,185	18	724,335	454	21,778,835	151,920
% of Com Total	91.63	91.53	4.41	5.15	3.96	3.33	7.45	3.94	4.37
09. Ind UnImp Land	0	0	0	0	3	564,510	3	564,510	
10. Ind Improve Land	0	0	5	103,955	1	174,800	6	278,755	
11. Ind Improvements	0	0	5	5,354,855	1	1,120	6	5,355,975	
12. Ind Total	0	0	5	5,458,810	4	740,430	9	6,199,240	0
% of Ind Total	0.00	0.00	55.56	88.06	44.44	11.94	0.15	1.12	0.00
13. Rec UnImp Land	0	0	6	386,915	38	1,244,030	44	1,630,945	
14. Rec Improve Land	0	0	3	126,885	2	132,770	5	259,655	
15. Rec Improvements	0	0	3	44,520	2	4,040	5	48,560	
16. Rec Total	0	0	9	558,320	40	1,380,840	49	1,939,160	0
% of Rec Total	0.00	0.00	18.37	28.79	81.63	71.21	0.80	0.35	0.00
Res & Rec Total	2,469	114,402,975	202	11,907,840	458	35,891,020	3,129	162,201,835	2,786,920
% of Res & Rec Total	78.91	70.53	6.46	7.34	14.64	22.13	51.35	29.35	80.15
Com & Ind Total	416	19,933,315	25	6,579,995	22	1,464,765	463	27,978,075	151,920
% of Com & Ind Total	89.85	71.25	5.40	23.52	4.75	5.24	7.60	5.06	4.37
17. Taxable Total	2,885	134,336,290	227	18,487,835	480	37,355,785	3,592	190,179,910	2,938,840
% of Taxable Total	80.32	70.64	6.32	9.72	13.36	19.64	58.94	34.41	84.52

Schedule II : Tax Increment Financing (TIF)

	Records	Urban Value Base	Value Excess		Records	SubUrban Value Base	Value Excess
18. Residential	328	9,999,515	4,183,745		0	0	0
19. Commercial	200	7,656,405	6,346,680		0	0	0
20. Industrial	0	0	0		0	0	0
21. Other	0	0	0		0	0	0
	Records	Rural Value Base	Value Excess		Records	Total Value Base	Value Excess
18. Residential	0	0	0		328	9,999,515	4,183,745
19. Commercial	0	0	0		200	7,656,405	6,346,680
20. Industrial	0	0	0		0	0	0
21. Other	0	0	0		0	0	0
22. Total Sch II					528	17,655,920	10,530,425

Schedule III : Mineral Interest Records

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

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Producing	236	52	93	381

Schedule V : Agricultural Records

	Records	Urban Value	Records	SubUrban Value	Records	Rural Value	Records	Total Value
27. Ag-Vacant Land	32	390,290	134	11,382,600	1,406	172,969,995	1,572	184,742,885
28. Ag-Improved Land	3	192,445	80	10,549,485	817	136,202,695	900	146,944,625
29. Ag Improvements	3	278,520	82	2,818,120	845	27,717,165	930	30,813,805
30. Ag Total							2,502	362,501,315

Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	0	0.00	0	
32. HomeSite Improv Land	1	1.00	2,500	50	52.00	137,875	
33. HomeSite Improvements	1	0.00	235,120	51	0.00	2,146,770	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	4	4.54	5,230	
36. FarmSite Improv Land	1	1.00	1,050	57	150.92	158,000	
37. FarmSite Improvements	3	0.00	43,400	79	0.00	671,350	
38. FarmSite Total							
39. Road & Ditches	0	3.55	0	0	300.88	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
	Rural			Total			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	6	6.00	15,500	6	6.00	15,500	
32. HomeSite Improv Land	505	526.00	1,369,200	556	579.00	1,509,575	
33. HomeSite Improvements	488	0.00	20,342,190	540	0.00	22,724,080	538,230
34. HomeSite Total				546	585.00	24,249,155	
35. FarmSite UnImp Land	35	460.34	340,455	39	464.88	345,685	
36. FarmSite Improv Land	628	1,543.34	1,582,835	686	1,695.26	1,741,885	
37. FarmSite Improvements	815	0.00	7,374,975	897	0.00	8,089,725	0
38. FarmSite Total				936	2,160.14	10,177,295	
39. Road & Ditches	0	4,456.91	0	0	4,761.34	0	
40. Other- Non Ag Use	0	9.50	0	0	9.50	0	
41. Total Section VI				1,482	7,515.98	34,426,450	538,230

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

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	0	0.00	0	3	272.74	186,310
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	10	728.46	533,895	13	1,001.20	720,205

Schedule VIII : Agricultural Records : Special Value

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

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

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 1

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	0.00	0.00%	0	0.00%	0.00
48. 2A	0.00	0.00%	0	0.00%	0.00
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	0.00	0.00%	0	0.00%	0.00
52. 4A	0.00	0.00%	0	0.00%	0.00
53. Total	0.00	0.00%	0	0.00%	0.00
Dry					
54. 1D1	3.40	2.55%	8,425	3.58%	2,477.94
55. 1D	20.15	15.11%	44,770	19.01%	2,221.84
56. 2D1	26.82	20.11%	51,560	21.89%	1,922.45
57. 2D	0.00	0.00%	0	0.00%	0.00
58. 3D1	0.00	0.00%	0	0.00%	0.00
59. 3D	75.63	56.70%	125,190	53.16%	1,655.30
60. 4D1	6.98	5.23%	5,230	2.22%	749.28
61. 4D	0.41	0.31%	335	0.14%	817.07
62. Total	133.39	100.00%	235,510	100.00%	1,765.57
Grass					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	0.00	0.00%	0	0.00%	0.00
65. 2G1	4.13	57.92%	1,880	66.20%	455.21
66. 2G	0.00	0.00%	0	0.00%	0.00
67. 3G1	0.00	0.00%	0	0.00%	0.00
68. 3G	3.00	42.08%	960	33.80%	320.00
69. 4G1	0.00	0.00%	0	0.00%	0.00
70. 4G	0.00	0.00%	0	0.00%	0.00
71. Total	7.13	100.00%	2,840	100.00%	398.32
Irrigated Total	0.00	0.00%	0	0.00%	0.00
Dry Total	133.39	94.93%	235,510	98.81%	1,765.57
Grass Total	7.13	5.07%	2,840	1.19%	398.32
Waste	0.00	0.00%	0	0.00%	0.00
Other	0.00	0.00%	0	0.00%	0.00
Exempt	0.00	0.00%	0	0.00%	0.00
Market Area Total	140.52	100.00%	238,350	100.00%	1,696.20

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 8100

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	111.00	5.29%	243,045	8.07%	2,189.59
46. 1A	50.00	2.38%	123,250	4.09%	2,465.00
47. 2A1	1,634.00	77.83%	2,246,395	74.57%	1,374.78
48. 2A	22.50	1.07%	26,730	0.89%	1,188.00
49. 3A1	182.00	8.67%	225,800	7.50%	1,240.66
50. 3A	50.00	2.38%	110,165	3.66%	2,203.30
51. 4A1	20.00	0.95%	13,535	0.45%	676.75
52. 4A	30.00	1.43%	23,550	0.78%	785.00
53. Total	2,099.50	100.00%	3,012,470	100.00%	1,434.85
Dry					
54. 1D1	481.50	1.31%	924,455	1.55%	1,919.95
55. 1D	2,972.83	8.10%	6,578,735	11.02%	2,212.95
56. 2D1	14,123.83	38.48%	21,401,355	35.85%	1,515.27
57. 2D	1,075.10	2.93%	2,036,800	3.41%	1,894.52
58. 3D1	1,958.57	5.34%	2,296,420	3.85%	1,172.50
59. 3D	10,518.86	28.66%	20,460,190	34.27%	1,945.10
60. 4D1	4,571.17	12.45%	5,267,005	8.82%	1,152.22
61. 4D	1,002.32	2.73%	733,945	1.23%	732.25
62. Total	36,704.18	100.00%	59,698,905	100.00%	1,626.49
Grass					
63. 1G1	16.00	0.00%	17,760	0.24%	1,110.00
64. 1G	625.85	4.60%	591,140	7.91%	944.54
65. 2G1	1,598.76	11.75%	1,134,295	15.18%	709.48
66. 2G	118.92	0.87%	81,215	1.09%	682.94
67. 3G1	192.90	1.42%	87,810	1.18%	455.21
68. 3G	1,457.62	10.72%	954,290	12.77%	654.69
69. 4G1	2,032.46	14.94%	1,330,800	17.81%	654.77
70. 4G	7,559.87	55.58%	3,274,670	43.83%	433.16
71. Total	13,602.38	100.00%	7,471,980	100.00%	549.31
Irrigated Total	2,099.50	3.94%	3,012,470	4.29%	1,434.85
Dry Total	36,704.18	68.88%	59,698,905	85.02%	1,626.49
Grass Total	13,602.38	25.53%	7,471,980	10.64%	549.31
Waste	540.58	1.01%	18,940	0.03%	35.04
Other	342.57	0.64%	13,440	0.02%	39.23
Exempt	349.42	0.66%	0	0.00%	0.00
Market Area Total	53,289.21	100.00%	70,215,735	100.00%	1,317.64

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 8200

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	44.00	10.21%	158,400	21.15%	3,600.00
46. 1A	25.49	5.92%	59,390	7.93%	2,329.93
47. 2A1	168.49	39.10%	253,360	33.82%	1,503.71
48. 2A	102.00	23.67%	176,690	23.59%	1,732.25
49. 3A1	67.92	15.76%	82,920	11.07%	1,220.85
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	22.00	5.11%	17,675	2.36%	803.41
52. 4A	1.00	0.23%	665	0.09%	665.00
53. Total	430.90	100.00%	749,100	100.00%	1,738.45
Dry					
54. 1D1	476.39	1.34%	1,260,650	2.22%	2,646.26
55. 1D	4,873.70	13.67%	10,457,310	18.39%	2,145.66
56. 2D1	7,376.98	20.69%	13,084,565	23.01%	1,773.70
57. 2D	2,398.58	6.73%	3,611,225	6.35%	1,505.57
58. 3D1	3,946.72	11.07%	5,075,560	8.93%	1,286.02
59. 3D	12,939.50	36.29%	21,257,705	37.38%	1,642.85
60. 4D1	3,298.41	9.25%	1,906,635	3.35%	578.05
61. 4D	345.15	0.97%	209,140	0.37%	605.94
62. Total	35,655.43	100.00%	56,862,790	100.00%	1,594.79
Grass					
63. 1G1	98.39	0.00%	70,720	1.52%	718.77
64. 1G	793.91	11.20%	757,440	16.27%	954.06
65. 2G1	935.93	13.20%	868,855	18.66%	928.33
66. 2G	455.69	6.43%	408,910	8.78%	897.34
67. 3G1	407.71	5.75%	399,660	8.58%	980.26
68. 3G	1,172.91	16.55%	785,740	16.88%	669.91
69. 4G1	1,457.66	20.57%	765,835	16.45%	525.39
70. 4G	1,765.67	24.91%	598,270	12.85%	338.83
71. Total	7,087.87	100.00%	4,655,430	100.00%	656.82
<hr/>					
Irrigated Total	430.90	0.98%	749,100	1.20%	1,738.45
Dry Total	35,655.43	81.24%	56,862,790	91.28%	1,594.79
Grass Total	7,087.87	16.15%	4,655,430	7.47%	656.82
Waste	705.11	1.61%	24,700	0.04%	35.03
Other	8.50	0.02%	0	0.00%	0.00
Exempt	0.00	0.00%	0	0.00%	0.00
Market Area Total	43,887.81	100.00%	62,292,020	100.00%	1,419.35

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 8300

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	69.00	2.41%	199,065	3.74%	2,885.00
46. 1A	322.00	11.27%	837,800	15.74%	2,601.86
47. 2A1	673.00	23.55%	1,415,865	26.59%	2,103.81
48. 2A	534.23	18.69%	1,004,805	18.87%	1,880.85
49. 3A1	1,009.72	35.33%	1,492,680	28.04%	1,478.31
50. 3A	126.00	4.41%	225,540	4.24%	1,790.00
51. 4A1	122.98	4.30%	147,255	2.77%	1,197.39
52. 4A	1.00	0.03%	920	0.02%	920.00
53. Total	2,857.93	100.00%	5,323,930	100.00%	1,862.86
Dry					
54. 1D1	1,407.48	1.31%	3,219,300	1.91%	2,287.28
55. 1D	8,344.46	7.78%	18,473,590	10.97%	2,213.87
56. 2D1	20,448.18	19.06%	40,967,395	24.33%	2,003.47
57. 2D	12,656.85	11.80%	18,495,460	10.99%	1,461.30
58. 3D1	28,952.66	26.99%	35,913,070	21.33%	1,240.41
59. 3D	18,747.22	17.48%	32,607,335	19.37%	1,739.32
60. 4D1	15,344.79	14.31%	17,385,690	10.33%	1,133.00
61. 4D	1,365.78	1.27%	1,306,580	0.78%	956.65
62. Total	107,267.42	100.00%	168,368,420	100.00%	1,569.61
Grass					
63. 1G1	149.33	0.00%	119,835	0.56%	802.48
64. 1G	1,531.33	5.63%	1,898,070	8.80%	1,239.49
65. 2G1	3,857.81	14.17%	3,292,760	15.27%	853.53
66. 2G	3,768.14	13.85%	4,205,535	19.51%	1,116.08
67. 3G1	2,224.07	8.17%	2,626,240	12.18%	1,180.83
68. 3G	2,451.21	9.01%	1,816,265	8.43%	740.97
69. 4G1	6,196.84	22.77%	4,151,380	19.26%	669.92
70. 4G	7,037.36	25.86%	3,447,940	15.99%	489.95
71. Total	27,216.09	100.00%	21,558,025	100.00%	792.11
Irrigated Total	2,857.93	2.05%	5,323,930	2.73%	1,862.86
Dry Total	107,267.42	76.86%	168,368,420	86.20%	1,569.61
Grass Total	27,216.09	19.50%	21,558,025	11.04%	792.11
Waste	2,153.61	1.54%	75,450	0.04%	35.03
Other	71.00	0.05%	2,935	0.00%	41.34
Exempt	139.58	0.10%	0	0.00%	0.00
Market Area Total	139,566.05	100.00%	195,328,760	100.00%	1,399.54

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	0.00	0	407.95	756,695	4,980.38	8,328,805	5,388.33	9,085,500
77. Dry Land	332.91	519,905	11,682.95	18,564,000	167,744.56	266,081,720	179,760.42	285,165,625
78. Grass	90.28	59,260	3,593.34	2,294,240	44,229.85	31,334,775	47,913.47	33,688,275
79. Waste	0.50	20	421.92	14,785	2,976.88	104,285	3,399.30	119,090
80. Other	0.00	0	44.02	1,260	378.05	15,115	422.07	16,375
81. Exempt	0.00	0	116.07	0	372.93	0	489.00	0
82. Total	423.69	579,185	16,150.18	21,630,980	220,309.72	305,864,700	236,883.59	328,074,865

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	5,388.33	2.27%	9,085,500	2.77%	1,686.14
Dry Land	179,760.42	75.89%	285,165,625	86.92%	1,586.36
Grass	47,913.47	20.23%	33,688,275	10.27%	703.11
Waste	3,399.30	1.44%	119,090	0.04%	35.03
Other	422.07	0.18%	16,375	0.00%	38.80
Exempt	489.00	0.21%	0	0.00%	0.00
Total	236,883.59	100.00%	328,074,865	100.00%	1,384.96

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

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	2008 CTL County Total	2009 Form 45 County Total	Value Difference (2009 form 45 - 2008 CTL)	Percent Change	2009 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	152,719,335	160,262,675	7,543,340	4.94%	2,786,920	3.11%
02. Recreational	1,762,815	1,939,160	176,345	10.00%	0	10.00%
03. Ag-Homesite Land, Ag-Res Dwelling	23,801,070	24,249,155	448,085	1.88%	538,230	-0.38%
04. Total Residential (sum lines 1-3)	178,283,220	186,450,990	8,167,770	4.58%	3,325,150	2.72%
05. Commercial	21,818,770	21,778,835	-39,935	-0.18%	151,920	-0.88%
06. Industrial	6,199,240	6,199,240	0	0.00%	0	0.00%
07. Ag-Farmsite Land, Outbuildings	9,729,215	10,177,295	448,080	4.61%	0	4.61%
08. Minerals	0	0	0		0	
09. Total Commercial (sum lines 5-8)	37,747,225	38,155,370	408,145	1.08%	151,920	0.68%
10. Total Non-Agland Real Property	216,030,445	224,606,360	8,575,915	3.97%	3,477,070	2.36%
11. Irrigated	8,583,450	9,085,500	502,050	5.85%		
12. Dryland	261,113,055	285,165,625	24,052,570	9.21%		
13. Grassland	31,194,050	33,688,275	2,494,225	8.00%		
14. Wasteland	119,170	119,090	-80	-0.07%		
15. Other Agland	16,375	16,375	0	0.00%		
16. Total Agricultural Land	301,026,100	328,074,865	27,048,765	8.99%		
17. Total Value of all Real Property (Locally Assessed)	517,056,545	552,681,225	35,624,680	6.89%	3,477,070	6.22%

2008 PLAN OF ASSESSMENT FOR NEMAHA COUNTY
ASSESSMENT YEARS 2009, 2010, 2011
June 15, 2008

TO: Nemaha County Board of Equalization

CC: Department of Property Assessment & Taxation

From: Lila Gottula, Nemaha County Assessor

Plan of Assessment Requirements:

Pursuant to Neb. Laws 205, LB 263, Section 9, on or before June 15 each year, the assessor shall prepare a plan of assessment, (herein after referred to as the ("plan")), which describes the assessment actions planned for the next assessment year and two years thereafter. The plan shall indicate classes or subclasses of real property that the county assessor plans to examine during the years contained in the plan of assessment. The plan shall describe all the assessment actions necessary to achieve the levels of value and quality of assessment practices required by law, and the resources necessary to complete those actions. On or before July 31 each year, the assessor shall present the plan to the county board of equalization and the assessor may amend the plan, if necessary, after the county board approves the budget. A copy of the plan and any amendments thereto shall be mailed to the Department of Property Assessment and Taxation on or before October 31 each year.

Real Property Assessment Requirements:

All property in the State of Nebraska is subject to property tax unless expressly exempt by Nebraska Constitution, Article VIII, or is permitted by the constitution and enabling legislation adopted by the legislature. The uniform standard for assessed value of real property for tax purposes is actual value, which is defined by law as "the market value of real property in the ordinary course of trade." Nebr. Rev. Stat. # 77-112 (Reissue 2003)

Assessment levels required for real property are as follows:

- 1) 100% of actual value for all classes of real property excluding agricultural and horticultural land;
- 2) 75% of actual land for agricultural and horticultural land for 2007 and each year thereafter until such time the legislature changes it.
- 3) 75% of special value for agricultural and horticultural land which meets the qualifications for special valuation under # 77-1344 and 75% of its recapture value as defined in #77-1343 when the land is disqualified for special valuation under # 77-1347.
Reference, Neb. Rev. Stat. # 77-201 (R. S. Supp 2004).

General Description of Real Property in Nemaha County:

Per the 2008 Nemaha County Abstract, we consist of the following real property types:

	Parcels	% of Total Parcels	% of Taxable Value Base
Residential	3,062	51%	30%
Commercial	457	7%	4%
Industrial	9	.37%	1%
Recreational	38	.63%	<1%
Agricultural	2,492	41%	65%
Special Value	0	0%	0%

Agricultural land - taxable acres 251,112 is the predominant property in the county.
Of the predominant uses, crop acres make up 78% of the land uses

New Property: For assessment year, an estimated 223 building permits and/or information statements were filed for new property construction/additions or removals.

All the current resources, the current assessment procedures for real property information is available in the 2008 Reports & Opinions, Abstract and Assessor Survey. It would be repetitive to repeat it here.

Current Resources:

- A. Staff/Budget Training: Current Budget submitted in June 2007, which includes \$21,600 for Contract Appraisal work, is \$112,251. The staff consists of the Assessor, Deputy Assessor and one part time clerk that works 3 days a week.
- B. Cadastral Maps: The 1985 edition of cadastral maps in use have been kept current from all the transfer statement and subdivision/plats recorded. They show considerable wear and tear. Land use maps are of the same year with Mylar overlays to show soil from the 1983 Soil Conservation Study. Beginning 2009 our GIS System will be in place and we will use it for land use.
- C. Property Records Cards: Current Property Record Cards are a 1991 edition, which holds the history of each property from that time forward. All photos, sketches, property information, situs on all parcels now include the 911 addresses and current listing is in the computer and a computer property card can be and is printed for each parcel.
- D. Software for CAMA, Assessment Administration: Our computer system is Terra Scan from Lincoln, NE. This system is used by a number of Nebraska Counties. We are just beginning to install the maps for our GIS system, which will be completed in next year.
- E. Web Based: We do have e-mail, but no web page or web site. E-mail was approved in the 2006 budget. There will be a web page when our GIS system is completed

Current Assessment Procedures for Real Property:

- A. Discover, List & Inventory: As Real Estate Transfers are received the property record cards, computer, and maps are changed as necessary or a split off is filed and changes are made to make records current with deeds or surveys filed. All sales are reviewed unless it's an obvious non-arms length transaction, such as immediate family, foreclosure, or to or from a political subdivision. Building permits that are filed with the city of Auburn and occasionally from the small town plus information statements in the rural area are used to list and measure new construction or the removal of property. Some new construction is found as we review sales or that is observed by the assessor's office.
- B. Data Collection: Each time a certain class or subclass falls out of the required levels of value then a physical review is completed, whether, it is city of Auburn, small towns, rural residential properties, agricultural land or commercial properties. Data is collected to bring the listing for each property as up to date as possible. We gather market and income data each time that commercial properties are revalued.
- C. Review assessment sales ratio studies before assessment actions: Once all sales are filed for the current years study then a computer generated sales study is done for each type of property with it being broken down by town, rural residential, agricultural land, commercial/industrial properties. We review this listing with the Field Liaison to match that the county and state are using the same sales.
- D. Approaches to Value: We break down sales by type, quality and condition, grouping them together so depreciation can be set from the market.
 - 1) Market Approach: sales comparison: Our computer systems will do sales comparisons approach which we verify with the spreadsheet we do for each type of property.

- 2) Cost Approach: The cost manual used is the Marshall-Swift pricing service that is also loaded into the computer. The date of the manual is June of 2007. The latest depreciation study is 2007 for Auburn, 2008 for small town. Agricultural buildings were revalued for 2005 with new depreciation study done and used. Rural residential properties were reviewed, new depreciation study done and applied to all rural residential properties for 2006.
 - 3) Income Approach; income and expense data collection/analysis is collected from the market with our Appraiser Ron Elliott doing this as he has the credentials to do so.
 - 4) Land valuation studies, establish market areas: All unimproved agricultural land sales are broke down by township, range, soils and use to determine if they are in the right land valuation area. Adjustments to the areas are sometimes required to make sure the ratios and statistical report is as close to market as can be established.
- E. Reconciliation of Final Value and documentation: After all classes or subclasses are revalued they are compared to the sales studies to make sure the ratios and statistics are within the guidelines. The documentation is the sales analysis and any other information used to verify that the values are as correct as can be.
- F. Review assessment sales ratio studies after assessment action: Once all values are finalized new ratio reports are ran to verify that the values are within the guidelines.
- G. Notices and Public Relations: About a week prior to the notices being sent a article is published in the local newspaper stating what properties were revalued, why they were revalued and our level of values for all types of property. When the notices are received than they have some idea what was done and why. All taxpayers are invited into the office to review their property record card to make sure we have it correct.

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

Property Class	Median	COD*	PRD*
Residential	96	11.10	104.30
Commercial	97	10.19	100.65
Agricultural Land	73	13.51	103.26
Special Value Agland	00	00	00

COD means coefficient of dispersion and PRD means price related differential.
For more information regarding statistical measures see 2008 Reports & Opinions.

Assessment Actions Report for the county for the 2008 year: For residential properties in the towns of Johnson, Julian, Nemaha, Peru and one area of Auburn were reviewed to make sure the listing was correct with new pictures taken and making sure the sketches were correct using the June 2007 pricing. The remainder of Auburn was done for 2008 using the depreciation study that was done for Auburn in 2007. A sales analysis was done on all of the above mentioned residential property sales to make sure we are in compliance with state requirements. The county builds the depreciation schedule by style of house, age and condition. The county completed a sales review for all residential property and completed pick-up work for the rest of the county.

For commercial property a sales review was completed for each sale so statistics could be analyzed. The commercial occupancy of Retail, Service Garages and Apartments in Auburn were reviewed, updated conditions, developed a new depreciation study and applied the new 2007 cost tables. The county completed all pick-up work.

For agricultural property a complete sales analysis was done and new values set for all agricultural land in the county. The listing and measuring of all pick-up work was completed with new values set for all of those that had changes.

Assessment Action Planned for Assessment Year 2009:

Residential (and/or subclasses): This year we'll be reviewing the all rural residential and recreational properties. A sales analysis of these subclasses will be done. New depreciation using the pricing of June 2007 will be established and applied to the properties in the areas being reviewed and new values established. A sales analysis will be done on all residential property sales to make sure we are in compliance with state requirements. All new construction will be listed, measured and valued.

Commercial (and/or subclasses): All commercials sales will be reviewed for the correctness of the listings, making the necessary changes. A sales analysis will be completed and it appears that Auburn commercial properties will be in compliance with the state guidelines. There are only eight sales in the small towns and rural areas, making it impossible to determine what if anything needs adjusted for those properties. We will be checking to make sure the different occupancy codes are in compliance. All new construction will be listed measured and valued.

Agricultural Land (and/or subclasses): We will be doing a complete land sales study for 2009 to make sure we are in compliance with state requirements and continue with the land use study for 2009. Use of the GIS system will be used and physical inspection where necessary will be done. This may be a two or three year project. A sales analysis of all agricultural land will be done and necessary changes made either by area or if needed new areas established so that agricultural land is in compliance. All new rural buildings will be listed, measured and valued.

Assessment Action Planned for Assessment Year 2010:

Residential (and/or subclasses): The plan for this year will be to review rural houses to make sure all listings and conditions are correct. A sales analysis will be completed to make sure we are in compliance and establish new values. All new construction will be listed, measured and valued.

Commercial (and/or subclasses): A sales analysis will be completed to make sure all commercials meet the state guidelines. The review of the small town commercials will begin to make sure the listings are correct. All new construction will be listed, measured and valued.

Agricultural Land (and/or subclasses): The land use study will continue and all changes made to all records as necessary, revalue land as necessary and establish new values. A sales analysis will be completed to make sure all agricultural land is valued within the state guidelines. The review of rural buildings will begin. List, measure and value all new construction in the rural area.

Assessment Action Planned for Assessment Year 2011:

Residential (and/or subclasses): The plan for this year will be to review the remainder of the rural residential properties to make sure all listings and condition are correct with new pictures being taken and any other subclass in need of review. A sales analysis will be completed with new depreciation set so new values can be established. A sales analysis will be completed for the whole county to make sure the values are in compliance with the state. All new construction will be listed, measured and valued. Any buildings that have been removed will be taken off the listing. All new construction will be listed, measured and valued. Should a class or subclass be out of compliance it will be corrected.

Commercial (and/or subclasses): A sales analysis will be completed of all commercial sales, making sure the commercial properties are in compliance with state guidelines. All new construction will be listed, measured and valued. Should some of the occupancy codes not meet the guidelines they will be revalued. All new construction will be listed, measured and valued.

Agricultural Land (and/or subclasses): A complete sales analysis will be completed to make sure we are in compliance with the state guidelines. Should the analysis indicate that an area is out of compliance or area lines need to be changed we will react to the information the sales dictate. All new construction will be listed, measured and valued in the rural area.

During each of these years we will look at our sales and determine which type of property needs attention the most and focus on bringing our properties to the required market value. So these plans could change or be altered from year to year.

Other functions preformed by the assessor's office, but not limited to:

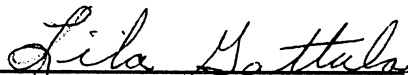
1. Record maintenance, mapping updates and ownership changes are an on going duty as deeds or surveys are filed.
2. Annually prepare and file Assessor Administrative Reports required by law/regulations:
 - a. Abstracts (Real Property on March 19th, Personal Property on June 15): This is an accumulation of all values.
 - b. Assessor Survey
 - c. Sales information to PA&T rosters & annual Assessed Value Update with abstract.
 - d. Certification of Value to Political Subdivision by August 20th.
 - e. School District Taxable Value Report to the PA&T and to all the schools by August 25th.
 - f. Homestead Exemption Tax Loss Report (in conjunction with Treasurer) also collect all the homestead application and verify ownership and value to the Department of Revenue.
 - g. Certificate of Taxes Levied Report-This report lists all the values for each political subdivision, their levy and the amount of taxes to be collected.
 - h. Report of current values for properties owned by Board of Education Lands & Funds.
 - i. Report of all Exempt Property and Taxable Government Owner Property
 - j. Annual Plan of Assessment Report.
3. Personal Property; administer annual filing of 644 schedules; prepare subsequent notices for incomplete filings or failure to file and penalties applied, as required.
4. Permissive Exemptions: administer annual filings of applications for new or continued exempt use, review and make recommendations to county board.
5. Taxable Government Owned Property - annual review of government owned property not used for public purpose, send notices of intent to tax, etc.
6. Homestead Exemptions; administer 328 annual filings of applications, approval /denial process, taxpayer notifications, and taxpayer assistance.
7. Centrally Assessed - review of valuations as certified by PA&T for railroads and public service entities, establish assessment records and tax billing for the tax list.
8. Tax Increment Financing - management of record/valuation information for properties in community redevelopment projects for proper reporting on administrative reports and allocation of ad valorem tax.
9. Tax Districts and Tax Rates - management of school district and other tax entity boundary changes necessary for correct assessment and tax information; input/review of tax rates used for tax billing process.
10. Tax List; prepare and certify tax lists to county treasurer for real property, personal property, and centrally assessed property.
11. Tax List Corrections - prepare tax list correction documents for county board approval.
12. County Board of Equalization - attend the county board of equalization meetings for valuation protest - assemble and provide information.

13. TERC Appeals - prepare information and attend taxpayer appeal hearings before TERC, defend valuation.
14. TERC Statewide Equalization - Attend hearings if applicable to county, defend values, and/or implement orders of the TERC.
15. Education: Assessor and/or Appraisal Education - attend meetings, workshops, and educational classes to obtain required 60 hours in a four-year term, unless changed by the PA&T of continuing education to maintain assessor certification and/or appraiser license.

Conclusion:

The budget for this year will probably see a five percent increase to cover salary increases of the assessor, deputy assessor, office clerk, and health insurance cost. Operating expense will be similar to the previous year. The amount for contracted appraiser will increase approximately 1.08%. The request in the budget will be to continue work on a GIS system for the county.

Respectfully submitted:


Lila Gottula, Nemaha County Assessor

Date: July 15, 2008

Copy distribution: Copy to the county board of equalization on or before July 31 of each year. A copy of the plan and any amendments to Department of Property Assessment & Taxation on or before October 31 of each year.

2009 Assessment Survey for Nemaha County

I. General Information

A. Staffing and Funding Information

1.	Deputy(ies) on staff
	1
2.	Appraiser(s) on staff
	0
3.	Other full-time employees
	0
4.	Other part-time employees
	1
5.	Number of shared employees
	0
6.	Assessor's requested budget for current fiscal year
	115,318.50
7.	Part of the budget that is dedicated to the computer system
	None. Data processing out of the County general budget pays for new equipment and software.
8.	Adopted budget, or granted budget if different from above
	115,318.50
9.	Amount of the total budget set aside for appraisal work
	22,200.
10.	Amount of the total budget set aside for education/workshops
	1,350
11.	Appraisal/Reappraisal budget, if not part of the total budget
	NA
12.	Other miscellaneous funds
13.	Total budget
	115,318
a.	Was any of last year's budget not used:
	1,121

B. Computer, Automation Information and GIS

1.	Administrative software
	Terra Scan
2.	CAMA software

	Terra Scan
3.	Cadastral maps: Are they currently being used?
	Yes
4.	Who maintains the Cadastral Maps?
	Assessor and staff
5.	Does the county have GIS software?
	Yes
6.	Who maintains the GIS software and maps?
	Office staff along with GIS Workshop
7.	Personal Property software:
	Terra Scan

C. Zoning Information

1.	Does the county have zoning?
	Yes in one Municipality
2.	If so, is the zoning countywide?
	No
3.	What municipalities in the county are zoned?
	City of Auburn
4.	When was zoning implemented?
	The county is unsure about when the zoning was implemented in Auburn but is known to have occurred over 30 years ago.

D. Contracted Services

1.	Appraisal Services
	Ron Elliot
2.	Other services
	None

Certification

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

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

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

Dated this 7th day of April, 2009.



A handwritten signature in black ink, reading "Ruth A. Sorensen".

Ruth A. Sorensen
Property Tax Administrator

Valuation History Charts