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## 2009 Commission Summary

### 77 Sarpy

#### Residential Real Property - Current

Number of Sales	6,577	COD	6.91
Total Sales Price	\$1,082,044,833	PRD	101.30
Total Adj. Sales Price	\$1,082,082,588	COV	14.67
Total Assessed Value	\$1,010,086,063	STD	13.87
Avg. Adj. Sales Price	\$164,525	Avg. Absolute Deviation	6.65
Avg. Assessed Value	\$153,579	Average Assessed Value of the Base	\$145,920
Median	96	Wgt. Mean	93
Mean	95	Max	146
Min	5.82		

#### Confidence Interval - Current

95% Median C.I	96.07 to 96.33
95% Mean C.I	94.23 to 94.90
95% Wgt. Mean C.I	92.90 to 93.79

% of Value of the Class of all Real Property Value in the County	73.40
% of Records Sold in the Study Period	12.31
% of Value Sold in the Study Period	12.95

#### Residential Real Property - History

Year	Number of Sales	Median	COD	PRD
2008	7,907	98	4.61	100.71
2007	9,017	98	5.03	100.97
2006	7,416	97	11.25	98.34
2005	8,567	98	8.8	101.06

## 2009 Commission Summary

### 77 Sarpy

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#### Commercial Real Property - Current

Number of Sales	345	COD	8.51
Total Sales Price	\$383,367,912	PRD	103.60
Total Adj. Sales Price	\$383,305,551	COV	12.08
Total Assessed Value	\$350,306,703	STD	11.44
Avg. Adj. Sales Price	\$1,111,031	Avg. Absolute Deviation	8.21
Avg. Assessed Value	\$1,015,382	Average Assessed Value of the Base	\$898,939
Median	96	Wgt. Mean	91
Mean	95	Max	150
Min	51		

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#### Confidence Interval - Current

95% Median C.I	94.98 to 97.60
95% Mean C.I	93.47 to 95.88
95% Wgt. Mean C.I	88.62 to 94.17

% of Value of the Class of all Real Property Value in the County 23.38

% of Records Sold in the Study Period 12.49

% of Value Sold in the Study Period 14.10

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#### Commercial Real Property - History

Year	Number of Sales	Median	COD	PRD
2008	359	97	9.53	101.47
2007	318	96	11.98	103.38
2006	266	98	13.05	103.1
2005	237	97	9.84	104.07



## **2009 Opinions of the Property Tax Administrator for Sarpy County**

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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 Sarpy County is 96.00% of actual value. It is my opinion that the quality of assessment for the class of residential real property in Sarpy 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 Sarpy County is 96.00% of actual value. It is my opinion that the quality of assessment for the class of commercial real property in Sarpy 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 Sarpy County is 70.00% of actual value. It is my opinion that the quality of assessment for the class of agricultural land in Sarpy 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".

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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:	6826	<b>MEDIAN:</b>	<b>97</b>	COV:	32.94	95% Median C.I.:	96.56 to 96.92
TOTAL Sales Price:	1,118,209,351	WGT. MEAN:	86	STD:	29.47	95% Wgt. Mean C.I.:	85.35 to 86.95
TOTAL Adj.Sales Price:	1,118,663,351	MEAN:	89	AVG.ABS.DEV:	13.83	95% Mean C.I.:	88.79 to 90.18
TOTAL Assessed Value:	963,757,974						
AVG. Adj. Sales Price:	163,882	COD:	14.30	MAX Sales Ratio:	1100.00		
AVG. Assessed Value:	141,189	PRD:	103.87	MIN Sales Ratio:	0.07		

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DATE OF SALE *										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
____Qrtrs____											
07/01/06 TO 09/30/06	1120	97.31	97.45	96.92	4.35	100.55	35.25	147.71	97.10 to 97.56	166,560	161,428
10/01/06 TO 12/31/06	845	97.65	97.98	96.94	4.53	101.07	14.52	158.85	97.27 to 97.96	160,145	155,245
01/01/07 TO 03/31/07	680	97.90	98.20	97.60	4.60	100.62	33.82	181.20	97.63 to 98.38	154,838	151,118
04/01/07 TO 06/30/07	917	96.99	94.81	93.85	6.91	101.02	8.88	137.30	96.63 to 97.37	160,366	150,503
07/01/07 TO 09/30/07	1045	92.58	76.79	70.54	27.32	108.85	0.07	373.89	91.44 to 93.46	169,435	119,523
10/01/07 TO 12/31/07	723	92.34	72.70	63.28	35.39	114.88	3.99	1100.00	90.51 to 94.07	163,212	103,282
01/01/08 TO 03/31/08	604	97.20	85.49	81.44	19.86	104.97	5.82	158.79	96.27 to 98.30	164,895	134,291
04/01/08 TO 06/30/08	892	96.65	90.50	87.00	15.93	104.03	5.93	333.60	95.92 to 97.53	167,922	146,094
____Study Years____											
07/01/06 TO 06/30/07	3562	97.45	97.04	96.26	5.11	100.81	8.88	181.20	97.29 to 97.62	161,206	155,181
07/01/07 TO 06/30/08	3264	94.72	81.24	75.49	24.58	107.62	0.07	1100.00	94.28 to 95.16	166,803	125,920
____Calendar Yrs____											
01/01/07 TO 12/31/07	3365	95.96	85.15	80.44	18.67	105.85	0.07	1100.00	95.66 to 96.19	162,677	130,860
____ALL____											
	6826	96.74	89.48	86.15	14.30	103.87	0.07	1100.00	96.56 to 96.92	163,882	141,189
<b>ASSESSOR LOCATION</b>										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
(blank)	6826	96.74	89.48	86.15	14.30	103.87	0.07	1100.00	96.56 to 96.92	163,882	141,189
____ALL____											
	6826	96.74	89.48	86.15	14.30	103.87	0.07	1100.00	96.56 to 96.92	163,882	141,189
<b>LOCATIONS: URBAN, SUBURBAN &amp; RURAL</b>										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
1	1883	96.36	96.66	95.33	7.82	101.39	6.72	373.89	96.00 to 96.78	140,470	133,914
2	2940	96.85	85.34	82.76	17.17	103.12	0.10	163.93	96.62 to 97.13	179,276	148,371
3	2003	96.83	88.81	84.19	16.13	105.49	0.07	1100.00	96.52 to 97.21	163,297	137,486
____ALL____											
	6826	96.74	89.48	86.15	14.30	103.87	0.07	1100.00	96.56 to 96.92	163,882	141,189
<b>STATUS: IMPROVED, UNIMPROVED &amp; IOLL</b>										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
1	5867	96.22	87.43	85.66	14.91	102.06	3.99	181.20	96.06 to 96.45	183,389	157,099
2	874	100.08	100.18	98.80	6.33	101.39	40.00	248.93	100.00 to 100.10	44,655	44,118
3	85	96.61	121.28	94.68	46.45	128.10	0.07	1100.00	92.47 to 101.44	43,419	41,107
____ALL____											
	6826	96.74	89.48	86.15	14.30	103.87	0.07	1100.00	96.56 to 96.92	163,882	141,189

## PAD 2009 Preliminary Statistics

Base Stat

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State Stat Run

Type: Qualified

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AVG. Assessed Value:	141,189	PRD:	103.87	MIN Sales Ratio:	0.07		

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## PROPERTY TYPE \*

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
01	6759	96.73	89.10	86.15	13.87	103.43	3.99	248.93	96.55 to 96.91	165,253	142,359
06	30	98.94	134.74	84.40	52.58	159.65	50.98	1100.00	93.49 to 111.59	39,011	32,925
07	37	110.87	122.79	102.28	52.10	120.05	0.07	373.89	88.32 to 122.40	14,773	15,110
ALL	6826	96.74	89.48	86.15	14.30	103.87	0.07	1100.00	96.56 to 96.92	163,882	141,189

## SCHOOL DISTRICT \*

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
13-0032	1	111.59	111.59	111.59			111.59	111.59	N/A	39,355	43,918
28-0001	423	96.63	96.71	96.74	6.41	99.97	25.06	129.17	96.02 to 97.03	134,862	130,467
28-0017	1458	96.91	87.08	83.80	15.91	103.92	5.93	248.93	96.55 to 97.27	151,743	127,158
77-0001	1517	96.45	90.29	87.50	13.76	103.20	3.99	373.89	96.00 to 96.85	157,075	137,434
77-0027	2284	96.79	87.84	84.39	14.87	104.08	0.10	158.79	96.35 to 97.12	175,402	148,024
77-0037	914	97.18	90.31	86.57	14.50	104.32	4.22	210.23	96.55 to 97.74	175,150	151,619
77-0046	229	95.96	99.14	91.84	15.42	107.94	0.07	1100.00	94.15 to 97.53	180,547	165,819
78-0001											
NonValid School											
ALL	6826	96.74	89.48	86.15	14.30	103.87	0.07	1100.00	96.56 to 96.92	163,882	141,189

## 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	1038	100.00	101.23	96.17	9.29	105.27	0.07	1100.00	99.24 to 100.08	63,752	61,309
Prior TO 1860											
1860 TO 1899	8	91.93	89.11	89.63	7.21	99.42	69.97	100.19	69.97 to 100.19	135,406	121,366
1900 TO 1919	42	95.35	94.96	93.48	9.72	101.58	64.60	123.58	92.00 to 99.67	117,460	109,802
1920 TO 1939	36	95.52	95.67	94.85	8.20	100.86	72.78	117.03	90.49 to 99.32	119,363	113,214
1940 TO 1949	81	95.80	96.39	95.96	8.97	100.45	42.31	153.98	93.49 to 98.52	98,294	94,319
1950 TO 1959	192	96.50	97.82	96.06	9.23	101.84	40.58	210.23	94.74 to 97.62	104,731	100,601
1960 TO 1969	435	95.83	95.57	95.39	7.09	100.19	42.92	130.19	94.83 to 96.63	121,910	116,288
1970 TO 1979	550	96.64	97.16	96.89	5.98	100.28	57.69	126.36	96.06 to 97.17	143,297	138,838
1980 TO 1989	595	96.68	96.90	96.63	4.98	100.27	74.02	127.38	96.13 to 97.24	150,230	145,170
1990 TO 1994	296	97.04	97.21	97.03	4.92	100.18	75.42	120.85	96.02 to 97.74	175,321	170,122
1995 TO 1999	543	97.82	97.90	97.45	4.60	100.46	67.93	131.26	97.37 to 98.16	194,712	189,747
2000 TO Present	3010	95.72	78.54	78.20	23.55	100.43	3.99	147.17	95.27 to 96.05	211,045	165,047
ALL	6826	96.74	89.48	86.15	14.30	103.87	0.07	1100.00	96.56 to 96.92	163,882	141,189

## PAD 2009 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

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

NUMBER of Sales: 6826 **MEDIAN: 97** COV: 32.94 95% Median C.I.: 96.56 to 96.92  
TOTAL Sales Price: 1,118,209,351 WGT. MEAN: 86 STD: 29.47 95% Wgt. Mean C.I.: 85.35 to 86.95  
TOTAL Adj.Sales Price: 1,118,663,351 MEAN: 89 AVG.ABS.DEV: 13.83 95% Mean C.I.: 88.79 to 90.18  
TOTAL Assessed Value: 963,757,974  
AVG. Adj. Sales Price: 163,882 COD: 14.30 MAX Sales Ratio: 1100.00  
AVG. Assessed Value: 141,189 PRD: 103.87 MIN Sales Ratio: 0.07

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SALE PRICE *											Avg. Adj.	Avg.
RANGE		COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
Low \$												
1 TO	4999	19	100.00	176.89	130.39	125.71	135.66	0.07	1100.00	52.84 to 244.40	2,049	2,671
5000 TO	9999	10	145.90	148.44	146.04	25.79	101.64	88.32	231.24	89.00 to 201.87	5,900	8,616
Total \$												
1 TO	9999	29	115.20	167.07	139.82	85.98	119.50	0.07	1100.00	88.32 to 179.88	3,377	4,721
10000 TO	29999	220	100.22	105.18	104.86	10.52	100.31	11.34	210.23	100.18 to 103.76	25,023	26,239
30000 TO	59999	617	100.00	99.02	98.88	5.39	100.14	40.00	248.93	99.48 to 100.09	41,919	41,448
60000 TO	99999	292	98.68	98.94	98.69	10.36	100.25	42.92	181.20	97.36 to 100.08	84,455	83,346
100000 TO	149999	2171	96.67	92.88	92.50	8.83	100.41	7.09	130.19	96.43 to 96.93	130,082	120,329
150000 TO	249999	2598	96.09	83.62	83.74	18.67	99.86	3.99	147.17	95.78 to 96.32	190,061	159,159
250000 TO	499999	872	94.85	82.44	81.93	19.40	100.62	5.16	127.17	94.31 to 95.62	307,663	252,076
500000 +		27	81.55	76.42	74.16	19.67	103.06	6.12	117.06	72.65 to 91.00	669,027	496,129
ALL												
		6826	96.74	89.48	86.15	14.30	103.87	0.07	1100.00	96.56 to 96.92	163,882	141,189
ASSESSED VALUE *											Avg. Adj.	Avg.
RANGE		COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
Low \$												
1 TO	4999	17	69.32	93.64	64.92	81.98	144.23	0.07	373.89	39.96 to 114.74	2,755	1,788
5000 TO	9999	17	94.20	161.17	14.72	137.67	1094.84	3.99	1100.00	7.10 to 182.43	52,611	7,745
Total \$												
1 TO	9999	34	88.66	127.41	17.22	106.06	739.90	0.07	1100.00	47.80 to 115.20	27,683	4,766
10000 TO	29999	587	11.35	42.58	15.60	296.19	272.92	5.16	231.24	10.79 to 11.89	135,567	21,151
30000 TO	59999	856	97.79	79.41	48.08	25.45	165.16	6.12	210.23	97.22 to 98.41	84,904	40,820
60000 TO	99999	395	92.65	87.48	75.97	16.81	115.15	13.05	248.93	90.91 to 94.21	109,706	83,342
100000 TO	149999	2247	96.56	95.84	94.73	5.78	101.18	25.30	181.20	96.30 to 96.81	134,619	127,519
150000 TO	249999	2065	97.51	97.17	96.06	5.77	101.16	13.06	147.17	97.28 to 97.76	199,623	191,756
250000 TO	499999	629	97.98	98.17	97.15	6.22	101.06	54.17	129.17	97.46 to 98.82	314,879	305,895
500000 +		13	91.25	93.30	89.70	11.33	104.02	72.55	127.17	77.84 to 98.07	719,939	645,755
ALL												
		6826	96.74	89.48	86.15	14.30	103.87	0.07	1100.00	96.56 to 96.92	163,882	141,189

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Base Stat

PAGE:4 of 5

Type: Qualified

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(!: Derived)

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QUALITY										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
(blank)	38	102.18	123.91	93.34	53.14	132.75	0.07	373.89	88.32 to 122.40	56,663	52,887
0	957	100.00	100.53	96.60	7.61	104.08	14.38	1100.00	99.48 to 100.08	56,174	54,263
20	40	92.85	93.02	92.45	13.32	100.61	42.31	137.30	89.00 to 99.67	75,186	69,511
25	37	98.09	99.84	95.31	13.29	104.75	50.98	210.23	94.13 to 100.89	66,711	63,583
30	3362	95.90	86.30	84.00	15.74	102.74	6.16	181.20	95.66 to 96.14	144,783	121,619
35	1205	96.94	91.92	90.99	10.56	101.02	6.70	147.17	96.45 to 97.24	193,671	176,222
40	837	97.04	87.09	86.42	16.27	100.77	3.99	131.26	96.52 to 97.42	251,954	217,738
45	274	95.96	82.82	81.62	20.46	101.47	5.50	127.17	94.83 to 97.05	326,157	266,193
5	1	82.61	82.61	82.61			82.61	82.61	N/A	115,000	95,000
50	66	89.44	79.41	78.75	20.50	100.84	5.82	107.14	85.99 to 95.04	458,806	361,316
55	6	94.97	81.63	77.51	24.63	105.31	29.56	117.06	29.56 to 117.06	609,304	472,282
60	3	77.17	60.08	52.66	33.24	114.09	13.06	90.02	N/A	945,000	497,649
ALL	6826	96.74	89.48	86.15	14.30	103.87	0.07	1100.00	96.56 to 96.92	163,882	141,189

STYLE										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
(blank)	606	100.00	100.34	96.16	8.37	104.35	0.07	373.89	98.85 to 100.08	64,713	62,227
0	411	100.00	101.30	92.25	12.19	109.81	8.70	1100.00	99.39 to 100.10	47,626	43,935
101	3679	96.17	89.51	87.42	13.06	102.38	3.99	210.23	95.98 to 96.46	167,059	146,048
102	1403	95.99	80.70	80.72	21.96	99.98	5.50	131.26	95.44 to 96.49	231,970	187,241
103	496	96.85	92.64	92.69	8.32	99.94	9.64	123.51	96.41 to 97.23	152,069	140,955
104	212	96.26	86.51	86.29	17.00	100.26	7.23	125.95	94.40 to 97.42	197,012	169,993
106	19	95.96	82.80	77.57	19.13	106.74	7.54	126.36	76.22 to 97.27	137,509	106,672
ALL	6826	96.74	89.48	86.15	14.30	103.87	0.07	1100.00	96.56 to 96.92	163,882	141,189

## 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:	6826	<b>MEDIAN:</b>	<b>97</b>	COV:	32.94	95% Median C.I.:	96.56 to 96.92
TOTAL Sales Price:	1,118,209,351	WGT. MEAN:	86	STD:	29.47	95% Wgt. Mean C.I.:	85.35 to 86.95
TOTAL Adj.Sales Price:	1,118,663,351	MEAN:	89	AVG.ABS.DEV:	13.83	95% Mean C.I.:	88.79 to 90.18
TOTAL Assessed Value:	963,757,974						
AVG. Adj. Sales Price:	163,882	COD:	14.30	MAX Sales Ratio:	1100.00		
AVG. Assessed Value:	141,189	PRD:	103.87	MIN Sales Ratio:	0.07		

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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)	546	100.00	100.99	97.24	8.32	103.85	0.07	373.89	99.22 to 100.09	66,034	64,214
0	452	100.00	101.97	95.04	10.74	107.29	14.38	1100.00	99.41 to 100.10	44,353	42,152
15	1	83.57	83.57	83.57			83.57	83.57	N/A	160,000	133,708
20	20	103.29	106.93	108.88	13.99	98.21	47.80	147.17	97.74 to 118.22	72,829	79,298
25	67	99.54	100.55	100.59	10.65	99.96	50.98	181.20	96.99 to 101.46	94,077	94,631
30	5039	96.28	86.15	84.53	16.26	101.91	3.99	210.23	96.10 to 96.53	190,093	160,689
35	379	96.23	96.10	95.71	5.99	100.41	67.93	127.40	95.43 to 97.16	142,740	136,614
40	309	94.13	93.36	93.88	6.72	99.45	40.58	122.63	93.41 to 95.16	133,525	125,347
45	7	93.81	95.78	94.07	6.07	101.82	87.95	113.86	87.95 to 113.86	105,500	99,239
50	6	96.77	99.58	99.83	4.90	99.75	92.94	108.15	92.94 to 108.15	110,750	110,561
ALL	6826	96.74	89.48	86.15	14.30	103.87	0.07	1100.00	96.56 to 96.92	163,882	141,189

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

### **Residential**

The 5 year inspection process was used to pickup all miscellaneous building permits along with other building permits and new construction permits. Also sales review was completed on all valid real estate transactions.

The assessor's office annually updates the Marshal & Swift pricing programming. Then using the information gathered from sales review and analysis to update the depreciation tables. The assessor's appraisers review the physical depreciation each year which is part of the overall market analysis to adjust the depreciation tables to follow overall market trends.

The appraisers assigned to groupings of subdivisions review their assigned subdivisions to see if further refinements to the depreciation process are needed to reflect current market activities.

Again the residential appraisers are assigned to physical areas and are responsible to review sales, physical inspections, the overall subdivision review and subsequent appraisal values. Each appraiser is responsible to follow any protests from their assigned areas to the County Board of Equalization and on to the Tax Equalization and Review Commission (which does take time away from their assigned appraisal work).

## 2009 Assessment Survey for Sarpy County

### Residential Appraisal Information

*(Includes Urban, Suburban and Rural Residential)*

1.	<b>Data collection done by:</b>
	Residential Appraisal Staff
2.	<b>Valuation done by:</b>
	Residential Appraisal Staff
3.	<b>Pickup work done by whom:</b>
	Residential Appraisal Staff
4.	<b>What is the date of the Replacement Cost New data (Marshall-Swift) that are used to value this property class?</b>
	2008
5.	<b>What was the last year a depreciation schedule for this property class was developed using market-derived information?</b>
	2008 The depreciation schedules are updated every year county wide for all sales. Individual market area studies are conducted to identify the economic depreciation fields are adjusted.
6.	<b>What approach to value is used in this class or subclasses to estimate the market value of properties?</b>
	N/A
7.	<b>Number of Market Areas/Neighborhoods/Assessor Locations?</b>
	255 Market areas to identify the differing market forces in play across the county.
8.	<b>How are these Market Areas/Neighborhoods/Assessor Locations defined?</b>
	Similar construction within subdivisions or grouping of subdivisions (areas that are competing for the same buyer).
9.	<b>Is "Market Area/Neighborhoods/Assessor Locations" a unique usable valuation grouping? If not, what is a unique usable valuation grouping?</b>
	Similar construction within subdivisions or grouping of subdivisions (areas that are competing for the same buyer).

10.	<b>Is there unique market significance of the suburban location as defined in Reg. 10-001.07B?</b> (Suburban shall mean a parcel of real estate property located outside of the limits <i>of an incorporated city or village, but within the legal jurisdiction of an incorporated city or village.</i> )
	No
11.	<b>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?</b>
	Yes

**Residential Permit Numbers:**

<b>Permits</b>	<b>Information Statements</b>	<b>Other</b>	<b>Total</b>
<b>2749</b>			<b>2749</b>



Type: Qualified

State Stat Run

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

NUMBER of Sales:	6577	<b>MEDIAN:</b>	<b>96</b>	COV:	14.67	95% Median C.I.:	96.07 to 96.33
TOTAL Sales Price:	1,082,044,833	WGT. MEAN:	93	STD:	13.87	95% Wgt. Mean C.I.:	92.90 to 93.79
TOTAL Adj.Sales Price:	1,082,082,588	MEAN:	95	AVG.ABS.DEV:	6.65	95% Mean C.I.:	94.23 to 94.90
TOTAL Assessed Value:	1,010,086,063						
AVG. Adj. Sales Price:	164,525	COD:	6.91	MAX Sales Ratio:	146.00		
AVG. Assessed Value:	153,578	PRD:	101.30	MIN Sales Ratio:	5.82		

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DATE OF SALE *										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
____Qrtrs____											
07/01/06 TO 09/30/06	1104	95.86	96.10	95.53	3.96	100.59	71.83	124.75	95.56 to 96.12	166,682	159,240
10/01/06 TO 12/31/06	830	96.39	96.76	95.88	4.10	100.92	74.41	129.19	96.02 to 96.83	158,869	152,323
01/01/07 TO 03/31/07	674	96.79	96.94	96.06	3.97	100.91	71.51	128.26	96.34 to 97.19	154,833	148,729
04/01/07 TO 06/30/07	907	95.60	95.97	95.28	4.29	100.73	63.68	138.60	95.38 to 95.91	161,026	153,423
07/01/07 TO 09/30/07	995	95.91	96.11	95.55	4.30	100.59	43.36	128.75	95.56 to 96.15	171,735	164,088
10/01/07 TO 12/31/07	686	96.88	97.34	96.89	4.58	100.46	77.01	120.67	96.55 to 97.32	164,398	159,280
01/01/08 TO 03/31/08	540	97.13	84.56	80.82	20.01	104.62	5.82	139.66	96.09 to 98.30	165,696	133,920
04/01/08 TO 06/30/08	841	96.50	89.29	86.64	14.99	103.06	8.37	146.00	95.79 to 97.38	169,636	146,975
____Study Years____											
07/01/06 TO 06/30/07	3515	96.07	96.38	95.65	4.10	100.77	63.68	138.60	95.91 to 96.21	161,106	154,090
07/01/07 TO 06/30/08	3062	96.36	92.48	90.82	10.12	101.82	5.82	146.00	96.15 to 96.62	168,450	152,990
____Calendar Yrs____											
01/01/07 TO 12/31/07	3262	96.15	96.50	95.86	4.32	100.67	43.36	138.60	96.01 to 96.33	163,722	156,938
____ALL____											
	6577	96.17	94.56	93.35	6.91	101.30	5.82	146.00	96.07 to 96.33	164,525	153,578
<b>ASSESSOR LOCATION</b>										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
(blank)	6577	96.17	94.56	93.35	6.91	101.30	5.82	146.00	96.07 to 96.33	164,525	153,578
____ALL____											
	6577	96.17	94.56	93.35	6.91	101.30	5.82	146.00	96.07 to 96.33	164,525	153,578
<b>LOCATIONS: URBAN, SUBURBAN &amp; RURAL</b>										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
1	1933	95.86	96.28	95.87	5.20	100.42	8.41	146.00	95.66 to 96.11	145,475	139,473
2	2708	96.32	93.53	92.49	7.62	101.13	7.09	139.66	96.09 to 96.60	179,030	165,586
3	1936	96.36	94.30	92.41	7.61	102.04	5.82	138.60	96.15 to 96.63	163,255	150,865
____ALL____											
	6577	96.17	94.56	93.35	6.91	101.30	5.82	146.00	96.07 to 96.33	164,525	153,578
<b>STATUS: IMPROVED, UNIMPROVED &amp; IOLL</b>										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
1	5684	95.80	93.81	93.16	6.99	100.70	5.82	146.00	95.65 to 95.91	183,171	170,649
2	843	100.08	99.54	98.42	4.58	101.14	58.23	139.66	100.00 to 100.10	44,536	43,834
3	50	93.97	96.00	93.26	12.06	102.94	43.36	138.60	90.32 to 97.86	67,850	63,274
____ALL____											
	6577	96.17	94.56	93.35	6.91	101.30	5.82	146.00	96.07 to 96.33	164,525	153,578

## PAD 2009 R&amp;O Statistics

Base Stat

Type: Qualified

State Stat Run

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

NUMBER of Sales: 6577 **MEDIAN: 96** COV: 14.67 95% Median C.I.: 96.07 to 96.33  
TOTAL Sales Price: 1,082,044,833 WGT. MEAN: 93 STD: 13.87 95% Wgt. Mean C.I.: 92.90 to 93.79  
TOTAL Adj.Sales Price: 1,082,082,588 MEAN: 95 AVG.ABS.DEV: 6.65 95% Mean C.I.: 94.23 to 94.90  
TOTAL Assessed Value: 1,010,086,063  
AVG. Adj. Sales Price: 164,525 COD: 6.91 MAX Sales Ratio: 146.00  
AVG. Assessed Value: 153,578 PRD: 101.30 MIN Sales Ratio: 5.82

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## PROPERTY TYPE \*

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
01	6547	96.17	94.55	93.35	6.87	101.29	5.82	146.00	96.07 to 96.33	165,115	154,132
06	25	96.63	99.14	91.56	14.63	108.28	60.96	138.60	86.28 to 105.96	35,034	32,077
07	5	95.86	90.70	92.07	19.93	98.51	43.36	115.98	N/A	38,800	35,723
ALL	6577	96.17	94.56	93.35	6.91	101.30	5.82	146.00	96.07 to 96.33	164,525	153,578

## SCHOOL DISTRICT \*

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
13-0032	1	122.80	122.80	122.80			122.80	122.80	N/A	39,355	48,327
28-0001	410	96.14	96.64	96.48	4.89	100.17	75.36	129.17	95.65 to 96.80	135,023	130,271
28-0017	1433	96.33	94.32	93.34	7.21	101.05	8.65	125.00	96.13 to 96.63	152,789	142,613
77-0001	1465	95.90	94.89	94.14	5.98	100.80	8.46	146.00	95.74 to 96.13	159,778	150,410
77-0027	2178	96.22	94.12	92.83	7.45	101.39	7.23	139.66	95.93 to 96.55	175,397	162,824
77-0037	883	96.58	94.36	92.19	7.58	102.36	5.82	138.60	96.15 to 96.86	174,082	160,478
77-0046	207	95.77	95.22	93.79	6.70	101.52	43.36	128.75	94.49 to 97.03	183,238	171,862
78-0001											
NonValid School											
ALL	6577	96.17	94.56	93.35	6.91	101.30	5.82	146.00	96.07 to 96.33	164,525	153,578

## 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	982	100.00	98.94	96.79	4.75	102.22	58.23	139.66	99.35 to 100.06	68,644	66,443
Prior TO 1860											
1860 TO 1899	5	100.19	97.40	98.67	4.17	98.71	89.00	102.60	N/A	143,950	142,039
1900 TO 1919	38	95.06	94.20	92.85	5.73	101.46	71.83	118.68	91.88 to 98.54	118,295	109,833
1920 TO 1939	35	95.00	96.94	95.98	5.45	101.01	85.83	112.40	93.50 to 97.43	117,345	112,623
1940 TO 1949	78	95.66	95.21	95.24	7.57	99.97	43.36	146.00	92.95 to 96.31	99,241	94,515
1950 TO 1959	179	95.79	97.27	96.50	6.58	100.80	60.96	138.60	94.74 to 96.62	106,517	102,791
1960 TO 1969	425	95.81	96.59	96.10	5.73	100.51	44.68	130.19	95.22 to 96.54	122,166	117,402
1970 TO 1979	524	96.16	96.67	96.51	4.85	100.16	75.36	124.75	95.66 to 96.63	143,805	138,786
1980 TO 1989	571	96.05	96.49	96.33	4.23	100.17	74.27	118.01	95.72 to 96.35	150,102	144,596
1990 TO 1994	289	96.19	96.56	96.54	4.56	100.02	76.73	120.65	95.32 to 96.93	174,581	168,543
1995 TO 1999	524	96.26	96.78	96.57	4.08	100.21	77.01	122.24	95.90 to 96.59	192,325	185,736
2000 TO Present	2927	95.59	91.24	91.00	9.13	100.27	5.82	129.19	95.38 to 95.78	209,883	190,987
ALL	6577	96.17	94.56	93.35	6.91	101.30	5.82	146.00	96.07 to 96.33	164,525	153,578

## PAD 2009 R&amp;O Statistics

Base Stat

PAGE:3 of 5

Type: Qualified

State Stat Run

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

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TOTAL Sales Price: 1,082,044,833 WGT. MEAN: 93 STD: 13.87 95% Wgt. Mean C.I.: 92.90 to 93.79  
TOTAL Adj.Sales Price: 1,082,082,588 MEAN: 95 AVG.ABS.DEV: 6.65 95% Mean C.I.: 94.23 to 94.90  
TOTAL Assessed Value: 1,010,086,063  
AVG. Adj. Sales Price: 164,525 COD: 6.91 MAX Sales Ratio: 146.00  
AVG. Assessed Value: 153,578 PRD: 101.30 MIN Sales Ratio: 5.82

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(!: Derived)

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SALE PRICE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.		Sale Price	Assd Val
Low \$												
1 TO 4999	1	58.23	58.23	58.23			58.23	58.23	N/A		4,000	2,329
5000 TO 9999	2	100.84	100.84	96.51	15.01	104.48	85.70	115.98	N/A		7,000	6,756
Total \$												
1 TO 9999	3	85.70	86.64	88.01	22.46	98.44	58.23	115.98	N/A		6,000	5,280
10000 TO 29999	203	100.20	102.17	102.14	6.03	100.03	43.36	138.60	100.17 to 100.23		25,402	25,946
30000 TO 59999	592	100.00	99.05	98.96	4.13	100.09	60.96	139.66	100.00 to 100.09		41,962	41,526
60000 TO 99999	266	98.41	99.23	99.06	7.54	100.18	44.68	146.00	97.03 to 100.06		84,635	83,838
100000 TO 149999	2124	96.10	95.30	95.16	5.45	100.15	7.09	130.19	95.91 to 96.24		130,105	123,806
150000 TO 249999	2523	95.67	92.68	92.68	7.83	100.00	7.23	129.17	95.46 to 95.84		189,928	176,028
250000 TO 499999	844	94.96	92.19	92.10	7.97	100.10	5.82	129.19	94.52 to 95.36		307,533	283,229
500000 +	22	89.22	84.72	81.51	10.80	103.94	13.06	100.05	82.91 to 94.10		657,269	535,748
ALL	6577	96.17	94.56	93.35	6.91	101.30	5.82	146.00	96.07 to 96.33		164,525	153,578
ASSESSED VALUE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.		Sale Price	Assd Val
Low \$												
1 TO 4999	1	58.23	58.23	58.23			58.23	58.23	N/A		4,000	2,329
5000 TO 9999	6	89.95	74.28	27.70	32.13	268.17	7.09	115.98	7.09 to 115.98		30,500	8,448
Total \$												
1 TO 9999	7	85.70	71.99	28.35	33.48	253.91	7.09	115.98	7.09 to 115.98		26,714	7,574
10000 TO 29999	248	98.34	81.19	40.84	24.13	198.82	5.82	138.60	96.77 to 100.00		59,940	24,476
30000 TO 59999	676	100.00	90.77	70.31	12.64	129.11	11.30	139.66	98.98 to 100.08		59,185	41,612
60000 TO 99999	347	94.96	90.51	83.98	11.77	107.77	24.23	146.00	93.95 to 96.11		99,621	83,663
100000 TO 149999	2347	95.82	95.57	94.88	4.81	100.72	40.31	130.19	95.62 to 95.98		134,908	128,003
150000 TO 249999	2282	96.05	96.15	95.47	4.69	100.70	13.06	124.74	95.84 to 96.22		200,070	191,016
250000 TO 499999	658	96.41	96.80	96.16	5.28	100.66	60.42	129.17	95.88 to 97.06		320,449	308,146
500000 +	12	94.54	94.83	91.81	8.33	103.30	74.41	129.19	91.00 to 99.21		700,560	643,160
ALL	6577	96.17	94.56	93.35	6.91	101.30	5.82	146.00	96.07 to 96.33		164,525	153,578

## PAD 2009 R&amp;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

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TOTAL Adj.Sales Price: 1,082,082,588 MEAN: 95 AVG.ABS.DEV: 6.65 95% Mean C.I.: 94.23 to 94.90  
TOTAL Assessed Value: 1,010,086,063  
AVG. Adj. Sales Price: 164,525 COD: 6.91 MAX Sales Ratio: 146.00  
AVG. Assessed Value: 153,578 PRD: 101.30 MIN Sales Ratio: 5.82

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(!: Derived)

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QUALITY										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
(blank)	22	93.77	94.59	93.90	4.98	100.73	81.65	112.83	90.64 to 97.53	228,877	214,918
0	918	100.00	99.22	97.60	4.63	101.65	58.23	139.66	100.00 to 100.09	56,782	55,421
20	37	92.07	94.29	92.65	11.07	101.77	43.36	138.60	89.57 to 97.28	79,647	73,791
25	34	98.93	99.84	98.65	9.21	101.21	60.96	126.97	96.02 to 104.80	67,271	66,361
30	3264	95.72	93.58	92.91	7.24	100.72	7.09	146.00	95.55 to 95.89	145,004	134,723
35	1170	95.92	94.72	94.26	5.83	100.49	8.86	129.17	95.62 to 96.15	193,745	182,621
40	800	95.93	93.18	92.69	7.95	100.53	7.73	123.84	95.58 to 96.29	251,888	233,481
45	261	95.73	94.51	94.16	7.00	100.37	12.94	129.19	95.25 to 96.52	324,350	305,413
5	1	82.61	82.61	82.61			82.61	82.61	N/A	115,000	95,000
50	63	93.61	91.47	90.57	7.48	100.99	5.82	106.39	91.54 to 95.65	457,464	414,320
55	5	94.10	94.06	93.95	3.60	100.12	88.64	100.60	N/A	589,800	554,129
60	2	55.31	55.31	37.49	76.39	147.52	13.06	97.55	N/A	830,000	311,157
ALL	6577	96.17	94.56	93.35	6.91	101.30	5.82	146.00	96.07 to 96.33	164,525	153,578

STYLE										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
(blank)	582	100.00	98.89	96.82	3.90	102.14	63.68	128.26	99.14 to 100.08	71,804	69,517
0	378	100.00	99.20	97.91	5.95	101.32	58.23	139.66	99.22 to 100.10	48,235	47,229
101	3565	95.81	94.30	93.56	6.74	100.79	5.82	146.00	95.62 to 95.96	166,998	156,247
102	1351	95.62	91.82	91.64	8.97	100.19	7.73	129.17	95.25 to 95.89	230,523	211,247
103	486	96.11	95.55	95.50	4.50	100.04	11.42	123.51	95.70 to 96.41	152,188	145,347
104	197	95.94	94.01	93.64	7.58	100.39	7.23	125.95	95.05 to 96.68	197,198	184,662
106	18	96.06	95.63	95.10	6.36	100.55	72.25	124.75	93.89 to 97.27	136,704	130,008
ALL	6577	96.17	94.56	93.35	6.91	101.30	5.82	146.00	96.07 to 96.33	164,525	153,578

**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:	6577	<b>MEDIAN:</b>	<b>96</b>	COV:	14.67	95% Median C.I.:	96.07 to 96.33
TOTAL Sales Price:	1,082,044,833	WGT. MEAN:	93	STD:	13.87	95% Wgt. Mean C.I.:	92.90 to 93.79
TOTAL Adj.Sales Price:	1,082,082,588	MEAN:	95	AVG.ABS.DEV:	6.65	95% Mean C.I.:	94.23 to 94.90
TOTAL Assessed Value:	1,010,086,063						
AVG. Adj. Sales Price:	164,525	COD:	6.91	MAX Sales Ratio:	146.00		
AVG. Assessed Value:	153,578	PRD:	101.30	MIN Sales Ratio:	5.82		

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

Printed: 03/28/2009 13:41:55

CONDITION										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
(blank)	526	100.00	98.79	96.77	3.84	102.09	63.68	128.00	99.22 to 100.09	73,579	71,202
0	416	100.00	99.47	98.25	5.79	101.24	58.23	139.66	99.47 to 100.09	44,789	44,006
15	1	83.57	83.57	83.57			83.57	83.57	N/A	160,000	133,708
20	18	102.37	104.91	103.09	8.55	101.76	78.37	138.60	98.54 to 110.40	73,949	76,238
25	59	98.03	99.14	98.72	8.48	100.43	60.96	124.75	96.35 to 101.27	95,128	93,911
30	4883	95.82	93.47	92.84	7.38	100.67	5.82	146.00	95.66 to 95.94	189,301	175,748
35	362	95.71	95.87	95.70	4.63	100.18	76.03	119.11	95.14 to 96.14	142,963	136,811
40	299	95.13	95.11	95.28	4.79	99.81	44.68	128.75	94.44 to 95.55	134,203	127,875
45	7	95.04	94.41	93.74	4.86	100.71	85.22	101.57	85.22 to 101.57	105,500	98,895
50	6	95.97	97.57	97.12	3.10	100.46	93.60	108.15	93.60 to 108.15	110,750	107,561
ALL	6577	96.17	94.56	93.35	6.91	101.30	5.82	146.00	96.07 to 96.33	164,525	153,578



**2009 Correlation Section**  
**for Sarpy County**

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**Residential Real Property**

**I. Correlation**

RESIDENTIAL: The actions of the assessment of this property class are apparent, through the pro-active approach with the appraisal and office staff that many of the goals that were set have been achieved and the results are the continued efforts for better equalization and uniformity within this class of property. The median is most representative of the overall level of value for this class of property.

**2009 Correlation Section  
for Sarpy County**

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**II. Analysis of Percentage of Sales Used**

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

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

	<b>Total Sales</b>	<b>Qualified Sales</b>	<b>Percent Used</b>
<b>2009</b>	<b>8,670</b>	<b>6,577</b>	<b>75.86</b>
<b>2008</b>	<b>10,259</b>	<b>7,907</b>	<b>77.07</b>
<b>2007</b>	<b>11,124</b>	<b>9,017</b>	<b>81.06</b>
<b>2006</b>	<b>11,085</b>	<b>7,416</b>	<b>66.90</b>
<b>2005</b>	<b>9,926</b>	<b>8,567</b>	<b>86.31</b>

RESIDENTIAL: The sales qualification and utilization for this property class is the sole responsibility of the county assessor. The above table indicates that a reasonable percentage of all available sales is being utilized for the sales study, and would indicate that the county is not excessively trimming the residential sales file.



**2009 Correlation Section**  
**for Sarpy County**

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### **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 Sarpy County**

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

	<b>Preliminary Median</b>	<b>% Change in Assessed Value (excl. growth)</b>	<b>Trended Preliminary Ratio</b>	<b>R&amp;O Median</b>
<b>2009</b>	<b>97</b>	<b>-1.59</b>	<b>95</b>	<b>96</b>
<b>2008</b>	<b>95.82</b>	<b>1.22</b>	<b>97</b>	<b>97.53</b>
<b>2007</b>	<b>92</b>	<b>4.07</b>	<b>96</b>	<b>98</b>
<b>2006</b>	<b>93</b>	<b>5.07</b>	<b>98</b>	<b>97</b>
<b>2005</b>	<b>92</b>	<b>4.29</b>	<b>96</b>	<b>98</b>

RESIDENTIAL: This comparison between the trended level of value and the median level of value for this class of property indicates that the two rates are similar and support each other.

**2009 Correlation Section**  
**for Sarpy County**

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**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 Sarpy County**

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

<b>% Change in Total Assessed Value in the Sales File</b>		<b>% Change in Total Assessed Value (excl. growth)</b>
<b>21.33</b>	<b>2009</b>	<b>-1.59</b>
<b>26.07</b>	<b>2008</b>	<b>1.22</b>
<b>32.81</b>	<b>2007</b>	<b>4.07</b>
<b>21.34</b>	<b>2006</b>	<b>5.07</b>
<b>54.12</b>	<b>2005</b>	<b>4.29</b>

RESIDENTIAL: The percentage change for the residential property type does not represent a reasonable percent change. The change between the Preliminary, Trended Preliminary and R&O Median Ratio (Table III) more closely supports the actions taken by the assessor's appraisal staff.

Taking into consideration of the uniformity of the trended preliminary and the final median I believe those are a better measure of the counties uniform treatment of sold and unsold properties. This large change in the sales file is due in part to the preliminary sales analysis contains a significant number of newly developed parcels. As to say at the time of sale the sale price indicated the sale included the improvement while the assessment still indicating (at the time of the sale) the vacant lot value. Through the normal appraisal process these improvement values were picked up and now the assessed value relates to what was purchased (a completed structure). Also there were a significant number of sales removed from the sales file between the preliminary and the final statistics due to the file clean up that occurred because the identification of significantly improved properties that had sold was not identified until the physical inspection occurred during the counties normal appraisal process.

**2009 Correlation Section**  
**for Sarpy County**

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**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 Sarpy County**

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

	<b>Median</b>	<b>Wgt. Mean</b>	<b>Mean</b>
<b>R&amp;O Statistics</b>	<b>96</b>	<b>93</b>	<b>95</b>

RESIDENTIAL: The median is the best indicator of the level of value for this county. The three measures of central tendency shown here reflect that there is little difference between the three measures of central tendency which gives reasonable indication this property type are being treated uniformly and proportionately.

**2009 Correlation Section  
for Sarpy County**

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**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.

	<b>COD</b>	<b>PRD</b>
<b>R&amp;O Statistics</b>	<b>6.91</b>	<b>101.30</b>
<b>Difference</b>	<b>0.00</b>	<b>0.00</b>

RESIDENTIAL: The coefficient of dispersion and the price-related differential on the qualified sales are within the prescribed range. And indicate a general level of good assessment uniformity for this property class as a whole.

**2009 Correlation Section  
for Sarpy County**

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**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
<b>Number of Sales</b>	<b>6,826</b>	<b>6,577</b>	<b>-249</b>
<b>Median</b>	<b>97</b>	<b>96</b>	<b>-1</b>
<b>Wgt. Mean</b>	<b>86</b>	<b>93</b>	<b>7</b>
<b>Mean</b>	<b>89</b>	<b>95</b>	<b>6</b>
<b>COD</b>	<b>14.30</b>	<b>6.91</b>	<b>-7.39</b>
<b>PRD</b>	<b>103.87</b>	<b>101.30</b>	<b>-2.57</b>
<b>Minimum</b>	<b>0.07</b>	<b>5.82</b>	<b>5.75</b>
<b>Maximum</b>	<b>1,100.00</b>	<b>146.00</b>	<b>-954.00</b>

RESIDENTIAL: The above analysis supports the actions for this class of property in this county and represents the assessment actions completed for this property class for this assessment year. As discussed in Table IV there were a significant number of sales removed from the sales file between the preliminary and the final statistics due to the file clean up that occurred through the identification of significantly improved properties that had sold was not identified until the physical inspection occurred during the counties normal appraisal process. This substantial change generally followed that the sale was of a vacant lot but through this assessment cycle are now improved by having a new structure (house) added to the parcel.



**2009 Correlation Section  
for Sarpy County**

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**VIII. Trended Ratio Analysis**

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

	<b>R&amp;O Statistics</b>	<b>Trended Ratio</b>	<b>Difference</b>
<b>Number of Sales</b>	<b>6,577</b>	<b>272</b>	<b>6,305</b>
<b>Median</b>	<b>96</b>	<b>98</b>	<b>-2</b>
<b>Wgt. Mean</b>	<b>93</b>	<b>104</b>	<b>-11</b>
<b>Mean</b>	<b>95</b>	<b>95</b>	<b>0</b>
<b>COD</b>	<b>6.91</b>	<b>10.58</b>	<b>-3.67</b>
<b>PRD</b>	<b>101.30</b>	<b>91.25</b>	<b>10.05</b>
<b>Minimum</b>	<b>5.82</b>	<b>36.71</b>	<b>-30.89</b>
<b>Maximum</b>	<b>146.00</b>	<b>134.19</b>	<b>11.81</b>

The median is only 2 points difference between the Reports and Opinion statistical analysis and the Trended Value analysis. The Wtg mean is out which also causes the price related differential to be low. The two data sets are somewhat similar and somewhat representative of each other yet at this time I feel the Reports and Opinion Analysis fairly representative of both the sold parcels and the unsold parcels.

Note: Both datasets are heavily influenced by newer constructed homes (properties built in the last few years). Yet durring the gathering of data for the trended analysis the remaining properties still maintained their relationship with the remaining similarly aged properties.



## PAD 2009 Preliminary Statistics

Base Stat

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Type: Qualified

State Stat Run

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

NUMBER of Sales:	347	<b>MEDIAN:</b>	<b>95</b>	COV:	14.59	95% Median C.I.:	93.30 to 96.04
TOTAL Sales Price:	385,537,697	WGT. MEAN:	89	STD:	13.41	95% Wgt. Mean C.I.:	86.08 to 92.30
TOTAL Adj.Sales Price:	385,475,336	MEAN:	92	AVG.ABS.DEV:	9.81	95% Mean C.I.:	90.47 to 93.29
TOTAL Assessed Value:	343,805,616						
AVG. Adj. Sales Price:	1,110,879	COD:	10.34	MAX Sales Ratio:	129.73		
AVG. Assessed Value:	990,794	PRD:	103.01	MIN Sales Ratio:	31.47		

(!: AVTot=0)

(!: Derived)

Printed: 01/22/2009 23:04:56

DATE OF SALE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
____Qrtrs____												
07/01/05 TO 09/30/05	27	95.53	95.51	92.68	10.04	103.06	57.72	119.91	90.00 to 104.17	1,856,126	1,720,172	
10/01/05 TO 12/31/05	39	94.59	91.05	91.87	9.22	99.10	53.41	103.77	90.38 to 100.00	1,035,611	951,453	
01/01/06 TO 03/31/06	32	94.87	93.32	95.07	9.70	98.16	62.50	123.70	87.52 to 98.94	755,009	717,809	
04/01/06 TO 06/30/06	27	95.72	95.00	97.23	9.66	97.71	73.11	129.73	89.80 to 100.00	417,542	405,959	
07/01/06 TO 09/30/06	30	97.35	95.78	93.94	7.73	101.95	59.72	115.28	94.00 to 100.06	1,036,925	974,130	
10/01/06 TO 12/31/06	36	99.06	97.88	94.37	6.43	103.71	73.73	119.35	94.13 to 101.91	433,552	409,161	
01/01/07 TO 03/31/07	31	95.74	91.41	90.71	10.99	100.76	57.50	120.00	91.09 to 99.26	668,312	606,250	
04/01/07 TO 06/30/07	28	90.28	88.87	89.69	10.82	99.09	65.34	104.93	80.80 to 96.48	886,405	794,973	
07/01/07 TO 09/30/07	27	87.44	81.03	75.65	18.09	107.11	31.47	104.77	68.75 to 95.54	2,519,762	1,906,185	
10/01/07 TO 12/31/07	24	89.99	88.39	88.81	10.56	99.53	63.30	103.52	81.45 to 99.37	1,059,611	941,010	
01/01/08 TO 03/31/08	27	93.00	91.08	94.23	10.88	96.66	62.77	106.17	84.21 to 100.00	463,491	436,743	
04/01/08 TO 06/30/08	19	93.58	90.16	90.49	10.45	99.64	50.65	115.03	82.54 to 98.24	3,226,625	2,919,651	
____Study Years____												
07/01/05 TO 06/30/06	125	94.95	93.45	93.29	9.66	100.17	53.41	129.73	91.84 to 97.33	1,007,505	939,857	
07/01/06 TO 06/30/07	125	96.17	93.75	92.15	8.97	101.74	57.50	120.00	94.73 to 98.23	738,021	680,054	
07/01/07 TO 06/30/08	97	91.00	87.44	84.48	12.74	103.50	31.47	115.03	86.35 to 94.35	1,724,581	1,456,873	
____Calendar Yrs____												
01/01/06 TO 12/31/06	125	96.05	95.59	94.81	8.47	100.82	59.72	129.73	94.95 to 98.81	657,196	623,076	
01/01/07 TO 12/31/07	110	92.22	87.55	82.81	12.61	105.73	31.47	120.00	88.24 to 94.95	1,263,648	1,046,402	
____ALL____												
	347	94.83	91.88	89.19	10.34	103.01	31.47	129.73	93.30 to 96.04	1,110,879	990,794	
<b>ASSESSOR LOCATION</b>										Avg. Adj.	Avg.	
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
(blank)	347	94.83	91.88	89.19	10.34	103.01	31.47	129.73	93.30 to 96.04	1,110,879	990,794	
____ALL____												
	347	94.83	91.88	89.19	10.34	103.01	31.47	129.73	93.30 to 96.04	1,110,879	990,794	
<b>LOCATIONS: URBAN, SUBURBAN &amp; RURAL</b>										Avg. Adj.	Avg.	
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
1	143	95.74	91.42	88.78	11.29	102.97	31.47	129.73	92.94 to 97.57	962,687	854,689	
2	103	94.74	93.31	90.84	8.55	102.72	57.72	123.70	92.65 to 96.04	1,774,035	1,611,588	
3	101	94.20	91.06	85.41	10.69	106.62	45.56	115.28	90.38 to 97.22	644,409	550,409	
____ALL____												
	347	94.83	91.88	89.19	10.34	103.01	31.47	129.73	93.30 to 96.04	1,110,879	990,794	

## PAD 2009 Preliminary Statistics

Base Stat

PAGE:2 of 6

State Stat Run

Type: Qualified

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

NUMBER of Sales:	347	<b>MEDIAN:</b>	<b>95</b>	COV:	14.59	95% Median C.I.:	93.30 to 96.04
TOTAL Sales Price:	385,537,697	WGT. MEAN:	89	STD:	13.41	95% Wgt. Mean C.I.:	86.08 to 92.30
TOTAL Adj.Sales Price:	385,475,336	MEAN:	92	AVG.ABS.DEV:	9.81	95% Mean C.I.:	90.47 to 93.29
TOTAL Assessed Value:	343,805,616						
AVG. Adj. Sales Price:	1,110,879	COD:	10.34	MAX Sales Ratio:	129.73		
AVG. Assessed Value:	990,794	PRD:	103.01	MIN Sales Ratio:	31.47		

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## STATUS: IMPROVED, UNIMPROVED &amp; IOLL

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	158	92.97	90.37	87.59	11.43	103.17	45.56	129.73	90.38 to 95.53	1,725,367	1,511,333
2	189	95.72	93.13	93.04	9.33	100.10	31.47	120.00	94.59 to 97.74	597,181	555,634
ALL	347	94.83	91.88	89.19	10.34	103.01	31.47	129.73	93.30 to 96.04	1,110,879	990,794

## SCHOOL DISTRICT \*

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
13-0032											
28-0001	22	99.34	95.47	95.94	10.35	99.51	65.19	129.73	85.41 to 100.80	411,336	394,647
28-0017	37	94.90	96.03	94.60	9.84	101.51	78.91	119.91	89.65 to 101.97	750,773	710,242
77-0001	67	94.83	91.86	84.23	11.00	109.06	57.50	123.70	90.38 to 98.38	1,527,021	1,286,182
77-0027	126	94.91	91.39	92.04	9.89	99.30	31.47	120.00	92.88 to 97.14	1,507,150	1,387,128
77-0037	41	92.07	88.40	84.05	9.58	105.17	45.56	101.17	89.08 to 96.21	652,754	548,671
77-0046	54	94.95	91.36	85.59	10.82	106.74	63.27	119.35	89.29 to 99.65	549,498	470,303
78-0001											
NonValid School											
ALL	347	94.83	91.88	89.19	10.34	103.01	31.47	129.73	93.30 to 96.04	1,110,879	990,794

## 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	194	95.65	92.90	92.59	9.44	100.33	31.47	123.70	94.05 to 97.33	629,948	583,275
Prior TO 1860											
1860 TO 1899	1	100.00	100.00	100.00			100.00	100.00	N/A	150,000	150,000
1900 TO 1919	5	80.80	83.65	89.66	12.90	93.30	66.14	97.60	N/A	115,900	103,920
1920 TO 1939	2	108.99	108.99	105.03	19.03	103.76	88.24	129.73	N/A	228,500	240,000
1940 TO 1949	6	95.25	90.71	90.83	11.54	99.88	59.72	106.63	59.72 to 106.63	80,000	72,662
1950 TO 1959	7	96.47	94.69	97.19	6.73	97.43	84.29	105.71	84.29 to 105.71	394,071	383,000
1960 TO 1969	33	93.51	93.30	93.04	10.10	100.28	65.25	115.03	87.33 to 100.80	473,630	440,682
1970 TO 1979	19	94.79	91.47	86.03	9.54	106.32	57.50	107.89	83.13 to 100.00	1,602,415	1,378,614
1980 TO 1989	16	97.73	93.65	99.04	8.36	94.56	62.77	108.01	85.73 to 101.46	765,154	757,775
1990 TO 1994	15	86.00	83.52	94.88	17.32	88.02	50.65	109.92	67.23 to 98.81	968,176	918,651
1995 TO 1999	24	93.13	90.09	86.03	10.31	104.72	65.19	106.61	80.80 to 99.26	3,342,464	2,875,526
2000 TO Present	25	92.07	87.41	85.77	12.94	101.91	45.56	119.35	80.59 to 93.73	4,231,216	3,629,226
ALL	347	94.83	91.88	89.19	10.34	103.01	31.47	129.73	93.30 to 96.04	1,110,879	990,794

## PAD 2009 Preliminary Statistics

Base Stat

PAGE: 3 of 6

Type: Qualified

State Stat Run

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

NUMBER of Sales: 347 **MEDIAN: 95** COV: 14.59 95% Median C.I.: 93.30 to 96.04  
TOTAL Sales Price: 385,537,697 WGT. MEAN: 89 STD: 13.41 95% Wgt. Mean C.I.: 86.08 to 92.30  
TOTAL Adj. Sales Price: 385,475,336 MEAN: 92 AVG. ABS. DEV: 9.81 95% Mean C.I.: 90.47 to 93.29  
TOTAL Assessed Value: 343,805,616  
AVG. Adj. Sales Price: 1,110,879 COD: 10.34 MAX Sales Ratio: 129.73  
AVG. Assessed Value: 990,794 PRD: 103.01 MIN Sales Ratio: 31.47

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SALE PRICE *											Avg. Adj.	Avg.
RANGE		COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
Low \$												
1 TO	4999	1	100.20	100.20	100.20			100.20	100.20	N/A	4,035	4,043
5000 TO	9999	1	100.00	100.00	100.00			100.00	100.00	N/A	5,200	5,200
Total \$												
1 TO	9999	2	100.10	100.10	100.09	0.10	100.01	100.00	100.20	N/A	4,617	4,621
10000 TO	29999	5	96.05	89.73	94.05	9.94	95.41	57.72	100.17	N/A	19,857	18,675
30000 TO	59999	13	98.50	94.70	94.81	8.71	99.89	66.14	110.00	87.44 to 102.77	43,384	41,132
60000 TO	99999	14	92.13	91.41	91.35	11.19	100.07	59.72	111.11	80.80 to 103.11	80,754	73,770
100000 TO	149999	29	91.09	90.72	90.69	8.81	100.03	57.50	108.59	87.52 to 97.60	122,626	111,215
150000 TO	249999	51	97.33	95.08	95.00	10.41	100.08	63.27	129.73	90.53 to 101.42	189,564	180,092
250000 TO	499999	95	93.95	91.93	91.55	10.46	100.41	50.65	119.91	90.91 to 96.97	350,917	321,264
500000 +		138	94.81	90.64	88.76	10.52	102.13	31.47	123.70	93.00 to 96.21	2,442,834	2,168,155
ALL												
		347	94.83	91.88	89.19	10.34	103.01	31.47	129.73	93.30 to 96.04	1,110,879	990,794
ASSESSED VALUE *											Avg. Adj.	Avg.
RANGE		COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
Low \$												
1 TO	4999	1	100.20	100.20	100.20			100.20	100.20	N/A	4,035	4,043
5000 TO	9999	3	96.05	84.59	81.65	14.67	103.59	57.72	100.00	N/A	8,400	6,859
Total \$												
1 TO	9999	4	98.03	88.49	84.21	11.84	105.08	57.72	100.20	N/A	7,308	6,155
10000 TO	29999	4	97.37	90.26	86.87	10.09	103.90	66.14	100.17	N/A	30,821	26,775
30000 TO	59999	13	94.98	91.96	89.85	9.77	102.36	59.72	105.65	80.80 to 102.37	46,115	41,432
60000 TO	99999	19	90.38	90.56	88.54	12.31	102.28	57.50	111.11	80.00 to 100.00	89,684	79,409
100000 TO	149999	33	91.09	90.23	89.12	8.33	101.24	63.27	108.59	87.52 to 94.95	136,835	121,951
150000 TO	249999	62	94.83	90.82	85.10	12.90	106.72	31.47	129.73	88.49 to 98.79	238,552	203,007
250000 TO	499999	83	94.90	92.83	91.28	9.83	101.70	63.30	115.28	91.71 to 98.03	385,685	352,052
500000 +		129	95.65	92.54	89.18	9.46	103.77	45.56	123.70	93.73 to 97.39	2,571,330	2,292,986
ALL												
		347	94.83	91.88	89.19	10.34	103.01	31.47	129.73	93.30 to 96.04	1,110,879	990,794

# 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:	347	<b>MEDIAN:</b>	<b>95</b>	COV:	14.59	95% Median C.I.:	93.30 to 96.04
TOTAL Sales Price:	385,537,697	WGT. MEAN:	89	STD:	13.41	95% Wgt. Mean C.I.:	86.08 to 92.30
TOTAL Adj.Sales Price:	385,475,336	MEAN:	92	AVG.ABS.DEV:	9.81	95% Mean C.I.:	90.47 to 93.29
TOTAL Assessed Value:	343,805,616						
AVG. Adj. Sales Price:	1,110,879	COD:	10.34	MAX Sales Ratio:	129.73		
AVG. Assessed Value:	990,794	PRD:	103.01	MIN Sales Ratio:	31.47		

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COST RANK										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
(blank)	211	95.65	93.19	92.43	9.28	100.83	31.47	129.73	94.05 to 97.33	690,774	638,455
10	2	97.27	97.27	97.26	0.07	100.00	97.20	97.33	N/A	237,500	231,000
20	131	93.26	89.61	86.17	12.20	103.99	45.56	119.35	88.24 to 96.00	1,508,449	1,299,867
30	2	96.89	96.89	93.53	3.85	103.59	93.16	100.62	N/A	11,305,000	10,573,457
40	1	90.38	90.38	90.38			90.38	90.38	N/A	19,030,000	17,200,000
ALL	347	94.83	91.88	89.19	10.34	103.01	31.47	129.73	93.30 to 96.04	1,110,879	990,794

## PAD 2009 Preliminary Statistics

Base Stat

PAGE:5 of 6

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:	347	<b>MEDIAN:</b>	<b>95</b>	COV:	14.59	95% Median C.I.:	93.30 to 96.04
TOTAL Sales Price:	385,537,697	WGT. MEAN:	89	STD:	13.41	95% Wgt. Mean C.I.:	86.08 to 92.30
TOTAL Adj.Sales Price:	385,475,336	MEAN:	92	AVG.ABS.DEV:	9.81	95% Mean C.I.:	90.47 to 93.29
TOTAL Assessed Value:	343,805,616						
AVG. Adj. Sales Price:	1,110,879	COD:	10.34	MAX Sales Ratio:	129.73		
AVG. Assessed Value:	990,794	PRD:	103.01	MIN Sales Ratio:	31.47		

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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)	193	95.65	92.95	92.61	9.42	100.37	31.47	123.70	94.13 to 97.33	632,020	585,312
303	1	105.95	105.95	105.95			105.95	105.95	N/A	475,000	503,264
304	1	65.96	65.96	65.96			65.96	65.96	N/A	1,175,000	775,000
306	1	100.49	100.49	100.49			100.49	100.49	N/A	607,000	610,000
319	1	93.73	93.73	93.73			93.73	93.73	N/A	25,500,000	23,901,935
326	3	95.53	89.77	84.57	8.30	106.16	75.00	98.79	N/A	233,333	197,324
336	1	110.00	110.00	110.00			110.00	110.00	N/A	55,000	60,500
343	1	103.52	103.52	103.52			103.52	103.52	N/A	1,110,900	1,150,000
344	21	96.47	94.19	94.93	6.70	99.22	76.53	107.89	87.33 to 99.80	1,709,720	1,623,047
349	4	79.21	81.76	73.74	21.95	110.88	57.50	111.11	N/A	550,388	405,844
350	2	96.85	96.85	99.98	6.69	96.87	90.38	103.33	N/A	141,625	141,600
352	23	90.38	89.63	81.70	9.07	109.70	69.90	108.49	82.54 to 97.20	4,164,350	3,402,347
353	16	91.38	92.83	91.82	11.44	101.10	59.72	129.73	87.44 to 100.00	1,108,500	1,017,839
380	1	98.24	98.24	98.24			98.24	98.24	N/A	10,200,000	10,020,000
386	1	65.19	65.19	65.19			65.19	65.19	N/A	405,000	264,000
392	1	115.03	115.03	115.03			115.03	115.03	N/A	235,000	270,320
406	17	94.55	90.10	90.07	9.82	100.04	63.30	102.19	80.89 to 100.26	591,058	532,352
407	4	95.15	96.13	98.89	8.81	97.20	84.29	109.92	N/A	2,630,750	2,601,630
410	3	106.61	94.40	92.34	12.33	102.23	68.57	108.01	N/A	2,970,000	2,742,440
412	4	96.21	94.73	92.65	3.13	102.25	87.69	98.81	N/A	848,750	786,334
413	1	96.21	96.21	96.21			96.21	96.21	N/A	3,850,000	3,704,069
419	3	65.34	62.91	59.54	16.47	105.66	45.56	77.84	N/A	2,253,333	1,341,666
442	3	103.11	96.85	98.14	8.35	98.68	80.80	106.63	N/A	75,833	74,424
451	1	81.21	81.21	81.21			81.21	81.21	N/A	3,300,000	2,680,000
453	7	93.00	95.85	92.04	12.11	104.14	75.96	119.35	75.96 to 119.35	325,857	299,914
470	7	90.00	90.47	87.67	12.52	103.19	63.27	107.95	63.27 to 107.95	238,571	209,155
494	5	95.48	95.79	93.41	5.18	102.54	87.65	105.71	N/A	1,193,600	1,114,983
528	17	80.31	79.85	77.31	14.39	103.29	50.65	106.27	67.23 to 93.58	674,117	521,142
531	3	99.89	97.37	97.66	2.60	99.70	92.21	100.00	N/A	541,666	529,000
534	1	100.62	100.62	100.62			100.62	100.62	N/A	1,110,000	1,116,915
ALL	347	94.83	91.88	89.19	10.34	103.01	31.47	129.73	93.30 to 96.04	1,110,879	990,794

# PAD 2009 Preliminary Statistics

Base Stat

State Stat Run

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Posted Before: 01/22/2009

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(!: Derived)

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PROPERTY TYPE \*

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
02	28	91.63	90.55	82.42	8.62	109.87	69.90	108.49	82.61 to 97.20	3,762,314	3,100,993
03	169	94.83	91.00	91.53	11.14	99.41	31.47	129.73	92.21 to 96.81	1,190,803	1,089,975
04	150	95.58	93.12	92.25	9.66	100.94	53.41	119.35	93.26 to 97.33	525,897	485,145
<u>ALL</u>	<u>347</u>	<u>94.83</u>	<u>91.88</u>	<u>89.19</u>	<u>10.34</u>	<u>103.01</u>	<u>31.47</u>	<u>129.73</u>	<u>93.30 to 96.04</u>	<u>1,110,879</u>	<u>990,794</u>



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

### **Commercial**

The revaluation emphasis for 2008 was on service and repair garages including the mini-lube garages.

The 5 year inspection process was used to pickup all miscellaneous building permits along with other building permits and new construction permits.

Sales review was completed on all valid real estate transactions. Sales review and verification consisting of phone call verification and if more information is needed a field visit which would include a physical inspection to verify quality and changes in condition and a new photo.

Land reviews are completed.

Different publications are reviewed to keep the appraisal staff informed on changes to the national and local commercial markets.

The assessor's office annually updates the Marshal & Swift pricing programming. Then using the information gathered from sales review and analysis to update the depreciation tables. The cost approach to value is developed but the appraisers put more reliance on the income approach to value. Yet there are some special purpose occupancies where the cost approach to value is more valid approach because of the lack of income and expense information or close market data to support the income approach.

The commercial appraisers work with the grouping of similar occupancy codes and parcels that have similar market influences.

Each appraiser is responsible to follow any protests from their assigned areas to the County Board of Equalization and on to the Tax Equalization and Review Commission (which does take time away from their assigned appraisal work).

## 2009 Assessment Survey for Sarpy County

### Commercial/Industrial Appraisal Information

1.	<b>Data collection done by:</b>
	Commercial Appraisal Staff
2.	<b>Valuation done by:</b>
	Commercial Appraisal Staff
3.	<b>Pickup work done by whom:</b>
	Commercial Appraisal Staff
4.	<b>What is the date of the Replacement Cost New data (Marshall-Swift) that are used to value this property class?</b>
	2008
5.	<b>What was the last year a depreciation schedule for this property class was developed using market-derived information?</b>
	2008
6.	<b>When was the last time that the Income Approach was used to estimate or establish the market value of the properties in this class?</b>
	2008 and is reviewed annually to follow market trends and changes. This process also follows the review/reappraisal cycle established and followed by the assessor's office.
7.	<b>What approach to value is used in this class or subclasses to estimate the market value of properties?</b>
	<p>The income approach to value is the predominant approach to value used by the commercial appraisers. The cost approach to value is developed but the appraisers put more reliance on the income approach to value.</p> <p>The appraisers will use the information gathered from sales review and analysis to update the income and expense data for the income approach and amend depreciation tables for the cost approach when necessary. The cost approach to value is developed but the appraisers put more reliance on the income approach to value. Yet there are some special purpose occupancies where the cost approach to value is more valid approach because of the lack of income and expense information or close market data to support the income approach.</p>

8.	<b>Number of Market Areas/Neighborhoods/Assessor Locations?</b>
	Market areas are not divided into physical areas, the commercial appraisers work by the grouping of similar occupancy codes and parcels that have comparable market influences.
9.	<b>How are these Market Areas/Neighborhoods/Assessor Locations defined?</b>
	The commercial properties are generally grouped and valued by Occupancy Codes.
10.	<b>Is “Market Area/Neighborhood/Assessor Location” a unique usable valuation grouping? If not, what is a unique usable valuation grouping?</b>
	No – The county groups and values the commercial properties by Occupancy Codes and the review and revaluation is on a revolving schedule.
11.	<b>Do the various subclasses of Commercial Property such as convenience stores, warehouses, hotels, etc. have common value characteristics?</b>
	Yes – The county groups and values the commercial properties by Occupancy Codes and the review and revaluation is on a revolving schedule.
12.	<b>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>)</b>
	No – The entire county is influenced by the urbanization of all parcels. And the suburban influence extends way beyond the statutory 1, 2 or 3 mile boundaries.

**Commercial Permit Numbers:**

<b>Permits</b>	<b>Information Statements</b>	<b>Other</b>	<b>Total</b>
<b>164</b>			<b>164</b>

## PAD 2009 R&amp;O Statistics

Base Stat

PAGE:1 of 6

Type: Qualified

State Stat Run

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

NUMBER of Sales:	345	<b>MEDIAN:</b>	<b>96</b>	COV:	12.08	95% Median C.I.:	94.98 to 97.60
TOTAL Sales Price:	383,367,912	WGT. MEAN:	91	STD:	11.44	95% Wgt. Mean C.I.:	88.62 to 94.17
TOTAL Adj.Sales Price:	383,305,551	MEAN:	95	AVG.ABS.DEV:	8.21	95% Mean C.I.:	93.47 to 95.88
TOTAL Assessed Value:	350,306,703						
AVG. Adj. Sales Price:	1,111,030	COD:	8.51	MAX Sales Ratio:	150.06		
AVG. Assessed Value:	1,015,381	PRD:	103.60	MIN Sales Ratio:	50.65		

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

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DATE OF SALE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
____Qrtrs____												
07/01/05 TO 09/30/05	27	96.67	98.02	93.23	8.95	105.14	79.96	119.91	90.38 to 104.94	1,856,126	1,730,521	
10/01/05 TO 12/31/05	39	94.90	93.71	93.04	9.38	100.71	61.55	150.06	90.92 to 100.00	1,035,611	963,572	
01/01/06 TO 03/31/06	32	94.97	95.35	98.30	9.42	97.00	71.43	123.70	89.40 to 100.00	755,009	742,169	
04/01/06 TO 06/30/06	27	99.25	98.82	99.39	7.17	99.43	80.00	129.73	91.71 to 101.19	417,542	414,985	
07/01/06 TO 09/30/06	30	97.35	96.31	95.04	6.70	101.34	59.72	115.28	95.24 to 100.06	1,036,925	985,504	
10/01/06 TO 12/31/06	36	99.80	98.46	94.72	6.00	103.95	73.73	119.35	95.67 to 102.00	433,552	410,650	
01/01/07 TO 03/31/07	29	96.47	92.56	91.85	8.56	100.76	57.50	111.11	92.15 to 99.26	712,531	654,491	
04/01/07 TO 06/30/07	28	96.44	93.56	92.29	8.50	101.38	65.34	115.38	90.48 to 100.00	886,405	818,052	
07/01/07 TO 09/30/07	28	94.09	92.65	81.84	8.16	113.21	68.57	117.33	92.24 to 97.89	2,377,574	1,945,873	
10/01/07 TO 12/31/07	24	93.47	93.01	93.10	6.80	99.90	71.24	103.52	88.95 to 100.00	1,059,611	986,547	
01/01/08 TO 03/31/08	27	93.00	91.08	94.23	10.88	96.66	62.77	106.17	84.21 to 100.00	463,491	436,743	
04/01/08 TO 06/30/08	18	92.90	89.97	90.45	11.11	99.47	50.65	115.03	82.54 to 98.24	3,369,549	3,047,854	
____Study Years____												
07/01/05 TO 06/30/06	125	96.67	96.16	94.70	8.92	101.55	61.55	150.06	94.59 to 99.25	1,007,505	954,059	
07/01/06 TO 06/30/07	123	97.33	95.43	93.53	7.45	102.03	57.50	119.35	95.74 to 99.26	749,580	701,091	
07/01/07 TO 06/30/08	97	93.75	91.81	87.68	9.10	104.71	50.65	117.33	91.71 to 97.14	1,702,772	1,492,938	
____Calendar Yrs____												
01/01/06 TO 12/31/06	125	98.23	97.23	96.53	7.39	100.72	59.72	129.73	95.72 to 100.00	657,196	634,420	
01/01/07 TO 12/31/07	109	95.54	92.94	87.32	8.18	106.44	57.50	117.33	93.00 to 97.39	1,261,335	1,101,351	
____ALL____												
	345	96.39	94.68	91.39	8.51	103.60	50.65	150.06	94.98 to 97.60	1,111,030	1,015,381	
<b>ASSESSOR LOCATION</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
(blank)	345	96.39	94.68	91.39	8.51	103.60	50.65	150.06	94.98 to 97.60	1,111,030	1,015,381	
____ALL____												
	345	96.39	94.68	91.39	8.51	103.60	50.65	150.06	94.98 to 97.60	1,111,030	1,015,381	
<b>LOCATIONS: URBAN, SUBURBAN &amp; RURAL</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
1	150	96.97	94.39	91.00	8.91	103.73	50.65	129.73	94.79 to 98.79	1,110,215	1,010,260	
2	96	95.72	95.66	91.90	8.10	104.09	62.77	150.06	94.02 to 98.24	1,603,341	1,473,497	
3	99	96.15	94.16	91.18	8.26	103.27	61.55	115.28	93.00 to 99.09	634,872	578,907	
____ALL____												
	345	96.39	94.68	91.39	8.51	103.60	50.65	150.06	94.98 to 97.60	1,111,030	1,015,381	

## PAD 2009 R&amp;O Statistics

Base Stat

PAGE:2 of 6

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:	383,305,551	MEAN:	95	AVG.ABS.DEV:	8.21	95% Mean C.I.:	93.47 to 95.88
TOTAL Assessed Value:	350,306,703						
AVG. Adj. Sales Price:	1,111,030	COD:	8.51	MAX Sales Ratio:	150.06		
AVG. Assessed Value:	1,015,381	PRD:	103.60	MIN Sales Ratio:	50.65		

(!: 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	160	95.60	93.30	89.73	9.86	103.98	50.65	129.73	93.00 to 97.33	1,698,103	1,523,772
2	185	97.22	95.86	95.43	7.30	100.46	61.55	150.06	95.54 to 99.25	603,291	575,692
____ALL____											
	345	96.39	94.68	91.39	8.51	103.60	50.65	150.06	94.98 to 97.60	1,111,030	1,015,381

**SCHOOL DISTRICT \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
13-0032											
28-0001	22	99.94	98.36	96.95	8.81	101.46	65.19	129.73	93.75 to 105.71	411,336	398,793
28-0017	37	94.90	96.19	96.06	9.79	100.13	78.91	119.91	89.65 to 101.97	750,773	721,178
77-0001	68	95.98	93.91	86.37	9.93	108.72	57.50	123.70	92.99 to 98.81	1,505,867	1,300,636
77-0027	126	96.60	94.66	93.11	7.84	101.66	50.65	150.06	94.55 to 98.42	1,507,150	1,403,341
77-0037	38	92.14	90.97	92.30	7.34	98.56	61.55	104.62	89.69 to 97.23	644,859	595,177
77-0046	54	98.57	95.76	90.89	7.23	105.36	63.27	119.35	94.20 to 100.00	549,498	499,417
78-0001											
NonValid School											
____ALL____											
	345	96.39	94.68	91.39	8.51	103.60	50.65	150.06	94.98 to 97.60	1,111,030	1,015,381

**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	193	97.20	95.85	95.99	7.41	99.85	61.55	150.06	95.51 to 98.79	633,389	607,983
Prior TO 1860											
1860 TO 1899	1	100.00	100.00	100.00			100.00	100.00	N/A	150,000	150,000
1900 TO 1919	5	90.91	88.61	91.54	8.24	96.79	76.53	97.60	N/A	115,900	106,100
1920 TO 1939	2	108.99	108.99	105.03	19.03	103.76	88.24	129.73	N/A	228,500	240,000
1940 TO 1949	6	98.09	95.31	94.45	12.42	100.91	59.72	117.33	59.72 to 117.33	80,000	75,562
1950 TO 1959	7	99.70	97.11	99.76	4.98	97.34	85.41	105.71	85.41 to 105.71	394,071	393,142
1960 TO 1969	33	96.00	96.45	94.00	8.63	102.61	73.81	115.38	90.48 to 102.67	473,630	445,214
1970 TO 1979	19	94.79	91.67	86.23	9.33	106.31	57.50	107.89	84.71 to 100.00	1,602,415	1,381,772
1980 TO 1989	16	99.68	95.73	103.23	7.70	92.74	62.77	116.66	95.48 to 102.86	765,154	789,850
1990 TO 1994	15	93.30	90.32	98.45	12.24	91.74	50.65	109.92	81.44 to 100.00	968,176	953,185
1995 TO 1999	24	94.34	90.86	85.86	9.36	105.82	65.19	106.61	84.29 to 99.26	3,342,464	2,869,692
2000 TO Present	24	92.54	90.03	88.67	10.78	101.53	65.34	119.35	80.59 to 97.33	4,315,683	3,826,928
____ALL____											
	345	96.39	94.68	91.39	8.51	103.60	50.65	150.06	94.98 to 97.60	1,111,030	1,015,381

## PAD 2009 R&amp;O Statistics

Base Stat

PAGE:3 of 6

Type: Qualified

State Stat Run

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

NUMBER of Sales: 345 **MEDIAN: 96** COV: 12.08 95% Median C.I.: 94.98 to 97.60  
TOTAL Sales Price: 383,367,912 WGT. MEAN: 91 STD: 11.44 95% Wgt. Mean C.I.: 88.62 to 94.17  
TOTAL Adj.Sales Price: 383,305,551 MEAN: 95 AVG.ABS.DEV: 8.21 95% Mean C.I.: 93.47 to 95.88  
TOTAL Assessed Value: 350,306,703  
AVG. Adj. Sales Price: 1,111,030 COD: 8.51 MAX Sales Ratio: 150.06  
AVG. Assessed Value: 1,015,381 PRD: 103.60 MIN Sales Ratio: 50.65

(!: AVTot=0)

(!: Derived)

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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	100.20	100.20	100.20			100.20	100.20	N/A	4,035	4,043
5000 TO 9999	1	100.00	100.00	100.00			100.00	100.00	N/A	5,200	5,200
Total \$											
1 TO 9999	2	100.10	100.10	100.09	0.10	100.01	100.00	100.20	N/A	4,617	4,621
10000 TO 29999	3	100.00	98.68	99.12	1.32	99.56	96.05	100.00	N/A	15,000	14,868
30000 TO 59999	13	100.00	99.70	99.92	4.46	99.79	90.91	110.00	94.05 to 105.00	43,384	43,347
60000 TO 99999	15	97.33	94.08	94.04	11.21	100.04	59.72	117.33	85.41 to 103.11	81,270	76,425
100000 TO 149999	29	92.98	92.94	93.05	9.12	99.88	57.50	115.38	89.40 to 100.00	122,626	114,104
150000 TO 249999	51	97.99	96.90	96.67	8.60	100.23	63.27	129.73	93.75 to 101.42	189,564	183,255
250000 TO 499999	95	95.72	93.96	93.50	9.74	100.49	50.65	150.06	92.54 to 98.81	350,917	328,098
500000 +	137	96.00	94.14	90.99	7.65	103.47	65.34	123.70	94.59 to 97.73	2,444,577	2,224,222
ALL											
	345	96.39	94.68	91.39	8.51	103.60	50.65	150.06	94.98 to 97.60	1,111,030	1,015,381

## 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	1	100.20	100.20	100.20			100.20	100.20	N/A	4,035	4,043
5000 TO 9999	2	98.03	98.03	97.40	2.01	100.64	96.05	100.00	N/A	7,600	7,402
Total \$											
1 TO 9999	3	100.00	98.75	97.99	1.38	100.78	96.05	100.20	N/A	6,411	6,282
10000 TO 29999	2	100.00	100.00	100.00	0.00	100.00	100.00	100.00	N/A	17,500	17,500
30000 TO 59999	14	98.09	94.76	92.70	7.61	102.22	59.72	105.65	90.91 to 102.77	45,964	42,608
60000 TO 99999	20	95.16	92.61	90.51	12.48	102.32	57.50	117.33	83.74 to 102.67	89,624	81,119
100000 TO 149999	29	92.98	93.35	92.42	6.88	101.01	63.27	108.59	90.00 to 97.60	134,191	124,019
150000 TO 249999	61	96.39	94.59	92.50	9.75	102.26	50.65	129.73	91.35 to 99.94	215,815	199,630
250000 TO 499999	83	97.20	95.19	93.94	8.79	101.33	65.19	150.06	93.33 to 99.56	374,662	351,951
500000 +	133	96.17	94.82	91.10	7.71	104.08	65.34	123.70	94.79 to 98.24	2,501,217	2,278,555
ALL											
	345	96.39	94.68	91.39	8.51	103.60	50.65	150.06	94.98 to 97.60	1,111,030	1,015,381

# 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 Adj.Sales Price:	383,305,551	MEAN:	95	AVG.ABS.DEV:	8.21	95% Mean C.I.:	93.47 to 95.88
TOTAL Assessed Value:	350,306,703						
AVG. Adj. Sales Price:	1,111,030	COD:	8.51	MAX Sales Ratio:	150.06		
AVG. Assessed Value:	1,015,381	PRD:	103.60	MIN Sales Ratio:	50.65		

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

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COST RANK										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
(blank)	209	97.22	95.99	94.96	7.38	101.09	61.55	150.06	95.53 to 98.79	697,124	662,001
10	3	97.20	95.84	96.59	1.49	99.22	92.99	97.33	N/A	187,833	181,433
20	130	95.58	92.53	88.56	10.48	104.48	50.65	119.35	92.54 to 97.39	1,503,099	1,331,209
30	2	96.89	96.89	93.53	3.85	103.59	93.16	100.62	N/A	11,305,000	10,573,457
40	1	90.38	90.38	90.38			90.38	90.38	N/A	19,030,000	17,200,000
ALL	345	96.39	94.68	91.39	8.51	103.60	50.65	150.06	94.98 to 97.60	1,111,030	1,015,381

## PAD 2009 R&amp;O Statistics

Base Stat

PAGE:5 of 6

Type: Qualified

State Stat Run

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

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AVG. Assessed Value:	1,015,381	PRD:	103.60	MIN Sales Ratio:	50.65		

(!: 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)	191	97.22	95.93	96.02	7.39	99.91	61.55	150.06	95.54 to 98.94	638,354	612,923
303	1	105.95	105.95	105.95			105.95	105.95	N/A	475,000	503,264
304	1	65.96	65.96	65.96			65.96	65.96	N/A	1,175,000	775,000
306	1	100.49	100.49	100.49			100.49	100.49	N/A	607,000	610,000
319	1	93.73	93.73	93.73			93.73	93.73	N/A	25,500,000	23,901,935
326	3	95.53	89.77	84.57	8.30	106.16	75.00	98.79	N/A	233,333	197,324
336	1	110.00	110.00	110.00			110.00	110.00	N/A	55,000	60,500
343	1	103.52	103.52	103.52			103.52	103.52	N/A	1,110,900	1,150,000
344	21	96.47	95.16	94.99	7.40	100.19	76.53	117.33	90.48 to 99.80	1,709,720	1,623,980
349	4	79.21	81.76	73.74	21.95	110.88	57.50	111.11	N/A	550,388	405,844
350	2	96.85	96.85	99.98	6.69	96.87	90.38	103.33	N/A	141,625	141,600
352	23	90.38	89.99	83.48	8.67	107.80	73.81	108.49	82.54 to 97.20	4,164,350	3,476,260
353	17	97.60	95.36	88.66	8.45	107.56	59.72	129.73	90.53 to 100.00	1,048,500	929,631
380	1	98.24	98.24	98.24			98.24	98.24	N/A	10,200,000	10,020,000
386	1	65.19	65.19	65.19			65.19	65.19	N/A	405,000	264,000
392	1	115.03	115.03	115.03			115.03	115.03	N/A	235,000	270,320
406	17	95.67	93.12	93.03	7.50	100.09	76.60	102.86	84.71 to 101.16	591,058	549,882
407	4	95.15	96.13	98.89	8.81	97.20	84.29	109.92	N/A	2,630,750	2,601,630
410	3	106.61	97.28	96.49	15.04	100.82	68.57	116.66	N/A	2,970,000	2,865,774
412	4	96.21	94.73	92.65	3.13	102.25	87.69	98.81	N/A	848,750	786,334
413	1	96.21	96.21	96.21			96.21	96.21	N/A	3,850,000	3,704,069
419	3	77.84	77.62	77.26	10.43	100.48	65.34	89.69	N/A	1,736,666	1,341,666
442	3	103.11	96.85	98.14	8.35	98.68	80.80	106.63	N/A	75,833	74,424
451	1	81.21	81.21	81.21			81.21	81.21	N/A	3,300,000	2,680,000
453	7	96.39	98.24	93.25	9.71	105.35	75.96	119.35	75.96 to 119.35	325,857	303,857
470	7	90.00	90.47	87.67	12.52	103.19	63.27	107.95	63.27 to 107.95	238,571	209,155
494	5	95.48	95.79	93.41	5.18	102.54	87.65	105.71	N/A	1,193,600	1,114,983
528	16	95.49	91.97	86.28	11.93	106.59	50.65	115.38	84.97 to 102.67	675,375	582,742
531	3	99.89	97.37	97.66	2.60	99.70	92.21	100.00	N/A	541,666	529,000
534	1	100.62	100.62	100.62			100.62	100.62	N/A	1,110,000	1,116,915
ALL	345	96.39	94.68	91.39	8.51	103.60	50.65	150.06	94.98 to 97.60	1,111,030	1,015,381



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Base Stat

State Stat Run

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

Printed: 03/28/2009 13:42:34

PROPERTY TYPE \*

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
02	26	90.38	90.34	84.03	8.46	107.51	73.81	108.49	82.54 to 97.20	4,049,635	3,402,877
03	171	96.78	94.83	94.11	8.82	100.76	50.65	150.06	94.83 to 98.23	1,193,329	1,123,100
04	148	97.09	95.26	94.36	7.92	100.96	61.55	119.35	94.95 to 99.26	499,700	471,498
<u>ALL</u>	<u>345</u>	<u>96.39</u>	<u>94.68</u>	<u>91.39</u>	<u>8.51</u>	<u>103.60</u>	<u>50.65</u>	<u>150.06</u>	<u>94.98 to 97.60</u>	<u>1,111,030</u>	<u>1,015,381</u>



**2009 Correlation Section**  
**for Sarpy County**

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**Commerical Real Property**

**I. Correlation**

COMMERCIAL: The actions for the assessment of this property class are apparent, through the pro-active approach by the appraisal and office staff, many of the goals that were set have been achieved and the results are the continued efforts for better equalization and uniformity within this class of property. The median is most representative of the overall level of value for this class of property. The weighted mean indicator is slightly below the acceptable range and can be tracked to having been strongly influenced by the commercial parcels that have sold in excess of \$500,000, which tends to indicate that the higher valued properties may be slightly undervalued.

**2009 Correlation Section  
for Sarpy County**

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**II. Analysis of Percentage of Sales Used**

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

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

	<b>Total Sales</b>	<b>Qualified Sales</b>	<b>Percent Used</b>
<b>2009</b>	<b>613</b>	<b>345</b>	<b>56.28</b>
<b>2008</b>	<b>637</b>	<b>359</b>	<b>56.36</b>
<b>2007</b>	<b>570</b>	<b>318</b>	<b>55.79</b>
<b>2006</b>	<b>498</b>	<b>266</b>	<b>53.41</b>
<b>2005</b>	<b>468</b>	<b>237</b>	<b>50.64</b>

COMMERCIAL: The sales qualification and utilization for this property class is a combined effort between the County and the Department. The above table indicates that a reasonable utilization of all available sales is being used for the sales file study period for this property type.

**2009 Correlation Section**  
**for Sarpy County**

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**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 Sarpy County**

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

	<b>Preliminary Median</b>	<b>% Change in Assessed Value (excl. growth)</b>	<b>Trended Preliminary Ratio</b>	<b>R&amp;O Median</b>
<b>2009</b>	<b>95</b>	<b>1.33</b>	<b>96</b>	<b>96</b>
<b>2008</b>	<b>94.75</b>	<b>6.08</b>	<b>101</b>	<b>96.67</b>
<b>2007</b>	<b>96</b>	<b>8.19</b>	<b>104</b>	<b>96</b>
<b>2006</b>	<b>96</b>	<b>5.18</b>	<b>101</b>	<b>98</b>
<b>2005</b>	<b>97</b>	<b>3.86</b>	<b>101</b>	<b>97</b>

COMMERCIAL: This comparison between the trended level of value and the median level of value for this class of property indicates that the two rates are similar and support each other.

**2009 Correlation Section**  
**for Sarpy County**

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**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 Sarpy County**

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

<b>% Change in Total Assessed Value in the Sales File</b>		<b>% Change in Total Assessed Value (excl. growth)</b>
<b>4.76</b>	<b>2009</b>	<b>1.33</b>
<b>10.94</b>	<b>2008</b>	<b>6.08</b>
<b>6.31</b>	<b>2007</b>	<b>8.19</b>
<b>1.53</b>	<b>2006</b>	<b>5.18</b>
<b>2.38</b>	<b>2005</b>	<b>3.86</b>

COMMERCIAL: The percent change for this class of property represents just less than a 3.5 point difference. This comparison between the trended level of value and the median level of value for this class of property indicates that the two rates are not similar and do not support each other. But also the sales file may be more influenced by the influx of large parcels that do not necessarily influence the average growth of the remaining commercial parcels in the county.



**2009 Correlation Section  
for Sarpy County**

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**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 Sarpy County**

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

	<b>Median</b>	<b>Wgt. Mean</b>	<b>Mean</b>
<b>R&amp;O Statistics</b>	<b>96</b>	<b>91</b>	<b>95</b>

COMMERCIAL: The median is the best indicator of the level of value for this county. The three measures of central tendency shown here reflect that there is little difference between the three measures of central tendency which gives reasonable indication this property type are being treated uniformly and proportionately. As mentioned in the correlation the weighted mean is slightly below the range and explained in that section.

**2009 Correlation Section  
for Sarpy County**

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**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.

	<b>COD</b>	<b>PRD</b>
<b>R&amp;O Statistics</b>	<b>8.51</b>	<b>103.60</b>
<b>Difference</b>	<b>0.00</b>	<b>0.60</b>

COMMERCIAL: The coefficient of dispersion and the price-related differential on the qualified sales are within the prescribed range. And indicate a general level of good assessment uniformity for this property class as a whole.

**2009 Correlation Section  
for Sarpy County**

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**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
<b>Number of Sales</b>	<b>347</b>	<b>345</b>	<b>-2</b>
<b>Median</b>	<b>95</b>	<b>96</b>	<b>1</b>
<b>Wgt. Mean</b>	<b>89</b>	<b>91</b>	<b>2</b>
<b>Mean</b>	<b>92</b>	<b>95</b>	<b>3</b>
<b>COD</b>	<b>10.34</b>	<b>8.51</b>	<b>-1.83</b>
<b>PRD</b>	<b>103.01</b>	<b>103.60</b>	<b>0.59</b>
<b>Minimum</b>	<b>31.47</b>	<b>50.65</b>	<b>19.18</b>
<b>Maximum</b>	<b>129.73</b>	<b>150.06</b>	<b>20.33</b>

COMMERCIAL: The above analysis supports the actions of the assessor for this class of property for this assessment year.

**Agricultural or  
Special Valuation Reports**

# COUNTY REPORT OF THE 2009 SPECIAL VALUATION PROCESS

SARPY

2008 ABSTRACT DATA			2009 ABSTRACT DATA		Rates Used
MAJOR AGLAND USE	2008 % of ALL CLASSIFIED AGLAND	2008 ABSTRACT ACRES	2009 % of ALL CLASSIFIED AGLAND	2009 ABSTRACT ACRES	ESTIMATED CORRELATED RATE (for each major land use)
Irrigated	6.25%	5,838			IRRIGATED RATE
Dryland	76.97%	71,920			8.25%
Grassland	5.41%	5,053			DRYLAND RATE
* Waste	5.29%	4,939			5.65%
* Other	4.20%	3,925			GRASS RATE
All Agland	98.11%	91,675			4.75%
Non-Agland	1.89%	1,769			

## PRELIMINARY LEVEL OF VALUE BASED ON THE 2008 ABSTRACT

Estimated Rent	2008 Assessed Value	USE	Estimated Value	Average Rent per Acre	Preliminary Indicated Level of Value
1,278,752	10,271,035	IRRIGATED	15,500,026	219.04	66.26%
9,825,171	110,941,194	DRYLAND	173,896,823	136.61	63.80%
275,181	3,566,935	GRASSLAND	5,793,275	54.46	61.57%
11,379,103	124,779,164	All IRR-DRY-GRASS	195,190,124	137.41	63.93%

## ESTIMATED LEVEL OF VALUE BASED ON THE 2009 ABSTRACT

Estimated Rent	2009 Assessed Value	USE	Estimated Value	Average Rent per Acre	2009 Indicated Level of Value
		IRRIGATED			
		DRYLAND			
		GRASSLAND			
		All IRR-DRY-GRASS			

## CHANGES BY AVERAGE VALUE PER ACRE FOR EACH MAJOR USE

Average Value Per Acre of IRRIGATED Agricultural Land - Special Valuation			Average Value Per Acre of DRY Agricultural Land - Special Valuation			Average Value Per Acre of GRASS Agricultural Land - Special Valuation		
2008	@ \$	1,759.31	2008	@ \$	1,542.56	2008	@ \$	705.91
2009	@		2009	@		2009	@	
PERCENT CHANGE =			PERCENT CHANGE =			PERCENT CHANGE =		

NOTES:

\* Waste and other classes are excluded from the measurement process.

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

### **Agricultural**

New construction permits and agricultural land sales review. Clean-up on special valuation concerns which includes defining agricultural parcels.

The following is a copy of Sarpy County's office policy on agricultural land which identifies and covers methodology, valuation and market areas.

**POLICY:** Sarpy County is influenced by market forces other than agricultural purposes. The influences are residential, commercial and recreational in nature. Do to this; Sarpy County is a participant in the Special Valuation Program.

**MARKET AREAS:** There is one agricultural market area within Sarpy County.

**METHODOLOGY:** Each farm parcel is to have a periodic inspection with all site improvements documented on the property record file. The land portion of the property record file is to be inventoried based upon its actual use and soil classification. As documented in Title 350 Chapter 14 of the Nebraska Administrative Code. The identified uses need to be classified as an agricultural purpose or other land uses.

### **VALUATION:**

**AGRICULTURAL LAND VALUATION:** Sarpy County has no sales that are purely for an agricultural purpose. Sarpy County relies on sales and income information received from the Property Assessment Division of the Nebraska Department of Revenue from comparable Counties that have uninfluenced agricultural land sales in establishing the Special Values that apply to each Land Value Group.

**OTHER LAND USE VALUATION:** The uses that are not agricultural or horticultural land are to be valued at 100% market value. The uses are to be identified, most typically as residential, commercial or recreational. Once identified, these areas' values will be arrived at by applying the same policies and practices that are used in valuing their counter parts that are not enrolled in the Special Valuation Program.

## 2009 Assessment Survey for Sarpy County

### Agricultural Appraisal Information

1.	<b>Data collection done by:</b>
	Agricultural Appraiser
2.	<b>Valuation done by:</b>
	Agricultural Appraiser
3.	<b>Pickup work done by whom:</b>
	Agricultural Appraiser
4.	<b>Does the county have a written policy or written standards to specifically define agricultural land versus rural residential acreages?</b>
	Yes – See the counties Special Value Mythology under the county reports tab.
a.	<b>How is agricultural land defined in this county?</b>
	The parcel must meet the counties criteria which meets the states statutes to be classified as an agricultural parcel and then the parcel is then also eligible for special valuation otherwise the parcels classification is rural residential.
5.	<b>When was the last date that the Income Approach was used to estimate or establish the market value of the properties in this class?</b>
	The only income approach that is in use is used in establishing special values on the agricultural land. The buildings are appraised using a market adjusted cost approach. This process is completed every year using current data for this analysis.
6.	<b>If the income approach was used, what Capitalization Rate was used?</b>
	Irrigated 8.25%, Dryland 6.65% and Grassland 4.75%
7.	<b>What is the date of the soil survey currently used?</b>
	1975 for the paper copy and the current digital map is being used. The digital soil survey has been digitally imported and there has been some recent updates to the information based on certified FSA digital data.
8.	<b>What date was the last countywide land use study completed?</b>
	2008 – This process is a continuous process with owners requesting changes which must be supported by FSA and NRD approved changes.



a.	<b>By what method? (Physical inspection, FSA maps, etc.)</b>
	Physical inspection that follows a five year inspection cycle and also the county uses FSA maps and aerial digital maps.
b.	<b>By whom?</b>
	Agricultural Appraiser and Assessor
c.	<b>What proportion is complete / implemented at this time?</b>
	One sixth of the county is scheduled for review each year.
9.	<b>Number of Market Areas/Neighborhoods/Assessor Locations in the agricultural property class:</b>
	1 – Agricultural land special value (green belt value). 22 – Agricultural land market value.
10.	<b>How are Market Areas/Neighborhoods/Assessor Locations developed?</b>
	Again the whole county maintains the same special value schedule. Market forces by location within the county are analyzed to determine the market boundaries.
11.	<b>In the assessor's opinion, are there any other class or subclass groupings, other than LCG groupings, that are more appropriate for valuation?</b>
	<b>Yes or No</b>
	No
a.	<b>If yes, list.</b>
12.	<b>In your opinion, what is the level of value of these groupings?</b>
	N/A
13.	<b>Has the county implemented (or is in the process of implementing) special valuation for agricultural land within the county?</b>
	Yes

**Agricultural Permit Numbers:**

Permits	Information Statements	Other	Total
79			79

# COUNTY REPORT OF THE 2009 SPECIAL VALUATION PROCESS

**SARPY**

2008 ABSTRACT DATA			2009 ABSTRACT DATA		Rates Used
MAJOR AGLAND USE	2008 % of ALL CLASSIFIED AGLAND	2008 ABSTRACT ACRES	2009 % of ALL CLASSIFIED AGLAND	2009 ABSTRACT ACRES	ESTIMATED CORRELATED RATE (for each major land use)
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Dryland	76.97%	71,920	78.26%	71,432	8.25%
Grassland	5.41%	5,053	5.53%	5,052	DRYLAND RATE
* Waste	5.29%	4,939	5.59%	5,105	5.65%
* Other	4.20%	3,925	4.42%	4,031	GRASS RATE
All Agland	98.11%	91,675	100.00%	91,274	4.75%
Non-Agland	1.89%	1,769			

## PRELIMINARY LEVEL OF VALUE BASED ON THE 2008 ABSTRACT

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11,379,103	124,779,164	All IRR-DRY-GRASS	195,190,124	137.41	63.93%

## ESTIMATED LEVEL OF VALUE BASED ON THE 2009 ABSTRACT

Estimated Rent	2009 Assessed Value	USE	Estimated Value	Average Rent per Acre	2009 Indicated Level of Value
1,238,393	10,673,201	IRRIGATED	15,010,819	219.04	71.10%
9,758,502	121,431,769	DRYLAND	172,716,856	136.61	70.31%
275,129	4,065,515	GRASSLAND	5,792,197	54.46	70.19%
11,272,024	136,170,485	All IRR-DRY-GRASS	193,519,872	137.41	70.37%

## CHANGES BY AVERAGE VALUE PER ACRE FOR EACH MAJOR USE

Average Value Per Acre of IRRIGATED Agricultural Land - Special Valuation		
2008	@ \$	1,759.31
2009	@ \$	1,887.78
PERCENT CHANGE =		7.30%

Average Value Per Acre of DRY Agricultural Land - Special Valuation		
2008	@ \$	1,542.56
2009	@ \$	1,699.96
PERCENT CHANGE =		10.20%

Average Value Per Acre of GRASS Agricultural Land - Special Valuation		
2008	@ \$	705.91
2009	@ \$	804.73
PERCENT CHANGE =		14.00%

NOTES:

\* Waste and other classes are excluded from the measurement process.

## **STANDARD OPERATING PROCEDURE -SARPY COUNTY ASSESSOR**

Date: 02/24/2009

### **SPECIAL VALUATION METHODOLOGY**

**OBJECTIVE:** To establish the policy and method of valuing improved and unimproved farm land.

**REFERENCE:** NEBRASKA ADMINISTRATIVE CODE TITLE 350  
CHAPTER 11 (01/03/2007)  
CHAPTER 14 (01/03/2007)

**POLICY:** Sarpy County is influenced by market forces other than agricultural purposes. The influences are residential, commercial and recreational in nature. Do to this; Sarpy County is a participant in the Special Valuation Program.

**MARKET AREAS:** There is one agricultural market area within Sarpy County.

**METHODOLOGY:** Each farm parcel is to have a periodic inspection with all site improvements documented on the property record file. The land portion of the property record file is to be inventoried based upon its actual use and soil classification. As documented in Title 350 Chapter 14 of the Nebraska Administrative Code. The identified uses need to be classified as an agricultural purpose or other land uses.

#### **VALUATION:**

**AGRICULTURAL LAND VALUATION:** Sarpy County has no sales that are purely for an agricultural purpose. Sarpy County relies on sales and income information received from the Property Assessment Division of the Nebraska Department of Revenue from comparable Counties that have uninfluenced agricultural land sales in establishing the Special Values that apply to each Land Value Group.

**OTHER LAND USE VALUATION:** The uses that are not agricultural or horticultural land are to be valued at 100% market value. The uses are to be identified, most typically as residential, commercial or recreational. Once identified, these areas' values will be arrived at by applying the same policies and practices that are used in valuing their counter parts that are not enrolled in the Special Valuation Program.

#### **Sop-2009 Special Valuation Methodology**

## Agricultural Correlation

## **2009 CORRELATION SECTION**

### **For Sarpy County**

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#### **AGRICULTURAL OR SPECIAL VALUATION**

##### **I. Correlation**

- A. Agricultural Land: Agricultural Land: This correlation section does not apply to Sarpy County as the County is 100% special value, and is measured using the Divisions Special Valuation Process (994 Methodology).

At this time it needs to be mentioned that the county has and will contribute a significant amount of resources in programming, time and staff towards the soil conversion from alpha to numeric soil identification format. The staff is also using this opportunity to use the digitized soils maps brought into their GIS.

- B. Special Valuation: The measurement methodology was developed by the Department utilizing information from counties where only agricultural influence was recognized. I have reviewed ratios used to develop the preliminary measurements of Sarpy County with the assessor.

The level of value for the Special Value class of agricultural land is 70 percent.

Based upon a review of the final statistics, the county adjusted all three subclasses of unimproved agricultural land, which moved all three subclasses of unimproved agricultural land to within the acceptable range.



**Total Real Property**  
Sum Lines 17, 25, & 30

Records : 58,032

Value : 10,625,686,822

Growth 315,022,905

Sum Lines 17, 25, &amp; 41

## Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
<b>01. Res UnImp Land</b>	768	11,168,419	3,923	81,364,960	1,963	49,863,191	6,654	142,396,570	
<b>02. Res Improve Land</b>	25,354	590,225,678	10,606	342,360,212	9,711	359,593,621	45,671	1,292,179,511	
<b>03. Res Improvements</b>	25,902	3,079,350,304	10,656	1,765,788,812	9,771	1,502,653,573	46,329	6,347,792,689	
<b>04. Res Total</b>	26,670	3,680,744,401	14,579	2,189,513,984	11,734	1,912,110,385	52,983	7,782,368,770	184,651,204
<b>% of Res Total</b>	50.34	47.30	27.52	28.13	22.15	24.57	91.30	73.24	58.62
<b>05. Com UnImp Land</b>	269	72,116,995	223	64,348,040	70	23,268,243	562	159,733,278	
<b>06. Com Improve Land</b>	1,036	247,368,128	140	63,898,083	113	41,901,554	1,289	353,167,765	
<b>07. Com Improvements</b>	1,053	899,846,987	147	240,313,002	120	112,680,633	1,320	1,252,840,622	
<b>08. Com Total</b>	1,322	1,219,332,110	370	368,559,125	190	177,850,430	1,882	1,765,741,665	100,252,416
<b>% of Com Total</b>	70.24	69.05	19.66	20.87	10.10	10.07	3.24	16.62	31.82
<b>09. Ind UnImp Land</b>	63	7,574,032	76	15,334,251	131	22,172,983	270	45,081,266	
<b>10. Ind Improve Land</b>	160	23,584,284	149	38,669,328	298	100,148,686	607	162,402,298	
<b>11. Ind Improvements</b>	161	70,391,810	149	120,097,178	301	320,053,966	611	510,542,954	
<b>12. Ind Total</b>	224	101,550,126	225	174,100,757	432	442,375,635	881	718,026,518	23,326,666
<b>% of Ind Total</b>	25.43	14.14	25.54	24.25	49.04	61.61	1.52	6.76	7.40
<b>13. Rec UnImp Land</b>	0	0	3	40,362	87	5,672,464	90	5,712,826	
<b>14. Rec Improve Land</b>	0	0	13	654,040	36	1,689,714	49	2,343,754	
<b>15. Rec Improvements</b>	0	0	13	594,973	361	7,939,637	374	8,534,610	
<b>16. Rec Total</b>	0	0	16	1,289,375	448	15,301,815	464	16,591,190	46,043
<b>% of Rec Total</b>	0.00	0.00	3.45	7.77	96.55	92.23	0.80	0.16	0.01
<b>Res &amp; Rec Total</b>	26,670	3,680,744,401	14,595	2,190,803,359	12,182	1,927,412,200	53,447	7,798,959,960	184,697,247
<b>% of Res &amp; Rec Total</b>	49.90	47.20	27.31	28.09	22.79	24.71	92.10	73.40	58.63
<b>Com &amp; Ind Total</b>	1,546	1,320,882,236	595	542,659,882	622	620,226,065	2,763	2,483,768,183	123,579,082
<b>% of Com &amp; Ind Total</b>	55.95	53.18	21.53	21.85	22.51	24.97	4.76	23.38	39.23
<b>17. Taxable Total</b>	28,216	5,001,626,637	15,190	2,733,463,241	12,804	2,547,638,265	56,210	10,282,728,143	308,276,329
<b>% of Taxable Total</b>	50.20	48.64	27.02	26.58	22.78	24.78	96.86	96.77	97.86

## Schedule II : Tax Increment Financing (TIF)

	Records	Urban Value Base	Value Excess		Records	SubUrban Value Base	Value Excess
18. Residential	10	68,467	1,852,798		0	0	0
19. Commercial	7	961,146	13,120,485		0	0	0
20. Industrial	2	58,642	1,381,358		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		10	68,467	1,852,798
19. Commercial	0	0	0		7	961,146	13,120,485
20. Industrial	0	0	0		2	58,642	1,381,358
21. Other	0	0	0		0	0	0
22. Total Sch II					19	1,088,255	16,354,641

## 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	864	600	533	1,997

## Schedule V : Agricultural Records

	Records	Urban Value	Records	SubUrban Value	Records	Rural Value	Records	Total Value
27. Ag-Vacant Land	2	17,139	259	16,389,253	714	60,849,313	975	77,255,705
28. Ag-Improved Land	0	0	168	25,388,101	664	94,172,906	832	119,561,007
29. Ag Improvements	0	0	169	25,343,851	678	120,798,116	847	146,141,967
30. Ag Total							1,822	342,958,679



## Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	0	0.00	0	
32. HomeSite Improv Land	0	0.00	0	0	0.00	0	
33. HomeSite Improvements	0	0.00	0	137	0.00	22,955,555	
34. HomeSite Total							
35. FarmSite UnImp Land	1	0.05	3,200	9	9.64	145,660	
36. FarmSite Improv Land	0	0.00	0	156	341.61	10,866,765	
37. FarmSite Improvements	0	0.00	0	116	0.00	2,388,296	
38. FarmSite Total							
39. Road & Ditches	0	0.00	0	0	326.75	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	0	0.00	0	0	0.00	0	
32. HomeSite Improv Land	0	0.00	0	0	0.00	0	
33. HomeSite Improvements	577	0.00	108,538,769	714	0.00	131,494,324	6,746,576
34. HomeSite Total				714	0.00	131,494,324	
35. FarmSite UnImp Land	24	198.21	1,442,325	34	207.90	1,591,185	
36. FarmSite Improv Land	612	1,378.93	44,025,785	768	1,720.54	54,892,550	
37. FarmSite Improvements	483	0.00	12,259,347	599	0.00	14,647,643	0
38. FarmSite Total				633	1,928.44	71,131,378	
39. Road & Ditches	0	1,265.91	0	0	1,592.66	0	
40. Other- Non Ag Use	0	5.63	451	0	5.63	451	
41. Total Section VI				1,347	3,526.73	202,626,153	6,746,576

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

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	0	0.00	0	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	1	1.26	735	1	1.26	735

## Schedule VIII : Agricultural Records : Special Value

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	2	20.04	13,939	425	19,211.18	30,749,158
44. Recapture Value N/A	2	20.04	216,432	425	19,211.18	152,613,060
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	1,374	73,632.72	109,554,109	1,801	92,863.94	140,317,206
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	299.03	5.29%	693,750	6.37%	2,320.00
46. 1A	651.37	11.52%	1,427,803	13.12%	2,192.00
47. 2A1	1,117.14	19.76%	2,293,489	21.07%	2,053.00
48. 2A	2,445.75	43.26%	4,666,491	42.87%	1,908.00
49. 3A1	451.55	7.99%	761,314	6.99%	1,686.00
50. 3A	535.23	9.47%	853,692	7.84%	1,595.00
51. 4A1	114.79	2.03%	145,324	1.34%	1,266.00
52. 4A	38.97	0.69%	42,321	0.39%	1,085.99
53. Total	5,653.83	100.00%	10,884,184	100.00%	1,925.10
Dry					
54. 1D1	723.05	1.01%	1,610,956	1.30%	2,228.00
55. 1D	21,512.72	30.12%	46,312,597	37.44%	2,152.80
56. 2D1	4,076.56	5.71%	7,884,056	6.37%	1,934.00
57. 2D	6,392.04	8.95%	11,627,127	9.40%	1,819.00
58. 3D1	10,280.13	14.39%	16,592,135	13.41%	1,614.00
59. 3D	23,180.40	32.45%	34,373,582	27.79%	1,482.87
60. 4D1	4,424.88	6.19%	4,568,939	3.69%	1,032.56
61. 4D	842.36	1.18%	741,279	0.60%	880.00
62. Total	71,432.14	100.00%	123,710,671	100.00%	1,731.86
Grass					
63. 1G1	9.83	0.00%	10,833	0.26%	1,102.03
64. 1G	1,046.86	20.72%	1,065,381	25.74%	1,017.69
65. 2G1	422.14	8.36%	408,630	9.87%	968.00
66. 2G	193.20	3.82%	170,789	4.13%	884.00
67. 3G1	632.18	12.51%	537,565	12.99%	850.34
68. 3G	1,121.69	22.20%	863,280	20.86%	769.62
69. 4G1	1,032.93	20.45%	708,591	17.12%	686.00
70. 4G	593.19	11.74%	373,716	9.03%	630.01
71. Total	5,052.02	100.00%	4,138,785	100.00%	819.23
Irrigated Total	5,653.83	6.19%	10,884,184	7.76%	1,925.10
Dry Total	71,432.14	78.26%	123,710,671	88.16%	1,731.86
Grass Total	5,052.02	5.53%	4,138,785	2.95%	819.23
Waste	5,105.08	5.59%	407,760	0.29%	79.87
Other	4,031.25	4.42%	1,191,126	0.85%	295.47
Exempt	14.25	0.02%	0	0.00%	0.00
Market Area Total	91,274.32	100.00%	140,332,526	100.00%	1,537.48

## Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
<b>76. Irrigated</b>	0.00	0	408.25	857,141	5,245.58	10,027,043	5,653.83	10,884,184
<b>77. Dry Land</b>	0.00	0	16,651.21	29,077,721	54,780.93	94,632,950	71,432.14	123,710,671
<b>78. Grass</b>	16.91	13,688	785.78	680,900	4,249.33	3,444,197	5,052.02	4,138,785
<b>79. Waste</b>	2.63	211	702.77	55,682	4,399.68	351,867	5,105.08	407,760
<b>80. Other</b>	0.50	40	345.09	93,485	3,685.66	1,097,601	4,031.25	1,191,126
<b>81. Exempt</b>	0.00	0	0.00	0	14.25	0	14.25	0
<b>82. Total</b>	<b>20.04</b>	<b>13,939</b>	<b>18,893.10</b>	<b>30,764,929</b>	<b>72,361.18</b>	<b>109,553,658</b>	<b>91,274.32</b>	<b>140,332,526</b>

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
<b>Irrigated</b>	5,653.83	6.19%	10,884,184	7.76%	1,925.10
<b>Dry Land</b>	71,432.14	78.26%	123,710,671	88.16%	1,731.86
<b>Grass</b>	5,052.02	5.53%	4,138,785	2.95%	819.23
<b>Waste</b>	5,105.08	5.59%	407,760	0.29%	79.87
<b>Other</b>	4,031.25	4.42%	1,191,126	0.85%	295.47
<b>Exempt</b>	14.25	0.02%	0	0.00%	0.00
<b>Total</b>	<b>91,274.32</b>	<b>100.00%</b>	<b>140,332,526</b>	<b>100.00%</b>	<b>1,537.48</b>

## 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	7,718,182,254	7,782,368,770	64,186,516	0.83%	184,651,204	-1.56%
02. Recreational	19,340,451	16,591,190	-2,749,261	-14.22%	46,043	-14.45%
03. Ag-Homesite Land, Ag-Res Dwelling	133,679,744	131,494,324	-2,185,420	-1.63%	6,746,576	-6.68%
<b>04. Total Residential (sum lines 1-3)</b>	<b>7,871,202,449</b>	<b>7,930,454,284</b>	<b>59,251,835</b>	<b>0.75%</b>	<b>191,443,823</b>	<b>-1.68%</b>
05. Commercial	1,644,729,769	1,765,741,665	121,011,896	7.36%	100,252,416	1.26%
06. Industrial	684,430,609	718,026,518	33,595,909	4.91%	23,326,666	1.50%
07. Ag-Farmsite Land, Outbuildings	17,306,945	71,131,378	53,824,433	311.00%	0	311.00%
08. Minerals	0	0	0		0	
<b>09. Total Commercial (sum lines 5-8)</b>	<b>2,346,467,323</b>	<b>2,554,899,561</b>	<b>208,432,238</b>	<b>8.88%</b>	<b>123,579,082</b>	<b>3.62%</b>
<b>10. Total Non-Agland Real Property</b>	<b>10,217,669,772</b>	<b>10,485,354,296</b>	<b>267,684,524</b>	<b>2.62%</b>	<b>315,022,905</b>	<b>-0.46%</b>
11. Irrigated	10,271,854	10,884,184	612,330	5.96%		
12. Dryland	113,231,211	123,710,671	10,479,460	9.25%		
13. Grassland	4,774,973	4,138,785	-636,188	-13.32%		
14. Wasteland	393,633	407,760	14,127	3.59%		
15. Other Agland	890	1,191,126	1,190,236	133,734.38%		
<b>16. Total Agricultural Land</b>	<b>128,672,561</b>	<b>140,332,526</b>	<b>11,659,965</b>	<b>9.06%</b>		
<b>17. Total Value of all Real Property</b> (Locally Assessed)	<b>10,346,342,333</b>	<b>10,625,686,822</b>	<b>279,344,489</b>	<b>2.70%</b>	<b>315,022,905</b>	<b>-0.34%</b>

## **Three Year Plan of Assessment for Sarpy County October 31, 2008**

**Introduction:** Pursuant to NEB. Laws 2005, LB 263, Section 9, on or before June 15<sup>th</sup> each year, the assessor shall prepare a plan of assessment, which describes the assessment actions planned for the next assessment year and two years thereafter. The plan shall indicate the classes or subclasses of real property that the county assessor plans to examine during the years contained in the plan of assessment. The plan shall describe all 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<sup>st</sup> of each year, the assessor shall present the plan to the county board of equalization and the assessor shall amend the plan, if necessary, after the budget is approved by the county board. 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<sup>st</sup> of each year.

**Duties of the county assessor:** The duties of the county assessor are stated in the Nebraska State Statutes, 77-1311. Along with the general supervision and the direction of the assessment of all taxable property in the county, the assessor is responsible for the following:

- Annually revise the real property assessments for the correction of errors and equitably portion valuations.
- Obey all rules and regulations made under Chapter 77 and the instructions and orders sent by the Property Tax Administrator and the Tax Equalization and Review Commission.
- Examine records from the offices of the register of deeds, county clerk, county judge, and the clerk of the district court for proper ownership of property.
- Prepare the assessment roll.
- Provide public access to records.
- Submit a plan of assessment to the county board and the division of property assessment.

**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 the assessed value of real property for tax purposes is actual value, which defined by law as “the market value of real property in the ordinary course of trade” Neb. Rev. Stat. 77-112 (reissue 2003).

Assessment levels required for real property are as follows:

- 100% of actual value for all classes of real property excluding agricultural and horticultural land;
- 75% of actual value for agricultural and horticultural land; and 75% of actual value. (LB968)

- 75% of special value for agricultural and horticultural land which meets qualifications for special valuation under 77-1344 and 75% if its recapture value as defined in 77-1343 when the land is disqualified for special valuation under 77-1347.

**General Description of Real Property in Sarpy County:**

	<u>Parcels</u>	<u>% of total parcels</u>
Residential	53,033	91
Commercial	1,843	3
Industrial	886	2
Recreational	507	1
Agricultural	1,730	3

Sarpy County is predominantly a residential county with 92% of the parcels coded as residential property. Commercial/Industrial parcels make up 4.5% while agricultural has shrunk to 2.5%. In 2006/2007, building permits in Sarpy County were issued as follows:

	<u>Permits</u>	Numbers reflect permits issued from
Residential	2,453	1/01/07 to 9/12/08
Commercial	118	
Industrial	69	
Agricultural	42	

**Current Resources:** The Sarpy County Assessor's office is currently staffed as follows:

- (1) Elected County Assessor
- (1) Chief Deputy Assessor
- (9) Real Estate Appraisers
- (8) Administrative Staff

**Cadastral Mapping** Cadastral mapping is accomplished through our Geographic Information System. We have in-house technical support from our Information Services Department and have two people on the assessor's staff who work well with the maps. Maps are provided to the public through both departments with some maps accessible through the internet. The I.A.A.O. recommends keeping printed quarter sheets on hand. Our quarter sheets are kept in the office of the register of deeds and are available for public viewing.

**Computer Assisted Mass Appraisal (CAMA)** Automated Systems, Inc provides the Terra Scan Software Package along with updates to Terra Scan and the Marshall-Swift Cost Data. The sketching section of Terra Scan is not adequate for our needs and is replaced by a separate software program named Apex. Unfortunately, these two software systems do not interface. CAMA data is used to supply appraisal information to the county website.

**Geographic Information System** While the GIS system is controlled by our Information Services Department we have the use of ArcViewer and ArcReader. This allows the appraiser tools for plotting sales, permits, identify areas for reappraisal, etc. The maps generated are helpful for explaining assessment practices to property owners and county board members.

**Internet Access to County Information** Much of the contents from assessment records are on the internet in the form of free public information and premium services. It is the policy of the Information Systems Department to charge a fee for some assessment information and for the generation of custom reports. The public use of the Sarpy County Parcel Look-up Website has increased each year and has proved to be a helpful tool to property owners. The parcel look-up section of the county website does not provide a “search by name” capability because of privacy concerns.

**Current Assessment Procedures for Real Property** The population of Sarpy County continues to grow rapidly and the construction of new homes, apartments, and commercial buildings is steady. Agricultural land is being platted for residential development with a complimenting number of commercial platings to support the population growth throughout the county. The number of deeds filed with the register of deeds is down from last year which indicates a bit of a slow down in real estate transfers. All sales of real property are noted and submitted to an extensive sales verification process before they are considered a good, arms-length transaction. Poor sales verification can cause considerable problems when sales/assessment ratios and other statistical studies are performed on this data. Copies of building permits are submitted to our office with the major permits (new construction, building additions, etc.) receiving prompt attention. The minor building permits (decks, sheds, patios, etc.) are generally addressed when we re-inspect the sub-division or market area. We are always collecting income and expense data for one or more classes of commercial properties to be appraised. Frequent sweeps through the rural areas helps us pick up newly constructed pole buildings that do not require a permit to be issued.

**Review of Assessment Sales Ratio Studies before Assessment Actions** Ratio studies are performed during the year to determine the quality of our assessments in individual market areas. This serves as an indicator of possible inspection and re-valuation needs in a specific area. While statistical studies are performed in house; we work from the preliminary statistics issued by the Property Assessment Division.

**Approaches to Value** Residential assessed values are determined by using annually updated construction cost information from Marshall and Swift. The market transactions of comparable properties are used to adjust the physical depreciation tables. Our office uses two years worth of good sales as the market data for our statistical analysis and measurement. We rely on the local real estate market and national real estate publications to assist us with the income approach to value on commercial properties. Agricultural land may receive a special valuation by enrolling in an Agricultural Special Valuation Program (greenbelt). There are specific requirements for receiving this greatly reduced value and the assessor must closely look at the predominant use of each parcel



requesting special tax treatment as the tax burden is shifted away from these properties and carried by others. The assessor's office made a thorough inspection and offered recommendations to the Sarpy County Board of Equalization regarding all parcels applying for agricultural special valuation. The recommendations were largely disregarded by the board and special valuation treatment was granted to many parcels that did not meet the State's standards to receive such special valuation. The assessor's office has appealed three of these decisions to the Nebraska Tax Equalization and Review Commission for further review and we await their hearing and orders.

**Reconciliation of Final Value and Documentation** Three approaches to value are generally accepted in the performance of mass appraisal. We apply two of the three to every improved parcel, as appropriate, to determine fair market value.

**Review Assessment Sales Ratio Studies after Assessment** Staff appraisers review their own statistics before and after assessment actions. The statistics are discussed between the appraiser and chief deputy assessor to determine possible actions to be taken by the appraiser.

**Notices and Public Relations** Several notices or documents are sent to the property owners with regard to the taxable status of their property:

- Change in Valuation Notices are mailed at the end of May. Supplemental information is often enclosed regarding valuation concerns.
- Permissive Exemptions are mailed on November 1<sup>st</sup> to previous filers.
- Personal Property Tax Schedules are mailed at the end of January.
- Homestead Exemptions are mailed at the end of January.

Public notification is often published in a newspaper of general circulation and in the Sarpy County website. The website has an assessor's area where frequently asked questions are answered and access to the assessor's email is provided. Comments and questions via email continue to increase every year and prompt attention is mandatory. Our office promotes taxpayer viewing of the Department of Assessment website as it contains a wealth of information of interest to taxpayers.

#### **Level of Value, Quality and Uniformity for Assessment Year 2007**

<b><u>Property class</u></b>	<b><u>Median</u></b>	<b><u>COD</u></b>	<b><u>PRD</u></b>
Commercial	97.00	9.53	101.47
Agricultural (recap)	74	14.13	105.23
Residential	98.00	4.61	100.71

The IAAO has issued performance standards for major property groups:

- Commercial, a COD of 20 or less
- Agricultural, a COD of 20 or less
- Residential, a COD of 15 or less. Newer and fairly homogeneous areas, a COD of 10 or less.

The PRD should range between 98 and 103.

### **Assessment Actions Planned for Assessment Year 2009**

**Residential** – Sarpy County has over 53,000 residential parcels and the majority of our appraisal assets go toward the valuation of this particular property group. Adding newly constructed homes will remain our highest priority along with working the high value building permits which consist of building additions and major remodeling. Development of a team approach to updating property records in various market areas has been a success. We are re-inspecting more properties and improving the quality of our assessment data. In order to continue and to increase our progress in the area we are in need of one more staff appraiser. We have experienced some set-backs due to health concerns with an appraiser and need to plan for his eventual job change or retirement along with the increased appraiser workload. The county board was not receptive to funding another appraiser although they commend our office on the job we do. We will continue to request additional appraisal staff in our next budget. Some changing of the duties of the clerical side of the office has provided increased support for the appraisal effort. We have increased our use of the Omaha Area Board of Realtors Multiple Listing Service along with several “For Sale by Owner” websites to assist us in discovering improvements to real property that may be missing from our records. The discovery of finished basement areas has been substantial.

### **Commercial and Industrial**

The construction of two hotels continues in Sarpy County and will present a new valuation challenge for our office. Our staff appraisers are preparing for the first valuations in 2008. The number of commercial valuations that are appealed to the board of equalization and on to the Tax Equalization and Review Commission is increasing. Preparation for each case is increasingly difficult as we see tax payers being represented by attorneys. Interrogatories are often issued and must be completed by our staff appraisers with the assistance of an attorney. Many out-of-state tax representatives are now representing local property owners and request a large amount of information and consume a lot of our time. The commercial appraisal staff has been very successful at defending their assessed values. We anticipate continuing to re-appraise several occupancy types of commercial property each year.

### **Agricultural**

In 2007 we made a thorough inspection of the use of the land enrolled in the agricultural special valuation. We took into consideration the changes made to the state law regarding land use. Our attempts at removing parcels of land from special valuation and preventing some new applicants from obtaining special valuation largely failed with the lack of support from the board of equalization. While the majority of the BOE decisions should have been appealed to the TERC by the assessor; time and money had to be considered. The assessor’s office has appealed three of the BOE’s greenbelt decisions and they are yet to be heard. The GIS maps have been helpful with the rural valuation process and a new aerial map should be available this year. We will look at special valuation cases again this year to determine eligibility for special valuation. Repeated visual sweeps of the rural areas will continue to produce improvements that are constructed without a building permit. Our agricultural records are improving in the quality of their content each year.

### **General**

The CAMA system update is slow in coming, but we look forward to it. The money for improved field data collection technology is hard to come by and the new CAMA software will help drive decisions in the purchase of hardware. We are in need of more appraisers and are always looking for ways to stretch our human resources. We will continue to re-value residential property every year as the sales direct.

### **Assessment Action Plans for 2010**

**Residential** – Sarpy County will still be the fastest growing county in the state. We may have a sufficient population count to merit an additional deputy assessor. The electronic record will take over as our primary working record for residential properties. We will keep the paper records in their file cabinets and send them to the archives when the new archive facility is completed. We are hopeful to have more assessment and mapping information out on the internet. Our pencil drawings should all be converted to digital drawings and be on the internet. We will request an additional staff appraiser in our new budget.

### **Commercial/Industrial**

New appraisal challenges will present themselves with hotels appearing in our tax base. Additional formal training may be required to properly value hotel concerns. We anticipate an even greater load of TERC cases that will consume a large amount of the appraiser's time. The appraisers will select certain occupancy codes to be revalued as they do each year. This should be the year when we make some changes to the commercial appraisal staff with retirements or shuffling responsibilities.

### **Agricultural**

We will continue to look closely at the parcels receiving or requesting special valuation. The county board of equalization will likely not be very helpful in supporting our efforts to administer this program. Hopefully, we will have won some greenbelt TERC appeals that will give us some clout with the BOE. We will continue to look for new construction in the rural areas that do not require a building permit. Agricultural land values will be adjusted as the land sales direct. We should have a new soil map by now.

### **General**

The statistical measurements of the quality of assessment will continue to drive our decision making on which areas of the county need to be re-inspected. The sales we processed into our sales file will drive our re-appraisal decisions. We hope to have further improved our data collection tools by providing each appraiser with a hardened computer to take to the field.

### **Assessment Actions for 2011**

**Residential** – Reappraisal and re-inspection will continue as usual. We hope to be working with new data collection technology by now. We should have a staff of 21 or 22 with the addition of appraisers and a field deputy.

### **Commercial/Industrial**

The building of commercial buildings will likely to have slowed with the rapid building that has taken place in the last few years. We will likely be defending many values at the TERC against fee appraisers and attorney's as we are experiencing an increase of same this year. National publications of rents, vacancies, and capitalization rates will be of greater use as we start to see larger commercial/industrial concerns locate in Sarpy County.

### **Agricultural**

With greenbelt recapture no longer a factor we may see more land rezoned and be aggressively marketed. Our agricultural tax base decreases every year, but still represents a substantial amount of value. Recalculating soils should be a project that we are involved in to correct our records.

### **General**

It is hard to know the concerns that might arise between now and 2011. It will be an election year which can add some distraction from the mission. I have a concern over the TERC cases and the time they consume. I don't see the situation improving anytime soon. If we do not get additional staff the quality and quantity of our data collection will slip. Efforts will be made to persuade the county board to be interested in our endeavors.

## 2009 Assessment Survey for Sarpy County

### I. General Information

#### A. Staffing and Funding Information

1.	<b>Deputy(ies) on staff</b>
	1 – The deputy assessor holds a valid Nebraska Assessor's Certificate and a valid Nebraska Real Estate Appraiser's License
2.	<b>Appraiser(s) on staff</b>
	9 – Appraisers that hold either an assessor's certification or a real estate appraiser's license
3.	<b>Other full-time employees</b>
	8
4.	<b>Other part-time employees</b>
	0
5.	<b>Number of shared employees</b>
	0
6.	<b>Assessor's requested budget for current fiscal year</b>
	1,183,747
7.	<b>Part of the budget that is dedicated to the computer system</b>
	37,500 for computer replacement, Terra Scan maintenance, GIS maintenance and \$1,500 for software
8.	<b>Adopted budget, or granted budget if different from above</b>
	1,134,384
9.	<b>Amount of the total budget set aside for appraisal work</b>
	502,665 Appraisal staff salaries
10.	<b>Amount of the total budget set aside for education/workshops</b>
	8,500
11.	<b>Appraisal/Reappraisal budget, if not part of the total budget</b>
	0

12.	<b>Other miscellaneous funds</b>
	0
13.	<b>Total budget</b>
	1,134,384
a.	<b>Was any of last year's budget not used:</b>
	No

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

1.	<b>Administrative software</b>
	Terra Scan – it is a possibility that Sarpy will be a test county for the T2 upgrade
2.	<b>CAMA software</b>
	Terra Scan
3.	<b>Cadastral maps: Are they currently being used?</b>
	1974 –The paper cadastral maps are not being used and are now in the archives.
4.	<b>Who maintains the Cadastral Maps?</b>
	The current cadastral maps are now being maintained on a GIS that is operated by the information system department and the assessor's office works very closely with this department to keep the maps up to date.
5.	<b>Does the county have GIS software?</b>
	Yes – ArcView – And the GIS is administered and supported by the counties information system department and again the assessor's office works very closely with this department to use the benefits of this system.
6.	<b>Who maintains the GIS software and maps?</b>
	The Sarpy County's information system department.
7.	<b>Personal Property software:</b>
	Terra Scan

### **C. Zoning Information**

1.	<b>Does the county have zoning?</b>
	Yes
2.	<b>If so, is the zoning countywide?</b>
	Yes
3.	<b>What municipalities in the county are zoned?</b>
	Bellevue, Gretna, LaVista, Papillion* and Springfield *County Seat
4.	<b>When was zoning implemented?</b>
	1997, the county is in the process of updating a previously updated comprehensive land use plan.

### **D. Contracted Services**

1.	<b>Appraisal Services</b>
	All appraisals are done in house.
2.	<b>Other services</b>
	The administrative programming and support is contracted through TerraScan. The valuation notices are printed and mailed through an outside of the courthouse vender. The GIS administration is through the Counties Information System Department.





## Certification

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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 Sarpy County Assessor, by hand delivery.

Dated this 7th day of April, 2009.



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

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Ruth A. Sorensen  
Property Tax Administrator



## Valuation History Charts