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2009 Commission Summary

79 Scotts Bluff

Residential Real Property - Current

Number of Sales	1,230	COD	10.92
Total Sales Price	\$134,135,955	PRD	102.23
Total Adj. Sales Price	\$134,135,955	COV	19.78
Total Assessed Value	\$126,351,779	STD	19.04
Avg. Adj. Sales Price	\$109,054	Avg. Absolute Deviation	10.34
Avg. Assessed Value	\$102,725	Average Assessed Value of the Base	\$74,891
Median	95	Wgt. Mean	94
Mean	96	Max	328
Min	37.78		

Confidence Interval - Current

95% Median C.I	94.18 to 95.33
95% Mean C.I	95.24 to 97.37
95% Wgt. Mean C.I	93.42 to 94.98

% of Value of the Class of all Real Property Value in the County	58.41
% of Records Sold in the Study Period	8.53
% of Value Sold in the Study Period	11.70

Residential Real Property - History

Year	Number of Sales	Median	COD	PRD
2008	1,467	95	17.88	105.1
2007	1,543	94	18.75	105.94
2006	1,520	97	21.22	108.23
2005	1,400	96	17.76	105.19

2009 Commission Summary

79 Scotts Bluff

Commercial Real Property - Current

Number of Sales	210	COD	25.76
Total Sales Price	\$56,957,287	PRD	101.87
Total Adj. Sales Price	\$56,942,287	COV	34.89
Total Assessed Value	\$51,765,772	STD	32.31
Avg. Adj. Sales Price	\$271,154	Avg. Absolute Deviation	23.98
Avg. Assessed Value	\$246,504	Average Assessed Value of the Base	\$179,012
Median	93	Wgt. Mean	91
Mean	93	Max	195
Min	6		

Confidence Interval - Current

95% Median C.I	88.86 to 97.61
95% Mean C.I	88.24 to 96.98
95% Wgt. Mean C.I	83.76 to 98.06

% of Value of the Class of all Real Property Value in the County	22.64
% of Records Sold in the Study Period	8.98
% of Value Sold in the Study Period	12.36

Commercial Real Property - History

Year	Number of Sales	Median	COD	PRD
2008	231	95	28.71	107.42
2007	305	97	33.79	110.67
2006	311	96	33.74	119.21
2005	262	96	31.8	118.68

2009 Opinions of the Property Tax Administrator for Scotts Bluff County

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

Residential Real Property

It is my opinion that the level of value of the class of residential real property in Scotts Bluff County is 94.68% of actual value. It is my opinion that the quality of assessment for the class of residential real property in Scotts Bluff 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 Scotts Bluff County is 93.07% of actual value. It is my opinion that the quality of assessment for the class of commercial real property in Scotts Bluff County is not in compliance with generally accepted mass appraisal practices.

Agricultural Land or Special Valuation of Agricultural Land

It is my opinion that the level of value of the class of agricultural or special value land in Scotts Bluff County is 70.37% of actual value. It is my opinion that the quality of assessment for the class of agricultural land in Scotts Bluff County is not in compliance with generally accepted mass appraisal practices.

Dated this 7th day of April, 2009.



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

Ruth A. Sorensen
Property Tax Administrator

PAD 2009 Preliminary Statistics

Base Stat

PAGE:1 of 5

Type: Qualified

State Stat Run

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

NUMBER of Sales: 1291 **MEDIAN: 89** COV: 42.62 95% Median C.I.: 87.63 to 90.07
TOTAL Sales Price: 135,481,205 WGT. MEAN: 88 STD: 39.11 95% Wgt. Mean C.I.: 86.68 to 88.97
TOTAL Adj.Sales Price: 135,481,205 MEAN: 92 AVG.ABS.DEV: 17.61 95% Mean C.I.: 89.61 to 93.88
TOTAL Assessed Value: 118,983,163
AVG. Adj. Sales Price: 104,942 COD: 19.88 MAX Sales Ratio: 883.48
AVG. Assessed Value: 92,163 PRD: 104.47 MIN Sales Ratio: 9.14

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DATE OF SALE *											Avg. Adj. Sale Price	Avg. Assd Val
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.			
____Qrtrs____												
07/01/06 TO 09/30/06	197	88.21	92.72	89.32	19.57	103.81	46.64	212.57	85.39 to 92.20		93,941	83,905
10/01/06 TO 12/31/06	175	86.28	94.41	89.70	23.32	105.25	42.62	513.80	84.05 to 91.31		103,362	92,718
01/01/07 TO 03/31/07	144	94.89	96.19	93.36	13.60	103.02	54.59	210.29	91.11 to 96.56		96,655	90,241
04/01/07 TO 06/30/07	177	88.11	91.44	86.97	18.56	105.15	26.15	883.48	84.71 to 91.83		125,798	109,405
07/01/07 TO 09/30/07	198	89.04	88.31	86.03	17.49	102.66	27.16	217.86	84.94 to 92.22		119,967	103,204
10/01/07 TO 12/31/07	150	90.94	97.39	90.71	25.26	107.37	26.93	715.14	87.91 to 94.26		84,969	77,074
01/01/08 TO 03/31/08	92	87.97	89.30	86.87	16.66	102.80	31.50	187.33	85.30 to 93.41		106,559	92,572
04/01/08 TO 06/30/08	158	84.33	84.24	81.44	22.01	103.43	9.14	210.25	81.37 to 87.29		103,792	84,533
____Study Years____												
07/01/06 TO 06/30/07	693	89.12	93.54	89.47	19.12	104.55	26.15	883.48	87.87 to 91.31		105,021	93,960
07/01/07 TO 06/30/08	598	88.02	89.67	85.91	20.74	104.37	9.14	715.14	86.27 to 90.12		104,852	90,081
____Calendar Yrs____												
01/01/07 TO 12/31/07	669	90.53	92.87	88.54	18.79	104.89	26.15	883.48	88.94 to 92.23		108,645	96,195
____ALL____												
	1291	88.62	91.75	87.82	19.88	104.47	9.14	883.48	87.63 to 90.07		104,942	92,163

ASSESSOR LOCATION											Avg. Adj. Sale Price	Avg. Assd Val
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.			
GERING	322	91.06	92.01	88.36	15.23	104.13	11.85	883.48	88.20 to 93.46		115,140	101,737
MINATARE	24	94.32	96.46	93.43	31.14	103.24	27.16	222.82	73.36 to 115.07		44,288	41,379
MITCHELL	57	85.85	92.25	83.53	24.69	110.43	36.46	198.02	79.19 to 98.07		76,825	64,174
MORRILL	51	91.35	100.77	92.93	33.66	108.44	12.45	217.86	80.94 to 102.04		59,762	55,536
RURAL	257	85.91	90.26	86.95	24.08	103.80	26.93	715.14	82.79 to 88.52		127,681	111,017
SCOTTSBLUFF	541	88.79	91.08	88.06	17.61	103.43	9.14	513.80	87.48 to 90.42		102,148	89,948
SMTWNS	26	87.37	95.06	77.68	36.59	122.38	26.15	210.25	66.85 to 102.23		32,649	25,361
TERRYTOWN	13	86.83	89.76	89.59	7.46	100.18	78.50	99.17	83.51 to 97.44		76,192	68,262
____ALL____												
	1291	88.62	91.75	87.82	19.88	104.47	9.14	883.48	87.63 to 90.07		104,942	92,163

LOCATIONS: URBAN, SUBURBAN & RURAL											Avg. Adj. Sale Price	Avg. Assd Val
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.			
1	1034	89.48	92.12	88.10	18.77	104.56	9.14	883.48	88.13 to 91.01		99,291	87,477
3	257	85.91	90.26	86.95	24.08	103.80	26.93	715.14	82.79 to 88.52		127,681	111,017
____ALL____												
	1291	88.62	91.75	87.82	19.88	104.47	9.14	883.48	87.63 to 90.07		104,942	92,163

PAD 2009 Preliminary Statistics

Base Stat

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Type: Qualified

State Stat Run

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

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TOTAL Adj.Sales Price: 135,481,205 MEAN: 92 AVG.ABS.DEV: 17.61 95% Mean C.I.: 89.61 to 93.88
TOTAL Assessed Value: 118,983,163
AVG. Adj. Sales Price: 104,942 COD: 19.88 MAX Sales Ratio: 883.48
AVG. Assessed Value: 92,163 PRD: 104.47 MIN Sales Ratio: 9.14

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RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	1188	89.37	92.70	88.30	18.71	104.98	11.85	883.48	88.18 to 90.65	110,936	97,960
2	97	79.29	78.89	68.21	32.28	115.66	9.14	210.29	69.36 to 83.33	34,695	23,666
3	6	99.43	110.19	96.28	27.80	114.45	78.28	187.94	78.28 to 187.94	53,816	51,816
ALL	1291	88.62	91.75	87.82	19.88	104.47	9.14	883.48	87.63 to 90.07	104,942	92,163

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
01	1280	88.58	91.61	87.78	19.84	104.36	9.14	883.48	87.57 to 90.03	105,545	92,651
06											
07	11	99.97	107.23	101.80	18.77	105.33	82.34	187.94	82.45 to 121.93	34,809	35,437
ALL	1291	88.62	91.75	87.82	19.88	104.47	9.14	883.48	87.63 to 90.07	104,942	92,163

SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
04-0001	1	90.15	90.15	90.15			90.15	90.15	N/A	79,000	71,220
62-0021	8	77.38	80.95	66.51	28.00	121.71	26.15	161.25	26.15 to 161.25	34,087	22,671
79-0002	24	94.32	96.46	93.43	31.14	103.24	27.16	222.82	73.36 to 115.07	44,288	41,379
79-0011	85	91.35	99.95	91.66	32.45	109.05	12.45	217.86	81.64 to 98.02	62,211	57,021
79-0016	382	91.06	92.30	88.65	15.30	104.12	11.85	883.48	88.72 to 93.27	112,617	99,831
79-0031	94	84.33	90.22	84.69	26.51	106.53	31.50	198.02	79.23 to 94.26	80,776	68,407
79-0032	697	88.11	90.62	87.41	19.18	103.67	9.14	715.14	86.28 to 89.19	112,146	98,026
NonValid School											
ALL	1291	88.62	91.75	87.82	19.88	104.47	9.14	883.48	87.63 to 90.07	104,942	92,163

PAD 2009 Preliminary Statistics

Base Stat

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State Stat Run

Type: Qualified

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

NUMBER of Sales:	1291	MEDIAN:	89	COV:	42.62	95% Median C.I.:	87.63 to 90.07
TOTAL Sales Price:	135,481,205	WGT. MEAN:	88	STD:	39.11	95% Wgt. Mean C.I.:	86.68 to 88.97
TOTAL Adj.Sales Price:	135,481,205	MEAN:	92	AVG.ABS.DEV:	17.61	95% Mean C.I.:	89.61 to 93.88
TOTAL Assessed Value:	118,983,163						
AVG. Adj. Sales Price:	104,942	COD:	19.88	MAX Sales Ratio:	883.48		
AVG. Assessed Value:	92,163	PRD:	104.47	MIN Sales Ratio:	9.14		

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YEAR BUILT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
0 OR Blank	143	79.76	92.32	84.02	43.24	109.87	9.14	883.48	75.60 to 85.76	59,761	50,212
Prior TO 1860	1	60.74	60.74	60.74			60.74	60.74	N/A	73,000	44,340
1860 TO 1899	1	91.32	91.32	91.32			91.32	91.32	N/A	55,000	50,224
1900 TO 1919	122	93.19	101.57	90.11	26.60	112.72	34.76	513.80	89.07 to 96.50	62,813	56,600
1920 TO 1939	197	90.41	92.84	87.82	21.67	105.72	26.15	217.86	85.85 to 93.59	62,234	54,651
1940 TO 1949	126	90.82	91.44	88.98	18.25	102.77	36.46	239.26	85.76 to 94.27	68,473	60,928
1950 TO 1959	153	86.57	88.75	87.58	15.84	101.33	27.16	212.57	83.51 to 89.78	100,734	88,226
1960 TO 1969	130	87.42	86.77	85.35	12.72	101.67	46.69	129.67	83.68 to 90.34	121,100	103,358
1970 TO 1979	188	86.04	91.73	87.73	15.27	104.55	47.72	187.94	84.71 to 89.39	128,163	112,443
1980 TO 1989	48	92.59	91.00	89.71	9.17	101.44	63.90	120.99	86.48 to 95.99	181,102	162,459
1990 TO 1994	17	87.78	89.15	85.86	10.99	103.83	72.53	144.26	78.68 to 94.49	186,312	159,976
1995 TO 1999	44	91.71	92.34	91.10	11.28	101.36	70.44	147.71	86.68 to 96.06	170,137	154,992
2000 TO Present	121	93.67	89.59	88.54	12.21	101.19	11.85	132.29	88.26 to 95.96	195,536	173,120
ALL	1291	88.62	91.75	87.82	19.88	104.47	9.14	883.48	87.63 to 90.07	104,942	92,163

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	16	93.62	108.63	99.33	47.26	109.36	31.73	210.29	64.77 to 161.25	2,755	2,737
5000 TO 9999	10	74.65	118.52	122.61	99.33	96.66	12.45	513.80	28.56 to 139.31	7,740	9,490
Total \$											
1 TO 9999	26	86.35	112.43	114.16	65.64	98.48	12.45	513.80	64.77 to 123.95	4,672	5,334
10000 TO 29999	125	94.06	107.78	108.66	42.11	99.19	9.14	883.48	85.15 to 102.23	19,258	20,926
30000 TO 59999	228	95.08	99.68	97.84	23.16	101.87	27.16	715.14	92.54 to 97.42	45,949	44,958
60000 TO 99999	378	88.66	88.98	88.73	14.95	100.28	26.15	212.57	86.29 to 90.54	79,478	70,520
100000 TO 149999	242	84.93	84.82	84.60	12.25	100.26	51.16	131.08	83.35 to 87.24	122,187	103,374
150000 TO 249999	232	88.03	86.25	86.32	13.69	99.91	11.85	129.72	85.85 to 90.81	185,646	160,255
250000 TO 499999	58	87.42	85.51	85.50	11.13	100.01	47.72	109.15	83.29 to 92.23	314,978	269,310
500000 +	2	98.01	98.01	98.73	4.12	99.27	93.97	102.04	N/A	762,500	752,809
ALL	1291	88.62	91.75	87.82	19.88	104.47	9.14	883.48	87.63 to 90.07	104,942	92,163

PAD 2009 Preliminary Statistics

Base Stat

PAGE: 4 of 5

State Stat Run

Type: Qualified

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AVG. Assessed Value:	92,163	PRD:	104.47	MIN Sales Ratio:	9.14		

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ASSESSED VALUE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
1 TO 4999	20	65.69	73.02	42.86	54.96	170.38	9.14	210.25	41.30 to 92.40	5,337	2,287
5000 TO 9999	21	57.90	76.40	56.46	56.52	135.30	26.93	210.29	43.18 to 87.40	13,542	7,646
Total \$											
1 TO 9999	41	61.06	74.75	52.75	56.71	141.70	9.14	210.29	51.51 to 80.29	9,540	5,032
10000 TO 29999	118	85.13	90.08	71.99	29.91	125.14	11.85	222.82	79.61 to 93.17	26,652	19,186
30000 TO 59999	294	89.13	93.10	84.64	24.02	109.99	28.82	513.80	85.21 to 92.54	53,945	45,659
60000 TO 99999	402	88.55	90.36	86.79	14.84	104.10	46.69	187.53	86.50 to 90.55	89,711	77,864
100000 TO 149999	231	86.17	89.39	85.88	15.16	104.09	47.72	212.57	84.54 to 88.52	140,364	120,538
150000 TO 249999	167	94.96	96.44	91.73	13.02	105.13	51.04	715.14	92.49 to 96.35	205,162	188,199
250000 TO 499999	36	92.78	114.06	93.21	31.61	122.37	73.00	883.48	87.42 to 96.25	328,050	305,769
500000 +	2	98.01	98.01	98.73	4.12	99.27	93.97	102.04	N/A	762,500	752,809
ALL											
	1291	88.62	91.75	87.82	19.88	104.47	9.14	883.48	87.63 to 90.07	104,942	92,163

QUALITY

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	27	73.79	79.23	76.79	29.52	103.18	36.61	187.07	60.92 to 90.81	97,507	74,874
0	117	80.02	95.25	87.23	46.25	109.19	9.14	883.48	78.43 to 86.27	50,637	44,173
10	2	86.85	86.85	88.82	5.18	97.79	82.36	91.35	N/A	57,750	51,293
15	3	94.83	112.84	95.52	27.70	118.14	82.45	161.25	N/A	9,300	8,883
20	28	99.35	108.12	96.20	31.44	112.39	55.28	239.26	83.27 to 110.81	65,499	63,010
25	31	88.20	96.85	91.43	24.64	105.94	26.15	195.89	81.64 to 104.34	64,965	59,394
30	781	88.31	91.52	87.05	18.36	105.13	27.16	513.80	86.68 to 90.07	86,353	75,173
35	118	88.80	89.36	87.78	12.38	101.79	52.24	175.78	85.32 to 93.27	143,838	126,266
40	156	92.22	89.78	88.62	11.54	101.30	11.85	147.71	89.67 to 94.98	189,566	168,000
45	10	93.47	90.41	90.01	12.13	100.45	55.40	107.12	80.85 to 104.45	288,665	259,820
50	16	94.60	93.93	93.31	9.40	100.66	51.04	124.59	87.51 to 99.21	315,134	294,063
60	2	91.62	91.62	92.16	2.56	99.42	89.27	93.97	N/A	508,375	468,501
ALL											
	1291	88.62	91.75	87.82	19.88	104.47	9.14	883.48	87.63 to 90.07	104,942	92,163

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:	1291	MEDIAN:	89	COV:	42.62	95% Median C.I.:	87.63 to 90.07
TOTAL Sales Price:	135,481,205	WGT. MEAN:	88	STD:	39.11	95% Wgt. Mean C.I.:	86.68 to 88.97
TOTAL Adj.Sales Price:	135,481,205	MEAN:	92	AVG.ABS.DEV:	17.61	95% Mean C.I.:	89.61 to 93.88
TOTAL Assessed Value:	118,983,163						
AVG. Adj. Sales Price:	104,942	COD:	19.88	MAX Sales Ratio:	883.48		
AVG. Assessed Value:	92,163	PRD:	104.47	MIN Sales Ratio:	9.14		

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

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STYLE											Avg. Adj. Sale Price	Avg. Assd Val
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.			
(blank)	37	66.27	76.41	77.14	35.77	99.05	31.50	187.07	61.06 to 86.83		98,213	75,764
0	110	83.57	97.97	90.40	44.21	108.37	9.14	883.48	79.29 to 89.74		47,331	42,787
100	2	87.74	87.74	88.62	2.71	99.01	85.36	90.12	N/A		59,250	52,505
101	958	88.80	91.04	87.45	17.27	104.11	11.85	239.26	87.42 to 90.46		107,009	93,575
102	29	95.60	97.41	93.75	16.46	103.90	60.21	175.78	86.68 to 105.43		159,143	149,204
103	26	86.13	92.13	90.46	14.49	101.85	68.29	149.89	83.00 to 97.48		149,365	135,119
104	93	93.93	96.27	89.93	18.46	107.05	28.82	513.80	88.31 to 96.73		118,369	106,453
106	1	96.28	96.28	96.28			96.28	96.28	N/A		140,000	134,785
111	27	84.26	89.07	85.96	13.15	103.62	70.58	162.37	78.09 to 90.83		120,014	103,162
301	2	93.09	93.09	90.99	5.68	102.31	87.80	98.38	N/A		174,250	158,550
304	5	96.94	101.88	99.00	9.89	102.91	89.72	132.29	N/A		138,900	137,514
307	1	75.43	75.43	75.43			75.43	75.43	N/A		76,800	57,934
ALL												
	1291	88.62	91.75	87.82	19.88	104.47	9.14	883.48	87.63 to 90.07		104,942	92,163

CONDITION											Avg. Adj. Sale Price	Avg. Assd Val
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.			
(blank)	29	72.80	77.49	75.47	29.68	102.68	36.61	187.07	60.92 to 88.52		98,031	73,987
0	105	81.59	96.53	88.30	46.93	109.32	9.14	883.48	78.62 to 88.89		49,902	44,064
10	7	94.83	114.37	99.42	32.21	115.03	70.44	239.26	70.44 to 239.26		23,221	23,087
15	2	69.35	69.35	62.76	12.85	110.51	60.44	78.27	N/A		11,500	7,217
20	43	107.57	114.52	107.68	26.34	106.35	29.15	217.86	99.64 to 121.54		54,949	59,169
25	17	105.43	105.80	106.83	12.47	99.04	57.02	163.88	97.79 to 116.45		39,779	42,496
30	464	91.36	92.81	88.82	16.50	104.48	11.85	198.02	89.10 to 93.59		106,915	94,965
35	147	87.72	90.96	88.40	17.76	102.90	26.15	513.80	84.75 to 91.11		102,437	90,555
40	327	87.20	87.71	86.29	14.71	101.64	36.46	222.82	85.12 to 88.76		131,489	113,463
45	43	89.41	91.11	87.47	16.54	104.16	57.18	190.71	82.67 to 94.57		120,334	105,258
5	8	76.65	89.39	86.65	36.86	103.16	53.05	192.33	53.05 to 192.33		55,087	47,732
50	53	88.29	88.27	87.13	12.24	101.32	47.76	128.68	84.93 to 94.72		114,718	99,949
55	7	82.34	86.74	85.21	18.41	101.80	61.32	133.11	61.32 to 133.11		99,928	85,146
60	39	82.02	86.33	84.76	18.05	101.86	47.72	152.36	77.49 to 87.51		105,526	89,444
ALL												
	1291	88.62	91.75	87.82	19.88	104.47	9.14	883.48	87.63 to 90.07		104,942	92,163

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

Residential

For assessment year 2009, all of Gering residential was re-priced; several Gering neighborhoods also had land values changed to match 100% of market value.

Conducted both a physical and a “desk review” of all Scottsbluff residential property. Four neighborhoods were completely data-collected and have new values. All residential property was percentage adjusted to closer match 100% of the market.

The Small Towns subclass was data-collected and re-priced.

Rural residential property was data-collected and revalued for 2009.

Residential Appraisal Information

(Includes Urban, Suburban and Rural Residential)

1.	Data collection done by:
	Three staff collectors
2.	Valuation done by:
	The Assessor and appraiser
3.	Pickup work done by whom:
	Three staff collectors (the appraisal staff)
4.	What is the date of the Replacement Cost New data (Marshall-Swift) that are used to value this property class?
	June, 2008
5.	What was the last year a depreciation schedule for this property class was developed using market-derived information?
	The last market-derived depreciation was developed in 2008 for specific residential neighborhoods.
6.	What approach to value is used in this class or subclasses to estimate the market value of properties?
	The Cost Approach.
7.	Number of Market Areas/Neighborhoods/Assessor Locations?
	By neighborhood--Gering: 15; IOLL: 8; Minatare: 4; Mitchell: 6; Scottsbluff: 20; Small Towns: 5; Terrytown: 1
8.	How are these Market Areas/Neighborhoods/Assessor Locations defined?
	By location and similar property characteristics.
9.	Is "Market Area/Neighborhoods/Assessor Locations" a unique usable valuation grouping? If not, what is a unique usable valuation grouping?
	Neighborhoods would be a unique usable valuation grouping.
10.	Is there unique market significance of the suburban location as defined in Reg. 10-001.07B? (Suburban shall mean a parcel of real estate property located outside of the limits of an incorporated city or village, but within the legal jurisdiction of an incorporated city or village.)
	No.
11.	Are dwellings on agricultural parcels and dwellings on rural residential parcels valued in a manner that would provide the same relationship to the market? Explain?
	Yes, dwellings on both types of parcels are valued in a manner that would provide the same relationship to the market.

Residential Permit Numbers:

Permits	Information Statements	Other	Total
212	0	10	222

PAD 2009 R&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:	1230	MEDIAN:	95	COV:	19.78	95% Median C.I.:	94.18 to 95.33
TOTAL Sales Price:	134,135,955	WGT. MEAN:	94	STD:	19.04	95% Wgt. Mean C.I.:	93.42 to 94.98
TOTAL Adj.Sales Price:	134,135,955	MEAN:	96	AVG.ABS.DEV:	10.34	95% Mean C.I.:	95.24 to 97.37
TOTAL Assessed Value:	126,351,779						
AVG. Adj. Sales Price:	109,053	COD:	10.92	MAX Sales Ratio:	327.57		
AVG. Assessed Value:	102,725	PRD:	102.23	MIN Sales Ratio:	37.78		

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(!: Derived)

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DATE OF SALE *											Avg. Adj. Sale Price	Avg. Assd Val
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.			
____Qrtrs____												
07/01/06 TO 09/30/06	184	95.37	95.98	94.95	10.86	101.08	49.46	195.20	93.97 to 97.08		99,198	94,187
10/01/06 TO 12/31/06	172	96.29	101.49	95.01	15.13	106.82	56.47	327.57	94.56 to 98.09		110,527	105,007
01/01/07 TO 03/31/07	131	96.87	100.38	97.28	11.97	103.18	47.61	262.50	95.16 to 98.15		103,407	100,597
04/01/07 TO 06/30/07	167	93.33	93.15	92.91	8.57	100.26	42.21	158.53	91.52 to 94.37		129,751	120,557
07/01/07 TO 09/30/07	197	92.96	92.72	92.45	8.93	100.29	43.21	162.02	91.58 to 94.24		120,833	111,715
10/01/07 TO 12/31/07	141	95.19	97.63	94.91	10.66	102.87	57.21	224.20	93.56 to 96.23		89,433	84,878
01/01/08 TO 03/31/08	88	94.56	94.95	92.83	9.90	102.28	64.82	163.34	92.72 to 96.29		110,200	102,303
04/01/08 TO 06/30/08	150	94.80	94.94	94.37	10.25	100.61	37.78	210.25	93.04 to 96.75		103,639	97,800
____Study Years____												
07/01/06 TO 06/30/07	654	95.38	97.59	94.79	11.75	102.95	42.21	327.57	94.37 to 96.23		110,822	105,050
07/01/07 TO 06/30/08	576	94.14	94.84	93.50	9.91	101.44	37.78	224.20	93.45 to 94.92		107,044	100,084
____Calendar Yrs____												
01/01/07 TO 12/31/07	636	94.16	95.50	93.94	10.03	101.66	42.21	262.50	93.63 to 95.08		112,624	105,797
____ALL____												
	1230	94.68	96.30	94.20	10.92	102.23	37.78	327.57	94.18 to 95.33		109,053	102,725

ASSESSOR LOCATION											Avg. Adj. Sale Price	Avg. Assd Val
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.			
GERING	301	95.54	96.43	94.82	7.77	101.70	65.65	195.20	94.57 to 96.47		120,372	114,141
MINATARE	22	95.32	94.63	95.31	10.65	99.29	59.11	121.87	89.60 to 100.56		45,359	43,232
MITCHELL	55	96.13	100.09	92.94	14.95	107.69	64.82	224.20	91.71 to 97.99		77,891	72,395
MORRILL	49	98.72	103.68	101.36	14.30	102.29	71.78	171.36	94.48 to 106.55		60,630	61,457
RURAL	240	93.66	92.30	92.56	11.11	99.72	42.21	196.44	92.51 to 94.73		138,177	127,897
SCOTTSBLUFF	519	94.63	96.79	94.64	11.21	102.27	37.78	327.57	93.73 to 95.44		104,263	98,676
SMTWNS	25	97.87	106.12	89.59	25.13	118.45	57.21	262.50	89.99 to 101.46		33,867	30,342
TERRYTOWN	19	91.95	90.44	90.51	5.90	99.92	74.45	102.92	84.70 to 96.20		80,478	72,843
____ALL____												
	1230	94.68	96.30	94.20	10.92	102.23	37.78	327.57	94.18 to 95.33		109,053	102,725

LOCATIONS: URBAN, SUBURBAN & RURAL											Avg. Adj. Sale Price	Avg. Assd Val
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.			
1	979	95.14	97.36	94.82	10.85	102.67	37.78	327.57	94.51 to 95.68		100,761	95,543
3	251	93.33	92.18	92.46	11.01	99.70	42.21	196.44	92.48 to 94.41		141,397	130,735
____ALL____												
	1230	94.68	96.30	94.20	10.92	102.23	37.78	327.57	94.18 to 95.33		109,053	102,725

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:	1230	MEDIAN:	95	COV:	19.78	95% Median C.I.:	94.18 to 95.33
TOTAL Sales Price:	134,135,955	WGT. MEAN:	94	STD:	19.04	95% Wgt. Mean C.I.:	93.42 to 94.98
TOTAL Adj.Sales Price:	134,135,955	MEAN:	96	AVG.ABS.DEV:	10.34	95% Mean C.I.:	95.24 to 97.37
TOTAL Assessed Value:	126,351,779						
AVG. Adj. Sales Price:	109,053	COD:	10.92	MAX Sales Ratio:	327.57		
AVG. Assessed Value:	102,725	PRD:	102.23	MIN Sales Ratio:	37.78		

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(!: Derived)

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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	1153	94.86	96.39	94.31	9.84	102.20	43.21	327.57	94.27 to 95.43	112,818	106,399
2	71	90.17	93.45	89.65	27.02	104.24	37.78	262.50	79.24 to 92.84	52,574	47,131
3	6	107.69	113.47	101.04	24.55	112.30	76.72	196.44	76.72 to 196.44	53,816	54,377
____ALL____											
	1230	94.68	96.30	94.20	10.92	102.23	37.78	327.57	94.18 to 95.33	109,053	102,725

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
01	1219	94.65	96.21	94.17	10.85	102.17	37.78	327.57	94.14 to 95.28	109,723	103,322
06											
07	11	101.44	106.04	104.90	17.46	101.08	80.03	196.44	80.35 to 111.94	34,809	36,516
____ALL____											
	1230	94.68	96.30	94.20	10.92	102.23	37.78	327.57	94.18 to 95.33	109,053	102,725

SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
04-0001											
62-0021	5	90.17	96.96	87.11	12.75	111.31	78.59	134.05	N/A	36,700	31,969
79-0002	22	95.32	94.63	95.31	10.65	99.29	59.11	121.87	89.60 to 100.56	45,359	43,232
79-0011	83	95.35	102.10	96.79	17.19	105.49	57.21	262.50	93.41 to 100.29	63,396	61,360
79-0016	362	95.35	96.16	94.15	7.91	102.13	56.47	195.20	94.43 to 96.38	118,875	111,922
79-0031	90	94.66	97.01	92.62	12.85	104.73	57.90	224.20	92.83 to 96.89	82,300	76,227
79-0032	668	94.19	95.61	94.20	11.49	101.50	37.78	327.57	93.61 to 95.12	115,647	108,939
NonValid School											
____ALL____											
	1230	94.68	96.30	94.20	10.92	102.23	37.78	327.57	94.18 to 95.33	109,053	102,725

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:	1230	MEDIAN:	95	COV:	19.78	95% Median C.I.:	94.18 to 95.33
TOTAL Sales Price:	134,135,955	WGT. MEAN:	94	STD:	19.04	95% Wgt. Mean C.I.:	93.42 to 94.98
TOTAL Adj.Sales Price:	134,135,955	MEAN:	96	AVG.ABS.DEV:	10.34	95% Mean C.I.:	95.24 to 97.37
TOTAL Assessed Value:	126,351,779						
AVG. Adj. Sales Price:	109,053	COD:	10.92	MAX Sales Ratio:	327.57		
AVG. Assessed Value:	102,725	PRD:	102.23	MIN Sales Ratio:	37.78		

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

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YEAR BUILT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
0 OR Blank	114	91.10	92.06	88.65	23.37	103.85	37.78	262.50	86.72 to 93.22	79,890	70,826
Prior TO 1860	1	93.75	93.75	93.75			93.75	93.75	N/A	73,000	68,438
1860 TO 1899	1	86.04	86.04	86.04			86.04	86.04	N/A	55,000	47,324
1900 TO 1919	119	95.56	101.07	94.73	13.24	106.69	57.21	262.22	93.88 to 97.01	64,657	61,249
1920 TO 1939	190	95.27	97.00	94.22	11.94	102.95	54.80	171.65	93.44 to 97.14	62,074	58,488
1940 TO 1949	124	95.45	97.71	95.00	12.61	102.85	64.82	327.57	92.36 to 97.07	69,311	65,848
1950 TO 1959	145	93.33	92.47	91.81	7.25	100.72	62.02	123.83	92.49 to 94.67	103,757	95,259
1960 TO 1969	129	94.24	93.90	92.80	7.33	101.18	68.91	147.14	91.71 to 95.28	122,058	113,273
1970 TO 1979	183	94.86	96.88	94.71	8.47	102.30	63.08	196.44	93.59 to 96.23	128,790	121,974
1980 TO 1989	48	97.62	99.32	98.01	7.46	101.34	70.51	126.96	95.01 to 100.87	181,102	177,494
1990 TO 1994	17	94.92	100.11	97.36	8.45	102.82	88.65	145.22	92.33 to 98.71	186,312	181,401
1995 TO 1999	44	97.14	99.60	97.46	8.40	102.20	82.34	137.54	93.87 to 100.59	170,886	166,548
2000 TO Present	115	95.24	96.52	94.97	7.38	101.64	75.27	171.36	94.13 to 96.71	200,687	190,583
ALL	1230	94.68	96.30	94.20	10.92	102.23	37.78	327.57	94.18 to 95.33	109,053	102,725

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	15	123.95	126.61	109.29	38.15	115.85	37.78	262.50	70.00 to 148.68	2,792	3,052
5000 TO 9999	9	81.89	102.21	103.34	46.83	98.90	47.61	262.22	57.12 to 114.27	7,711	7,968
Total \$											
1 TO 9999	24	106.71	117.46	105.58	42.84	111.25	37.78	262.50	70.00 to 136.50	4,637	4,895
10000 TO 29999	93	96.38	104.12	104.70	23.33	99.45	43.21	327.57	93.85 to 99.47	19,580	20,500
30000 TO 59999	209	97.75	99.32	98.65	13.65	100.68	42.21	195.20	96.15 to 99.70	46,237	45,612
60000 TO 99999	372	94.58	95.50	95.48	8.63	100.02	57.21	171.36	93.85 to 96.13	79,547	75,954
100000 TO 149999	240	93.66	93.26	93.12	7.93	100.15	54.80	139.05	92.36 to 94.97	122,080	113,681
150000 TO 249999	230	93.96	93.72	93.78	6.57	99.93	65.65	136.45	92.77 to 94.92	185,748	174,197
250000 TO 499999	59	93.73	92.85	92.75	5.67	100.10	68.70	126.96	90.74 to 94.73	316,131	293,217
500000 +	3	93.98	82.74	83.11	14.65	99.55	56.47	97.77	N/A	758,333	630,256
ALL	1230	94.68	96.30	94.20	10.92	102.23	37.78	327.57	94.18 to 95.33	109,053	102,725

PAD 2009 R&O Statistics

Base Stat

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:	134,135,955	MEAN:	96	AVG.ABS.DEV:	10.34	95% Mean C.I.:	95.24 to 97.37
TOTAL Assessed Value:	126,351,779						
AVG. Adj. Sales Price:	109,053	COD:	10.92	MAX Sales Ratio:	327.57		
AVG. Assessed Value:	102,725	PRD:	102.23	MIN Sales Ratio:	37.78		

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

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ASSESSED VALUE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
1 TO 4999	13	90.17	105.72	73.98	51.57	142.91	37.78	262.50	57.12 to 140.00	3,145	2,326
5000 TO 9999	13	96.23	102.35	83.98	37.59	121.88	43.21	210.29	57.90 to 136.50	7,769	6,524
Total \$											
1 TO 9999	26	93.20	104.04	81.10	44.60	128.29	37.78	262.50	61.41 to 123.95	5,457	4,425
10000 TO 29999	95	93.85	94.66	87.79	19.69	107.83	42.21	262.22	90.57 to 96.55	21,803	19,140
30000 TO 59999	233	96.29	98.71	95.41	13.74	103.46	57.21	196.44	94.57 to 98.07	49,314	47,049
60000 TO 99999	379	94.27	95.89	94.06	9.07	101.94	54.80	327.57	93.57 to 95.61	83,605	78,639
100000 TO 149999	254	93.66	94.97	93.71	8.35	101.34	68.92	152.55	92.21 to 95.08	130,253	122,066
150000 TO 249999	198	95.16	96.14	95.16	6.58	101.03	68.70	171.36	94.26 to 96.23	198,920	189,296
250000 TO 499999	43	94.43	94.44	92.87	7.11	101.69	56.47	136.45	90.42 to 96.63	343,022	318,567
500000 +	2	95.88	95.88	96.21	1.98	99.65	93.98	97.77	N/A	762,500	733,634
ALL											
	1230	94.68	96.30	94.20	10.92	102.23	37.78	327.57	94.18 to 95.33	109,053	102,725

QUALITY

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	29	94.55	90.77	87.01	17.02	104.33	43.21	152.55	81.89 to 98.74	136,745	118,975
0	86	90.62	92.53	89.94	25.03	102.88	37.78	262.50	83.33 to 92.83	59,923	53,892
10	2	102.24	102.24	106.88	10.39	95.66	91.61	112.86	N/A	57,750	61,722
15	3	134.05	121.03	97.84	16.99	123.70	80.35	148.68	N/A	9,300	9,099
20	25	96.38	105.44	101.28	17.88	104.11	69.04	196.44	91.40 to 108.48	68,963	69,845
25	30	94.33	96.56	94.43	13.04	102.25	63.08	158.22	89.09 to 100.29	67,263	63,519
30	760	94.72	96.98	94.66	10.39	102.45	54.80	327.57	94.05 to 95.61	87,540	82,865
35	116	94.75	95.06	93.98	6.66	101.15	71.96	148.63	93.45 to 96.41	144,279	135,587
40	152	95.57	95.33	94.50	6.93	100.88	70.51	129.23	94.06 to 96.94	191,638	181,094
45	10	94.50	93.09	92.92	3.84	100.18	82.47	99.36	82.68 to 97.64	288,665	268,229
50	15	95.24	95.49	95.89	2.19	99.58	89.03	99.32	94.79 to 98.34	322,143	308,901
60	2	88.94	88.94	90.09	5.67	98.72	83.89	93.98	N/A	508,375	458,006
ALL											
	1230	94.68	96.30	94.20	10.92	102.23	37.78	327.57	94.18 to 95.33	109,053	102,725

PAD 2009 R&O Statistics

Base Stat

PAGE:5 of 5

Type: Qualified

State Stat Run

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

NUMBER of Sales: 1230 **MEDIAN:** 95 COV: 19.78 95% Median C.I.: 94.18 to 95.33
TOTAL Sales Price: 134,135,955 WGT. MEAN: 94 STD: 19.04 95% Wgt. Mean C.I.: 93.42 to 94.98
TOTAL Adj.Sales Price: 134,135,955 MEAN: 96 AVG.ABS.DEV: 10.34 95% Mean C.I.: 95.24 to 97.37
TOTAL Assessed Value: 126,351,779
AVG. Adj. Sales Price: 109,053 COD: 10.92 MAX Sales Ratio: 327.57
AVG. Assessed Value: 102,725 PRD: 102.23 MIN Sales Ratio: 37.78

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

Printed: 03/31/2009 15:04:37

STYLE											Avg. Adj. Sale Price	Avg. Assd Val
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.			
(blank)	40	91.95	85.71	86.07	19.41	99.58	42.21	152.55	76.11 to 96.70		127,132	109,426
0	78	91.50	95.70	92.62	24.47	103.33	37.78	262.50	86.72 to 94.48		55,343	51,256
100	3	91.43	96.08	93.17	10.79	103.13	83.61	113.20	N/A		47,800	44,533
101	932	94.57	96.27	94.03	9.81	102.38	54.80	327.57	94.10 to 95.33		108,890	102,389
102	28	97.32	102.83	100.17	9.77	102.66	79.17	148.63	95.01 to 101.64		157,327	157,601
103	25	94.75	98.25	97.79	9.03	100.47	77.54	139.05	92.49 to 99.67		151,380	148,033
104	88	96.51	98.31	95.34	8.18	103.12	70.51	262.22	94.88 to 97.75		118,347	112,828
106	1	102.80	102.80	102.80			102.80	102.80	N/A		140,000	143,915
111	27	93.01	95.79	94.14	8.21	101.76	79.62	121.83	89.49 to 100.01		120,014	112,977
301	2	106.34	106.34	103.45	6.85	102.80	99.06	113.62	N/A		174,250	180,255
304	5	97.13	111.66	106.83	16.19	104.52	95.24	171.36	N/A		138,900	148,381
307	1	99.52	99.52	99.52			99.52	99.52	N/A		76,800	76,429
ALL	1230	94.68	96.30	94.20	10.92	102.23	37.78	327.57	94.18 to 95.33		109,053	102,725

CONDITION											Avg. Adj. Sale Price	Avg. Assd Val
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.			
(blank)	31	93.93	88.61	85.89	18.57	103.16	42.21	152.55	80.29 to 98.69		134,703	115,697
0	75	91.18	92.97	91.15	22.95	102.00	37.78	262.50	86.24 to 93.22		59,610	54,334
10	5	93.70	98.74	83.58	23.79	118.14	52.66	148.68	N/A		19,500	16,298
15	1	90.17	90.17	90.17			90.17	90.17	N/A		3,000	2,705
20	38	106.07	108.06	105.59	11.01	102.34	76.08	158.53	99.42 to 110.41		58,129	61,378
25	17	101.71	102.38	103.73	9.09	98.70	69.04	128.38	94.57 to 112.10		43,161	44,770
30	449	95.28	97.99	95.21	10.82	102.92	57.97	327.57	94.26 to 96.41		107,674	102,518
35	143	94.33	94.88	93.99	8.15	100.95	71.96	262.22	93.40 to 96.15		104,760	98,461
40	326	94.26	94.76	93.52	8.15	101.32	54.80	172.57	93.57 to 95.11		131,534	123,017
45	42	93.21	94.87	93.54	10.51	101.42	65.07	153.01	89.51 to 96.89		121,771	113,907
5	7	83.33	103.90	92.21	45.81	112.67	56.87	192.33	56.87 to 192.33		62,642	57,765
50	53	94.56	95.64	94.15	8.36	101.59	76.07	195.20	89.88 to 96.22		114,718	108,004
55	7	94.24	95.23	94.61	4.15	100.65	86.63	103.24	86.63 to 103.24		99,928	94,541
60	36	94.09	94.33	95.30	8.61	98.98	75.70	126.96	89.30 to 97.97		108,529	103,429
ALL	1230	94.68	96.30	94.20	10.92	102.23	37.78	327.57	94.18 to 95.33		109,053	102,725

2009 Correlation Section
for Scotts Bluff County

Residential Real Property

I. Correlation

RESIDENTIAL:As will be shown by the following tables and their accompanying narratives all three measures of central tendency are within acceptable range and any of these could be used to describe the overall level of value for the residential property class. However since the Trended Preliminary Ratio provide relatively strong support for the median this measure of central tendency will serve as the point estimate for the overall level of value for the residential property class.

Regarding overall assessment quality and uniformity Table VI reveals that both qualitative statistics are within their professionally prescribed standards. Therefore Scotts Bluff County is in compliance for overall level of value and assessment uniformity regarding the residential property class.

Further review of the statistical profile under the heading Status Improved Unimproved and IOLL suggests that there are seventy-one vacant residential lots that have an overall median of 90.17 a mean of 93.45 and a weighted mean of 89.65. The qualitative statistics for this group reveals a COD of 27.02 and a PRD of 104.24. However by eliminating the sales file of excessive outliers (based on the 2.5% trim) it should be noted that twenty of these unimproved lots have been removed and the resulting median is 92.49 the mean is 93.45 the weighted mean is 91.98 and the COD is 12.97 and the PRD becomes 99.51. Due to the fact that this particular subclass contains an inordinate amount of extreme outlying sales and that the seventy-one sales are dispersed throughout the various neighborhoods, no nonbinding recommendation will be made to adjust this particular subclass.

Under the heading Property Type there are eleven sales coded 07 (mobile homes that sold with land) and these have a median of 101.44 a mean of 106.04 a weighted mean of 104.90 a COD of 17.46 and a PRD of 101.08. The removal of one extreme outlying sale would leave ten sales and the following statistics: a median of 99.32 a mean of 97.00 a weighted mean of 98.51 a COD of 10.06 and a PRD of 98.46. All measures for this trimmed subclass are within compliance and therefore no nonbinding recommendation will be made to adjust this particular subclass.

**2009 Correlation Section
for Scotts Bluff County**

II. Analysis of Percentage of Sales Used

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

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

	Total Sales	Qualified Sales	Percent Used
2009	1,809	1,230	67.99
2008	1,795	1,467	81.73
2007	1,883	1,543	81.94
2006	1,792	1,520	84.82
2005	1,700	1,400	82.35

RESIDENTIAL: Table II reveals that the percentage of sales used for assessment year 2009 appears to be significantly less until it is realized that a significant number of sales were found to be substantially changed and were therefore eliminated from the final Reports and Opinion statistical profile. The Countys review and verification process consists of an in-person interview with the buyer, seller, realtor or closing agent of the property for parcels whose A/S ratio is an outlier (considering the number of sales contained in the residential property class alone, this can be a significant number of sales). Almost 90% of the individuals interviewed respond and for those individuals who do not respond the sale is automatically qualified unless it is eliminated by IAAO standards (on Ratio Studies).

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 Scotts Bluff County**

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

	Preliminary Median	% Change in Assessed Value (excl. growth)	Trended Preliminary Ratio	R&O Median
2009	89	4.94	93	95
2008	89.08	3.50	92	95.04
2007	93	0.66	93	94
2006	93	5.47	99	97
2005	92	-4.39	88	96

RESIDENTIAL: Table III indicates that the difference between the Trended Preliminary Ratio and the R&O Median is slightly less than two points and indicates each statistic provides relatively strong support for the other.

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

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

Comparison of Average Value Changes

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

**2009 Correlation Section
for Scotts Bluff County**

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

% Change in Total Assessed Value in the Sales File		% Change in Total Assessed Value (excl. growth)
9.3	2009	4.94
8.95	2008	3.50
1.77	2007	0.66
7.38	2006	5.47
9.09	2005	-4.39

RESIDENTIAL: Table IV indicates that the overall difference between the percent change in the sales file compared to the percent change in the residential property base is slightly more than four points. This difference is insignificant when it is realized that the latest assessment year of the sales study (7.01.07 to 6.30.08) for the Preliminary statistical profile contained 598 sales and the final R&O profile for the latest assessment year contains 576 sales. A twenty-two sale difference could definitely account for the four point discrepancy between the two figures.

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 Scotts Bluff County**

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

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

RESIDENTIAL:Table V shows that all three measures of central tendency are within acceptable range and any could be used to describe the overall level of value for the residential property class. However since the Trended Preliminary Ratio provides relatively strong support for the median this measure of central tendency will serve as the point estimate for the overall level of value for the residential property class.

**2009 Correlation Section
for Scotts Bluff County**

VI. Analysis of R&O COD and PRD

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

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

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

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

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

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

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

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

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

	COD	PRD
R&O Statistics	10.92	102.23
Difference	0.00	0.00

RESIDENTIAL: Table VI indicates that both qualitative statistics are within their respective professionally recommended standards.

**2009 Correlation Section
for Scotts Bluff County**

VII. Analysis of Change in Statistics Due to Assessor Actions

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

	Preliminary	R&O Statistics	Change
Number of Sales	1,291	1,230	-61
Median	89	95	6
Wgt. Mean	88	94	6
Mean	92	96	4
COD	19.88	10.92	-8.96
PRD	104.47	102.23	-2.24
Minimum	9.14	37.78	28.64
Maximum	883.48	327.57	-555.91

RESIDENTIAL: The sixty-one sale difference between the Preliminary and the R&O statistical profile is due to these sales being found to be substantially changed (due to additions, remodeling, etc.) and these were removed from the final profile. Assessment actions taken to address the residential property class included: all of Gering residential was re-priced; several Gering neighborhoods also had land values changed to match 100% of market value. The Assessor conducted both a physical and a "desk review" of all Scottsbluff residential property. Four Scottsbluff neighborhoods were totally data-collected and have new values. All Scottsbluff residential property was percentage adjusted to closer match 100% of the market. The Small Towns subclass was data-collected and re-priced. Rural residential property was data-collected and revalued for 2009.

**2009 Correlation Section
for Scotts Bluff County**

VIII. Trended Ratio Analysis

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

	R&O Statistics	Trended Ratio	Difference
Number of Sales	1,230	250	980
Median	95	91	4
Wgt. Mean	94	91	3
Mean	96	95	1
COD	10.92	19.48	-8.56
PRD	102.23	104.20	-1.97
Minimum	37.78	42.53	-4.75
Maximum	327.57	223.48	104.09

Table VIII is a comparison of the R&O statistical profile (that uses the reported assessed values) to statistics generated by using the assessed value in place for the year prior to the same sale. This value is then trended by the annual percent change in the assessed base (excluding growth) for the successive years through assessment year 2009. Any county that had a number of residential sales significantly above 250 was represented in the Trended Ratio Analysis by selecting 250 sales that reflected both the composition of sales contained in the sales file and the calculated estimate of the residential population. As summarized in the above table Scotts Bluff County Trended Values were based on 250 sales and there is roughly a four-point difference between the R&O median and the Trended median. Only the Trended and R&O means are within acceptable range. The approximately four-point difference between the two medians could be explained by the County's assessment review and valuation cycle and the specific assessment actions that percentage-adjust subclasses that have not yet been physically reviewed.

PAD 2009 Preliminary Statistics

Base Stat

PAGE:1 of 6

Type: Qualified

State Stat Run

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

NUMBER of Sales:	241	MEDIAN:	88	COV:	60.63	95% Median C.I.:	83.05 to 91.62
TOTAL Sales Price:	62,604,030	WGT. MEAN:	86	STD:	57.00	95% Wgt. Mean C.I.:	77.89 to 94.73
TOTAL Adj.Sales Price:	62,589,030	MEAN:	94	AVG.ABS.DEV:	31.66	95% Mean C.I.:	86.82 to 101.21
TOTAL Assessed Value:	54,021,346						
AVG. Adj. Sales Price:	259,705	COD:	36.18	MAX Sales Ratio:	495.71		
AVG. Assessed Value:	224,154	PRD:	108.92	MIN Sales Ratio:	2.20		

(!: AVTot=0)

(!: Derived)

Printed: 01/22/2009 23:07:26

DATE OF SALE *											Avg. Adj. Sale Price	Avg. Assd Val
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.			
____Qrtrs____												
07/01/05 TO 09/30/05	29	89.14	91.24	96.17	32.30	94.87	25.99	157.13	67.85 to 107.03		162,906	156,659
10/01/05 TO 12/31/05	17	87.50	113.64	90.09	67.18	126.15	2.20	479.93	53.44 to 139.66		100,744	90,757
01/01/06 TO 03/31/06	21	87.23	108.87	97.60	53.25	111.55	23.80	259.70	72.48 to 136.14		502,744	490,658
04/01/06 TO 06/30/06	29	88.31	97.76	94.04	35.58	103.96	29.09	420.86	66.78 to 100.00		519,788	488,803
07/01/06 TO 09/30/06	22	93.58	94.45	91.05	20.74	103.73	48.96	150.09	80.44 to 105.91		132,076	120,256
10/01/06 TO 12/31/06	20	80.61	84.64	63.18	34.92	133.96	9.49	163.03	60.00 to 105.02		281,750	178,006
01/01/07 TO 03/31/07	11	82.62	82.51	87.73	14.10	94.05	45.61	113.40	72.78 to 92.21		347,669	305,004
04/01/07 TO 06/30/07	16	90.94	85.26	85.52	22.07	99.70	8.93	120.71	64.98 to 106.40		176,037	150,545
07/01/07 TO 09/30/07	15	87.67	96.39	81.29	29.96	118.57	40.34	225.94	72.55 to 97.51		192,185	156,234
10/01/07 TO 12/31/07	20	83.61	96.16	82.22	48.02	116.95	5.40	495.71	64.23 to 93.38		320,847	263,803
01/01/08 TO 03/31/08	21	89.76	94.11	68.73	33.95	136.93	10.36	205.12	80.28 to 106.55		160,858	110,553
04/01/08 TO 06/30/08	20	77.56	78.53	58.07	35.63	135.22	9.70	135.97	54.28 to 100.88		133,060	77,271
____Study Years____												
07/01/05 TO 06/30/06	96	88.16	101.03	95.31	44.00	106.00	2.20	479.93	80.81 to 99.61		334,046	318,386
07/01/06 TO 06/30/07	69	87.29	87.57	78.84	24.50	111.07	8.93	163.03	81.67 to 95.54		220,023	173,471
07/01/07 TO 06/30/08	76	85.24	91.00	74.89	37.43	121.52	5.40	495.71	77.70 to 93.38		201,828	151,140
____Calendar Yrs____												
01/01/06 TO 12/31/06	92	86.97	96.65	89.80	36.31	107.63	9.49	420.86	80.81 to 100.00		371,436	333,531
01/01/07 TO 12/31/07	62	87.05	90.98	83.96	30.82	108.37	5.40	495.71	78.61 to 91.62		257,107	215,860
____ALL____												
	241	87.50	94.01	86.31	36.18	108.92	2.20	495.71	83.05 to 91.62		259,705	224,154

ASSESSOR LOCATION

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.		Avg. Adj. Sale Price	Avg. Assd Val
GERING	50	87.48	95.78	89.03	36.42	107.58	2.20	495.71	82.52 to 99.61		121,309	108,002
MINATARE	2	73.24	73.24	92.48	64.51	79.19	25.99	120.48	N/A		33,750	31,212
MITCHELL	13	84.03	84.97	83.98	23.88	101.17	23.80	120.71	62.86 to 113.40		53,838	45,213
MORRILL	8	101.37	137.28	91.33	66.46	150.32	40.34	420.86	40.34 to 420.86		63,768	58,237
RURAL	15	92.60	99.73	85.67	32.39	116.41	28.79	202.43	67.85 to 115.93		193,723	165,968
SCOTTSBLUFF	141	84.44	91.33	86.02	36.50	106.18	9.49	479.93	79.19 to 92.21		367,419	316,046
SMTWNS	9	88.02	94.84	82.92	30.18	114.38	45.31	229.40	64.04 to 95.09		12,670	10,506
TERRYTOWN	3	100.88	97.16	85.35	12.43	113.84	76.49	114.12	N/A		140,000	119,493
____ALL____												
	241	87.50	94.01	86.31	36.18	108.92	2.20	495.71	83.05 to 91.62		259,705	224,154

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

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	241	MEDIAN:	88	COV:	60.63	95% Median C.I.:	83.05 to 91.62
TOTAL Sales Price:	62,604,030	WGT. MEAN:	86	STD:	57.00	95% Wgt. Mean C.I.:	77.89 to 94.73
TOTAL Adj.Sales Price:	62,589,030	MEAN:	94	AVG.ABS.DEV:	31.66	95% Mean C.I.:	86.82 to 101.21
TOTAL Assessed Value:	54,021,346						
AVG. Adj. Sales Price:	259,705	COD:	36.18	MAX Sales Ratio:	495.71		
AVG. Assessed Value:	224,154	PRD:	108.92	MIN Sales Ratio:	2.20		

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LOCATIONS: URBAN, SUBURBAN & RURAL

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	226	87.10	93.63	86.34	36.41	108.45	2.20	495.71	82.62 to 91.61	264,084	228,016
3	15	92.60	99.73	85.67	32.39	116.41	28.79	202.43	67.85 to 115.93	193,723	165,968
____ALL____											
	241	87.50	94.01	86.31	36.18	108.92	2.20	495.71	83.05 to 91.62	259,705	224,154

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	204	88.72	97.25	91.75	34.09	106.00	2.20	495.71	84.34 to 93.55	259,105	237,717
2	37	73.64	76.17	56.80	51.95	134.11	5.40	202.43	55.46 to 88.02	263,013	149,378
____ALL____											
	241	87.50	94.01	86.31	36.18	108.92	2.20	495.71	83.05 to 91.62	259,705	224,154

SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
04-0001											
62-0021	1	87.50	87.50	87.50			87.50	87.50	N/A	200	175
79-0002	4	133.91	110.28	136.67	27.67	80.69	25.99	147.33	N/A	86,875	118,734
79-0011	16	92.31	119.62	92.52	54.47	129.29	40.34	420.86	64.04 to 129.03	38,249	35,386
79-0016	59	87.67	95.17	89.07	34.27	106.85	2.20	495.71	82.62 to 99.61	121,254	108,002
79-0031	14	82.24	83.54	77.36	24.32	107.98	23.80	120.71	62.86 to 113.40	76,692	59,332
79-0032	147	84.75	91.36	85.72	36.41	106.58	9.49	479.93	79.86 to 92.21	363,276	311,409
NonValid School											
____ALL____											
	241	87.50	94.01	86.31	36.18	108.92	2.20	495.71	83.05 to 91.62	259,705	224,154

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:	241	MEDIAN:	88	COV:	60.63	95% Median C.I.:	83.05 to 91.62
TOTAL Sales Price:	62,604,030	WGT. MEAN:	86	STD:	57.00	95% Wgt. Mean C.I.:	77.89 to 94.73
TOTAL Adj.Sales Price:	62,589,030	MEAN:	94	AVG.ABS.DEV:	31.66	95% Mean C.I.:	86.82 to 101.21
TOTAL Assessed Value:	54,021,346						
AVG. Adj. Sales Price:	259,705	COD:	36.18	MAX Sales Ratio:	495.71		
AVG. Assessed Value:	224,154	PRD:	108.92	MIN Sales Ratio:	2.20		

(!: AVTot=0)

(!: Derived)

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YEAR BUILT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
0 OR Blank	46	81.46	79.99	67.72	47.05	118.11	2.20	225.94	57.11 to 92.60	199,799	135,314
Prior TO 1860											
1860 TO 1899											
1900 TO 1919	29	97.06	106.05	99.46	33.20	106.62	27.24	229.40	80.28 to 116.79	54,924	54,628
1920 TO 1939	33	82.62	92.22	83.37	39.59	110.62	38.31	479.93	64.04 to 91.61	94,592	78,864
1940 TO 1949	17	81.99	110.86	79.29	60.65	139.82	28.79	420.86	54.06 to 138.94	120,326	95,403
1950 TO 1959	12	107.50	110.61	96.83	30.46	114.22	54.10	194.27	74.06 to 135.97	90,656	87,786
1960 TO 1969	23	82.43	95.01	116.21	34.59	81.76	25.99	259.70	72.48 to 102.36	293,999	341,650
1970 TO 1979	26	87.74	91.85	85.18	16.66	107.83	44.02	150.09	84.60 to 97.61	262,667	223,733
1980 TO 1989	31	91.62	89.40	94.59	16.30	94.51	38.94	116.15	80.44 to 102.26	620,618	587,068
1990 TO 1994	2	69.14	69.14	69.86	42.90	98.96	39.48	98.80	N/A	512,500	358,058
1995 TO 1999	7	99.61	100.89	96.56	17.60	104.49	67.10	147.33	67.10 to 147.33	554,666	535,569
2000 TO Present	15	74.68	97.18	58.83	65.30	165.21	9.49	495.71	48.96 to 93.38	520,817	306,372
ALL	241	87.50	94.01	86.31	36.18	108.92	2.20	495.71	83.05 to 91.62	259,705	224,154

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	3	87.50	79.85	68.23	9.14	117.04	64.04	88.02	N/A	1,011	690
5000 TO 9999	5	139.66	188.46	178.20	71.30	105.76	62.86	420.86	N/A	6,000	10,691
Total \$											
1 TO 9999	8	88.77	147.73	168.10	81.25	87.89	62.86	420.86	62.86 to 420.86	4,129	6,941
10000 TO 29999	22	98.76	124.83	133.29	54.71	93.65	25.99	495.71	78.61 to 129.03	21,029	28,030
30000 TO 59999	46	83.54	93.42	92.13	44.86	101.40	5.40	479.93	68.94 to 106.07	42,056	38,746
60000 TO 99999	45	93.75	100.48	101.51	25.41	98.98	23.80	202.43	84.60 to 102.26	72,601	73,696
100000 TO 149999	35	89.29	86.59	87.11	22.93	99.40	29.09	147.33	77.24 to 100.00	122,642	106,838
150000 TO 249999	33	82.62	85.92	86.65	27.30	99.15	2.20	163.03	72.48 to 98.77	195,074	169,032
250000 TO 499999	27	71.83	75.50	74.21	41.33	101.74	9.70	259.70	51.00 to 87.29	365,549	271,278
500000 +	25	87.23	80.24	87.10	27.79	92.12	9.49	149.92	67.83 to 98.80	1,451,674	1,264,340
ALL	241	87.50	94.01	86.31	36.18	108.92	2.20	495.71	83.05 to 91.62	259,705	224,154

PAD 2009 Preliminary Statistics

Base Stat

PAGE:4 of 6

Type: Qualified

State Stat Run

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

NUMBER of Sales:	241	MEDIAN:	88	COV:	60.63	95% Median C.I.:	83.05 to 91.62
TOTAL Sales Price:	62,604,030	WGT. MEAN:	86	STD:	57.00	95% Wgt. Mean C.I.:	77.89 to 94.73
TOTAL Adj.Sales Price:	62,589,030	MEAN:	94	AVG.ABS.DEV:	31.66	95% Mean C.I.:	86.82 to 101.21
TOTAL Assessed Value:	54,021,346						
AVG. Adj. Sales Price:	259,705	COD:	36.18	MAX Sales Ratio:	495.71		
AVG. Assessed Value:	224,154	PRD:	108.92	MIN Sales Ratio:	2.20		

(!: AVTot=0)

(!: Derived)

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ASSESSED VALUE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
1 TO 4999	8	63.45	51.06	7.40	49.19	689.91	2.20	89.52	2.20 to 89.52	36,414	2,695
5000 TO 9999	5	45.31	66.00	43.62	83.71	151.30	21.53	139.66	N/A	18,400	8,026
Total \$											
1 TO 9999	13	62.86	56.81	16.09	55.91	352.96	2.20	139.66	8.93 to 89.52	29,486	4,745
10000 TO 29999	31	69.95	87.44	63.97	53.71	136.70	23.80	420.86	54.28 to 88.03	31,526	20,166
30000 TO 59999	48	86.81	94.36	68.16	31.85	138.45	9.70	205.12	80.81 to 105.02	67,448	45,969
60000 TO 99999	37	93.06	90.39	75.04	26.38	120.45	20.96	225.94	75.08 to 100.88	98,421	73,860
100000 TO 149999	43	89.29	99.86	79.71	36.60	125.28	28.79	495.71	78.48 to 100.00	151,707	120,924
150000 TO 249999	32	90.47	103.77	66.93	46.24	155.03	9.49	479.93	76.49 to 101.25	286,793	191,961
250000 TO 499999	18	88.06	94.68	87.14	23.31	108.65	55.64	163.03	77.52 to 107.03	414,867	361,529
500000 +	19	98.80	106.07	97.96	24.85	108.28	62.28	259.70	85.23 to 116.10	1,641,097	1,607,633
ALL											
	241	87.50	94.01	86.31	36.18	108.92	2.20	495.71	83.05 to 91.62	259,705	224,154

COST RANK

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	46	81.46	79.99	67.72	47.05	118.11	2.20	225.94	57.11 to 92.60	199,799	135,314
10	33	93.75	106.17	61.16	39.72	173.61	9.49	495.71	82.62 to 100.31	173,838	106,311
15	3	86.80	89.43	90.42	12.03	98.90	75.08	106.40	N/A	232,333	210,087
20	140	87.92	96.99	92.37	32.88	105.01	27.24	479.93	82.52 to 93.55	284,288	262,584
25	3	84.75	98.84	84.03	23.12	117.62	76.49	135.28	N/A	211,666	177,864
30	16	86.16	83.14	97.45	33.30	85.32	25.99	128.74	53.16 to 116.15	408,073	397,680
ALL											
	241	87.50	94.01	86.31	36.18	108.92	2.20	495.71	83.05 to 91.62	259,705	224,154

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

NUMBER of Sales:	241	MEDIAN:	88	COV:	60.63	95% Median C.I.:	83.05 to 91.62
TOTAL Sales Price:	62,604,030	WGT. MEAN:	86	STD:	57.00	95% Wgt. Mean C.I.:	77.89 to 94.73
TOTAL Adj.Sales Price:	62,589,030	MEAN:	94	AVG.ABS.DEV:	31.66	95% Mean C.I.:	86.82 to 101.21
TOTAL Assessed Value:	54,021,346						
AVG. Adj. Sales Price:	259,705	COD:	36.18	MAX Sales Ratio:	495.71		
AVG. Assessed Value:	224,154	PRD:	108.92	MIN Sales Ratio:	2.20		

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

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OCCUPANCY CODE											Avg. Adj. Sale Price	Avg. Assd Val
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.			
(blank)	46	81.46	79.99	67.72	47.05	118.11	2.20	225.94	57.11 to 92.60		199,799	135,314
304	1	38.94	38.94	38.94			38.94	38.94	N/A		329,576	128,343
309	3	194.27	165.77	138.74	16.08	119.49	104.65	198.39	N/A		44,166	61,275
311	1	135.97	135.97	135.97			135.97	135.97	N/A		45,000	61,186
319	1	85.45	85.45	85.45			85.45	85.45	N/A		46,098	39,393
326	3	84.36	133.95	194.35	79.78	68.92	57.79	259.70	N/A		149,798	291,134
340	1	100.00	100.00	100.00			100.00	100.00	N/A		235,000	235,000
341	3	98.80	81.77	80.48	22.79	101.60	39.48	107.03	N/A		478,333	384,981
343	2	97.29	97.29	92.75	5.22	104.89	92.21	102.36	N/A		1,209,610	1,121,938
344	25	89.29	90.65	86.94	23.28	104.27	45.81	166.13	77.24 to 99.09		210,312	182,836
349	3	81.67	83.75	87.26	3.55	95.97	80.44	89.14	N/A		329,553	287,578
350	5	100.00	123.67	76.35	50.82	161.98	55.64	205.12	N/A		231,500	176,746
351	24	80.41	82.84	76.06	35.54	108.91	27.24	162.28	53.16 to 95.49		82,366	62,648
352	27	91.61	103.21	89.88	34.18	114.83	38.31	479.93	78.48 to 100.00		176,268	158,429
353	21	81.99	83.30	40.54	25.81	205.46	9.49	135.28	66.41 to 97.51		147,128	59,648
380	1	100.69	100.69	100.69			100.69	100.69	N/A		130,000	130,900
384	2	69.94	69.94	69.68	14.79	100.36	59.59	80.28	N/A		51,250	35,712
386	5	82.62	160.10	88.48	107.18	180.93	60.04	495.71	N/A		187,626	166,020
391	1	84.34	84.34	84.34			84.34	84.34	N/A		65,000	54,824
406	8	103.40	104.04	113.07	13.42	92.01	66.40	137.64	66.40 to 137.64		98,000	110,812
407	1	77.42	77.42	77.42			77.42	77.42	N/A		180,000	139,358
412	2	84.27	84.27	83.59	11.38	100.81	74.68	93.86	N/A		2,097,500	1,753,379
413	1	100.00	100.00	100.00			100.00	100.00	N/A		10,500,000	10,500,000
423	2	72.25	72.25	70.87	7.12	101.95	67.10	77.39	N/A		169,500	120,116
426	1	102.26	102.26	102.26			102.26	102.26	N/A		70,000	71,585
442	2	87.99	87.99	87.75	0.36	100.27	87.67	88.31	N/A		114,000	100,038
444	2	92.36	92.36	98.87	19.81	93.41	74.06	110.66	N/A		73,750	72,919
455	2	118.58	118.58	106.69	26.43	111.14	87.23	149.92	N/A		1,087,500	1,160,232
458	2	86.53	86.53	47.52	49.12	182.10	44.02	129.03	N/A		208,575	99,107
470	1	54.10	54.10	54.10			54.10	54.10	N/A		350,000	189,356
471	16	93.36	115.53	96.51	58.37	119.70	25.99	420.86	62.86 to 147.33		91,087	87,908
494	2	87.28	87.28	87.91	2.33	99.28	85.24	89.31	N/A		290,000	254,926
497	1	87.29	87.29	87.29			87.29	87.29	N/A		250,000	218,228
528	9	91.52	100.02	91.27	21.95	109.59	67.91	173.70	71.83 to 120.71		145,987	133,244
531	5	84.75	84.36	80.83	9.83	104.37	65.88	102.56	N/A		277,000	223,893
534	2	100.43	100.43	100.42	0.82	100.01	99.61	101.25	N/A		225,658	226,606
539	1	28.79	28.79	28.79			28.79	28.79	N/A		426,550	122,788
544	2	122.49	122.49	107.29	33.10	114.17	81.95	163.03	N/A		360,000	386,250

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

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

											(: AVTot=0)	
NUMBER of Sales:		241	MEDIAN:		88	COV:	60.63	95% Median C.I.:		83.05 to 91.62	(!: Derived)	
TOTAL Sales Price:		62,604,030	WGT. MEAN:		86	STD:	57.00	95% Wgt. Mean C.I.:		77.89 to 94.73		
TOTAL Adj.Sales Price:		62,589,030	MEAN:		94	AVG.ABS.DEV:	31.66	95% Mean C.I.:		86.82 to 101.21		
TOTAL Assessed Value:		54,021,346										
AVG. Adj. Sales Price:		259,705	COD:		36.18	MAX Sales Ratio:	495.71					
AVG. Assessed Value:		224,154	PRD:		108.92	MIN Sales Ratio:	2.20	Printed: 01/22/2009 23:07:26				
554	2	85.85	85.85	76.16	20.97	112.73	67.85	103.85	N/A	195,000	148,503	
555	1	35.77	35.77	35.77			35.77	35.77	N/A	581,300	207,957	
710	1	128.74	128.74	128.74			128.74	128.74	N/A	2,900,000	3,733,424	
ALL												
	241	87.50	94.01	86.31	36.18	108.92	2.20	495.71	83.05 to 91.62	259,705	224,154	
PROPERTY TYPE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
02	28	89.71	88.88	87.88	18.87	101.14	38.31	138.94	78.79 to 100.00	195,315	171,651	
03	210	87.40	95.04	86.46	38.66	109.92	2.20	495.71	83.05 to 92.21	266,316	230,248	
04	3	64.98	70.23	72.28	19.25	97.17	54.10	91.62	N/A	397,933	287,609	
ALL												
	241	87.50	94.01	86.31	36.18	108.92	2.20	495.71	83.05 to 91.62	259,705	224,154	

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

Commercial

Assessment actions taken to address the commercial property class for 2009 included the revaluation of particular occupancy codes, as represented by restaurants, gas stations, convenience stores and storage units. Commercial land values were also examined and changed as necessary to closer match 100% of market value.

Commercial/Industrial Appraisal Information

1.	Data collection done by:
	Staff data collectors
2.	Valuation done by:
	The Assessor and appraiser
3.	Pickup work done by whom:
	Staff data collectors
4.	What is the date of the Replacement Cost New data (Marshall-Swift) that are used to value this property class?
	June, 2008
5.	What was the last year a depreciation schedule for this property class was developed using market-derived information?
	The last market-derived depreciation schedule was developed and implemented in 2009 for the occupancy codes represented by restaurants, gas stations, convenience stores and storage units.
6.	When was the last time that the Income Approach was used to estimate or establish the market value of the properties in this class?
	The Income Approach was used in 2006 to value “Low-Income Housing.”
7.	What approach to value is used in this class or subclasses to estimate the market value of properties?
	The Cost Approach
8.	Number of Market Areas/Neighborhoods/Assessor Locations?
	Neighborhoods—Gering: 9; Minatare: 3; Mitchell: 4; Morrill: 3; Mobile Home Parks: 1; LIH (Low Income Housing): 1; Scottsbluff: 13; Small Towns: 5.
9.	How are these Market Areas/Neighborhoods/Assessor Locations defined?
	Primarily by location and occupancy code.
10.	Is “Market Area/Neighborhood/Assessor Location” a unique usable valuation grouping? If not, what is a unique usable valuation grouping?
	Neighborhoods are unique usable valuation groupings.
11.	Do the various subclasses of Commercial Property such as convenience stores, warehouses, hotels, etc. have common value characteristics?
	Yes—due to the same occupancy code classification.
12.	Is there unique market significance of the suburban location as defined in Reg. 10-001.07B? (<i>Suburban shall mean a parcel of real property located outside of the limits of an incorporated city or village, but within the legal jurisdiction of an incorporated city or village.</i>)
	No.

Commercial Permit Numbers:

Permits	Information Statements	Other	Total
69	0	0	69

PAD 2009 R&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:	210	MEDIAN:	93	COV:	34.89	95% Median C.I.:	88.86 to 97.61
TOTAL Sales Price:	56,957,287	WGT. MEAN:	91	STD:	32.31	95% Wgt. Mean C.I.:	83.76 to 98.06
TOTAL Adj.Sales Price:	56,942,287	MEAN:	93	AVG.ABS.DEV:	23.98	95% Mean C.I.:	88.24 to 96.98
TOTAL Assessed Value:	51,765,772						
AVG. Adj. Sales Price:	271,153	COD:	25.76	MAX Sales Ratio:	194.82		
AVG. Assessed Value:	246,503	PRD:	101.87	MIN Sales Ratio:	5.94		

(!: AVTot=0)

(!: Derived)

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DATE OF SALE *											Avg. Adj. Sale Price	Avg. Assd Val
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.			
____Qrtrs____												
07/01/05 TO 09/30/05	25	98.64	97.76	103.16	32.01	94.76	26.61	194.82	73.12 to 112.64		178,132	183,760
10/01/05 TO 12/31/05	16	99.79	101.05	99.35	25.00	101.71	22.61	190.15	87.71 to 114.01		90,790	90,200
01/01/06 TO 03/31/06	14	94.93	97.03	102.42	29.82	94.74	23.92	166.20	72.48 to 129.97		616,358	631,287
04/01/06 TO 06/30/06	26	91.75	88.74	94.25	26.96	94.15	29.09	162.28	65.88 to 100.31		576,109	543,000
07/01/06 TO 09/30/06	20	101.11	95.53	91.53	13.34	104.37	44.46	132.66	84.73 to 104.17		132,983	121,714
10/01/06 TO 12/31/06	17	82.62	93.55	73.43	32.06	127.40	34.86	166.57	64.75 to 112.37		312,941	229,798
01/01/07 TO 03/31/07	11	87.81	82.37	87.25	10.89	94.41	45.61	96.74	73.04 to 93.34		312,214	272,407
04/01/07 TO 06/30/07	15	92.00	86.32	85.84	23.28	100.56	8.93	119.04	69.70 to 110.03		176,106	151,166
07/01/07 TO 09/30/07	12	91.71	100.27	83.96	31.29	119.42	41.64	181.09	72.55 to 120.16		200,323	168,198
10/01/07 TO 12/31/07	19	89.31	80.58	83.26	23.39	96.77	5.94	132.75	64.23 to 93.86		336,365	280,071
01/01/08 TO 03/31/08	16	99.39	93.82	84.53	19.81	111.00	35.77	151.74	80.91 to 106.55		140,018	118,353
04/01/08 TO 06/30/08	19	95.08	93.92	82.74	26.44	113.51	46.66	139.67	69.09 to 121.35		123,036	101,804
____Study Years____												
07/01/05 TO 06/30/06	81	98.22	95.39	98.24	28.09	97.10	22.61	194.82	88.33 to 100.31		364,368	357,941
07/01/06 TO 06/30/07	63	91.52	90.50	82.56	20.60	109.62	8.93	166.57	82.62 to 97.88		223,105	184,203
07/01/07 TO 06/30/08	66	91.58	91.21	83.51	25.83	109.22	5.94	181.09	81.29 to 98.80		202,618	169,207
____Calendar Yrs____												
01/01/06 TO 12/31/06	77	93.55	93.07	92.75	24.79	100.35	23.92	166.57	82.52 to 100.31		410,227	380,479
01/01/07 TO 12/31/07	57	89.29	86.58	84.75	23.08	102.15	5.94	181.09	80.22 to 93.34		260,891	221,117
____ALL____												
	210	93.07	92.61	90.91	25.76	101.87	5.94	194.82	88.86 to 97.61		271,153	246,503

ASSESSOR LOCATION

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.		Avg. Adj. Sale Price	Avg. Assd Val
GERING	42	93.47	95.08	93.98	25.86	101.16	5.94	194.82	85.91 to 100.29		118,771	111,623
MINATARE	2	65.29	65.29	81.04	59.24	80.56	26.61	103.96	N/A		33,750	27,351
MITCHELL	14	94.57	92.66	86.16	20.82	107.55	23.92	147.01	73.04 to 112.64		55,707	47,995
MORRILL	6	98.93	93.69	104.80	20.82	89.40	41.64	123.79	41.64 to 123.79		65,858	69,022
RURAL	14	99.87	98.24	90.35	15.71	108.73	69.70	123.85	80.45 to 119.04		205,882	186,016
SCOTTSBLUFF	120	91.51	90.85	90.62	27.03	100.25	20.96	181.09	83.14 to 97.61		394,124	357,163
SMTWNS	9	94.56	97.46	90.30	31.43	107.93	51.60	166.20	52.40 to 162.50		12,670	11,441
TERRYTOWN	3	114.12	103.57	88.10	12.74	117.56	76.49	120.10	N/A		140,000	123,336
____ALL____												
	210	93.07	92.61	90.91	25.76	101.87	5.94	194.82	88.86 to 97.61		271,153	246,503

PAD 2009 R&O Statistics

Base Stat

Type: Qualified

State Stat Run

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

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TOTAL Adj.Sales Price:	56,942,287	MEAN:	93	AVG.ABS.DEV:	23.98	95% Mean C.I.:	88.24 to 96.98
TOTAL Assessed Value:	51,765,772						
AVG. Adj. Sales Price:	271,153	COD:	25.76	MAX Sales Ratio:	194.82		
AVG. Assessed Value:	246,503	PRD:	101.87	MIN Sales Ratio:	5.94		

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LOCATIONS: URBAN, SUBURBAN & RURAL

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	196	92.62	92.21	90.94	26.50	101.39	5.94	194.82	88.16 to 97.61	275,816	250,824
3	14	99.87	98.24	90.35	15.71	108.73	69.70	123.85	80.45 to 119.04	205,882	186,016
____ALL____											
	210	93.07	92.61	90.91	25.76	101.87	5.94	194.82	88.86 to 97.61	271,153	246,503

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	189	94.56	94.82	92.81	23.61	102.16	23.92	194.82	89.83 to 98.80	278,847	258,807
2	21	73.64	72.73	67.24	45.69	108.16	5.94	162.50	45.61 to 105.00	201,911	135,770
____ALL____											
	210	93.07	92.61	90.91	25.76	101.87	5.94	194.82	88.86 to 97.61	271,153	246,503

SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
04-0001											
62-0021	1	162.50	162.50	162.50			162.50	162.50	N/A	200	325
79-0002	4	113.91	94.57	115.54	25.71	81.85	26.61	123.85	N/A	86,875	100,372
79-0011	14	96.22	92.83	102.95	26.18	90.17	41.64	166.20	52.40 to 119.10	35,498	36,544
79-0016	50	94.89	96.33	93.67	24.41	102.84	5.94	194.82	86.71 to 100.31	121,067	113,404
79-0031	15	93.34	91.13	80.82	21.38	112.75	23.92	147.01	73.04 to 107.36	76,913	62,163
79-0032	126	91.51	90.67	90.51	26.06	100.18	20.96	181.09	84.73 to 97.59	388,019	351,187
NonValid School											
____ALL____											
	210	93.07	92.61	90.91	25.76	101.87	5.94	194.82	88.86 to 97.61	271,153	246,503

PAD 2009 R&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:	210	MEDIAN:	93	COV:	34.89	95% Median C.I.:	88.86 to 97.61
TOTAL Sales Price:	56,957,287	WGT. MEAN:	91	STD:	32.31	95% Wgt. Mean C.I.:	83.76 to 98.06
TOTAL Adj.Sales Price:	56,942,287	MEAN:	93	AVG.ABS.DEV:	23.98	95% Mean C.I.:	88.24 to 96.98
TOTAL Assessed Value:	51,765,772						
AVG. Adj. Sales Price:	271,153	COD:	25.76	MAX Sales Ratio:	194.82		
AVG. Assessed Value:	246,503	PRD:	101.87	MIN Sales Ratio:	5.94		

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YEAR BUILT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
0 OR Blank	38	88.51	86.35	83.12	37.15	103.89	5.94	170.41	68.94 to 105.00	183,158	152,244
Prior TO 1860											
1860 TO 1899											
1900 TO 1919	25	100.09	103.26	96.32	26.08	107.20	29.14	190.15	95.91 to 112.37	57,312	55,204
1920 TO 1939	29	87.71	86.83	84.25	27.56	103.07	41.64	162.28	64.20 to 95.49	91,091	76,744
1940 TO 1949	15	88.33	87.01	82.98	24.40	104.86	40.30	150.16	56.76 to 98.22	123,403	102,397
1950 TO 1959	11	114.12	106.58	93.88	24.50	113.54	44.46	181.09	66.63 to 139.67	96,171	90,280
1960 TO 1969	22	87.01	90.97	107.62	24.42	84.53	26.61	147.27	72.48 to 108.30	293,727	316,104
1970 TO 1979	25	89.50	92.54	85.48	15.67	108.26	46.66	123.85	87.23 to 102.22	265,174	226,677
1980 TO 1989	27	96.74	98.49	97.88	16.93	100.62	61.28	194.82	85.91 to 102.26	679,414	665,017
1990 TO 1994	1	98.80	98.80	98.80			98.80	98.80	N/A	525,000	518,710
1995 TO 1999	7	99.61	104.43	102.74	21.79	101.65	64.91	166.57	64.91 to 166.57	554,666	569,857
2000 TO Present	10	85.15	78.54	66.54	25.30	118.04	34.86	104.85	35.77 to 104.00	715,566	476,131
ALL											
	210	93.07	92.61	90.91	25.76	101.87	5.94	194.82	88.86 to 97.61	271,153	246,503

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	3	52.40	88.83	59.00	70.55	150.57	51.60	162.50	N/A	1,011	596
5000 TO 9999	4	106.18	118.28	118.26	17.42	100.02	94.56	166.20	N/A	6,250	7,391
Total \$											
1 TO 9999	7	105.00	105.66	111.85	32.31	94.47	51.60	166.20	51.60 to 166.20	4,004	4,479
10000 TO 29999	17	109.05	106.03	108.59	25.53	97.64	26.61	173.13	84.73 to 123.79	20,391	22,143
30000 TO 59999	39	86.71	84.75	84.08	32.58	100.79	5.94	150.16	68.94 to 104.17	42,628	35,841
60000 TO 99999	44	97.91	101.31	102.48	21.71	98.85	23.92	194.82	92.80 to 102.26	73,001	74,815
100000 TO 149999	30	92.35	90.30	90.87	20.90	99.37	29.09	151.74	78.84 to 100.69	121,966	110,834
150000 TO 249999	28	93.56	92.35	92.22	21.75	100.14	40.30	147.27	81.29 to 104.85	195,305	180,101
250000 TO 499999	23	81.95	83.11	84.06	27.12	98.87	20.96	152.49	69.70 to 92.15	368,688	309,912
500000 +	22	89.72	88.04	91.45	23.76	96.27	34.86	166.57	72.55 to 104.00	1,549,346	1,416,928
ALL											
	210	93.07	92.61	90.91	25.76	101.87	5.94	194.82	88.86 to 97.61	271,153	246,503

PAD 2009 R&O Statistics

Base Stat

PAGE:4 of 6

Type: Qualified

State Stat Run

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

NUMBER of Sales:	210	MEDIAN:	93	COV:	34.89	95% Median C.I.:	88.86 to 97.61
TOTAL Sales Price:	56,957,287	WGT. MEAN:	91	STD:	32.31	95% Wgt. Mean C.I.:	83.76 to 98.06
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AVG. Assessed Value:	246,503	PRD:	101.87	MIN Sales Ratio:	5.94		

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(!: Derived)

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ASSESSED VALUE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
1 TO 4999	6	52.00	62.66	13.39	77.88	468.01	5.94	162.50	5.94 to 162.50	16,561	2,217
5000 TO 9999	5	105.00	85.56	49.00	42.73	174.60	22.61	166.20	N/A	16,000	7,840
Total \$											
1 TO 9999	11	52.40	73.06	29.27	90.20	249.61	5.94	166.20	8.93 to 162.50	16,306	4,773
10000 TO 29999	25	84.73	79.27	64.61	31.14	122.68	23.92	147.01	61.01 to 92.43	31,632	20,438
30000 TO 59999	37	95.80	94.75	88.42	24.14	107.17	53.28	173.13	79.93 to 104.17	50,470	44,624
60000 TO 99999	41	95.49	92.01	79.27	20.14	116.07	20.96	150.16	82.43 to 100.09	94,424	74,852
100000 TO 149999	29	95.91	98.64	91.90	19.90	107.33	61.28	190.15	82.52 to 103.38	134,655	123,753
150000 TO 249999	30	100.15	100.79	87.85	26.40	114.73	35.77	194.82	87.29 to 114.01	223,297	196,177
250000 TO 499999	17	81.95	86.25	81.87	18.18	105.35	55.64	147.27	69.70 to 95.08	428,972	351,200
500000 +	20	100.00	101.68	95.98	21.29	105.94	34.86	166.57	87.23 to 107.02	1,616,841	1,551,882
ALL											
	210	93.07	92.61	90.91	25.76	101.87	5.94	194.82	88.86 to 97.61	271,153	246,503

COST RANK

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	38	88.51	86.35	83.12	37.15	103.89	5.94	170.41	68.94 to 105.00	183,158	152,244
10	27	95.80	87.37	64.62	21.93	135.22	34.86	132.66	72.00 to 101.25	197,840	127,835
15	3	92.00	94.90	96.03	12.68	98.82	78.84	113.85	N/A	232,333	223,111
20	126	92.43	95.01	93.84	24.04	101.25	29.14	194.82	87.95 to 98.22	295,943	277,708
25	3	89.83	105.49	87.33	27.34	120.80	76.49	150.16	N/A	211,666	184,848
30	13	104.85	95.04	104.89	19.22	90.61	26.61	129.97	72.55 to 118.55	463,052	485,677
ALL											
	210	93.07	92.61	90.91	25.76	101.87	5.94	194.82	88.86 to 97.61	271,153	246,503

PAD 2009 R&O Statistics

Base Stat

PAGE:5 of 6

Type: Qualified

State Stat Run

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(!: Derived)

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OCCUPANCY CODE											Avg. Adj. Sale Price	Avg. Assd Val
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.			
(blank)	38	88.51	86.35	83.12	37.15	103.89	5.94	170.41	68.94 to 105.00		183,158	152,244
304	1	96.95	96.95	96.95			96.95	96.95	N/A		329,576	319,516
309	1	104.65	104.65	104.65			104.65	104.65	N/A		83,000	86,857
311	1	139.67	139.67	139.67			139.67	139.67	N/A		45,000	62,851
326	2	91.57	91.57	98.64	12.89	92.84	79.77	103.38	N/A		74,697	73,680
340	1	100.00	100.00	100.00			100.00	100.00	N/A		235,000	235,000
341	2	125.65	125.65	122.34	21.37	102.70	98.80	152.49	N/A		467,500	571,952
343	2	101.91	101.91	93.25	9.51	109.28	92.21	111.60	N/A		1,209,610	1,127,949
344	23	92.15	91.15	88.78	16.58	102.67	51.82	126.25	82.52 to 104.08		203,296	180,483
349	2	91.97	91.97	102.13	13.09	90.05	79.93	104.00	N/A		406,830	415,504
350	4	88.25	105.57	74.09	44.77	142.50	55.64	190.15	N/A		283,125	209,754
351	19	92.43	89.85	82.71	32.69	108.63	29.14	173.13	56.62 to 112.37		77,752	64,311
352	26	94.73	95.03	95.03	21.40	100.00	53.36	166.57	78.79 to 100.38		181,509	172,493
353	18	89.48	89.02	51.99	29.32	171.23	34.86	150.16	64.66 to 112.06		151,211	78,609
380	1	100.69	100.69	100.69			100.69	100.69	N/A		130,000	130,900
384	1	59.59	59.59	59.59			59.59	59.59	N/A		52,500	31,283
386	4	79.94	76.86	78.01	6.14	98.52	64.92	82.62	N/A		228,032	177,891
391	1	99.74	99.74	99.74			99.74	99.74	N/A		65,000	64,828
406	8	114.07	118.18	120.74	12.23	97.88	93.38	147.27	93.38 to 147.27		98,000	118,325
407	1	81.29	81.29	81.29			81.29	81.29	N/A		180,000	146,326
412	2	85.39	85.39	84.79	9.92	100.70	76.92	93.86	N/A		2,097,500	1,778,526
413	1	100.00	100.00	100.00			100.00	100.00	N/A		10,500,000	10,500,000
423	2	71.15	71.15	69.48	8.77	102.41	64.91	77.39	N/A		169,500	117,764
426	1	102.26	102.26	102.26			102.26	102.26	N/A		70,000	71,585
442	2	90.63	90.63	112.91	32.58	80.27	61.11	120.16	N/A		114,000	128,714
444	2	96.28	96.28	104.55	24.13	92.09	73.04	119.51	N/A		73,750	77,103
455	2	96.83	96.83	93.19	9.91	103.90	87.23	106.43	N/A		1,087,500	1,013,451
458	2	85.22	85.22	49.83	45.25	171.02	46.66	123.79	N/A		208,575	103,940
470	1	44.46	44.46	44.46			44.46	44.46	N/A		350,000	155,596
471	15	96.74	92.68	91.81	24.68	100.96	26.61	166.20	69.70 to 107.36		69,160	63,492
494	2	89.41	89.41	89.38	0.11	100.03	89.31	89.50	N/A		290,000	259,188
497	1	87.29	87.29	87.29			87.29	87.29	N/A		250,000	218,228
528	9	92.80	101.20	92.38	21.07	109.55	67.91	181.09	71.83 to 110.03		145,987	134,858
531	4	87.87	83.41	82.31	8.55	101.33	65.88	92.00	N/A		318,750	262,372
534	2	100.43	100.43	100.42	0.82	100.01	99.61	101.25	N/A		225,658	226,606
539	1	95.08	95.08	95.08			95.08	95.08	N/A		426,550	405,548
544	1	81.95	81.95	81.95			81.95	81.95	N/A		495,000	405,673
554	2	133.97	133.97	101.20	45.42	132.38	73.12	194.82	N/A		195,000	197,349

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

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

NUMBER of Sales:	210	MEDIAN:	93	COV:	34.89	95% Median C.I.:	88.86 to 97.61				
TOTAL Sales Price:	56,957,287	WGT. MEAN:	91	STD:	32.31	95% Wgt. Mean C.I.:	83.76 to 98.06				
TOTAL Adj.Sales Price:	56,942,287	MEAN:	93	AVG.ABS.DEV:	23.98	95% Mean C.I.:	88.24 to 96.98				
TOTAL Assessed Value:	51,765,772										
AVG. Adj. Sales Price:	271,153	COD:	25.76	MAX Sales Ratio:	194.82						
AVG. Assessed Value:	246,503	PRD:	101.87	MIN Sales Ratio:	5.94						
555	1	35.77	35.77	35.77	35.77	35.77	N/A			581,300	207,957
710	1	129.97	129.97	129.97	129.97	129.97	N/A			2,900,000	3,769,254
____ALL____											
	210	93.07	92.61	90.91	25.76	101.87	5.94	194.82	88.86 to 97.61	271,153	246,503
PROPERTY TYPE *										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
02	27	93.55	95.26	95.28	22.03	99.98	53.36	166.57	78.79 to 104.12	197,734	188,398
03	181	93.34	92.61	90.93	26.08	101.85	5.94	194.82	88.86 to 98.64	281,103	255,595
04	2	57.08	57.08	57.49	22.11	99.28	44.46	69.70	N/A	361,900	208,062
____ALL____											
	210	93.07	92.61	90.91	25.76	101.87	5.94	194.82	88.86 to 97.61	271,153	246,503

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**2009 Correlation Section
for Scotts Bluff County**

Commerical Real Property

I. Correlation

COMMERCIAL:Analysis of the following tables and their accompanying narratives will show that two of the three measures of central tendency are within acceptable range?the median and the mean. Only the weighted mean falls approximately two points below the bottom limit of compliance. The removal of extreme outliers would fail to bring the weighted mean within acceptable range. Since the overall median receives relatively strong support from the Trended Preliminary Ratio the median will be used to represent the overall level of value for the commercial property class.

Review of the qualitative statistics in Table VI indicates that only the price-related differential is within its professionally prescribed standard for compliance. The removal of outliers would fail to bring the coefficient of dispersion within compliance.

Further review of the statistical profile under the heading Status Improved Unimproved and IOLL shows range 2 or unimproved commercial lots with a median of 73.64 a mean of 72.73 a weighted mean of 67.24 a COD of 45.69 and a PRD of 108.16. Removal of extreme outliers (four) would move the median to 80.45 the mean to 86.41 and the weighted mean to 74.19. The COD would become 33.24 and the PRD would rise to 116.47. The twenty-one sales are found in the following areas: Gering has six (with a median of 63) Rural has three (with a median of 108) Scottsbluff has ten (with a median of 68) and two are found in Small Towns with a median of 107. Since there is such geographic diversity among the vacant commercial lots and further, since Gering has seven commercial neighborhoods and Scottsbluff has eleven commercial neighborhoods, no nonbinding recommendation will be made to adjust this subclass.

**2009 Correlation Section
for Scotts Bluff County**

II. Analysis of Percentage of Sales Used

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

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

	Total Sales	Qualified Sales	Percent Used
2009	315	210	66.67
2008	345	231	66.96
2007	380	305	80.26
2006	379	311	82.06
2005	350	262	74.86

COMMERCIAL: Table II appears to indicate a lower percentage of sales used for assessment year 2009 compared to the remaining table history. However, further review of the total commercial file reveals that thirty-one of these sales were removed because they were substantially changed. The review and qualification process for the commercial property class is the same as that described for the residential class in Table II of that section of the Reports and Opinions document.

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 Scotts Bluff County**

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

	Preliminary Median	% Change in Assessed Value (excl. growth)	Trended Preliminary Ratio	R&O Median
2009	88	4.05	92	93
2008	93.92	-0.23	94	95.21
2007	92	3.11	95	97
2006	92	6.13	98	96
2005	91	11.16	101	96

COMMERCIAL:Table III indicates an overall difference between the Trended Preliminary Ratio and the R&O Median of less than two points and thus each figure provides relatively strong support for the other.

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

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

Comparison of Average Value Changes

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

**2009 Correlation Section
for Scotts Bluff County**

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

% Change in Total Assessed Value in the Sales File		% Change in Total Assessed Value (excl. growth)
12	2009	4.05
11.51	2008	-0.23
-0.48	2007	3.11
5.56	2006	6.13
12.75	2005	11.16

COMMERCIAL:Table IV shows that the absolute difference between the percent change to the sales file compared to the percent change to the commercial base is roughly eight points. This would seem significant until the number of sales found in the latest year of the sales study (07.01.07 to 06.30.08) for both the Preliminary and the R&O statistical profile differs by ten sales. That difference in the number of sales itself could explain the aforementioned point difference between the sample and the commercial base.

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 Scotts Bluff County**

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

	Median	Wgt. Mean	Mean
R&O Statistics	93	91	93

COMMERCIAL:Two of the three measures of central tendency are within acceptable range?the median and the mean. Only the weighted mean falls approximately two points below the bottom limit of compliance. The removal of extreme outliers would fail to bring the weighted mean within acceptable range. Since the overall median receives relatively strong support from the Trended Preliminary Ratio the median will be used to represent the overall level of value for the commercial property class.

**2009 Correlation Section
for Scotts Bluff County**

VI. Analysis of R&O COD and PRD

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

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

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

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

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

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

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

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

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

	COD	PRD
R&O Statistics	25.76	101.87
Difference	5.76	0.00

COMMERCIAL: Table VI indicates that only the price-related differential is within its professionally prescribed standard for compliance. The removal of outliers would fail to bring the coefficient of dispersion within compliance.

**2009 Correlation Section
for Scotts Bluff County**

VII. Analysis of Change in Statistics Due to Assessor Actions

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

	Preliminary	R&O Statistics	Change
Number of Sales	241	210	-31
Median	88	93	5
Wgt. Mean	86	91	5
Mean	94	93	-1
COD	36.18	25.76	-10.42
PRD	108.92	101.87	-7.05
Minimum	2.20	5.94	3.74
Maximum	495.71	194.82	-300.89

COMMERCIAL: The thirty-one sale difference between the Preliminary and the R&O statistics is due to these found to be substantially changed (due to additions, remodeling, etc.) For assessment year 2009 the assessment actions taken to address the commercial property class included: the revaluation of particular occupancy codes, as represented by restaurants, gas stations, convenience stores and storage units. Commercial land values were also examined and changed as necessary to closer match 100% of market value.

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

Agricultural

For assessment year 2009, all agricultural land was reviewed and some Land Capability Groups in agricultural Market Area 3 were revalued: 2A1, 2A, 3A1, 3A, 3G, 4G1, and 4G.

Agricultural Appraisal Information

1.	Data collection done by:
	Staff data collectors
2.	Valuation done by:
	The Assessor and appraiser
3.	Pickup work done by whom:
	Staff data collectors
4.	Does the county have a written policy or written standards to specifically define agricultural land versus rural residential acreages?
	Yes
a.	How is agricultural land defined in this county?
	<p>1) Agricultural land and horticultural land means a parcel of land that is primarily used for agricultural or horticultural purposes, including wasteland lying in or adjacent to and in common ownership or management with other agricultural land and horticultural land. Agricultural land and horticultural land does not include any land directly associated with any building or enclosed structure.</p> <p>2) Agricultural or horticultural purposes means used for the commercial production of any plant or animal product in a raw or unprocessed state that is derived from the science and art of agriculture, aquaculture, or horticulture. Agricultural or horticultural purposes includes the following uses of land:</p> <p>a) Land retained or protected for future agricultural or horticultural purposes under a conservation easement as provided in the Conservation and Preservation Easements Act except when the parcel or a portion thereof is being used for purposes other than agricultural or horticultural purposes; and</p> <p>b) Land enrolled in a federal or state program in which payments are received for removing such land from agricultural or horticultural production.</p> <p>Land not falling into either category listed above will be considered Rural Residential.</p>
5.	When was the last date that the Income Approach was used to estimate or establish the market value of the properties in this class?
	The Income Approach has not been used to estimate or establish the market value of agricultural land within the County.
6.	If the income approach was used, what Capitalization Rate was used?
	N/A
7.	What is the date of the soil survey currently used?
	The soil survey is dated 1967. The 2008 soil conversion was implemented in assessment year 2009.
8.	What date was the last countywide land use study completed?
	The last countywide land use study was completed in 1998. It is currently done as land use change is discovered on an ongoing basis.
a.	By what method? (Physical inspection, FSA maps, etc.)

	Taxpayer reporting and FSA maps.
b.	By whom?
	The appraiser and staff data collectors.
c.	What proportion is complete / implemented at this time?
	Approximately 85% is complete at this time.
9.	Number of Market Areas/Neighborhoods/Assessor Locations in the agricultural property class:
	Three
10.	How are Market Areas/Neighborhoods/Assessor Locations developed?
	By geographical and topographical characteristics, as well as similarity of land and soils.
11.	In the assessor's opinion, are there any other class or subclass groupings, other than LCG groupings, that are more appropriate for valuation?
	No
a.	If yes, list.
	N/A
12.	In your opinion, what is the level of value of these groupings?
	The Assessor believes the level of value of these groupings is 71%.
13.	Has the county implemented (or is in the process of implementing) special valuation for agricultural land within the county?
	Yes, the County has implemented special valuation in agricultural Market Areas 1 and 2.

Agricultural Permit Numbers:

Permits	Information Statements	Other	Total
102	0	3	105

PAD 2009 R&O Agricultural Statistics

Base Stat

Query: 7183

Type: Qualified

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

NUMBER of Sales:	80	MEDIAN:	70	COV:	35.29	95% Median C.I.:	65.05 to 77.16	(! : Derived)
(AgLand) TOTAL Sales Price:	10,779,036	WGT. MEAN:	71	STD:	26.20	95% Wgt. Mean C.I.:	63.73 to 78.15	(! : land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	10,779,036	MEAN:	74	AVG.ABS.DEV:	19.82	95% Mean C.I.:	68.50 to 79.98	
(AgLand) TOTAL Assessed Value:	7,646,548							
AVG. Adj. Sales Price:	134,737	COD:	28.16	MAX Sales Ratio:	158.42			
AVG. Assessed Value:	95,581	PRD:	104.66	MIN Sales Ratio:	28.38			

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DATE OF SALE *											Avg. Adj. Sale Price	Avg. Assd Val
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.			
____Qrtrs____												
07/01/05 TO 09/30/05	5	98.85	80.30	99.44	26.85	80.75	28.38	109.53	N/A		64,600	64,241
10/01/05 TO 12/31/05	4	78.89	86.97	77.14	25.24	112.73	66.97	123.11	N/A		119,225	91,974
01/01/06 TO 03/31/06	7	65.98	90.34	93.13	42.26	97.01	61.69	158.42	61.69 to 158.42		184,740	172,046
04/01/06 TO 06/30/06	9	83.18	87.50	81.95	20.42	106.78	62.05	137.47	65.09 to 109.66		150,795	123,573
07/01/06 TO 09/30/06	3	99.42	99.78	89.73	19.44	111.19	70.97	128.94	N/A		72,500	65,057
10/01/06 TO 12/31/06	5	77.16	73.25	73.53	15.36	99.62	47.10	88.86	N/A		143,400	105,439
01/01/07 TO 03/31/07	15	70.30	68.42	64.98	19.53	105.29	34.37	112.40	55.74 to 79.10		138,599	90,061
04/01/07 TO 06/30/07	10	71.22	75.22	68.03	34.98	110.56	29.51	122.14	49.36 to 108.98		130,697	88,912
07/01/07 TO 09/30/07	3	72.00	75.42	75.85	19.56	99.43	56.00	98.25	N/A		131,500	99,746
10/01/07 TO 12/31/07	7	61.43	57.58	59.05	20.18	97.51	31.07	79.64	31.07 to 79.64		117,857	69,590
01/01/08 TO 03/31/08	5	70.53	68.22	54.46	15.45	125.27	41.82	84.92	N/A		132,967	72,417
04/01/08 TO 06/30/08	7	49.25	50.81	47.16	23.33	107.75	31.18	75.65	31.18 to 75.65		160,571	75,727
____Study Years____												
07/01/05 TO 06/30/06	25	83.18	86.77	87.11	28.53	99.61	28.38	158.42	65.98 to 108.16		138,009	120,223
07/01/06 TO 06/30/07	33	70.97	74.06	68.57	25.99	108.01	29.51	128.94	63.30 to 82.54		130,923	89,770
07/01/07 TO 06/30/08	22	62.86	60.28	55.80	23.23	108.03	31.07	98.25	46.53 to 72.00		136,742	76,297
____Calendar Yrs____												
01/01/06 TO 12/31/06	24	80.17	86.90	84.77	26.23	102.51	47.10	158.42	65.98 to 99.42		149,368	126,619
01/01/07 TO 12/31/07	35	66.66	68.79	65.71	25.78	104.69	29.51	122.14	59.70 to 75.94		131,584	86,468
____ALL____												
	80	70.37	74.24	70.94	28.16	104.66	28.38	158.42	65.05 to 77.16		134,737	95,581

PAD 2009 R&O Agricultural Statistics

Base Stat

PAGE:2 of 5

Type: Qualified

Query: 7183

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

NUMBER of Sales:	80	MEDIAN:	70	COV:	35.29	95% Median C.I.:	65.05 to 77.16	(!: Derived)
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(AgLand) TOTAL Adj.Sales Price:	10,779,036	MEAN:	74	AVG.ABS.DEV:	19.82	95% Mean C.I.:	68.50 to 79.98	
(AgLand) TOTAL Assessed Value:	7,646,548							
AVG. Adj. Sales Price:	134,737	COD:	28.16	MAX Sales Ratio:	158.42			
AVG. Assessed Value:	95,581	PRD:	104.66	MIN Sales Ratio:	28.38			

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GEO CODE / TOWNSHIP #										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
1655	3	109.66	114.99	108.19	12.05	106.28	97.83	137.47	N/A	320,000	346,216
1657	7	72.00	77.87	78.48	23.95	99.22	56.60	128.94	56.60 to 128.94	69,285	54,376
1659	8	109.60	99.00	78.93	26.76	125.43	29.51	158.42	29.51 to 158.42	106,432	84,006
1661	1	70.30	70.30	70.30			70.30	70.30	N/A	38,000	26,715
1663	5	72.79	70.79	69.77	14.55	101.46	52.06	87.42	N/A	94,000	65,585
1665	2	77.94	77.94	71.89	8.95	108.43	70.97	84.92	N/A	68,500	49,242
1667	7	83.18	80.39	83.50	16.17	96.27	34.37	112.40	34.37 to 112.40	150,500	125,674
1669	5	70.53	74.38	74.98	19.90	99.20	53.89	108.16	N/A	106,350	79,738
1671	4	64.64	72.40	73.32	15.03	98.74	62.06	98.25	N/A	132,525	97,164
1673	1	70.44	70.44	70.44			70.44	70.44	N/A	110,490	77,828
1675	14	48.23	54.56	48.30	36.46	112.97	28.38	112.72	35.30 to 75.65	166,338	80,339
1677	8	76.55	76.29	71.10	25.89	107.30	31.18	108.98	31.18 to 108.98	136,875	97,313
1679	1	61.86	61.86	61.86			61.86	61.86	N/A	25,000	15,465
1939	3	61.43	61.14	60.22	5.70	101.52	55.74	66.24	N/A	123,333	74,275
1941	3	81.05	74.40	68.64	20.19	108.38	46.53	95.61	N/A	120,000	82,372
1943	5	66.66	66.04	65.99	1.40	100.08	64.36	67.13	N/A	201,200	132,764
1945	1	85.86	85.86	85.86			85.86	85.86	N/A	180,000	154,553
1949	1	67.82	67.82	67.82			67.82	67.82	N/A	100,000	67,820
1957	1	56.00	56.00	56.00			56.00	56.00	N/A	147,000	82,325
ALL											
	80	70.37	74.24	70.94	28.16	104.66	28.38	158.42	65.05 to 77.16	134,737	95,581

AREA (MARKET)

										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
3	80	70.37	74.24	70.94	28.16	104.66	28.38	158.42	65.05 to 77.16	134,737	95,581
ALL											
	80	70.37	74.24	70.94	28.16	104.66	28.38	158.42	65.05 to 77.16	134,737	95,581

STATUS: IMPROVED, UNIMPROVED & IOLL

										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
2	80	70.37	74.24	70.94	28.16	104.66	28.38	158.42	65.05 to 77.16	134,737	95,581
ALL											
	80	70.37	74.24	70.94	28.16	104.66	28.38	158.42	65.05 to 77.16	134,737	95,581

PAD 2009 R&O Agricultural Statistics

Base Stat

PAGE:3 of 5

Type: Qualified

Query: 7183

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

NUMBER of Sales:	80	MEDIAN:	70	COV:	35.29	95% Median C.I.:	65.05 to 77.16	(! : Derived)
(AgLand) TOTAL Sales Price:	10,779,036	WGT. MEAN:	71	STD:	26.20	95% Wgt. Mean C.I.:	63.73 to 78.15	(! : land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	10,779,036	MEAN:	74	AVG.ABS.DEV:	19.82	95% Mean C.I.:	68.50 to 79.98	
(AgLand) TOTAL Assessed Value:	7,646,548							
AVG. Adj. Sales Price:	134,737	COD:	28.16	MAX Sales Ratio:	158.42			
AVG. Assessed Value:	95,581	PRD:	104.66	MIN Sales Ratio:	28.38			

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SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
04-0001											
62-0021	2	63.83	63.83	64.47	3.77	99.02	61.43	66.24	N/A	95,000	61,244
79-0002	1	55.74	55.74	55.74			55.74	55.74	N/A	180,000	100,338
79-0011	20	76.71	75.62	77.33	17.49	97.78	34.37	112.40	67.82 to 84.92	114,612	88,632
79-0016	9	66.66	67.71	65.65	13.13	103.14	46.53	95.61	56.00 to 81.05	168,111	110,362
79-0031	7	109.53	106.13	97.90	19.18	108.40	70.30	158.42	70.30 to 158.42	82,422	80,695
79-0032	41	65.05	70.52	67.91	34.12	103.84	28.38	137.47	58.86 to 77.16	146,995	99,827
NonValid School											
ALL	80	70.37	74.24	70.94	28.16	104.66	28.38	158.42	65.05 to 77.16	134,737	95,581

ACRES IN SALE

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
0.01 TO 10.00	3	34.37	49.22	47.99	54.83	102.56	28.38	84.92	N/A	9,666	4,639
10.01 TO 30.00	2	72.87	72.87	76.94	22.33	94.71	56.60	89.14	N/A	20,000	15,387
30.01 TO 50.00	10	66.18	72.13	71.44	27.30	100.95	31.07	109.53	53.89 to 99.42	43,115	30,803
50.01 TO 100.00	24	70.49	78.70	69.40	32.96	113.40	29.51	137.47	62.06 to 108.98	97,248	67,486
100.01 TO 180.00	31	66.97	70.99	63.57	26.22	111.66	35.30	158.42	59.70 to 75.80	180,642	114,840
180.01 TO 330.00	8	79.56	78.50	79.53	13.27	98.70	56.00	98.85	56.00 to 98.85	178,750	142,160
650.01 +	2	103.75	103.75	106.75	5.70	97.18	97.83	109.66	N/A	457,500	488,394
ALL	80	70.37	74.24	70.94	28.16	104.66	28.38	158.42	65.05 to 77.16	134,737	95,581

MAJORITY LAND USE > 95%

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
DRY	1	67.82	67.82	67.82			67.82	67.82	N/A	100,000	67,820
DRY-N/A	1	56.00	56.00	56.00			56.00	56.00	N/A	147,000	82,325
GRASS	6	65.85	66.44	97.27	40.58	68.31	28.38	109.66	28.38 to 109.66	190,000	184,805
GRASS-N/A	7	59.90	70.17	67.72	44.60	103.61	31.18	158.42	31.18 to 158.42	51,940	35,175
IRRGTD	27	67.13	76.07	67.23	25.97	113.16	41.82	128.94	62.05 to 84.92	130,103	87,464
IRRGTD-N/A	38	74.30	75.57	68.53	25.26	110.28	29.51	137.47	66.24 to 83.18	145,148	99,468
ALL	80	70.37	74.24	70.94	28.16	104.66	28.38	158.42	65.05 to 77.16	134,737	95,581

PAD 2009 R&O Agricultural Statistics

Base Stat

PAGE:4 of 5

Type: Qualified

Query: 7183

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

NUMBER of Sales:	80	MEDIAN:	70	COV:	35.29	95% Median C.I.:	65.05 to 77.16	(! : Derived)
(AgLand) TOTAL Sales Price:	10,779,036	WGT. MEAN:	71	STD:	26.20	95% Wgt. Mean C.I.:	63.73 to 78.15	(! : land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	10,779,036	MEAN:	74	AVG.ABS.DEV:	19.82	95% Mean C.I.:	68.50 to 79.98	
(AgLand) TOTAL Assessed Value:	7,646,548							
AVG. Adj. Sales Price:	134,737	COD:	28.16	MAX Sales Ratio:	158.42			
AVG. Assessed Value:	95,581	PRD:	104.66	MIN Sales Ratio:	28.38			

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MAJORITY LAND USE > 80%

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
DRY	1	67.82	67.82	67.82			67.82	67.82	N/A	100,000	67,820
DRY-N/A	1	56.00	56.00	56.00			56.00	56.00	N/A	147,000	82,325
GRASS	7	72.00	79.58	99.37	48.96	80.09	28.38	158.42	28.38 to 158.42	168,654	167,588
GRASS-N/A	6	58.25	55.46	56.33	25.31	98.46	31.18	88.86	31.18 to 88.86	53,833	30,322
IRRGTD	52	69.97	74.91	66.31	27.18	112.97	29.51	137.47	65.05 to 77.61	141,039	93,524
IRRGTD-N/A	13	79.10	79.25	75.43	18.54	105.06	46.53	123.11	64.36 to 90.65	130,338	98,315
ALL	80	70.37	74.24	70.94	28.16	104.66	28.38	158.42	65.05 to 77.16	134,737	95,581

MAJORITY LAND USE > 50%

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
DRY	2	61.91	61.91	60.79	9.55	101.85	56.00	67.82	N/A	123,500	75,072
GRASS	13	59.90	68.45	90.12	44.60	75.95	28.38	158.42	31.18 to 97.83	115,660	104,235
IRRGTD	64	70.75	75.67	67.41	26.07	112.25	29.51	137.47	65.98 to 79.10	135,600	91,409
IRRGTD-N/A	1	83.18	83.18	83.18			83.18	83.18	N/A	350,000	291,142
ALL	80	70.37	74.24	70.94	28.16	104.66	28.38	158.42	65.05 to 77.16	134,737	95,581

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
5000 TO 9999	1	84.92	84.92	84.92			84.92	84.92	N/A	9,000	7,643
Total \$											
1 TO 9999	1	84.92	84.92	84.92			84.92	84.92	N/A	9,000	7,643
10000 TO 29999	6	59.23	60.17	68.52	34.41	87.80	28.38	90.65	28.38 to 90.65	18,483	12,665
30000 TO 59999	12	109.26	99.55	101.47	26.18	98.11	31.07	158.42	62.05 to 128.94	46,879	47,566
60000 TO 99999	14	78.35	81.66	81.03	18.69	100.78	59.70	123.11	61.43 to 109.66	76,511	61,995
100000 TO 149999	19	70.44	72.09	71.89	19.66	100.28	31.18	108.16	62.06 to 87.42	122,662	88,187
150000 TO 249999	19	65.09	63.57	64.17	18.68	99.06	29.51	97.83	49.25 to 74.61	190,526	122,266
250000 TO 499999	8	54.11	58.54	57.40	31.94	101.99	35.30	85.32	35.30 to 85.32	298,104	171,109
500000 +	1	109.66	109.66	109.66			109.66	109.66	N/A	690,000	756,679
ALL	80	70.37	74.24	70.94	28.16	104.66	28.38	158.42	65.05 to 77.16	134,737	95,581

PAD 2009 R&O Agricultural Statistics

Base Stat

Query: 7183

Type: Qualified

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

NUMBER of Sales:	80	MEDIAN:	70	COV:	35.29	95% Median C.I.:	65.05 to 77.16	(! : Derived)
(AgLand) TOTAL Sales Price:	10,779,036	WGT. MEAN:	71	STD:	26.20	95% Wgt. Mean C.I.:	63.73 to 78.15	(! : land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	10,779,036	MEAN:	74	AVG.ABS.DEV:	19.82	95% Mean C.I.:	68.50 to 79.98	
(AgLand) TOTAL Assessed Value:	7,646,548							
AVG. Adj. Sales Price:	134,737	COD:	28.16	MAX Sales Ratio:	158.42			
AVG. Assessed Value:	95,581	PRD:	104.66	MIN Sales Ratio:	28.38			

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ASSESSED VALUE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
1 TO 4999	2	31.38	31.38	31.38	9.55	100.00	28.38	34.37	N/A	10,000	3,137
5000 TO 9999	2	70.76	70.76	67.22	20.01	105.26	56.60	84.92	N/A	12,000	8,066
Total \$											
1 TO 9999	4	45.49	51.07	50.93	43.29	100.28	28.38	84.92	N/A	11,000	5,602
10000 TO 29999	6	66.08	66.15	63.04	26.05	104.94	31.07	90.65	31.07 to 90.65	31,775	20,029
30000 TO 59999	11	62.05	67.63	57.82	29.07	116.97	29.51	109.53	31.18 to 99.42	76,409	44,179
60000 TO 99999	32	72.40	81.77	71.81	31.44	113.87	36.65	158.42	64.30 to 88.86	104,860	75,301
100000 TO 149999	19	66.66	69.59	64.64	21.13	107.66	35.30	108.16	58.86 to 82.54	200,921	129,872
150000 TO 249999	6	80.63	77.10	73.31	15.60	105.16	41.82	97.83	41.82 to 97.83	248,473	182,154
250000 TO 499999	1	83.18	83.18	83.18			83.18	83.18	N/A	350,000	291,142
500000 +	1	109.66	109.66	109.66			109.66	109.66	N/A	690,000	756,679
ALL	80	70.37	74.24	70.94	28.16	104.66	28.38	158.42	65.05 to 77.16	134,737	95,581

PAD 2009 Special Value Statistics

Base Stat

Query: 7183

Type: Qualified

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

NUMBER of Sales:	80	MEDIAN:	70	COV:	35.29	95% Median C.I.:	65.05 to 77.16	(! : Derived)
(AgLand) TOTAL Sales Price:	10,779,036	WGT. MEAN:	71	STD:	26.20	95% Wgt. Mean C.I.:	63.73 to 78.15	(! : land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	10,779,036	MEAN:	74	AVG.ABS.DEV:	19.82	95% Mean C.I.:	68.50 to 79.98	
(AgLand) TOTAL Assessed Value:	7,646,548							
AVG. Adj. Sales Price:	134,737	COD:	28.16	MAX Sales Ratio:	158.42			
AVG. Assessed Value:	95,581	PRD:	104.66	MIN Sales Ratio:	28.38			

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DATE OF SALE *											Avg. Adj. Sale Price	Avg. Assd Val
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.			
____Qrtrs____												
07/01/05 TO 09/30/05	5	98.85	80.30	99.44	26.85	80.75	28.38	109.53	N/A		64,600	64,241
10/01/05 TO 12/31/05	4	78.89	86.97	77.14	25.24	112.73	66.97	123.11	N/A		119,225	91,974
01/01/06 TO 03/31/06	7	65.98	90.34	93.13	42.26	97.01	61.69	158.42	61.69 to 158.42		184,740	172,046
04/01/06 TO 06/30/06	9	83.18	87.50	81.95	20.42	106.78	62.05	137.47	65.09 to 109.66		150,795	123,573
07/01/06 TO 09/30/06	3	99.42	99.78	89.73	19.44	111.19	70.97	128.94	N/A		72,500	65,057
10/01/06 TO 12/31/06	5	77.16	73.25	73.53	15.36	99.62	47.10	88.86	N/A		143,400	105,439
01/01/07 TO 03/31/07	15	70.30	68.42	64.98	19.53	105.29	34.37	112.40	55.74 to 79.10		138,599	90,061
04/01/07 TO 06/30/07	10	71.22	75.22	68.03	34.98	110.56	29.51	122.14	49.36 to 108.98		130,697	88,912
07/01/07 TO 09/30/07	3	72.00	75.42	75.85	19.56	99.43	56.00	98.25	N/A		131,500	99,746
10/01/07 TO 12/31/07	7	61.43	57.58	59.05	20.18	97.51	31.07	79.64	31.07 to 79.64		117,857	69,590
01/01/08 TO 03/31/08	5	70.53	68.22	54.46	15.45	125.27	41.82	84.92	N/A		132,967	72,417
04/01/08 TO 06/30/08	7	49.25	50.81	47.16	23.33	107.75	31.18	75.65	31.18 to 75.65		160,571	75,727
____Study Years____												
07/01/05 TO 06/30/06	25	83.18	86.77	87.11	28.53	99.61	28.38	158.42	65.98 to 108.16		138,009	120,223
07/01/06 TO 06/30/07	33	70.97	74.06	68.57	25.99	108.01	29.51	128.94	63.30 to 82.54		130,923	89,770
07/01/07 TO 06/30/08	22	62.86	60.28	55.80	23.23	108.03	31.07	98.25	46.53 to 72.00		136,742	76,297
____Calendar Yrs____												
01/01/06 TO 12/31/06	24	80.17	86.90	84.77	26.23	102.51	47.10	158.42	65.98 to 99.42		149,368	126,619
01/01/07 TO 12/31/07	35	66.66	68.79	65.71	25.78	104.69	29.51	122.14	59.70 to 75.94		131,584	86,468
____ALL____												
	80	70.37	74.24	70.94	28.16	104.66	28.38	158.42	65.05 to 77.16		134,737	95,581

PAD 2009 Special Value Statistics

Base Stat

PAGE:2 of 5

Type: Qualified

Query: 7183

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

NUMBER of Sales:	80	MEDIAN:	70	COV:	35.29	95% Median C.I.:	65.05 to 77.16	(!: Derived)
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(AgLand) TOTAL Adj.Sales Price:	10,779,036	MEAN:	74	AVG.ABS.DEV:	19.82	95% Mean C.I.:	68.50 to 79.98	
(AgLand) TOTAL Assessed Value:	7,646,548							
AVG. Adj. Sales Price:	134,737	COD:	28.16	MAX Sales Ratio:	158.42			
AVG. Assessed Value:	95,581	PRD:	104.66	MIN Sales Ratio:	28.38			

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GEO CODE / TOWNSHIP #											Avg. Adj. Sale Price	Avg. Assd Val
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.			
1655	3	109.66	114.99	108.19	12.05	106.28	97.83	137.47	N/A		320,000	346,216
1657	7	72.00	77.87	78.48	23.95	99.22	56.60	128.94	56.60 to 128.94		69,285	54,376
1659	8	109.60	99.00	78.93	26.76	125.43	29.51	158.42	29.51 to 158.42		106,432	84,006
1661	1	70.30	70.30	70.30			70.30	70.30	N/A		38,000	26,715
1663	5	72.79	70.79	69.77	14.55	101.46	52.06	87.42	N/A		94,000	65,585
1665	2	77.94	77.94	71.89	8.95	108.43	70.97	84.92	N/A		68,500	49,242
1667	7	83.18	80.39	83.50	16.17	96.27	34.37	112.40	34.37 to 112.40		150,500	125,674
1669	5	70.53	74.38	74.98	19.90	99.20	53.89	108.16	N/A		106,350	79,738
1671	4	64.64	72.40	73.32	15.03	98.74	62.06	98.25	N/A		132,525	97,164
1673	1	70.44	70.44	70.44			70.44	70.44	N/A		110,490	77,828
1675	14	48.23	54.56	48.30	36.46	112.97	28.38	112.72	35.30 to 75.65		166,338	80,339
1677	8	76.55	76.29	71.10	25.89	107.30	31.18	108.98	31.18 to 108.98		136,875	97,313
1679	1	61.86	61.86	61.86			61.86	61.86	N/A		25,000	15,465
1939	3	61.43	61.14	60.22	5.70	101.52	55.74	66.24	N/A		123,333	74,275
1941	3	81.05	74.40	68.64	20.19	108.38	46.53	95.61	N/A		120,000	82,372
1943	5	66.66	66.04	65.99	1.40	100.08	64.36	67.13	N/A		201,200	132,764
1945	1	85.86	85.86	85.86			85.86	85.86	N/A		180,000	154,553
1949	1	67.82	67.82	67.82			67.82	67.82	N/A		100,000	67,820
1957	1	56.00	56.00	56.00			56.00	56.00	N/A		147,000	82,325
ALL	80	70.37	74.24	70.94	28.16	104.66	28.38	158.42	65.05 to 77.16		134,737	95,581

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.		Avg. Adj. Sale Price	Avg. Assd Val
3	80	70.37	74.24	70.94	28.16	104.66	28.38	158.42	65.05 to 77.16		134,737	95,581
ALL	80	70.37	74.24	70.94	28.16	104.66	28.38	158.42	65.05 to 77.16		134,737	95,581

STATUS: IMPROVED, UNIMPROVED & IOLL

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.		Avg. Adj. Sale Price	Avg. Assd Val
2	80	70.37	74.24	70.94	28.16	104.66	28.38	158.42	65.05 to 77.16		134,737	95,581
ALL	80	70.37	74.24	70.94	28.16	104.66	28.38	158.42	65.05 to 77.16		134,737	95,581

PAD 2009 Special Value Statistics

Base Stat

Type: Qualified

Query: 7183

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

NUMBER of Sales:	80	MEDIAN:	70	COV:	35.29	95% Median C.I.:	65.05 to 77.16	(! : Derived)
(AgLand) TOTAL Sales Price:	10,779,036	WGT. MEAN:	71	STD:	26.20	95% Wgt. Mean C.I.:	63.73 to 78.15	(! : land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	10,779,036	MEAN:	74	AVG.ABS.DEV:	19.82	95% Mean C.I.:	68.50 to 79.98	
(AgLand) TOTAL Assessed Value:	7,646,548							
AVG. Adj. Sales Price:	134,737	COD:	28.16	MAX Sales Ratio:	158.42			
AVG. Assessed Value:	95,581	PRD:	104.66	MIN Sales Ratio:	28.38			

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SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
04-0001											
62-0021	2	63.83	63.83	64.47	3.77	99.02	61.43	66.24	N/A	95,000	61,244
79-0002	1	55.74	55.74	55.74			55.74	55.74	N/A	180,000	100,338
79-0011	20	76.71	75.62	77.33	17.49	97.78	34.37	112.40	67.82 to 84.92	114,612	88,632
79-0016	9	66.66	67.71	65.65	13.13	103.14	46.53	95.61	56.00 to 81.05	168,111	110,362
79-0031	7	109.53	106.13	97.90	19.18	108.40	70.30	158.42	70.30 to 158.42	82,422	80,695
79-0032	41	65.05	70.52	67.91	34.12	103.84	28.38	137.47	58.86 to 77.16	146,995	99,827
NonValid School											
ALL	80	70.37	74.24	70.94	28.16	104.66	28.38	158.42	65.05 to 77.16	134,737	95,581

ACRES IN SALE

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
0.01 TO 10.00	3	34.37	49.22	47.99	54.83	102.56	28.38	84.92	N/A	9,666	4,639
10.01 TO 30.00	2	72.87	72.87	76.94	22.33	94.71	56.60	89.14	N/A	20,000	15,387
30.01 TO 50.00	10	66.18	72.13	71.44	27.30	100.95	31.07	109.53	53.89 to 99.42	43,115	30,803
50.01 TO 100.00	24	70.49	78.70	69.40	32.96	113.40	29.51	137.47	62.06 to 108.98	97,248	67,486
100.01 TO 180.00	31	66.97	70.99	63.57	26.22	111.66	35.30	158.42	59.70 to 75.80	180,642	114,840
180.01 TO 330.00	8	79.56	78.50	79.53	13.27	98.70	56.00	98.85	56.00 to 98.85	178,750	142,160
650.01 +	2	103.75	103.75	106.75	5.70	97.18	97.83	109.66	N/A	457,500	488,394
ALL	80	70.37	74.24	70.94	28.16	104.66	28.38	158.42	65.05 to 77.16	134,737	95,581

MAJORITY LAND USE > 95%

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
DRY	1	67.82	67.82	67.82			67.82	67.82	N/A	100,000	67,820
DRY-N/A	1	56.00	56.00	56.00			56.00	56.00	N/A	147,000	82,325
GRASS	6	65.85	66.44	97.27	40.58	68.31	28.38	109.66	28.38 to 109.66	190,000	184,805
GRASS-N/A	7	59.90	70.17	67.72	44.60	103.61	31.18	158.42	31.18 to 158.42	51,940	35,175
IRRGTD	27	67.13	76.07	67.23	25.97	113.16	41.82	128.94	62.05 to 84.92	130,103	87,464
IRRGTD-N/A	38	74.30	75.57	68.53	25.26	110.28	29.51	137.47	66.24 to 83.18	145,148	99,468
ALL	80	70.37	74.24	70.94	28.16	104.66	28.38	158.42	65.05 to 77.16	134,737	95,581

PAD 2009 Special Value Statistics

Base Stat

PAGE:4 of 5

Type: Qualified

Query: 7183

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

NUMBER of Sales:	80	MEDIAN:	70	COV:	35.29	95% Median C.I.:	65.05 to 77.16	(! : Derived)
(AgLand) TOTAL Sales Price:	10,779,036	WGT. MEAN:	71	STD:	26.20	95% Wgt. Mean C.I.:	63.73 to 78.15	(! : land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	10,779,036	MEAN:	74	AVG.ABS.DEV:	19.82	95% Mean C.I.:	68.50 to 79.98	
(AgLand) TOTAL Assessed Value:	7,646,548							
AVG. Adj. Sales Price:	134,737	COD:	28.16	MAX Sales Ratio:	158.42			
AVG. Assessed Value:	95,581	PRD:	104.66	MIN Sales Ratio:	28.38			

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MAJORITY LAND USE > 80%

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
DRY	1	67.82	67.82	67.82			67.82	67.82	N/A	100,000	67,820
DRY-N/A	1	56.00	56.00	56.00			56.00	56.00	N/A	147,000	82,325
GRASS	7	72.00	79.58	99.37	48.96	80.09	28.38	158.42	28.38 to 158.42	168,654	167,588
GRASS-N/A	6	58.25	55.46	56.33	25.31	98.46	31.18	88.86	31.18 to 88.86	53,833	30,322
IRRGTD	52	69.97	74.91	66.31	27.18	112.97	29.51	137.47	65.05 to 77.61	141,039	93,524
IRRGTD-N/A	13	79.10	79.25	75.43	18.54	105.06	46.53	123.11	64.36 to 90.65	130,338	98,315
ALL	80	70.37	74.24	70.94	28.16	104.66	28.38	158.42	65.05 to 77.16	134,737	95,581

MAJORITY LAND USE > 50%

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
DRY	2	61.91	61.91	60.79	9.55	101.85	56.00	67.82	N/A	123,500	75,072
GRASS	13	59.90	68.45	90.12	44.60	75.95	28.38	158.42	31.18 to 97.83	115,660	104,235
IRRGTD	64	70.75	75.67	67.41	26.07	112.25	29.51	137.47	65.98 to 79.10	135,600	91,409
IRRGTD-N/A	1	83.18	83.18	83.18			83.18	83.18	N/A	350,000	291,142
ALL	80	70.37	74.24	70.94	28.16	104.66	28.38	158.42	65.05 to 77.16	134,737	95,581

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
5000 TO 9999	1	84.92	84.92	84.92			84.92	84.92	N/A	9,000	7,643
Total \$											
1 TO 9999	1	84.92	84.92	84.92			84.92	84.92	N/A	9,000	7,643
10000 TO 29999	6	59.23	60.17	68.52	34.41	87.80	28.38	90.65	28.38 to 90.65	18,483	12,665
30000 TO 59999	12	109.26	99.55	101.47	26.18	98.11	31.07	158.42	62.05 to 128.94	46,879	47,566
60000 TO 99999	14	78.35	81.66	81.03	18.69	100.78	59.70	123.11	61.43 to 109.66	76,511	61,995
100000 TO 149999	19	70.44	72.09	71.89	19.66	100.28	31.18	108.16	62.06 to 87.42	122,662	88,187
150000 TO 249999	19	65.09	63.57	64.17	18.68	99.06	29.51	97.83	49.25 to 74.61	190,526	122,266
250000 TO 499999	8	54.11	58.54	57.40	31.94	101.99	35.30	85.32	35.30 to 85.32	298,104	171,109
500000 +	1	109.66	109.66	109.66			109.66	109.66	N/A	690,000	756,679
ALL	80	70.37	74.24	70.94	28.16	104.66	28.38	158.42	65.05 to 77.16	134,737	95,581

PAD 2009 Special Value Statistics

Base Stat

Query: 7183

Type: Qualified

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

NUMBER of Sales:	80	MEDIAN:	70	COV:	35.29	95% Median C.I.:	65.05 to 77.16	(! : Derived)
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(AgLand) TOTAL Assessed Value:	7,646,548							
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AVG. Assessed Value:	95,581	PRD:	104.66	MIN Sales Ratio:	28.38			

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ASSESSED VALUE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
1 TO 4999	2	31.38	31.38	31.38	9.55	100.00	28.38	34.37	N/A	10,000	3,137
5000 TO 9999	2	70.76	70.76	67.22	20.01	105.26	56.60	84.92	N/A	12,000	8,066
Total \$											
1 TO 9999	4	45.49	51.07	50.93	43.29	100.28	28.38	84.92	N/A	11,000	5,602
10000 TO 29999	6	66.08	66.15	63.04	26.05	104.94	31.07	90.65	31.07 to 90.65	31,775	20,029
30000 TO 59999	11	62.05	67.63	57.82	29.07	116.97	29.51	109.53	31.18 to 99.42	76,409	44,179
60000 TO 99999	32	72.40	81.77	71.81	31.44	113.87	36.65	158.42	64.30 to 88.86	104,860	75,301
100000 TO 149999	19	66.66	69.59	64.64	21.13	107.66	35.30	108.16	58.86 to 82.54	200,921	129,872
150000 TO 249999	6	80.63	77.10	73.31	15.60	105.16	41.82	97.83	41.82 to 97.83	248,473	182,154
250000 TO 499999	1	83.18	83.18	83.18			83.18	83.18	N/A	350,000	291,142
500000 +	1	109.66	109.66	109.66			109.66	109.66	N/A	690,000	756,679
ALL	80	70.37	74.24	70.94	28.16	104.66	28.38	158.42	65.05 to 77.16	134,737	95,581

Amy Ramos
SCOTTS BLUFF COUNTY ASSESSOR
Gering, Ne. 69361
308-436-6627
aramos@scottsbuffcounty.org

Ruth A. Sorensen
Dept of Revenue, Property Assessment Division
1033 O St. Ste 600
Lincoln, Ne. 68508

March 1, 2009

Dear Ms Sorensen:

Below is the information regarding special valuation in Scotts Bluff County as per PAT Regulation-11-005.04

Market area I for 2009 is located around the cities of Scotts Bluff and Gering. This area is unique in that the cities are growing outside of their corporate boundaries and many rural subdivisions are being created. Land values are becoming affected by buyers purchasing the land at site value instead of ag land value.

Market area II for 2009 is located north and south diagonally through the county. This area is unique in that it encompasses the river and the accretion land, but it also consists of any growth from the small towns. Land values are becoming affected by buyers purchasing the land at site value instead of ag land value. Land is also affected by buyers purchasing accretion land for recreational use.

Market area III for 2009 is located north and south of market areas I and II. It is the remainder of Scotts Bluff County not included in market areas I or II.

Statistics were run in market area III to determine the value. Once the values were set they were compared to neighboring counties and Scotts Bluff County was found to be comparable to the surrounding counties, therefore it was determined that market area III did not qualify for special valuation for 2009.

Using the information and statistics from PAT it was determined that market area I and II did qualify for special value for 2009. It was evident that the sales of recreational use or growth outside of a city were corrupting the ag values. Once the recapture value was set for these areas, market area III values were used as the special value.

Special value has been implemented in this county since 2001. A large part of the county has signed up for and received special value. These are property owners who own land within Market area I or II that are actively using their land for agricultural use. With the definition of an ag parcel in 2006, we are actively trying to correctly classify a parcel as ag or rural residential. We are also going through each Ag parcel individually to correct any inconsistencies and clean up problems for the future.

Sincerely,

Amy Ramos
Scotts Bluff County Assessor

Agricultural Correlation

2009 CORRELATION SECTION

For Scotts Bluff County

Agricultural or Special Valuation

I. Correlation

AGRICULTURAL LAND: According to the Special Value Methodology document provided by the Scotts Bluff County assessor, Market area I for 2009 is located around the cities of Scotts Bluff and Gering. This area is unique in that the cities are growing outside of their corporate boundaries and many rural subdivisions are being created. Land values are becoming affected by buyers purchasing the land at site value instead of agricultural land value.

Market area II for 2009 is located north and south diagonally through the county. This area is unique in that it encompasses the river and the accretion land, but it also consists of any growth from the small towns. Land values are becoming affected by buyers purchasing the land at site value instead of agricultural land value. Land is also affected by buyers purchasing accretion land for recreational use.

Market area III for 2009 is located north and south of market areas I and II. It is the remainder of Scotts Bluff County not included in market areas I or II. Statistics were run in market area III to determine the [uninfluenced] value.

During the three-year timeframe of the sales study, 106 unimproved sales were designated qualified by the County. Of these, 80 unimproved sales were classified as falling within Market Area III (there were 94 sales in this market area based on the Minimal Non Ag statistical profile). It is these uninfluenced land sales that will be used to estimate the level of value for agricultural land within Scotts Bluff County.

The statistical profile of the 80 unimproved sales indicates an overall median of 70.37 a mean of 74.24 and a weighted mean of 70.94. All three overall measures of central tendency are within acceptable range. The Minimal Non Ag statistical profile indicates 94 sales with a median of 70.37 a mean of 74.03 and a weighted mean of 68.49. Only the weighted mean is less than one point below the bottom limit of compliance. Since the median is the exact same for both statistical profiles, it will be used as the point estimate of overall level of value for agricultural land within the County.

Review of the qualitative statistics shows that for the agricultural unimproved profile the coefficient of dispersion is at 28.16 and the price-related differential is at 104.66. Both are outside of compliance, and the removal of extreme outliers would only bring the PRD into compliance (at 103.42). A review of the Minimal Non Ag profile reveals both qualitative statistics outside of their respective professionally prescribed parameters. However, the removal of extreme outliers would fail to bring either Minimal Non Ag qualitative statistic into compliance. Therefore, it is believed that the County has met the standards for level of value for agricultural land, but is not in compliance with the professionally prescribed standards for quality of assessment.

A further review of the statistical profile “Majority Land Use > 95%” for the agricultural unimproved profile shows twenty-seven “Irrigated sales with a median of 67.13 a mean of 76.07 a weighted mean of 67.23 a COD of 25.97 and a PRD of 113.16. However, the Minimal Non Ag profile indicates that thirty-two of the greater than 95% Irrigated sales occurred with a median of 68.79, a mean of 75.17, a weighted mean of 61.66, a COD of 25.15 and a PRD of 121.92. A closer inspection of the sales file shows that the twenty-seven MLU>95% sales have a total of 2574.91 acres. The Minimal Non Ag adds an additional five MLU>95% sales and an additional 798.92 acres (roughly 31% of the MLU>95% acres found in the agricultural unimproved profile). Since using the Minimal Non Ag adds more MLU>95% irrigated acres for analysis—and further matches the way Assessors establish agricultural land values—coupled with the fact that the thirty-two sales have a median that is within acceptable range, no non-binding recommendation will be made for this subclass.

SPECIAL VALUATION: The Special Value Methodology document provided for assessment year 2009 by the Scotts Bluff County assessor, reveals that both agricultural Market Areas I and II are influenced by non-agricultural use—Area I is located around the cities of Scottsbluff and Gering, and Area II “encompasses the river and the accretion land, but it also consists of any growth from the small towns.” Further, Market Area II land “values are becoming affected by buyers purchasing the land at site value instead of agricultural land value. Land is also affected by buyers purchasing accretion land for recreational use.”

Agricultural Market Area III is comprised of the remainder of agricultural land within Scotts Bluff County that is not subject to the influence found in Market Areas I and II. Of the 106 qualified agricultural unimproved land sales that occurred during the three-year timeframe of the sales study, 80 of these unimproved sales were classified as falling within the boundaries of agricultural Market Area III. According to the assessor’s Special Value Methodology document, “statistics were run in market area III to determine the [uninfluenced or special] value.” These uninfluenced land sales will be used to estimate the level of value for special value within Scotts Bluff County.

The statistical profile of the 80 unimproved sales is the same as that of the agricultural land analysis contained in “A” above. The overall statistics reveal a median of 70.37 a mean of 74.24 and a weighted mean of 70.94. All three overall measures of central tendency are within acceptable range. The Minimal Non Ag statistical profile indicates 94 sales with a median of 70.37 a mean of 74.03 and a weighted mean of 68.49. Only the weighted mean is less than one point below the bottom limit of compliance. Since the median is the exact same for both statistical profiles, it will be used as the point estimate of overall level of value for agricultural land within the County.

Review of the qualitative statistics shows that for the agricultural unimproved profile the coefficient of dispersion is at 28.16 and the price-related differential is at 104.66. Both are outside of compliance, and the removal of extreme outliers would only bring the PRD into compliance (at 103.42). A review of the Minimal Non Ag profile reveals both qualitative statistics outside of their respective professionally prescribed parameters. However, the removal of extreme outliers would fail to bring either Minimal Non Ag qualitative statistic

into compliance. Therefore, it is believed that the County has met the standards for level of value for agricultural land, but is not in compliance with the professionally prescribed standards for quality of assessment.

A further review of the statistical profile “Majority Land Use > 95%” for the agricultural unimproved profile shows twenty-seven “Irrigated sales with a median of 67.13 a mean of 76.07 a weighted mean of 67.23 a COD of 25.97 and a PRD of 113.16. However, the Minimal Non Ag profile indicates that thirty-two of the greater than 95% Irrigated sales occurred with a median of 68.79, a mean of 75.17, a weighted mean of 61.66, a COD of 25.15 and a PRD of 121.92. A closer inspection of the sales file shows that the twenty-seven MLU>95% sales have a total of 2574.91 acres. The Minimal Non Ag adds an additional five MLU>95% sales and an additional 798.92 acres (roughly 31% of the MLU>95% acres found in the agricultural unimproved profile). Since using the Minimal Non Ag adds more MLU>95% irrigated acres for analysis—and further matches the way Assessors establish agricultural land values—coupled with the fact that the thirty-two sales have a median that is within acceptable range, no non-binding recommendation will be made for this subclass.

Total Real Property
Sum Lines 17, 25, & 30

Records : 20,326

Value : 1,849,478,751

Growth 18,143,568

Sum Lines 17, 25, & 41

Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
01. Res UnImp Land	1,114	7,840,349	0	0	632	5,525,598	1,746	13,365,947	
02. Res Improve Land	9,433	103,296,137	0	0	2,233	38,559,439	11,666	141,855,576	
03. Res Improvements	10,028	684,555,971	0	0	2,650	240,453,373	12,678	925,009,344	
04. Res Total	11,142	795,692,457	0	0	3,282	284,538,410	14,424	1,080,230,867	11,885,226
% of Res Total	77.25	73.66	0.00	0.00	22.75	26.34	70.96	58.41	65.51
05. Com UnImp Land	454	11,371,021	0	0	82	3,086,710	536	14,457,731	
06. Com Improve Land	1,575	60,362,139	0	0	129	5,697,587	1,704	66,059,726	
07. Com Improvements	1,600	282,039,306	0	0	140	28,715,020	1,740	310,754,326	
08. Com Total	2,054	353,772,466	0	0	222	37,499,317	2,276	391,271,783	3,429,647
% of Com Total	90.25	90.42	0.00	0.00	9.75	9.58	11.20	21.16	18.90
09. Ind UnImp Land	14	682,876	0	0	3	58,331	17	741,207	
10. Ind Improve Land	35	1,341,230	0	0	10	1,864,957	45	3,206,187	
11. Ind Improvements	35	9,314,743	0	0	11	14,175,327	46	23,490,070	
12. Ind Total	49	11,338,849	0	0	14	16,098,615	63	27,437,464	574,487
% of Ind Total	77.78	41.33	0.00	0.00	22.22	58.67	0.31	1.48	3.17
13. Rec UnImp Land	0	0	0	0	0	0	0	0	
14. Rec Improve Land	0	0	0	0	0	0	0	0	
15. Rec Improvements	0	0	0	0	0	0	0	0	
16. Rec Total	0	0	0	0	0	0	0	0	0
% of Rec Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Res & Rec Total	11,142	795,692,457	0	0	3,282	284,538,410	14,424	1,080,230,867	11,885,226
% of Res & Rec Total	77.25	73.66	0.00	0.00	22.75	26.34	70.96	58.41	65.51
Com & Ind Total	2,103	365,111,315	0	0	236	53,597,932	2,339	418,709,247	4,004,134
% of Com & Ind Total	89.91	87.20	0.00	0.00	10.09	12.80	11.51	22.64	22.07
17. Taxable Total	13,245	1,160,803,772	0	0	3,518	338,136,342	16,763	1,498,940,114	15,889,360
% of Taxable Total	79.01	77.44	0.00	0.00	20.99	22.56	82.47	81.05	87.58

Schedule II : Tax Increment Financing (TIF)

	Records	Urban Value Base	Value Excess		Records	SubUrban Value Base	Value Excess
18. Residential	38	100,260	4,616,661		0	0	0
19. Commercial	49	1,382,728	12,879,615		0	0	0
20. Industrial	0	0	0		0	0	0
21. Other	0	0	0		0	0	0
	Records	Rural Value Base	Value Excess		Records	Total Value Base	Value Excess
18. Residential	0	0	0		38	100,260	4,616,661
19. Commercial	0	0	0		49	1,382,728	12,879,615
20. Industrial	0	0	0		0	0	0
21. Other	0	0	0		0	0	0
22. Total Sch II					87	1,482,988	17,496,276

Schedule III : Mineral Interest Records

Mineral Interest	Records	Urban Value	Records	SubUrban Value	Records	Rural Value	Records	Total Value	Growth
23. Producing	1	16,008	0	0	46	2,267,952	47	2,283,960	0
24. Non-Producing	0	0	0	0	4	4,060	4	4,060	0
25. Total	1	16,008	0	0	50	2,272,012	51	2,288,020	0

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Producing	693	0	703	1,396

Schedule V : Agricultural Records

	Records	Urban Value	Records	SubUrban Value	Records	Rural Value	Records	Total Value
27. Ag-Vacant Land	7	173,959	0	0	2,114	124,602,476	2,121	124,776,435
28. Ag-Improved Land	2	45,642	0	0	1,379	128,144,225	1,381	128,189,867
29. Ag Improvements	2	370,943	0	0	1,389	94,913,372	1,391	95,284,315
30. Ag Total							3,512	348,250,617

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	2	1.84	27,000	0	0.00	0	
33. HomeSite Improvements	2	1.84	348,036	0	0.00	0	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	0	0.00	0	
36. FarmSite Improv Land	1	1.00	3,000	0	0.00	0	
37. FarmSite Improvements	1	0.00	22,907	0	0.00	0	
38. FarmSite Total							
39. Road & Ditches	0	0.00	0	0	0.00	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
	Rural			Total			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	8	8.00	108,000	8	8.00	108,000	
32. HomeSite Improv Land	1,176	1,351.00	18,170,600	1,178	1,352.84	18,197,600	
33. HomeSite Improvements	1,178	1,336.00	76,606,016	1,180	1,337.84	76,954,052	2,254,208
34. HomeSite Total				1,188	1,360.84	95,259,652	
35. FarmSite UnImp Land	13	13.00	39,000	13	13.00	39,000	
36. FarmSite Improv Land	1,250	2,084.49	5,085,240	1,251	2,085.49	5,088,240	
37. FarmSite Improvements	1,264	0.00	18,307,356	1,265	0.00	18,330,263	0
38. FarmSite Total				1,278	2,098.49	23,457,503	
39. Road & Ditches	0	6,275.47	0	0	6,275.47	0	
40. Other- Non Ag Use	0	4.00	300	0	4.00	300	
41. Total Section VI				2,466	9,738.80	118,717,455	2,254,208

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

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	0	0.00	0	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	15	4,390.37	998,323	15	4,390.37	998,323

Schedule VIII : Agricultural Records : Special Value

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	4	70.29	34,162	0	0.00	0
44. Recapture Value N/A	4	70.29	102,659	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	2,117	271,906.58	137,057,835	2,121	271,976.87	137,091,997
44. Recapture Value	0	0	0	0	0	0

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

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 1

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	7,377.69	59.02%	9,212,020	64.74%	1,248.63
48. 2A	2,657.83	21.26%	3,050,377	21.44%	1,147.69
49. 3A1	619.97	4.96%	566,439	3.98%	913.66
50. 3A	613.11	4.90%	535,652	3.76%	873.66
51. 4A1	827.85	6.62%	569,801	4.00%	688.29
52. 4A	404.29	3.23%	295,674	2.08%	731.34
53. Total	12,500.74	100.00%	14,229,963	100.00%	1,138.33
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	0.00	0.00%	0	0.00%	0.00
56. 2D1	21.61	17.91%	7,521	23.49%	348.03
57. 2D	26.76	22.18%	7,492	23.40%	279.97
58. 3D1	20.19	16.73%	5,249	16.39%	259.98
59. 3D	38.00	31.50%	8,740	27.29%	230.00
60. 4D1	3.00	2.49%	690	2.15%	230.00
61. 4D	11.09	9.19%	2,329	7.27%	210.01
62. Total	120.65	100.00%	32,021	100.00%	265.40
Grass					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	0.00	0.00%	0	0.00%	0.00
65. 2G1	241.76	9.34%	109,283	8.72%	452.03
66. 2G	313.72	12.12%	115,687	9.23%	368.76
67. 3G1	18.48	0.71%	11,970	0.95%	647.73
68. 3G	278.59	10.77%	89,915	7.17%	322.75
69. 4G1	867.90	33.54%	543,126	43.33%	625.79
70. 4G	867.20	33.51%	383,526	30.60%	442.26
71. Total	2,587.65	100.00%	1,253,507	100.00%	484.42
Irrigated Total	12,500.74	78.83%	14,229,963	91.43%	1,138.33
Dry Total	120.65	0.76%	32,021	0.21%	265.40
Grass Total	2,587.65	16.32%	1,253,507	8.05%	484.42
Waste	648.68	4.09%	48,654	0.31%	75.00
Other	0.00	0.00%	0	0.00%	0.00
Exempt	4,155.36	26.20%	0	0.00%	0.00
Market Area Total	15,857.72	100.00%	15,564,145	100.00%	981.49

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 2

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	3,688.01	18.22%	4,009,626	22.44%	1,087.21
48. 2A	7,593.12	37.51%	7,868,085	44.03%	1,036.21
49. 3A1	108.67	0.54%	82,589	0.46%	760.00
50. 3A	3,362.71	16.61%	2,522,046	14.11%	750.00
51. 4A1	3,720.99	18.38%	2,319,464	12.98%	623.35
52. 4A	1,769.16	8.74%	1,068,143	5.98%	603.76
53. Total	20,242.66	100.00%	17,869,953	100.00%	882.79
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	0.00	0.00%	0	0.00%	0.00
56. 2D1	0.00	0.00%	0	0.00%	0.00
57. 2D	29.73	14.42%	8,325	17.35%	280.02
58. 3D1	0.00	0.00%	0	0.00%	0.00
59. 3D	43.53	21.11%	10,012	20.87%	230.00
60. 4D1	86.35	41.88%	19,861	41.39%	230.01
61. 4D	46.59	22.59%	9,784	20.39%	210.00
62. Total	206.20	100.00%	47,982	100.00%	232.70
Grass					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	0.00	0.00%	0	0.00%	0.00
65. 2G1	221.11	1.00%	72,145	1.03%	326.29
66. 2G	911.70	4.11%	269,458	3.83%	295.56
67. 3G1	64.12	0.29%	21,478	0.31%	334.97
68. 3G	1,431.25	6.46%	417,780	5.94%	291.90
69. 4G1	7,569.69	34.15%	2,479,253	35.23%	327.52
70. 4G	11,965.19	53.99%	3,777,073	53.67%	315.67
71. Total	22,163.06	100.00%	7,037,187	100.00%	317.52
Irrigated Total	20,242.66	46.42%	17,869,953	71.39%	882.79
Dry Total	206.20	0.47%	47,982	0.19%	232.70
Grass Total	22,163.06	50.82%	7,037,187	28.11%	317.52
Waste	999.59	2.29%	74,974	0.30%	75.00
Other	0.00	0.00%	0	0.00%	0.00
Exempt	0.00	0.00%	0	0.00%	0.00
Market Area Total	43,611.51	100.00%	25,030,096	100.00%	573.93

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 3

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	60,684.65	42.76%	65,236,184	49.37%	1,075.00
48. 2A	34,469.67	24.29%	34,125,095	25.83%	990.00
49. 3A1	10,280.56	7.24%	8,327,311	6.30%	810.01
50. 3A	16,027.09	11.29%	12,020,412	9.10%	750.01
51. 4A1	13,726.07	9.67%	8,372,970	6.34%	610.00
52. 4A	6,747.59	4.75%	4,048,554	3.06%	600.00
53. Total	141,935.63	100.00%	132,130,526	100.00%	930.92
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	0.00	0.00%	0	0.00%	0.00
56. 2D1	6,895.95	20.19%	2,275,690	24.57%	330.00
57. 2D	12,265.51	35.91%	3,434,343	37.08%	280.00
58. 3D1	4,998.86	14.64%	1,299,703	14.03%	260.00
59. 3D	1,083.27	3.17%	249,160	2.69%	230.01
60. 4D1	6,654.23	19.48%	1,530,494	16.52%	230.00
61. 4D	2,254.52	6.60%	473,459	5.11%	210.00
62. Total	34,152.34	100.00%	9,262,849	100.00%	271.22
Grass					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	0.00	0.00%	0	0.00%	0.00
65. 2G1	8,767.80	5.27%	2,191,987	4.70%	250.00
66. 2G	16,780.11	10.09%	3,859,464	8.27%	230.00
67. 3G1	13,171.24	7.92%	3,292,841	7.05%	250.00
68. 3G	19,216.64	11.55%	4,803,969	10.29%	249.99
69. 4G1	32,048.06	19.26%	9,614,418	20.60%	300.00
70. 4G	76,393.09	45.92%	22,917,927	49.10%	300.00
71. Total	166,376.94	100.00%	46,680,606	100.00%	280.57
Irrigated Total	141,935.63	40.13%	132,130,526	69.94%	930.92
Dry Total	34,152.34	9.66%	9,262,849	4.90%	271.22
Grass Total	166,376.94	47.04%	46,680,606	24.71%	280.57
Waste	11,213.44	3.17%	841,053	0.45%	75.00
Other	0.00	0.00%	0	0.00%	0.00
Exempt	0.00	0.00%	0	0.00%	0.00
Market Area Total	353,678.35	100.00%	188,915,034	100.00%	534.14

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 45

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	0.00	0.00%	0	0.00%	0.00
48. 2A	0.00	0.00%	0	0.00%	0.00
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	5.50	84.62%	5,154	87.30%	937.09
51. 4A1	0.00	0.00%	0	0.00%	0.00
52. 4A	1.00	15.38%	750	12.70%	750.00
53. Total	6.50	100.00%	5,904	100.00%	908.31
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	0.00	0.00%	0	0.00%	0.00
56. 2D1	0.00	0.00%	0	0.00%	0.00
57. 2D	0.00	0.00%	0	0.00%	0.00
58. 3D1	0.00	0.00%	0	0.00%	0.00
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	0.00	0.00%	0	0.00%	0.00
61. 4D	0.00	0.00%	0	0.00%	0.00
62. Total	0.00	0.00%	0	0.00%	0.00
Grass					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	0.00	0.00%	0	0.00%	0.00
65. 2G1	0.00	0.00%	0	0.00%	0.00
66. 2G	10.00	17.70%	2,880	16.12%	288.00
67. 3G1	0.00	0.00%	0	0.00%	0.00
68. 3G	39.50	69.91%	12,364	69.19%	313.01
69. 4G1	7.00	12.39%	2,625	14.69%	375.00
70. 4G	0.00	0.00%	0	0.00%	0.00
71. Total	56.50	100.00%	17,869	100.00%	316.27
Irrigated Total	6.50	10.11%	5,904	24.72%	908.31
Dry Total	0.00	0.00%	0	0.00%	0.00
Grass Total	56.50	87.87%	17,869	74.81%	316.27
Waste	1.30	2.02%	114	0.48%	87.69
Other	0.00	0.00%	0	0.00%	0.00
Exempt	0.00	0.00%	0	0.00%	0.00
Market Area Total	64.30	100.00%	23,887	100.00%	371.49

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	84.13	162,578	0.00	0	174,601.40	164,073,768	174,685.53	164,236,346
77. Dry Land	0.00	0	0.00	0	34,479.19	9,342,852	34,479.19	9,342,852
78. Grass	60.57	27,023	0.00	0	191,123.58	54,962,146	191,184.15	54,989,169
79. Waste	0.00	0	0.00	0	12,863.01	964,795	12,863.01	964,795
80. Other	0.00	0	0.00	0	0.00	0	0.00	0
81. Exempt	229.94	0	0.00	0	3,925.42	0	4,155.36	0
82. Total	144.70	189,601	0.00	0	413,067.18	229,343,561	413,211.88	229,533,162

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	174,685.53	42.28%	164,236,346	71.55%	940.18
Dry Land	34,479.19	8.34%	9,342,852	4.07%	270.97
Grass	191,184.15	46.27%	54,989,169	23.96%	287.62
Waste	12,863.01	3.11%	964,795	0.42%	75.01
Other	0.00	0.00%	0	0.00%	0.00
Exempt	4,155.36	1.01%	0	0.00%	0.00
Total	413,211.88	100.00%	229,533,162	100.00%	555.49

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	1,018,081,006	1,080,230,867	62,149,861	6.10%	11,885,226	4.94%
02. Recreational	0	0	0		0	
03. Ag-Homesite Land, Ag-Res Dwelling	98,251,143	95,259,652	-2,991,491	-3.04%	2,254,208	-5.34%
04. Total Residential (sum lines 1-3)	1,116,332,149	1,175,490,519	59,158,370	5.30%	14,139,434	4.03%
05. Commercial	372,886,604	391,271,783	18,385,179	4.93%	3,429,647	4.01%
06. Industrial	25,680,248	27,437,464	1,757,216	6.84%	574,487	4.61%
07. Ag-Farmsite Land, Outbuildings	19,803,920	23,457,503	3,653,583	18.45%	0	18.45%
08. Minerals	2,640,824	2,288,020	-352,804	-13.36	0	-13.36
09. Total Commercial (sum lines 5-8)	421,011,596	444,454,770	23,443,174	5.57%	4,004,134	4.62%
10. Total Non-Agland Real Property	1,537,343,745	1,619,945,589	82,601,844	5.37%	18,143,568	4.19%
11. Irrigated	155,415,637	164,236,346	8,820,709	5.68%		
12. Dryland	9,083,969	9,342,852	258,883	2.85%		
13. Grassland	40,291,047	54,989,169	14,698,122	36.48%		
14. Wasteland	969,931	964,795	-5,136	-0.53%		
15. Other Agland	300	0	-300	-100.00%		
16. Total Agricultural Land	205,760,884	229,533,162	23,772,278	11.55%		
17. Total Value of all Real Property (Locally Assessed)	1,743,104,629	1,849,478,751	106,374,122	6.10%	18,143,568	5.06%

2008 Plan of Assessment for Scotts Bluff County
Assessment Years 2009, 2010, 2011
Date October 30th, 2008

2008 STATISTICS

	Median	COD	PRD
Residential	95%	17.89	105.11
Commercial	95%	28.40	107.08
Agriculture	72%	59.21	132.91

ASSESSMENT ACTIONS PLANNED

2008-2009 we will look at the properties that were rolled over for the 2008 value to verify statistical information. We will finish up on the 4500 (rural residential) properties and we will continue to work on the 4000 (Ag) properties in response to the change in agricultural use definition. There are currently 2 data collectors working on the 4000 and 4500. We are working through Scottsbluff residential neighborhoods that have not been visited in several years (since 2000 starting with neighborhood 1650). We have data collected the small towns that have not been updated since the late 1990's. All information that is completed will be updated for the 2009 year. All building permits will be visited semi annually in 2008 and we will continue this process in the future. Agricultural land parcels will be updated with the current sales information to set 2009 values. We have reviewed some commercial, once we complete the commercial land study we will roll over all commercial. The data collected from commercial will be from years 2005 to now.

2009-2010 we will complete all 4000 (Ag) properties to collect current data and ensure consistency within the farm properties. All farm properties will be updated for the 2010 tax year with the new data collected. We will continue to work through the commercial property within the county. Residential properties will be worked using the properties that have not been visited for the longest period of time first. If a neighborhood is pointed out by sales, as out of balance with the values in the working files we will review that neighborhood to collect accurate data and correct any problems. It has become important to go through each neighborhood to do a land study before allowing the working files to be rolled into the taxable value.

2010-2011 we will continue to verify statistics on neighborhoods we have rolled over in the last two years. We will continue to review commercial and residential properties. The Ag land will be reviewed and rolled based on the current sales information. As with all years, we will check building permits, partial assessments, and mobile homes.

We have opted to have the current cost tables updated in our files. By doing this, we hope that the amount of change each year will not be as drastic as waiting every few years to update them.

OFFICE STAFF

I have a total of 9 employees including myself.

I have 3 data collectors. These data collectors go out individually in separate cars. By doing this we have increased efficiency in this office. They continuously review the county. We are looking into online training to cut down on mileage and hotel costs.

I have 3 office clerks who do the personal property, mobile homes, permissive exemptions, LB 271 letters, homestead exemptions, building permits, file maintenance, and 521's. When time allows, they also help with projects we have for that year.

I have an appraiser who is responsible for the sales studies and sets values in conjunction with the assessor for Scotts Bluff County. She is responsible for preparing for TERC cases and working on income statements for the rent restricted housing. She is also responsible for quality control and performance evaluations for the appraisal staff.

My Deputy specializes in personal property but assists me in my work including splits, reports, and personnel issues.

I do all plats that come in. I complete required reports such as the abstracts, the school district report, and CTL. I handle the Centrally Assessed Property and the Oil and Gas Interest. I also handle all personnel issues and payroll.

BUDGET

My 2008 budget has been approved in the amount of \$481,348.86

I was able to keep my continuing education amount up and plan to send my data collectors and office clerks to more classes. The appraiser and I have taken some appraisal courses to help when setting values.

VALUATION

After setting the values and going through the protest hearings, we ended up with an ending county valuation of \$1,875,452,685.

COMPUTER RECORDS

We are currently using Terra Scan as our vendor. We also have Taxsifter. Taxsifter allows the public to access our Terra Scan records. We hope to upgrade to the new T2 Terra Scan system in the near future.

We are using cadastral maps and soil survey books but we are beginning to utilize the computer version of both along with the online FSA records.

We have purchased deed plotter for difficult legal descriptions and are relying more and more on the GIS system maintained by our mapping department. One employee is currently working with the mapping department to gain knowledge of the system so that we can utilize it more in this office.

COUNTY BOARD OF EQUALIZATION

The 2008 protest year went very smooth. I attribute this to keeping communication open with my office, keeping the Board up to date with what our office is doing and with our office review each protest before it went to the board. This is something I intend to continue.

I have kept the County Board informed on changing laws, and invite interested board members to meetings that discuss future changes in our office. By doing this I believe the board will better understand my office and will benefit me at protest time when trying to explain procedures.

CONCLUSION

In my opinion, there are many areas in this office that need to be restructured, from Personnel to Statistics. This will not be corrected in one year but I hope to complete this during my term as Assessor.

Respectfully submitted:

Amy Ramos
Scotts Bluff County Assessor
October 30th, 2008

2009 Assessment Survey for Scotts Bluff County

I. General Information

A. Staffing and Funding Information

1.	Deputy(ies) on staff
	One
2.	Appraiser(s) on staff
	One
3.	Other full-time employees
	Six
4.	Other part-time employees
	None
5.	Number of shared employees
	None
6.	Assessor's requested budget for current fiscal year
	\$445,792.91
7.	Part of the budget that is dedicated to the computer system
	\$ 2,000—the remainder of the needed funds are part of the County's IT budget.
8.	Adopted budget, or granted budget if different from above
	\$445,792.91
9.	Amount of the total budget set aside for appraisal work
	\$124,719.21 (and this is to fund the appraisal staff)
10.	Amount of the total budget set aside for education/workshops
	\$ 7,000
11.	Appraisal/Reappraisal budget, if not part of the total budget
	N/A
12.	Other miscellaneous funds
	N/A
13.	Total budget
	\$445,791.91
a.	Was any of last year's budget not used:
	No

B. Computer, Automation Information and GIS

1.	Administrative software
	Terra Scan
2.	CAMA software
	Terra Scan
3.	Cadastral maps: Are they currently being used?
	Yes

4.	Who maintains the Cadastral Maps?
	Assessor's staff/mapping department
5.	Does the county have GIS software?
	Yes—ArcView ESRI
6.	Who maintains the GIS software and maps?
	Mapping department
7.	Personal Property software:
	Terra Scan

C. Zoning Information

1.	Does the county have zoning?
	Yes
2.	If so, is the zoning countywide?
	Yes
3.	What municipalities in the county are zoned?
	Gering, Henry, Lyman, McGrew, Melbeta, Minatare, Mitchell, Morrill, Scottsbluff and Terrytown
4.	When was zoning implemented?
	1974

D. Contracted Services

1.	Appraisal Services
	All real property appraisal is done “in-house” by the County. Pritchard and Abbott is contracted for all oil, gas, and mineral valuation.
2.	Other services
	Terra Scan for CAMA, administrative and personal property software.

Certification

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

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

One copy to the Scotts Bluff County Assessor, by hand delivery.

Dated this 7th day of April, 2009.



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

Ruth A. Sorensen
Property Tax Administrator

Valuation History Charts