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## 2009 Commission Summary

### 84 Stanton

#### Residential Real Property - Current

Number of Sales	126	COD	14.56
Total Sales Price	\$11,670,897	PRD	105.62
Total Adj. Sales Price	\$11,670,897	COV	23.06
Total Assessed Value	\$10,844,825	STD	22.64
Avg. Adj. Sales Price	\$92,626	Avg. Absolute Deviation	14.02
Avg. Assessed Value	\$86,070	Average Assessed Value of the Base	\$69,637
Median	96	Wgt. Mean	93
Mean	98	Max	216
Min	54.58		

#### Confidence Interval - Current

95% Median C.I	93.83 to 97.95
95% Mean C.I	94.19 to 102.10
95% Wgt. Mean C.I	89.74 to 96.10

% of Value of the Class of all Real Property Value in the County	23.09
% of Records Sold in the Study Period	6.29
% of Value Sold in the Study Period	7.78

#### Residential Real Property - History

Year	Number of Sales	Median	COD	PRD
2008	138	94	16.95	103.52
2007	162	94	16.78	102.47
2006	181	94	14.46	102.48
2005	180	93	13.17	101.9

## 2009 Commission Summary

### 84 Stanton

#### Commercial Real Property - Current

Number of Sales	13	COD	18.82
Total Sales Price	\$1,269,684	PRD	100.74
Total Adj. Sales Price	\$1,269,684	COV	26.48
Total Assessed Value	\$1,262,670	STD	26.53
Avg. Adj. Sales Price	\$97,668	Avg. Absolute Deviation	18.56
Avg. Assessed Value	\$97,128	Average Assessed Value of the Base	\$133,065
Median	99	Wgt. Mean	99
Mean	100	Max	152
Min	56		

#### Confidence Interval - Current

95% Median C.I	81.22 to 117.80
95% Mean C.I	84.15 to 116.22
95% Wgt. Mean C.I	68.88 to 130.01

% of Value of the Class of all Real Property Value in the County 4.16

% of Records Sold in the Study Period 6.88

% of Value Sold in the Study Period 5.02

#### Commercial Real Property - History

Year	Number of Sales	Median	COD	PRD
2008	14	83	35.67	87.39
2007	11	66	42.07	99.92
2006	9	60	29.5	87.84
2005	6	62	10.24	89.22

## 2009 Commission Summary

### 84 Stanton

#### Agricultural Land - Current

Number of Sales	86	COD	21.21
Total Sales Price	\$17,706,136	PRD	103.38
Total Adj. Sales Price	\$17,706,136	COV	24.99
Total Assessed Value	\$12,782,055	STD	18.65
Avg. Adj. Sales Price	\$205,885	Avg. Absolute Deviation	14.83
Avg. Assessed Value	\$148,629	Average Assessed Value of the Base	\$132,175
Median	70	Wgt. Mean	72
Mean	75	Max	123.85
Min	36.37		

#### Confidence Interval - Current

95% Median C.I	66.01 to 76.47
95% Mean C.I	70.69 to 78.57
95% Wgt. Mean C.I	67.88 to 76.50

% of Value of the Class of all Real Property Value in the County	72.75
% of Records Sold in the Study Period	2.59
% of Value Sold in the Study Period	3.38

#### Agricultural Land - History

Year	Number of Sales	Median	COD	PRD
2008	93	69	18.05	101.98
2007	67	70	16.21	101.03
2006	74	75	17.54	103.37
2005	63	76	18.84	102.22



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

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

### **Residential Real Property**

It is my opinion that the level of value of the class of residential real property in Stanton County is 96.00% of actual value. It is my opinion that the quality of assessment for the class of residential real property in Stanton 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 Stanton County is 99.00% of actual value. It is my opinion that the quality of assessment for the class of commercial real property in Stanton County is in compliance with generally accepted mass appraisal practices.

### **Agricultural Land or Special Valuation of Agricultural Land**

It is my opinion that the level of value of the class of agricultural or special value land in Stanton County is 70.00% of actual value. It is my opinion that the quality of assessment for the class of agricultural land in Stanton County is in compliance with generally accepted mass appraisal practices.

Dated this 7th day of April, 2009.



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

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Ruth A. Sorensen  
Property Tax Administrator





# PAD 2009 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

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

NUMBER of Sales:	125	<b>MEDIAN:</b>	<b>95</b>	COV:	21.31	95% Median C.I.:	92.31 to 97.33
TOTAL Sales Price:	11,583,897	WGT. MEAN:	90	STD:	20.27	95% Wgt. Mean C.I.:	86.63 to 93.76
TOTAL Adj.Sales Price:	11,583,897	MEAN:	95	AVG.ABS.DEV:	13.86	95% Mean C.I.:	91.55 to 98.66
TOTAL Assessed Value:	10,447,905						
AVG. Adj. Sales Price:	92,671	COD:	14.58	MAX Sales Ratio:	187.65		
AVG. Assessed Value:	83,583	PRD:	105.45	MIN Sales Ratio:	44.50		

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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	24	94.76	93.84	87.36	12.56	107.41	54.58	135.33	85.32 to 102.83		91,100	79,587
10/01/06 TO 12/31/06	19	92.37	89.19	85.79	12.96	103.96	64.23	111.60	77.71 to 100.02		103,313	88,634
01/01/07 TO 03/31/07	9	99.58	97.77	99.45	9.55	98.31	75.30	123.93	86.21 to 104.74		80,711	80,270
04/01/07 TO 06/30/07	17	98.63	95.25	90.27	13.47	105.52	55.82	151.90	80.66 to 103.09		82,350	74,334
07/01/07 TO 09/30/07	13	86.98	91.67	86.05	14.88	106.53	65.82	152.24	76.81 to 101.32		103,415	88,991
10/01/07 TO 12/31/07	13	97.91	103.32	100.95	12.49	102.34	75.71	130.68	92.94 to 118.01		74,962	75,677
01/01/08 TO 03/31/08	9	96.65	104.95	91.45	25.28	114.76	62.26	187.65	80.45 to 144.96		95,111	86,976
04/01/08 TO 06/30/08	21	93.34	93.49	91.13	15.38	102.58	44.50	153.63	86.62 to 97.93		101,585	92,578
____Study Years____												
07/01/06 TO 06/30/07	69	96.09	93.42	88.92	12.77	105.06	54.58	151.90	89.80 to 99.58		90,952	80,873
07/01/07 TO 06/30/08	56	94.97	97.19	91.70	16.64	105.98	44.50	187.65	88.47 to 97.33		94,789	86,922
____Calendar Yrs____												
01/01/07 TO 12/31/07	52	97.32	96.81	92.84	13.49	104.28	55.82	152.24	89.77 to 101.34		85,485	79,361
____ALL____												
	125	95.10	95.11	90.19	14.58	105.45	44.50	187.65	92.31 to 97.33		92,671	83,583

## PAD 2009 Preliminary Statistics

Base Stat

PAGE:2 of 6

State Stat Run

Type: Qualified

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

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	125	MEDIAN:	95	COV:	21.31	95% Median C.I.:	92.31 to 97.33
TOTAL Sales Price:	11,583,897	WGT. MEAN:	90	STD:	20.27	95% Wgt. Mean C.I.:	86.63 to 93.76
TOTAL Adj.Sales Price:	11,583,897	MEAN:	95	AVG.ABS.DEV:	13.86	95% Mean C.I.:	91.55 to 98.66
TOTAL Assessed Value:	10,447,905						
AVG. Adj. Sales Price:	92,671	COD:	14.58	MAX Sales Ratio:	187.65		
AVG. Assessed Value:	83,583	PRD:	105.45	MIN Sales Ratio:	44.50		

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## ASSESSOR LOCATION

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
EAGLE RIDGE SUB	1	88.90	88.90	88.90			88.90	88.90	N/A	350,000	311,155
MILLERS SUBDIVISION	1	80.45	80.45	80.45			80.45	80.45	N/A	28,000	22,525
NORFOLK	6	76.46	88.87	78.96	26.16	112.55	64.23	153.63	64.23 to 153.63	138,708	109,522
PILGER	16	97.19	100.06	94.82	15.41	105.52	65.82	152.24	86.53 to 104.45	39,000	36,980
PILGER V	1	44.50	44.50	44.50			44.50	44.50	N/A	5,000	2,225
RURAL	5	92.94	91.12	87.83	10.81	103.74	66.97	109.08	N/A	218,000	191,477
SB Valley	2	94.22	94.22	94.14	0.93	100.08	93.34	95.10	N/A	32,745	30,827
STANTON	33	94.99	91.17	85.60	12.86	106.51	55.82	125.74	85.45 to 100.02	86,044	73,652
WAGNER'S SUB	1	54.58	54.58	54.58			54.58	54.58	N/A	150,000	81,870
WILLERS COVE	2	74.62	74.62	76.75	16.56	97.22	62.26	86.98	N/A	290,000	222,587
WILLERS COVE 02	1	65.51	65.51	65.51			65.51	65.51	N/A	75,000	49,135
WILLERS COVE V	1	79.68	79.68	79.68			79.68	79.68	N/A	18,500	14,740
WP	1	187.65	187.65	187.65			187.65	187.65	N/A	51,500	96,640
WP 02	4	121.91	115.38	110.55	14.46	104.37	82.37	135.33	N/A	71,225	78,736
WP 03	5	98.63	101.07	100.11	8.73	100.96	86.21	113.04	N/A	74,800	74,881
WP 04	6	91.10	97.72	93.16	15.88	104.90	80.95	144.96	80.95 to 144.96	74,066	69,000
WP 05	10	93.10	94.83	94.10	10.32	100.78	81.58	124.60	82.44 to 104.74	81,445	76,637
WP 06	5	96.65	98.96	98.58	8.59	100.38	82.03	117.16	N/A	69,680	68,691
WP 07	1	105.11	105.11	105.11			105.11	105.11	N/A	79,200	83,250
WP 08	3	103.15	101.26	101.47	3.76	99.79	94.49	106.13	N/A	83,166	84,391
WP 09	6	95.72	99.59	99.14	12.76	100.45	82.49	123.93	82.49 to 123.93	87,091	86,345
WP 10	5	96.10	96.44	95.81	7.01	100.65	86.62	111.60	N/A	129,360	123,940
WP ROY 0 07	1	101.92	101.92	101.92			101.92	101.92	N/A	26,500	27,010
WP ROY 0 - 04	1	76.61	76.61	76.61			76.61	76.61	N/A	163,000	124,870
WP ROY 0 - 05	1	87.29	87.29	87.29			87.29	87.29	N/A	274,000	239,185
WP WB	3	101.18	100.14	100.07	1.12	100.07	97.91	101.32	N/A	112,000	112,080
WP WB 01	1	98.10	98.10	98.10			98.10	98.10	N/A	78,000	76,520
WP WB 02	2	100.94	100.94	100.79	3.86	100.15	97.04	104.83	N/A	116,500	117,415
ALL	125	95.10	95.11	90.19	14.58	105.45	44.50	187.65	92.31 to 97.33	92,671	83,583

## LOCATIONS: URBAN, SUBURBAN &amp; RURAL

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	50	95.54	93.08	87.20	14.60	106.75	44.50	152.24	88.45 to 99.58	69,369	60,489
2	63	96.65	99.12	94.82	13.86	104.54	54.58	187.65	93.34 to 101.18	92,173	87,401
3	12	83.72	82.46	83.05	13.89	99.29	62.26	109.08	66.97 to 92.94	192,375	159,765
ALL	125	95.10	95.11	90.19	14.58	105.45	44.50	187.65	92.31 to 97.33	92,671	83,583

## 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

NUMBER of Sales: 125 **MEDIAN: 95** COV: 21.31 95% Median C.I.: 92.31 to 97.33  
TOTAL Sales Price: 11,583,897 WGT. MEAN: 90 STD: 20.27 95% Wgt. Mean C.I.: 86.63 to 93.76  
TOTAL Adj.Sales Price: 11,583,897 MEAN: 95 AVG.ABS.DEV: 13.86 95% Mean C.I.: 91.55 to 98.66  
TOTAL Assessed Value: 10,447,905  
AVG. Adj. Sales Price: 92,671 COD: 14.58 MAX Sales Ratio: 187.65  
AVG. Assessed Value: 83,583 PRD: 105.45 MIN Sales Ratio: 44.50

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## STATUS: IMPROVED, UNIMPROVED &amp; IOLL

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	118	96.10	96.00	90.37	14.21	106.23	54.58	187.65	92.31 to 97.93	96,317	87,039
2	7	80.45	80.07	81.14	17.88	98.68	44.50	101.92	44.50 to 101.92	31,212	25,327
____ALL____											
	125	95.10	95.11	90.19	14.58	105.45	44.50	187.65	92.31 to 97.33	92,671	83,583

## PROPERTY TYPE \*

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
01	122	95.04	94.51	90.11	14.31	104.88	44.50	187.65	89.86 to 97.33	94,679	85,320
06											
07	3	111.50	119.41	117.68	17.06	101.47	94.83	151.90	N/A	11,000	12,945
____ALL____											
	125	95.10	95.11	90.19	14.58	105.45	44.50	187.65	92.31 to 97.33	92,671	83,583

## SCHOOL DISTRICT \*

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
19-0039											
19-0058											
19-0059											
20-0030	22	93.35	92.60	85.95	18.60	107.74	44.50	152.24	79.68 to 101.70	65,795	56,552
59-0001											
59-0002	67	96.29	98.41	94.43	14.05	104.21	54.58	187.65	92.31 to 101.18	96,372	91,008
84-0003	36	94.30	90.49	84.42	12.92	107.19	55.82	125.74	85.45 to 99.58	102,207	86,283
90-0595											
NonValid School											
____ALL____											
	125	95.10	95.11	90.19	14.58	105.45	44.50	187.65	92.31 to 97.33	92,671	83,583

## 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:	125	<b>MEDIAN:</b>	<b>95</b>	COV:	21.31	95% Median C.I.:	92.31 to 97.33
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TOTAL Adj.Sales Price:	11,583,897	MEAN:	95	AVG.ABS.DEV:	13.86	95% Mean C.I.:	91.55 to 98.66
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AVG. Assessed Value:	83,583	PRD:	105.45	MIN Sales Ratio:	44.50		

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(!: 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	10	91.30	86.13	88.80	15.61	96.99	44.50	111.50	65.51 to 101.92	57,249	50,838
Prior TO 1860	1	54.58	54.58	54.58			54.58	54.58	N/A	150,000	81,870
1860 TO 1899	7	94.53	103.22	97.39	20.53	105.98	65.82	152.24	65.82 to 152.24	53,428	52,036
1900 TO 1919	15	88.47	87.22	81.16	17.07	107.47	55.82	118.01	68.38 to 102.83	58,443	47,431
1920 TO 1939	6	96.02	91.47	85.26	8.28	107.29	70.10	102.20	70.10 to 102.20	73,666	62,805
1940 TO 1949	1	102.38	102.38	102.38			102.38	102.38	N/A	26,000	26,620
1950 TO 1959	5	94.06	91.80	92.29	7.80	99.47	74.34	101.70	N/A	61,300	56,574
1960 TO 1969	12	105.24	112.49	102.84	21.85	109.38	76.81	187.65	86.21 to 135.33	75,783	77,934
1970 TO 1979	28	93.47	96.55	91.30	14.55	105.75	72.26	153.63	84.37 to 97.93	88,282	80,604
1980 TO 1989	8	95.39	96.44	95.81	7.07	100.66	82.03	117.16	82.03 to 117.16	75,425	72,266
1990 TO 1994	5	103.15	99.03	99.07	5.91	99.95	82.49	106.13	N/A	93,930	93,061
1995 TO 1999	14	99.64	97.74	93.64	10.30	104.38	62.26	123.93	89.59 to 109.90	111,635	104,536
2000 TO Present	13	87.29	87.94	85.01	12.53	103.44	64.41	109.08	76.61 to 101.32	216,846	184,348
ALL	125	95.10	95.11	90.19	14.58	105.45	44.50	187.65	92.31 to 97.33	92,671	83,583

## 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	44.50	44.50	44.50			44.50	44.50	N/A	5,000	2,225
Total \$											
1 TO 9999	1	44.50	44.50	44.50			44.50	44.50	N/A	5,000	2,225
10000 TO 29999	12	102.15	101.83	96.23	18.44	105.82	65.82	152.24	79.68 to 111.50	17,666	17,001
30000 TO 59999	27	97.33	105.44	105.46	16.53	99.98	65.20	187.65	94.53 to 104.45	46,068	48,582
60000 TO 99999	47	96.65	95.96	95.59	10.65	100.38	64.23	124.60	89.86 to 101.57	78,174	74,729
100000 TO 149999	23	96.10	91.20	91.17	10.09	100.03	55.82	111.60	86.62 to 99.58	122,993	112,137
150000 TO 249999	9	76.81	77.84	78.97	13.98	98.57	54.58	109.08	62.26 to 89.25	188,888	149,166
250000 TO 499999	6	79.62	77.80	77.92	12.46	99.85	64.41	88.90	64.41 to 88.90	320,000	249,328
ALL	125	95.10	95.11	90.19	14.58	105.45	44.50	187.65	92.31 to 97.33	92,671	83,583

## 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

NUMBER of Sales:	125	<b>MEDIAN:</b>	<b>95</b>	COV:	21.31	95% Median C.I.:	92.31 to 97.33	(!: AVTot=0)
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TOTAL Adj.Sales Price:	11,583,897	MEAN:	95	AVG.ABS.DEV:	13.86	95% Mean C.I.:	91.55 to 98.66	
TOTAL Assessed Value:	10,447,905							
AVG. Adj. Sales Price:	92,671	COD:	14.58	MAX Sales Ratio:	187.65			
AVG. Assessed Value:	83,583	PRD:	105.45	MIN Sales Ratio:	44.50			

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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	1	44.50	44.50	44.50			44.50	44.50	N/A	5,000	2,225
Total \$ _____											
1 TO 9999	1	44.50	44.50	44.50			44.50	44.50	N/A	5,000	2,225
10000 TO 29999	14	98.51	99.85	94.06	18.41	106.15	65.82	152.24	79.68 to 111.50	19,928	18,745
30000 TO 59999	24	96.19	95.36	92.90	12.11	102.65	64.23	153.63	88.47 to 101.34	48,701	45,241
60000 TO 99999	54	96.74	98.54	95.17	14.81	103.54	54.58	187.65	89.86 to 101.70	81,244	77,323
100000 TO 149999	23	96.10	91.02	88.95	10.27	102.33	62.26	111.60	84.18 to 99.58	137,863	122,628
150000 TO 249999	6	74.99	76.32	75.24	11.25	101.43	64.41	89.25	64.41 to 89.25	275,500	207,290
250000 TO 499999	3	88.90	94.99	93.24	8.29	101.88	86.98	109.08	N/A	306,666	285,928
ALL _____											
	125	95.10	95.11	90.19	14.58	105.45	44.50	187.65	92.31 to 97.33	92,671	83,583

## QUALITY

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	9	89.25	84.58	85.89	16.40	98.48	44.50	111.50	65.51 to 101.92	50,498	43,373
20	53	96.29	99.84	95.76	16.88	104.27	55.82	187.65	91.86 to 102.66	63,048	60,374
30	55	96.09	92.51	87.59	12.31	105.61	54.58	135.33	88.47 to 98.27	109,051	95,522
40	8	92.97	93.46	89.61	10.32	104.29	72.26	109.08	72.26 to 109.08	223,750	200,495
ALL _____											
	125	95.10	95.11	90.19	14.58	105.45	44.50	187.65	92.31 to 97.33	92,671	83,583

## STYLE

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	8	84.85	81.22	85.26	16.13	95.27	44.50	101.92	44.50 to 101.92	55,436	47,262
100	6	103.98	106.92	104.25	15.20	102.56	75.30	151.90	75.30 to 151.90	21,083	21,978
101	48	97.18	99.26	93.69	14.95	105.95	54.58	187.65	89.86 to 101.57	102,173	95,724
102	6	85.27	84.79	75.73	18.61	111.97	64.41	102.38	64.41 to 102.38	165,816	125,570
103	2	91.16	91.16	92.31	5.42	98.75	86.21	96.10	N/A	112,700	104,030
104	23	88.47	88.66	82.93	15.79	106.91	55.82	125.74	77.71 to 99.01	84,565	70,132
111	32	96.74	96.95	94.04	11.33	103.11	62.26	144.96	87.61 to 101.32	92,007	86,519
ALL _____											
	125	95.10	95.11	90.19	14.58	105.45	44.50	187.65	92.31 to 97.33	92,671	83,583

# PAD 2009 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

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

NUMBER of Sales:	125	<b>MEDIAN:</b>	<b>95</b>	COV:	21.31	95% Median C.I.:	92.31 to 97.33
TOTAL Sales Price:	11,583,897	WGT. MEAN:	90	STD:	20.27	95% Wgt. Mean C.I.:	86.63 to 93.76
TOTAL Adj.Sales Price:	11,583,897	MEAN:	95	AVG.ABS.DEV:	13.86	95% Mean C.I.:	91.55 to 98.66
TOTAL Assessed Value:	10,447,905						
AVG. Adj. Sales Price:	92,671	COD:	14.58	MAX Sales Ratio:	187.65		
AVG. Assessed Value:	83,583	PRD:	105.45	MIN Sales Ratio:	44.50		

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CONDITION										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
(blank)	9	89.25	84.58	85.89	16.40	98.48	44.50	111.50	65.51 to 101.92	50,498	43,373
20	12	93.10	95.26	89.81	12.15	106.07	74.34	152.24	82.49 to 98.63	61,075	54,852
30	83	97.05	97.76	93.29	15.05	104.80	54.58	187.65	94.06 to 101.18	80,725	75,309
40	16	95.54	92.36	88.27	7.38	104.64	66.97	103.09	87.29 to 100.02	159,600	140,875
50	4	70.32	70.69	70.53	6.11	100.23	64.41	77.71	N/A	228,175	160,923
60	1	109.08	109.08	109.08			109.08	109.08	N/A	230,000	250,885
ALL	125	95.10	95.11	90.19	14.58	105.45	44.50	187.65	92.31 to 97.33	92,671	83,583

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

**Residential**

A current market study has been completed on all residential properties by location. This office has reviewed and updated the residential properties on which building permits had been applied for. We also reviewed and updated the properties that required information sheets or reporting to this office.



## 2009 Assessment Survey for Stanton County

### Residential Appraisal Information

*(Includes Urban, Suburban and Rural Residential)*

1.	<b>Data collection done by:</b>
	Staff
2.	<b>Valuation done by:</b>
	Staff
3.	<b>Pickup work done by whom:</b>
	Listers, staff
4.	<b>What is the date of the Replacement Cost New data (Marshall-Swift) that are used to value this property class?</b>
	2004 2008 Woodland Park
5.	<b>What was the last year a depreciation schedule for this property class was developed using market-derived information?</b>
	2006 2008 Woodland park
6.	<b>What approach to value is used in this class or subclasses to estimate the market value of properties?</b>
	Cost and sales comparison
7.	<b>Number of Market Areas/Neighborhoods/Assessor Locations?</b>
	28
8.	<b>How are these Market Areas/Neighborhoods/Assessor Locations defined?</b>
	Assessor location by towns, rural and suburban areas
9.	<b>Is "Market Area/Neighborhoods/Assessor Locations" a unique usable valuation grouping? If not, what is a unique usable valuation grouping?</b>
	Yes
10.	<b>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.)</b>
	Yes
11.	<b>Are dwellings on agricultural parcels and dwellings on rural residential parcels valued in a manner that would provide the same relationship to the market? Explain?</b>
	The ag parcels are currently priced using the old Marshall and Swift pricing. We will begin the review of these properties and enter them into the CAMA system. The rural residential has been entered into the CAMA system with the 2004 updated pricing.

**Residential Permit Numbers:**

<b>Permits</b>	<b>Information Statements</b>	<b>Other</b>	<b>Total</b>
96	3	0	99

**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:	126	<b>MEDIAN:</b>	<b>96</b>	COV:	23.06	95% Median C.I.:	93.83 to 97.95
TOTAL Sales Price:	11,670,897	WGT. MEAN:	93	STD:	22.64	95% Wgt. Mean C.I.:	89.74 to 96.10
TOTAL Adj.Sales Price:	11,670,897	MEAN:	98	AVG.ABS.DEV:	14.02	95% Mean C.I.:	94.19 to 102.10
TOTAL Assessed Value:	10,844,825						
AVG. Adj. Sales Price:	92,626	COD:	14.56	MAX Sales Ratio:	215.95		
AVG. Assessed Value:	86,070	PRD:	105.62	MIN Sales Ratio:	54.58		

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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	24	94.76	95.48	89.78	10.83	106.35	54.58	135.33	90.45 to 102.83		91,100	81,787
10/01/06 TO 12/31/06	19	94.49	91.49	91.40	11.60	100.09	64.23	111.60	82.73 to 101.92		103,313	94,433
01/01/07 TO 03/31/07	9	99.58	110.31	101.01	22.14	109.21	75.30	215.95	86.21 to 123.93		80,711	81,523
04/01/07 TO 06/30/07	17	98.63	95.30	90.37	13.41	105.46	55.82	151.90	80.66 to 103.09		82,350	74,418
07/01/07 TO 09/30/07	13	88.47	92.42	88.47	15.26	104.47	65.82	152.24	76.81 to 101.32		103,415	91,491
10/01/07 TO 12/31/07	13	97.91	103.32	100.95	12.49	102.34	75.71	130.68	92.94 to 118.01		74,962	75,677
01/01/08 TO 03/31/08	10	96.71	104.42	93.30	22.45	111.91	62.26	187.65	80.45 to 144.96		94,300	87,985
04/01/08 TO 06/30/08	21	96.10	101.66	95.43	14.91	106.53	65.51	165.80	88.63 to 103.95		101,585	96,943
____Study Years____												
07/01/06 TO 06/30/07	69	97.03	96.27	91.72	13.35	104.96	54.58	215.95	92.31 to 100.32		90,952	83,419
07/01/07 TO 06/30/08	57	96.29	100.41	94.32	15.89	106.46	62.26	187.65	92.15 to 97.95		94,652	89,278
____Calendar Yrs____												
01/01/07 TO 12/31/07	52	97.32	99.18	93.85	15.51	105.68	55.82	215.95	89.80 to 101.34		85,485	80,231
____ALL____												
	126	96.29	98.15	92.92	14.56	105.62	54.58	215.95	93.83 to 97.95		92,626	86,070

## PAD 2009 R&amp;O Statistics

Base Stat

PAGE:2 of 6

State Stat Run

Type: Qualified

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

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	126	<b>MEDIAN:</b>	<b>96</b>	COV:	23.06	95% Median C.I.:	93.83 to 97.95
TOTAL Sales Price:	11,670,897	WGT. MEAN:	93	STD:	22.64	95% Wgt. Mean C.I.:	89.74 to 96.10
TOTAL Adj.Sales Price:	11,670,897	MEAN:	98	AVG.ABS.DEV:	14.02	95% Mean C.I.:	94.19 to 102.10
TOTAL Assessed Value:	10,844,825						
AVG. Adj. Sales Price:	92,626	COD:	14.56	MAX Sales Ratio:	215.95		
AVG. Assessed Value:	86,070	PRD:	105.62	MIN Sales Ratio:	54.58		

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## ASSESSOR LOCATION

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
EAGLE RIDGE SUB	1	97.95	97.95	97.95			97.95	97.95	N/A	350,000	342,820
MILLERS SUBDIVISION	1	80.45	80.45	80.45			80.45	80.45	N/A	28,000	22,525
NORFOLK	3	80.66	81.74	78.25	8.29	104.47	72.26	92.31	N/A	187,416	146,645
PILGER	17	97.05	100.16	95.00	14.24	105.44	65.82	152.24	88.45 to 104.45	41,823	39,731
PILGER V	1	165.80	165.80	165.80			165.80	165.80	N/A	5,000	8,290
RURAL	7	92.94	90.70	92.63	9.91	97.92	64.23	109.08	64.23 to 109.08	188,857	174,931
SB Valley	2	94.22	94.22	94.14	0.93	100.08	93.34	95.10	N/A	32,745	30,827
STANTON	33	96.09	96.35	90.03	15.85	107.01	55.82	215.95	87.29 to 102.38	86,044	77,468
WAGNER'S SUB	1	54.58	54.58	54.58			54.58	54.58	N/A	150,000	81,870
WILLERS COVE	2	79.28	79.28	82.21	21.46	96.43	62.26	96.29	N/A	290,000	238,400
WILLERS COVE 02	1	65.51	65.51	65.51			65.51	65.51	N/A	75,000	49,135
WILLERS COVE V	1	93.00	93.00	93.00			93.00	93.00	N/A	18,500	17,205
WP	1	187.65	187.65	187.65			187.65	187.65	N/A	51,500	96,640
WP 02	4	121.91	115.38	110.55	14.46	104.37	82.37	135.33	N/A	71,225	78,736
WP 03	5	98.63	101.07	100.11	8.73	100.96	86.21	113.04	N/A	74,800	74,881
WP 04	6	91.60	98.96	94.76	14.44	104.43	80.95	144.96	80.95 to 144.96	74,066	70,187
WP 05	10	93.10	94.83	94.10	10.32	100.78	81.58	124.60	82.44 to 104.74	81,445	76,637
WP 06	5	96.65	98.96	98.58	8.59	100.38	82.03	117.16	N/A	69,680	68,691
WP 07	1	105.11	105.11	105.11			105.11	105.11	N/A	79,200	83,250
WP 08	3	103.15	101.26	101.47	3.76	99.79	94.49	106.13	N/A	83,166	84,391
WP 09	6	95.72	99.59	99.14	12.76	100.45	82.49	123.93	82.49 to 123.93	87,091	86,345
WP 10	5	96.10	96.44	95.81	7.01	100.65	86.62	111.60	N/A	129,360	123,940
WP BEH-2	1	153.63	153.63	153.63			153.63	153.63	N/A	38,000	58,380
WP ROY 0 07	1	101.92	101.92	101.92			101.92	101.92	N/A	26,500	27,010
WP ROY O - 04	1	76.61	76.61	76.61			76.61	76.61	N/A	163,000	124,870
WP ROY O - 05	1	87.29	87.29	87.29			87.29	87.29	N/A	274,000	239,185
WP WB	3	101.18	100.14	100.07	1.12	100.07	97.91	101.32	N/A	112,000	112,080
WP WB 01	1	98.10	98.10	98.10			98.10	98.10	N/A	78,000	76,520
WP WB 02	2	100.94	100.94	100.79	3.86	100.15	97.04	104.83	N/A	116,500	117,415
ALL	126	96.29	98.15	92.92	14.56	105.62	54.58	215.95	93.83 to 97.95	92,626	86,070

## PAD 2009 R&amp;O Statistics

Base Stat

PAGE:3 of 6

Type: Qualified

State Stat Run

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

NUMBER of Sales:	126	<b>MEDIAN:</b>	<b>96</b>	COV:	23.06	95% Median C.I.:	93.83 to 97.95
TOTAL Sales Price:	11,670,897	WGT. MEAN:	93	STD:	22.64	95% Wgt. Mean C.I.:	89.74 to 96.10
TOTAL Adj.Sales Price:	11,670,897	MEAN:	98	AVG.ABS.DEV:	14.02	95% Mean C.I.:	94.19 to 102.10
TOTAL Assessed Value:	10,844,825						
AVG. Adj. Sales Price:	92,626	COD:	14.56	MAX Sales Ratio:	215.95		
AVG. Assessed Value:	86,070	PRD:	105.62	MIN Sales Ratio:	54.58		

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## LOCATIONS: URBAN, SUBURBAN &amp; RURAL

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	51	97.05	98.98	91.13	16.31	108.61	55.82	215.95	91.86 to 101.34	69,714	63,532
2	62	96.74	99.81	95.29	13.41	104.74	54.58	187.65	93.34 to 101.32	92,611	88,252
3	13	92.94	86.95	89.87	11.87	96.76	62.26	109.08	65.51 to 97.37	182,576	164,077
____ALL____											
	126	96.29	98.15	92.92	14.56	105.62	54.58	215.95	93.83 to 97.95	92,626	86,070

## STATUS: IMPROVED, UNIMPROVED &amp; IOLL

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	120	96.71	98.64	93.10	14.70	105.95	54.58	215.95	94.06 to 98.27	95,478	88,894
2	6	93.17	88.22	83.16	9.19	106.09	65.51	101.92	65.51 to 101.92	35,581	29,588
____ALL____											
	126	96.29	98.15	92.92	14.56	105.62	54.58	215.95	93.83 to 97.95	92,626	86,070

## PROPERTY TYPE \*

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
01	123	96.29	97.63	92.85	14.30	105.14	54.58	215.95	93.34 to 97.91	94,617	87,853
06											
07	3	111.50	119.41	117.68	17.06	101.47	94.83	151.90	N/A	11,000	12,945
____ALL____											
	126	96.29	98.15	92.92	14.56	105.62	54.58	215.95	93.83 to 97.95	92,626	86,070

## SCHOOL DISTRICT \*

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
19-0039											
19-0058											
19-0059											
20-0030	23	96.29	99.26	89.15	16.91	111.34	62.26	165.80	90.45 to 101.70	66,717	59,480
59-0001											
59-0002	67	96.65	98.96	95.37	13.44	103.77	54.58	187.65	92.37 to 101.18	96,372	91,907
84-0003	36	95.54	95.92	90.20	15.14	106.34	55.82	215.95	87.29 to 101.34	102,207	92,192
90-0595											
NonValid School											
____ALL____											
	126	96.29	98.15	92.92	14.56	105.62	54.58	215.95	93.83 to 97.95	92,626	86,070

## PAD 2009 R&amp;O Statistics

Base Stat

PAGE:4 of 6

Type: Qualified

State Stat Run

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

NUMBER of Sales:	126	<b>MEDIAN:</b>	<b>96</b>	COV:	23.06	95% Median C.I.:	93.83 to 97.95
TOTAL Sales Price:	11,670,897	WGT. MEAN:	93	STD:	22.64	95% Wgt. Mean C.I.:	89.74 to 96.10
TOTAL Adj.Sales Price:	11,670,897	MEAN:	98	AVG.ABS.DEV:	14.02	95% Mean C.I.:	94.19 to 102.10
TOTAL Assessed Value:	10,844,825						
AVG. Adj. Sales Price:	92,626	COD:	14.56	MAX Sales Ratio:	215.95		
AVG. Assessed Value:	86,070	PRD:	105.62	MIN Sales Ratio:	54.58		

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(!: 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	10	95.93	100.37	93.31	15.52	107.57	65.51	165.80	80.45 to 111.50	57,249	53,417
Prior TO 1860	1	54.58	54.58	54.58			54.58	54.58	N/A	150,000	81,870
1860 TO 1899	7	94.53	103.22	97.39	20.53	105.98	65.82	152.24	65.82 to 152.24	53,428	52,036
1900 TO 1919	15	90.45	95.39	82.85	24.45	115.13	55.82	215.95	68.38 to 102.83	58,443	48,421
1920 TO 1939	6	96.02	95.08	93.46	4.51	101.74	85.45	102.20	85.45 to 102.20	73,666	68,848
1940 TO 1949	1	102.38	102.38	102.38			102.38	102.38	N/A	26,000	26,620
1950 TO 1959	5	94.06	91.80	92.29	7.80	99.47	74.34	101.70	N/A	61,300	56,574
1960 TO 1969	12	105.24	112.49	102.84	21.85	109.38	76.81	187.65	86.21 to 135.33	75,783	77,934
1970 TO 1979	29	92.37	97.11	92.08	14.36	105.46	72.26	153.63	85.32 to 99.58	88,237	81,248
1980 TO 1989	8	95.39	96.44	95.81	7.07	100.66	82.03	117.16	82.03 to 117.16	75,425	72,266
1990 TO 1994	5	103.15	99.03	99.07	5.91	99.95	82.49	106.13	N/A	93,930	93,061
1995 TO 1999	14	99.64	97.74	93.64	10.30	104.38	62.26	123.93	89.59 to 109.90	111,635	104,536
2000 TO Present	13	97.04	93.99	92.84	8.56	101.23	76.61	109.08	82.73 to 104.83	216,846	201,329
ALL											
	126	96.29	98.15	92.92	14.56	105.62	54.58	215.95	93.83 to 97.95	92,626	86,070

## 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	165.80	165.80	165.80			165.80	165.80	N/A	5,000	8,290
Total \$											
1 TO 9999	1	165.80	165.80	165.80			165.80	165.80	N/A	5,000	8,290
10000 TO 29999	12	102.15	112.34	102.72	26.55	109.37	65.82	215.95	80.45 to 151.90	17,666	18,146
30000 TO 59999	27	97.33	105.80	105.75	16.17	100.05	65.20	187.65	94.53 to 104.45	46,068	48,714
60000 TO 99999	48	96.13	96.29	95.98	10.69	100.32	64.23	124.60	89.86 to 101.70	78,358	75,211
100000 TO 149999	23	96.10	91.25	91.24	10.06	100.02	55.82	111.60	86.62 to 99.58	122,993	112,215
150000 TO 249999	9	84.70	84.21	85.36	17.41	98.65	54.58	109.08	62.26 to 105.31	188,888	161,242
250000 TO 499999	6	85.01	86.22	86.52	8.96	99.66	72.26	97.95	72.26 to 97.95	320,000	276,865
ALL											
	126	96.29	98.15	92.92	14.56	105.62	54.58	215.95	93.83 to 97.95	92,626	86,070

## PAD 2009 R&amp;O Statistics

Base Stat

PAGE:5 of 6

Type: Qualified

State Stat Run

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

NUMBER of Sales:	126	<b>MEDIAN:</b>	<b>96</b>	COV:	23.06	95% Median C.I.:	93.83 to 97.95
TOTAL Sales Price:	11,670,897	WGT. MEAN:	93	STD:	22.64	95% Wgt. Mean C.I.:	89.74 to 96.10
TOTAL Adj.Sales Price:	11,670,897	MEAN:	98	AVG.ABS.DEV:	14.02	95% Mean C.I.:	94.19 to 102.10
TOTAL Assessed Value:	10,844,825						
AVG. Adj. Sales Price:	92,626	COD:	14.56	MAX Sales Ratio:	215.95		
AVG. Assessed Value:	86,070	PRD:	105.62	MIN Sales Ratio:	54.58		

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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 \$											
5000 TO 9999	1	165.80	165.80	165.80			165.80	165.80	N/A	5,000	8,290
Total \$											
1 TO 9999	1	165.80	165.80	165.80			165.80	165.80	N/A	5,000	8,290
10000 TO 29999	13	101.92	111.02	101.77	25.08	109.08	65.82	215.95	80.45 to 151.90	18,615	18,945
30000 TO 59999	25	96.09	95.17	92.82	11.87	102.53	64.23	153.63	90.45 to 99.10	48,233	44,770
60000 TO 99999	55	96.65	98.78	95.51	14.72	103.42	54.58	187.65	89.86 to 102.19	81,349	77,696
100000 TO 149999	22	96.57	92.05	90.09	9.41	102.18	62.26	111.60	84.70 to 100.32	136,538	123,002
150000 TO 249999	6	89.55	89.04	87.14	9.96	102.18	72.26	105.31	72.26 to 105.31	245,000	213,502
250000 TO 499999	4	97.12	96.51	95.32	7.21	101.25	82.73	109.08	N/A	317,500	302,653
ALL											
	126	96.29	98.15	92.92	14.56	105.62	54.58	215.95	93.83 to 97.95	92,626	86,070

## QUALITY

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	9	95.10	100.38	91.48	16.79	109.72	65.51	165.80	80.45 to 111.50	50,498	46,198
20	54	95.95	102.11	96.32	18.55	106.01	55.82	215.95	92.15 to 102.38	63,491	61,155
30	55	96.10	94.23	91.02	11.31	103.53	54.58	135.33	89.77 to 99.10	109,051	99,262
40	8	97.50	95.75	93.14	7.72	102.80	72.26	109.08	72.26 to 109.08	223,750	208,406
ALL											
	126	96.29	98.15	92.92	14.56	105.62	54.58	215.95	93.83 to 97.95	92,626	86,070

## STYLE

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	8	94.22	98.98	90.99	16.89	108.79	65.51	165.80	65.51 to 165.80	55,436	50,440
100	6	103.98	106.92	104.25	15.20	102.56	75.30	151.90	75.30 to 151.90	21,083	21,978
101	49	97.30	99.77	95.19	14.61	104.81	54.58	187.65	92.31 to 101.57	101,864	96,968
102	6	95.04	91.15	84.07	10.01	108.41	72.26	102.38	72.26 to 102.38	165,816	139,410
103	2	91.16	91.16	92.31	5.42	98.75	86.21	96.10	N/A	112,700	104,030
104	23	92.94	95.87	89.34	19.20	107.31	55.82	215.95	85.45 to 102.20	84,565	75,552
111	32	96.74	97.19	94.28	11.09	103.09	62.26	144.96	88.63 to 101.32	92,007	86,742
ALL											
	126	96.29	98.15	92.92	14.56	105.62	54.58	215.95	93.83 to 97.95	92,626	86,070

**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:	126	<b>MEDIAN:</b>	<b>96</b>	COV:	23.06	95% Median C.I.:	93.83 to 97.95
TOTAL Sales Price:	11,670,897	WGT. MEAN:	93	STD:	22.64	95% Wgt. Mean C.I.:	89.74 to 96.10
TOTAL Adj.Sales Price:	11,670,897	MEAN:	98	AVG.ABS.DEV:	14.02	95% Mean C.I.:	94.19 to 102.10
TOTAL Assessed Value:	10,844,825						
AVG. Adj. Sales Price:	92,626	COD:	14.56	MAX Sales Ratio:	215.95		
AVG. Assessed Value:	86,070	PRD:	105.62	MIN Sales Ratio:	54.58		

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CONDITION										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
(blank)	9	95.10	100.38	91.48	16.79	109.72	65.51	165.80	80.45 to 111.50	50,498	46,198
20	12	93.10	104.66	91.35	22.24	114.57	74.34	215.95	82.49 to 98.63	61,075	55,792
30	84	97.05	98.32	94.16	14.58	104.42	54.58	187.65	92.94 to 101.34	80,800	76,079
40	16	96.19	94.51	92.92	5.40	101.71	76.61	103.09	88.45 to 100.32	159,600	148,301
50	4	76.54	81.69	81.64	14.86	100.07	68.38	105.31	N/A	228,175	186,280
60	1	109.08	109.08	109.08			109.08	109.08	N/A	230,000	250,885
ALL	126	96.29	98.15	92.92	14.56	105.62	54.58	215.95	93.83 to 97.95	92,626	86,070





**2009 Correlation Section**  
**for Stanton County**

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**Residential Real Property**

**I. Correlation**

RESIDENTIAL: Minimal changes to the residential file were completed this year. The county reported in the survey that the pickup of new construction was completed for the assessment year.

Analysis of all six tables indicates that the county has achieved an acceptable level of value for the 2009 assessment year. Based on the information available and the assessment practices of the county the best indicator of the level of value is the median level for the 2009 assessment year.

**2009 Correlation Section  
for Stanton County**

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

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

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

	<b>Total Sales</b>	<b>Qualified Sales</b>	<b>Percent Used</b>
<b>2009</b>	<b>239</b>	<b>126</b>	<b>52.72</b>
<b>2008</b>	<b>229</b>	<b>138</b>	<b>60.26</b>
<b>2007</b>	<b>221</b>	<b>162</b>	<b>73.30</b>
<b>2006</b>	<b>242</b>	<b>181</b>	<b>74.79</b>
<b>2005</b>	<b>245</b>	<b>180</b>	<b>73.47</b>

RESIDENTIAL: Review of the non qualified sales indicated the typical reasons for the transaction not being an arm's length sale and included parcels substantially changed since the date of the sale, parcels included in family transactions and foreclosures. Currently the county has relied on personal knowledge of the sales information to qualify a sale. They may also contact a realtor or someone involved in the transaction if there is a question concerning the validity of the sale.

**2009 Correlation Section**  
**for Stanton County**

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

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

**Adjusting for Selective Reappraisal**

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

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

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

**2009 Correlation Section  
for Stanton County**

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

	<b>Preliminary Median</b>	<b>% Change in Assessed Value (excl. growth)</b>	<b>Trended Preliminary Ratio</b>	<b>R&amp;O Median</b>
<b>2009</b>	<b>95</b>	<b>0.29</b>	<b>95</b>	<b>96</b>
<b>2008</b>	<b>93.59</b>	<b>4.03</b>	<b>97</b>	<b>93.92</b>
<b>2007</b>	<b>93</b>	<b>0.90</b>	<b>94</b>	<b>94</b>
<b>2006</b>	<b>92</b>	<b>5.16</b>	<b>97</b>	<b>94</b>
<b>2005</b>	<b>89</b>	<b>3.74</b>	<b>93</b>	<b>93</b>

RESIDENTIAL: The trended preliminary median ratio and the R& O median ratio are relatively close. There is no information available to suggest that the median ratio is not the best representation of the level of value for the residential class.

**2009 Correlation Section**  
**for Stanton County**

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

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

**Comparison of Average Value Changes**

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

**2009 Correlation Section  
for Stanton County**

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

<b>% Change in Total Assessed Value in the Sales File</b>		<b>% Change in Total Assessed Value (excl. growth)</b>
<b>2.17</b>	<b>2009</b>	<b>0.29</b>
<b>2.54</b>	<b>2008</b>	<b>3.56</b>
<b>1.63</b>	<b>2007</b>	<b>0.90</b>
<b>4.59</b>	<b>2006</b>	<b>5.16</b>
<b>8.02</b>	<b>2005</b>	<b>3.74</b>

RESIDENTIAL: The difference between the percent change to the sales file and the percent change to the assessed value base is less than two percentage points and supports the assessment practices of the unsold and sold properties.

**2009 Correlation Section**  
**for Stanton County**

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

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

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

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

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

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



**2009 Correlation Section  
for Stanton County**

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

	<b>Median</b>	<b>Wgt. Mean</b>	<b>Mean</b>
<b>R&amp;O Statistics</b>	<b>96</b>	<b>93</b>	<b>98</b>

RESIDENTIAL:When reviewing the three measures of central tendency they are similar and supportive of the assessment actions in Stanton County. All three measures are within the acceptable level.

**2009 Correlation Section  
for Stanton County**

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**VI. Analysis of R&O COD and PRD**

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

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

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

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

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

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

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

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

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

	<b>COD</b>	<b>PRD</b>
<b>R&amp;O Statistics</b>	<b>14.56</b>	<b>105.62</b>
<b>Difference</b>	<b>0.00</b>	<b>2.62</b>

RESIDENTIAL: The coefficient of dispersion is within the acceptable range, but the price related differential is slightly outside the acceptable parameters, but not unrealistic. They support the assessment actions of the county.

**2009 Correlation Section  
for Stanton County**

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**VII. Analysis of Change in Statistics Due to Assessor Actions**

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

	Preliminary Statistics	R&O Statistics	Change
<b>Number of Sales</b>	<b>125</b>	<b>126</b>	<b>1</b>
<b>Median</b>	<b>95</b>	<b>96</b>	<b>1</b>
<b>Wgt. Mean</b>	<b>90</b>	<b>93</b>	<b>3</b>
<b>Mean</b>	<b>95</b>	<b>98</b>	<b>3</b>
<b>COD</b>	<b>14.58</b>	<b>14.56</b>	<b>-0.02</b>
<b>PRD</b>	<b>105.45</b>	<b>105.62</b>	<b>0.17</b>
<b>Minimum</b>	<b>44.50</b>	<b>54.58</b>	<b>10.08</b>
<b>Maximum</b>	<b>187.65</b>	<b>215.95</b>	<b>28.30</b>

RESIDENTIAL: The table indicates one additional sale since the preliminary statistics were calculated. The remainder of the table is reflective that minimal adjustments were done to the residential class for the 2009 assessment year.

**2009 Correlation Section  
for Stanton County**

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**VIII. Trended Ratio Analysis**

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

	<b>R&amp;O Statistics</b>	<b>Trended Ratio</b>	<b>Difference</b>
<b>Number of Sales</b>	<b>126</b>	<b>124</b>	<b>2</b>
<b>Median</b>	<b>96</b>	<b>97</b>	<b>-1</b>
<b>Wgt. Mean</b>	<b>93</b>	<b>94</b>	<b>-1</b>
<b>Mean</b>	<b>98</b>	<b>104</b>	<b>-6</b>
<b>COD</b>	<b>14.56</b>	<b>22.84</b>	<b>-8.28</b>
<b>PRD</b>	<b>105.62</b>	<b>109.95</b>	<b>-4.33</b>
<b>Minimum</b>	<b>54.58</b>	<b>9.18</b>	<b>45.40</b>
<b>Maximum</b>	<b>215.95</b>	<b>235.65</b>	<b>-19.70</b>

The three measures of central tendency, the median, mean and weighted mean are all reasonably close in comparison between the R&O statistics and the trended ratio statistics. Based on the knowledge of the assessment practices in Stanton County my opinion of the level of value would be consistent with the statistics generated from the assessed value update.



## PAD 2009 Preliminary Statistics

Base Stat

PAGE:1 of 4

Type: Qualified

State Stat Run

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

NUMBER of Sales:	13	<b>MEDIAN:</b>	<b>74</b>	COV:	42.16	95% Median C.I.:	43.27 to 106.15
TOTAL Sales Price:	1,269,684	WGT. MEAN:	89	STD:	34.06	95% Wgt. Mean C.I.:	54.81 to 122.33
TOTAL Adj.Sales Price:	1,269,684	MEAN:	81	AVG.ABS.DEV:	27.12	95% Mean C.I.:	60.21 to 101.38
TOTAL Assessed Value:	1,124,555						
AVG. Adj. Sales Price:	97,668	COD:	36.90	MAX Sales Ratio:	142.31		
AVG. Assessed Value:	86,504	PRD:	91.22	MIN Sales Ratio:	41.15		

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DATE OF SALE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
_____Qrtrs_____												
07/01/05 TO 09/30/05	1	142.31	142.31	142.31			142.31	142.31	N/A	24,000	34,155	
10/01/05 TO 12/31/05												
01/01/06 TO 03/31/06	1	43.27	43.27	43.27			43.27	43.27	N/A	5,200	2,250	
04/01/06 TO 06/30/06	4	80.19	81.97	73.51	23.11	111.51	61.36	106.15	N/A	142,121	104,477	
07/01/06 TO 09/30/06	1	139.36	139.36	139.36			139.36	139.36	N/A	300,000	418,085	
10/01/06 TO 12/31/06												
01/01/07 TO 03/31/07	2	83.29	83.29	92.23	11.75	90.31	73.50	93.08	N/A	57,500	53,032	
04/01/07 TO 06/30/07	1	41.15	41.15	41.15			41.15	41.15	N/A	40,000	16,460	
07/01/07 TO 09/30/07	2	65.19	65.19	63.79	36.43	102.19	41.44	88.94	N/A	8,500	5,422	
10/01/07 TO 12/31/07												
01/01/08 TO 03/31/08	1	59.39	59.39	59.39			59.39	59.39	N/A	200,000	118,785	
04/01/08 TO 06/30/08												
_____Study Years_____												
07/01/05 TO 06/30/06	6	80.19	85.58	76.01	35.99	112.59	43.27	142.31	43.27 to 142.31	99,614	75,719	
07/01/06 TO 06/30/07	4	83.29	86.77	118.82	35.36	73.03	41.15	139.36	N/A	113,750	135,152	
07/01/07 TO 06/30/08	3	59.39	63.26	59.74	26.66	105.89	41.44	88.94	N/A	72,333	43,210	
_____Calendar Yrs_____												
01/01/06 TO 12/31/06	6	80.19	85.09	95.94	35.37	88.69	43.27	139.36	43.27 to 139.36	145,614	139,707	
01/01/07 TO 12/31/07	5	73.50	67.62	77.54	27.06	87.21	41.15	93.08	N/A	34,400	26,674	
_____ALL_____												
	13	73.50	80.80	88.57	36.90	91.22	41.15	142.31	43.27 to 106.15	97,668	86,504	

## ASSESSOR LOCATION

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj.	Avg.
										Sale Price	Assd Val
PILGER	3	43.27	57.88	58.99	36.59	98.13	41.44	88.94	N/A	7,400	4,365
RURAL	1	61.36	61.36	61.36			61.36	61.36	N/A	335,000	205,560
STANTON	8	93.97	94.49	110.47	27.86	85.53	41.15	142.31	41.15 to 142.31	89,060	98,389
WP 09	1	59.39	59.39	59.39			59.39	59.39	N/A	200,000	118,785
____ALL____											
	13	73.50	80.80	88.57	36.90	91.22	41.15	142.31	43.27 to 106.15	97,668	86,504

## LOCATIONS: URBAN, SUBURBAN &amp; RURAL

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj.	Avg.
										Sale Price	Assd Val
1	11	88.94	84.51	108.92	31.78	77.59	41.15	142.31	41.44 to 139.36	66,789	72,746
2	2	60.38	60.38	60.63	1.63	99.59	59.39	61.36	N/A	267,500	162,172
____ALL____											
	13	73.50	80.80	88.57	36.90	91.22	41.15	142.31	43.27 to 106.15	97,668	86,504

## PAD 2009 Preliminary Statistics

Base Stat

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State Stat Run

Type: Qualified

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

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	13	<b>MEDIAN:</b>	<b>74</b>	COV:	42.16	95% Median C.I.:	43.27 to 106.15
TOTAL Sales Price:	1,269,684	WGT. MEAN:	89	STD:	34.06	95% Wgt. Mean C.I.:	54.81 to 122.33
TOTAL Adj.Sales Price:	1,269,684	MEAN:	81	AVG.ABS.DEV:	27.12	95% Mean C.I.:	60.21 to 101.38
TOTAL Assessed Value:	1,124,555						
AVG. Adj. Sales Price:	97,668	COD:	36.90	MAX Sales Ratio:	142.31		
AVG. Assessed Value:	86,504	PRD:	91.22	MIN Sales Ratio:	41.15		

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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	12	81.22	83.92	88.76	33.07	94.55	41.15	142.31	59.39 to 106.15	105,373	93,525
2	1	43.27	43.27	43.27			43.27	43.27	N/A	5,200	2,250
____ALL____											
	13	73.50	80.80	88.57	36.90	91.22	41.15	142.31	43.27 to 106.15	97,668	86,504

**SCHOOL DISTRICT \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
19-0039											
19-0058											
19-0059											
20-0030	3	43.27	57.88	58.99	36.59	98.13	41.44	88.94	N/A	7,400	4,365
59-0001											
59-0002	2	60.38	60.38	60.63	1.63	99.59	59.39	61.36	N/A	267,500	162,172
84-0003	8	93.97	94.49	110.47	27.86	85.53	41.15	142.31	41.15 to 142.31	89,060	98,389
90-0595											
NonValid School											
____ALL____											
	13	73.50	80.80	88.57	36.90	91.22	41.15	142.31	43.27 to 106.15	97,668	86,504

**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	2	91.32	91.32	137.72	52.61	66.30	43.27	139.36	N/A	152,600	210,167
Prior TO 1860											
1860 TO 1899											
1900 TO 1919	3	106.15	107.32	119.70	21.61	89.66	73.50	142.31	N/A	17,333	20,748
1920 TO 1939	1	88.94	88.94	88.94			88.94	88.94	N/A	8,000	7,115
1940 TO 1949	1	41.44	41.44	41.44			41.44	41.44	N/A	9,000	3,730
1950 TO 1959											
1960 TO 1969											
1970 TO 1979	3	65.53	66.59	76.35	26.42	87.22	41.15	93.08	N/A	63,333	48,353
1980 TO 1989	1	61.36	61.36	61.36			61.36	61.36	N/A	335,000	205,560
1990 TO 1994											
1995 TO 1999	1	94.86	94.86	94.86			94.86	94.86	N/A	170,484	161,725
2000 TO Present	1	59.39	59.39	59.39			59.39	59.39	N/A	200,000	118,785
____ALL____											
	13	73.50	80.80	88.57	36.90	91.22	41.15	142.31	43.27 to 106.15	97,668	86,504

## PAD 2009 Preliminary Statistics

Base Stat

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State Stat Run

Type: Qualified

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

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	13	<b>MEDIAN:</b>	<b>74</b>	COV:	42.16	95% Median C.I.:	43.27 to 106.15
TOTAL Sales Price:	1,269,684	WGT. MEAN:	89	STD:	34.06	95% Wgt. Mean C.I.:	54.81 to 122.33
TOTAL Adj.Sales Price:	1,269,684	MEAN:	81	AVG.ABS.DEV:	27.12	95% Mean C.I.:	60.21 to 101.38
TOTAL Assessed Value:	1,124,555						
AVG. Adj. Sales Price:	97,668	COD:	36.90	MAX Sales Ratio:	142.31		
AVG. Assessed Value:	86,504	PRD:	91.22	MIN Sales Ratio:	41.15		

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## SALE PRICE \*

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
5000 TO 9999	4	58.39	61.79	61.65	33.28	100.22	41.44	88.94	N/A	6,800	4,192
Total \$											
1 TO 9999	4	58.39	61.79	61.65	33.28	100.22	41.44	88.94	N/A	6,800	4,192
10000 TO 29999	2	124.23	124.23	124.62	14.55	99.69	106.15	142.31	N/A	23,500	29,285
30000 TO 59999	2	53.34	53.34	53.34	22.85	100.00	41.15	65.53	N/A	40,000	21,335
100000 TO 149999	1	93.08	93.08	93.08			93.08	93.08	N/A	110,000	102,390
150000 TO 249999	2	77.13	77.13	75.71	23.00	101.86	59.39	94.86	N/A	185,242	140,255
250000 TO 499999	2	100.36	100.36	98.21	38.86	102.19	61.36	139.36	N/A	317,500	311,822
ALL											
	13	73.50	80.80	88.57	36.90	91.22	41.15	142.31	43.27 to 106.15	97,668	86,504

## ASSESSED VALUE \*

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
1 TO 4999	3	43.27	52.74	50.29	24.70	104.87	41.44	73.50	N/A	6,400	3,218
5000 TO 9999	1	88.94	88.94	88.94			88.94	88.94	N/A	8,000	7,115
Total \$											
1 TO 9999	4	58.39	61.79	61.65	33.28	100.22	41.44	88.94	N/A	6,800	4,192
10000 TO 29999	3	65.53	70.94	65.13	33.06	108.92	41.15	106.15	N/A	34,333	22,361
30000 TO 59999	1	142.31	142.31	142.31			142.31	142.31	N/A	24,000	34,155
100000 TO 149999	2	76.24	76.24	71.35	22.10	106.85	59.39	93.08	N/A	155,000	110,587
150000 TO 249999	2	78.11	78.11	72.66	21.44	107.50	61.36	94.86	N/A	252,742	183,642
250000 TO 499999	1	139.36	139.36	139.36			139.36	139.36	N/A	300,000	418,085
ALL											
	13	73.50	80.80	88.57	36.90	91.22	41.15	142.31	43.27 to 106.15	97,668	86,504

## COST RANK

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	2	68.18	68.18	90.83	36.53	75.06	43.27	93.08	N/A	57,600	52,320
10	4	85.84	88.86	92.20	41.21	96.38	41.44	142.31	N/A	24,000	22,127
20	7	73.50	79.79	87.99	31.34	90.68	41.15	139.36	41.15 to 139.36	151,212	133,057
ALL											
	13	73.50	80.80	88.57	36.90	91.22	41.15	142.31	43.27 to 106.15	97,668	86,504



## PAD 2009 Preliminary Statistics

Base Stat

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State Stat Run

Type: Qualified

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

NUMBER of Sales:	13	<b>MEDIAN:</b>	<b>74</b>	COV:	42.16	95% Median C.I.:	43.27 to 106.15
TOTAL Sales Price:	1,269,684	WGT. MEAN:	89	STD:	34.06	95% Wgt. Mean C.I.:	54.81 to 122.33
TOTAL Adj.Sales Price:	1,269,684	MEAN:	81	AVG.ABS.DEV:	27.12	95% Mean C.I.:	60.21 to 101.38
TOTAL Assessed Value:	1,124,555						
AVG. Adj. Sales Price:	97,668	COD:	36.90	MAX Sales Ratio:	142.31		
AVG. Assessed Value:	86,504	PRD:	91.22	MIN Sales Ratio:	41.15		

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(!: Derived)

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## OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	1	43.27	43.27	43.27			43.27	43.27	N/A	5,200	2,250
341	1	59.39	59.39	59.39			59.39	59.39	N/A	200,000	118,785
352	2	93.97	93.97	94.16	0.95	99.79	93.08	94.86	N/A	140,242	132,057
353	1	142.31	142.31	142.31			142.31	142.31	N/A	24,000	34,155
387	1	41.44	41.44	41.44			41.44	41.44	N/A	9,000	3,730
406	3	73.50	73.60	65.51	29.48	112.34	41.15	106.15	N/A	22,666	14,850
421	1	139.36	139.36	139.36			139.36	139.36	N/A	300,000	418,085
426	1	88.94	88.94	88.94			88.94	88.94	N/A	8,000	7,115
528	1	65.53	65.53	65.53			65.53	65.53	N/A	40,000	26,210
531	1	61.36	61.36	61.36			61.36	61.36	N/A	335,000	205,560
ALL	13	73.50	80.80	88.57	36.90	91.22	41.15	142.31	43.27 to 106.15	97,668	86,504

## PROPERTY TYPE \*

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
02	1	93.08	93.08	93.08			93.08	93.08	N/A	110,000	102,390
03	12	69.52	79.77	88.14	39.92	90.50	41.15	142.31	43.27 to 106.15	96,640	85,180
04											
ALL	13	73.50	80.80	88.57	36.90	91.22	41.15	142.31	43.27 to 106.15	97,668	86,504

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

**Commercial**

Stanton County contracted with Bill Kaiser beginning in October 2007 for a complete reappraisal of the commercial class of property. All properties have been reviewed and final values completed for 2009. We have also added all new improvements as indicated by building permits and/or information sheets.

## 2009 Assessment Survey for Stanton County

### Commercial/Industrial Appraisal Information

1.	<b>Data collection done by:</b>
	Kaiser Appraisal – general Wayne Kubert for Nucor
2.	<b>Valuation done by:</b>
	Appraisers
3.	<b>Pickup work done by whom:</b>
	Appraisers
4.	<b>What is the date of the Replacement Cost New data (Marshall-Swift) that are used to value this property class?</b>
	2007, now on the CAMA program
5.	<b>What was the last year a depreciation schedule for this property class was developed using market-derived information?</b>
	2009
6.	<b>When was the last time that the Income Approach was used to estimate or establish the market value of the properties in this class?</b>
	2009
7.	<b>What approach to value is used in this class or subclasses to estimate the market value of properties?</b>
	All three approaches were considered, primarily the Cost and Market was used to determine the final values
8.	<b>Number of Market Areas/Neighborhoods/Assessor Locations?</b>
	3
9.	<b>How are these Market Areas/Neighborhoods/Assessor Locations defined?</b>
	Location and villages
10.	<b>Is “Market Area/Neighborhood/Assessor Location” a unique usable valuation grouping? If not, what is a unique usable valuation grouping?</b>
	Yes
11.	<b>Do the various subclasses of Commercial Property such as convenience stores, warehouses, hotels, etc. have common value characteristics?</b>
	No
12.	<b>Is there unique market significance of the suburban location as defined in Reg. 10-001.07B? (<i>Suburban shall mean a parcel of real property located outside of the limits of an incorporated city or village, but within the legal jurisdiction of an incorporated city or village.</i>)</b>
	Yes

#### Commercial Permit Numbers:

Permits	Information Statements	Other	Total
10	0	0	10



## PAD 2009 R&amp;O Statistics

Base Stat

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Type: Qualified

State Stat Run

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

NUMBER of Sales:	13	<b>MEDIAN:</b>	<b>99</b>	COV:	26.48	95% Median C.I.:	81.22 to 117.80
TOTAL Sales Price:	1,269,684	WGT. MEAN:	99	STD:	26.53	95% Wgt. Mean C.I.:	68.88 to 130.01
TOTAL Adj.Sales Price:	1,269,684	MEAN:	100	AVG.ABS.DEV:	18.56	95% Mean C.I.:	84.15 to 116.22
TOTAL Assessed Value:	1,262,670						
AVG. Adj. Sales Price:	97,668	COD:	18.82	MAX Sales Ratio:	151.71		
AVG. Assessed Value:	97,128	PRD:	100.74	MIN Sales Ratio:	55.58		

(!: 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	1	151.71	151.71	151.71			151.71	151.71	N/A		24,000	36,410
10/01/05 TO 12/31/05												
01/01/06 TO 03/31/06	1	55.58	55.58	55.58			55.58	55.58	N/A		5,200	2,890
04/01/06 TO 06/30/06	4	97.50	89.24	77.16	10.63	115.65	61.36	100.58	N/A		142,121	109,663
07/01/06 TO 09/30/06	1	136.68	136.68	136.68			136.68	136.68	N/A		300,000	410,040
10/01/06 TO 12/31/06												
01/01/07 TO 03/31/07	2	115.66	115.66	113.70	1.85	101.72	113.51	117.80	N/A		57,500	65,375
04/01/07 TO 06/30/07	1	102.28	102.28	102.28			102.28	102.28	N/A		40,000	40,910
07/01/07 TO 09/30/07	2	86.89	86.89	86.56	6.53	100.38	81.22	92.56	N/A		8,500	7,357
10/01/07 TO 12/31/07												
01/01/08 TO 03/31/08	1	94.15	94.15	94.15			94.15	94.15	N/A		200,000	188,300
04/01/08 TO 06/30/08												
____Study Years____												
07/01/05 TO 06/30/06	6	97.50	94.04	79.97	23.52	117.60	55.58	151.71	55.58 to 151.71		99,614	79,659
07/01/06 TO 06/30/07	4	115.66	117.57	127.85	8.36	91.96	102.28	136.68	N/A		113,750	145,425
07/01/07 TO 06/30/08	3	92.56	89.31	93.56	4.66	95.46	81.22	94.15	N/A		72,333	67,671
____Calendar Yrs____												
01/01/06 TO 12/31/06	6	97.50	91.53	97.47	20.95	93.91	55.58	136.68	55.58 to 136.68		145,614	141,930
01/01/07 TO 12/31/07	5	102.28	101.47	108.36	11.25	93.65	81.22	117.80	N/A		34,400	37,275
____ALL____												
	13	98.61	100.19	99.45	18.82	100.74	55.58	151.71	81.22 to 117.80		97,668	97,128

## ASSESSOR LOCATION

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.		Avg. Adj. Sale Price	Avg. Assd Val
PILGER	3	81.22	76.45	79.30	15.18	96.41	55.58	92.56	N/A		7,400	5,868
RURAL	1	61.36	61.36	61.36			61.36	61.36	N/A		335,000	205,560
STANTON	8	107.90	114.70	119.47	14.12	96.00	96.39	151.71	96.39 to 151.71		89,060	106,400
WP 09	1	94.15	94.15	94.15			94.15	94.15	N/A		200,000	188,300
____ALL____												
	13	98.61	100.19	99.45	18.82	100.74	55.58	151.71	81.22 to 117.80		97,668	97,128

## LOCATIONS: URBAN, SUBURBAN &amp; RURAL

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.		Avg. Adj. Sale Price	Avg. Assd Val
1	11	100.58	104.27	118.26	17.86	88.17	55.58	151.71	81.22 to 136.68		66,789	78,982
2	1	94.15	94.15	94.15			94.15	94.15	N/A		200,000	188,300
3	1	61.36	61.36	61.36			61.36	61.36	N/A		335,000	205,560
____ALL____												
	13	98.61	100.19	99.45	18.82	100.74	55.58	151.71	81.22 to 117.80		97,668	97,128

## PAD 2009 R&amp;O Statistics

Base Stat

PAGE:2 of 4

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:	13	<b>MEDIAN:</b>	<b>99</b>	COV:	26.48	95% Median C.I.:	81.22 to 117.80
TOTAL Sales Price:	1,269,684	WGT. MEAN:	99	STD:	26.53	95% Wgt. Mean C.I.:	68.88 to 130.01
TOTAL Adj.Sales Price:	1,269,684	MEAN:	100	AVG.ABS.DEV:	18.56	95% Mean C.I.:	84.15 to 116.22
TOTAL Assessed Value:	1,262,670						
AVG. Adj. Sales Price:	97,668	COD:	18.82	MAX Sales Ratio:	151.71		
AVG. Assessed Value:	97,128	PRD:	100.74	MIN Sales Ratio:	55.58		

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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	13	98.61	100.19	99.45	18.82	100.74	55.58	151.71	81.22 to 117.80	97,668	97,128
____ALL____											
	13	98.61	100.19	99.45	18.82	100.74	55.58	151.71	81.22 to 117.80	97,668	97,128

**SCHOOL DISTRICT \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
19-0039											
19-0058											
19-0059											
20-0030	3	81.22	76.45	79.30	15.18	96.41	55.58	92.56	N/A	7,400	5,868
59-0001											
59-0002	2	77.76	77.76	73.62	21.09	105.62	61.36	94.15	N/A	267,500	196,930
84-0003	8	107.90	114.70	119.47	14.12	96.00	96.39	151.71	96.39 to 151.71	89,060	106,400
90-0595											
NonValid School											
____ALL____											
	13	98.61	100.19	99.45	18.82	100.74	55.58	151.71	81.22 to 117.80	97,668	97,128

**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	2	96.13	96.13	135.30	42.18	71.05	55.58	136.68	N/A	152,600	206,465
Prior TO 1860											
1860 TO 1899											
1900 TO 1919	3	117.80	121.97	123.98	15.65	98.38	96.39	151.71	N/A	17,333	21,490
1920 TO 1939	1	92.56	92.56	92.56			92.56	92.56	N/A	8,000	7,405
1940 TO 1949	1	81.22	81.22	81.22			81.22	81.22	N/A	9,000	7,310
1950 TO 1959											
1960 TO 1969											
1970 TO 1979	3	102.28	104.80	108.01	4.86	97.03	98.61	113.51	N/A	63,333	68,405
1980 TO 1989	1	61.36	61.36	61.36			61.36	61.36	N/A	335,000	205,560
1990 TO 1994											
1995 TO 1999	1	100.58	100.58	100.58			100.58	100.58	N/A	170,484	171,480
2000 TO Present	1	94.15	94.15	94.15			94.15	94.15	N/A	200,000	188,300
____ALL____											
	13	98.61	100.19	99.45	18.82	100.74	55.58	151.71	81.22 to 117.80	97,668	97,128

## PAD 2009 R&amp;O Statistics

Base Stat

PAGE:3 of 4

Type: Qualified

State Stat Run

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

NUMBER of Sales:	13	<b>MEDIAN:</b>	<b>99</b>	COV:	26.48	95% Median C.I.:	81.22 to 117.80
TOTAL Sales Price:	1,269,684	WGT. MEAN:	99	STD:	26.53	95% Wgt. Mean C.I.:	68.88 to 130.01
TOTAL Adj.Sales Price:	1,269,684	MEAN:	100	AVG.ABS.DEV:	18.56	95% Mean C.I.:	84.15 to 116.22
TOTAL Assessed Value:	1,262,670						
AVG. Adj. Sales Price:	97,668	COD:	18.82	MAX Sales Ratio:	151.71		
AVG. Assessed Value:	97,128	PRD:	100.74	MIN Sales Ratio:	55.58		

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(!: Derived)

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## SALE PRICE \*

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
5000 TO 9999	4	86.89	86.79	86.38	21.16	100.48	55.58	117.80	N/A	6,800	5,873
Total \$											
1 TO 9999	4	86.89	86.79	86.38	21.16	100.48	55.58	117.80	N/A	6,800	5,873
10000 TO 29999	2	124.05	124.05	124.64	22.30	99.53	96.39	151.71	N/A	23,500	29,290
30000 TO 59999	2	100.45	100.45	100.44	1.83	100.00	98.61	102.28	N/A	40,000	40,177
100000 TO 149999	1	113.51	113.51	113.51			113.51	113.51	N/A	110,000	124,860
150000 TO 249999	2	97.37	97.37	97.11	3.30	100.26	94.15	100.58	N/A	185,242	179,890
250000 TO 499999	2	99.02	99.02	96.94	38.03	102.14	61.36	136.68	N/A	317,500	307,800
ALL											
	13	98.61	100.19	99.45	18.82	100.74	55.58	151.71	81.22 to 117.80	97,668	97,128

## ASSESSED VALUE \*

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
1 TO 4999	1	55.58	55.58	55.58			55.58	55.58	N/A	5,200	2,890
5000 TO 9999	3	92.56	97.19	93.66	13.17	103.77	81.22	117.80	N/A	7,333	6,868
Total \$											
1 TO 9999	4	86.89	86.79	86.38	21.16	100.48	55.58	117.80	N/A	6,800	5,873
10000 TO 29999	1	96.39	96.39	96.39			96.39	96.39	N/A	23,000	22,170
30000 TO 59999	3	102.28	117.53	112.27	17.31	104.68	98.61	151.71	N/A	34,666	38,921
100000 TO 149999	1	113.51	113.51	113.51			113.51	113.51	N/A	110,000	124,860
150000 TO 249999	3	94.15	85.36	80.14	13.89	106.52	61.36	100.58	N/A	235,161	188,446
250000 TO 499999	1	136.68	136.68	136.68			136.68	136.68	N/A	300,000	410,040
ALL											
	13	98.61	100.19	99.45	18.82	100.74	55.58	151.71	81.22 to 117.80	97,668	97,128

## COST RANK

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	2	84.55	84.55	110.89	34.26	76.24	55.58	113.51	N/A	57,600	63,875
10	4	97.50	106.98	109.72	18.64	97.50	81.22	151.71	N/A	24,000	26,333
20	7	100.58	100.77	97.27	15.44	103.60	61.36	136.68	61.36 to 136.68	151,212	147,083
ALL											
	13	98.61	100.19	99.45	18.82	100.74	55.58	151.71	81.22 to 117.80	97,668	97,128

## PAD 2009 R&amp;O Statistics

Base Stat

PAGE: 4 of 4

Type: Qualified

State Stat Run

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

NUMBER of Sales:	13	<b>MEDIAN:</b>	<b>99</b>	COV:	26.48	95% Median C.I.:	81.22 to 117.80
TOTAL Sales Price:	1,269,684	WGT. MEAN:	99	STD:	26.53	95% Wgt. Mean C.I.:	68.88 to 130.01
TOTAL Adj.Sales Price:	1,269,684	MEAN:	100	AVG.ABS.DEV:	18.56	95% Mean C.I.:	84.15 to 116.22
TOTAL Assessed Value:	1,262,670						
AVG. Adj. Sales Price:	97,668	COD:	18.82	MAX Sales Ratio:	151.71		
AVG. Assessed Value:	97,128	PRD:	100.74	MIN Sales Ratio:	55.58		

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(!: Derived)

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## OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	1	55.58	55.58	55.58			55.58	55.58	N/A	5,200	2,890
341	1	94.15	94.15	94.15			94.15	94.15	N/A	200,000	188,300
352	2	107.05	107.05	105.65	6.04	101.32	100.58	113.51	N/A	140,242	148,170
353	1	151.71	151.71	151.71			151.71	151.71	N/A	24,000	36,410
387	1	81.22	81.22	81.22			81.22	81.22	N/A	9,000	7,310
406	3	102.28	105.49	101.43	6.98	104.01	96.39	117.80	N/A	22,666	22,990
421	1	136.68	136.68	136.68			136.68	136.68	N/A	300,000	410,040
426	1	92.56	92.56	92.56			92.56	92.56	N/A	8,000	7,405
528	1	98.61	98.61	98.61			98.61	98.61	N/A	40,000	39,445
531	1	61.36	61.36	61.36			61.36	61.36	N/A	335,000	205,560
ALL	13	98.61	100.19	99.45	18.82	100.74	55.58	151.71	81.22 to 117.80	97,668	97,128

## PROPERTY TYPE \*

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
02	1	113.51	113.51	113.51			113.51	113.51	N/A	110,000	124,860
03	12	97.50	99.08	98.11	19.35	100.98	55.58	151.71	81.22 to 117.80	96,640	94,817
04											
ALL	13	98.61	100.19	99.45	18.82	100.74	55.58	151.71	81.22 to 117.80	97,668	97,128





**2009 Correlation Section**  
**for Stanton County**

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**Commerical Real Property**

**I. Correlation**

COMMERCIAL:Stanton County has completed the reappraisal of the commercial class of property for the 2009 assessment year. The county had contracted with Bill Kaiser and he completed the reappraisal and the pickup work. The commercial base value increased over two million dollars as a result of the county wide reappraisal.

Analysis of all six tables indicates that the county has achieved an acceptable level of value for the 2009 assessment year. Based on the information available and the assessment practices of the county the best indicator of the level of value is the median level for the 2009 assessment year.

**2009 Correlation Section  
for Stanton County**

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

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

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

	<b>Total Sales</b>	<b>Qualified Sales</b>	<b>Percent Used</b>
<b>2009</b>	<b>20</b>	<b>13</b>	<b>65.00</b>
<b>2008</b>	<b>26</b>	<b>14</b>	<b>53.85</b>
<b>2007</b>	<b>25</b>	<b>11</b>	<b>44.00</b>
<b>2006</b>	<b>18</b>	<b>9</b>	<b>50.00</b>
<b>2005</b>	<b>15</b>	<b>6</b>	<b>40.00</b>

COMMERCIAL:Review of the non qualified sales indicated the typical reasons for the transaction not being an arm's length sale and included parcels substantially changed since the date of the sale, parcels included in family transactions and foreclosures. Currently the county has relied on personal knowledge of the sales information to qualify a sale. They may also contact a realtor or someone involved in the transaction if there is a question concerning the validity of the sale.

**2009 Correlation Section**  
**for Stanton County**

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

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

**Adjusting for Selective Reappraisal**

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

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

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

**2009 Correlation Section  
for Stanton County**

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

	<b>Preliminary Median</b>	<b>% Change in Assessed Value (excl. growth)</b>	<b>Trended Preliminary Ratio</b>	<b>R&amp;O Median</b>
<b>2009</b>	<b>74</b>	<b>11.28</b>	<b>82</b>	<b>99</b>
<b>2008</b>	<b>83.29</b>	<b>-8.43</b>	<b>76</b>	<b>83.29</b>
<b>2007</b>	<b>66</b>	<b>0.34</b>	<b>66</b>	<b>66</b>
<b>2006</b>	<b>66</b>	<b>-0.67</b>	<b>65</b>	<b>60</b>
<b>2005</b>	<b>62</b>	<b>-0.08</b>	<b>62</b>	<b>62</b>

COMMERCIAL: The trended preliminary median ratio and the R&O median ratio are not a true representation of the level of value for the commercial class. The completion of the reappraisal for the commercial class is the most reasonable to rely on since the preliminary median has been relatively low for several years.

**2009 Correlation Section**  
**for Stanton County**

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

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

**Comparison of Average Value Changes**

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

**2009 Correlation Section  
for Stanton County**

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

% Change in Total Assessed Value in the Sales File		% Change in Total Assessed Value (excl. growth)
56.67	2009	11.28
0.00	2008	-8.43
10.40	2007	0.34
2.92	2006	-0.67
0.00	2005	-0.08

COMMERCIAL: The relationship between the change in total assessed value to the sales file and the change in assessed value is greatly distorted by one particular sale. In the sales file Book 21, Page 518, was a medical clinic that sold. With the reappraisal the value of that parcel increased 69,515 for the 2009 assessment. That one sale is not representative of the sales file as a whole. The results of the % Change in Assessed Value will also indicate that the reappraisal was completed and the county as a whole increased in value.

**2009 Correlation Section**  
**for Stanton County**

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

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

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

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

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

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



**2009 Correlation Section  
for Stanton County**

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

	<b>Median</b>	<b>Wgt. Mean</b>	<b>Mean</b>
<b>R&amp;O Statistics</b>	<b>99</b>	<b>99</b>	<b>100</b>

COMMERCIAL: All three measures of central tendency are within the acceptable parameters. This is the result of the implementation of the commercial reappraisal.

**2009 Correlation Section  
for Stanton County**

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**VI. Analysis of R&O COD and PRD**

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

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

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

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

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

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

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

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

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

	<b>COD</b>	<b>PRD</b>
<b>R&amp;O Statistics</b>	<b>18.82</b>	<b>100.74</b>
<b>Difference</b>	<b>0.00</b>	<b>0.00</b>

COMMERCIAL: The coefficient of dispersion and price related differential are both within the acceptable range and reflective of quality assessment with the implementation of the reappraisal.

**2009 Correlation Section  
for Stanton County**

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**VII. Analysis of Change in Statistics Due to Assessor Actions**

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

	Preliminary Statistics	R&O Statistics	Change
<b>Number of Sales</b>	<b>13</b>	<b>13</b>	<b>0</b>
<b>Median</b>	<b>74</b>	<b>99</b>	<b>25</b>
<b>Wgt. Mean</b>	<b>89</b>	<b>99</b>	<b>10</b>
<b>Mean</b>	<b>81</b>	<b>100</b>	<b>19</b>
<b>COD</b>	<b>36.90</b>	<b>18.82</b>	<b>-18.08</b>
<b>PRD</b>	<b>91.22</b>	<b>100.74</b>	<b>9.52</b>
<b>Minimum</b>	<b>41.15</b>	<b>55.58</b>	<b>14.43</b>
<b>Maximum</b>	<b>142.31</b>	<b>151.71</b>	<b>9.40</b>

COMMERCIAL: The table indicated that there was no change in the number of sales used to calculate the level of value for the commercial class. The results of the R&O Statistics are also a reflection of the reappraisal of the commercial class.

**Agricultural or  
Special Valuation Reports**

# PAD 2009 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

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

NUMBER of Sales:	86	<b>MEDIAN:</b>	<b>60</b>	COV:	25.52	95% Median C.I.:	56.58 to 66.28	(! : Derived)
(AgLand) TOTAL Sales Price:	17,706,136	WGT. MEAN:	61	STD:	16.20	95% Wgt. Mean C.I.:	57.00 to 65.15	(! : land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	17,706,136	MEAN:	63	AVG.ABS.DEV:	12.87	95% Mean C.I.:	60.06 to 66.91	
(AgLand) TOTAL Assessed Value:	10,813,525							
AVG. Adj. Sales Price:	205,885	COD:	21.55	MAX Sales Ratio:	110.03			
AVG. Assessed Value:	125,738	PRD:	103.96	MIN Sales Ratio:	29.88			

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DATE OF SALE *										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
____Qrtrs____											
07/01/05 TO 09/30/05	2	78.36	78.36	79.37	4.17	98.72	75.09	81.62	N/A	183,000	145,255
10/01/05 TO 12/31/05	7	78.74	83.92	85.04	10.86	98.68	70.53	110.03	70.53 to 110.03	238,881	203,133
01/01/06 TO 03/31/06	8	58.88	63.76	58.73	19.69	108.57	49.10	88.64	49.10 to 88.64	230,804	135,545
04/01/06 TO 06/30/06	3	70.00	65.58	66.90	16.47	98.02	46.07	80.66	N/A	139,750	93,493
07/01/06 TO 09/30/06	4	61.39	61.90	61.11	4.52	101.29	58.83	65.99	N/A	185,266	113,215
10/01/06 TO 12/31/06	6	63.15	65.48	58.95	25.17	111.08	42.74	92.17	42.74 to 92.17	224,700	132,456
01/01/07 TO 03/31/07	20	61.96	65.04	66.80	20.35	97.38	29.88	100.31	54.63 to 71.67	195,189	130,379
04/01/07 TO 06/30/07	9	67.06	68.94	62.46	15.18	110.37	48.45	88.20	53.47 to 85.95	155,670	97,238
07/01/07 TO 09/30/07	6	57.56	61.01	59.35	10.66	102.80	50.21	80.67	50.21 to 80.67	140,500	83,391
10/01/07 TO 12/31/07	5	54.64	55.31	54.38	4.62	101.70	50.17	60.68	N/A	240,777	130,936
01/01/08 TO 03/31/08	14	48.93	47.17	44.98	13.08	104.88	35.00	62.09	37.63 to 52.90	263,336	118,437
04/01/08 TO 06/30/08	2	72.12	72.12	70.19	27.61	102.75	52.21	92.03	N/A	137,300	96,372
____Study Years____											
07/01/05 TO 06/30/06	20	75.72	72.55	71.50	16.08	101.46	46.07	110.03	63.68 to 80.66	215,192	153,864
07/01/06 TO 06/30/07	39	63.90	65.69	63.97	18.43	102.68	29.88	100.31	57.93 to 69.63	189,591	121,290
07/01/07 TO 06/30/08	27	52.21	53.60	50.03	15.23	107.14	35.00	92.03	49.68 to 56.94	222,525	111,329
____Calendar Yrs____											
01/01/06 TO 12/31/06	21	63.36	64.16	59.99	18.07	106.95	42.74	92.17	53.48 to 70.00	207,378	124,402
01/01/07 TO 12/31/07	40	60.35	64.10	63.08	18.03	101.61	29.88	100.31	56.94 to 67.06	183,792	115,944
____ALL____											
	86	59.72	63.49	61.07	21.55	103.96	29.88	110.03	56.58 to 66.28	205,885	125,738

# PAD 2009 Preliminary Statistics

Base Stat

PAGE:2 of 5

State Stat Run

Type: Qualified

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

NUMBER of Sales:	86	<b>MEDIAN:</b>	<b>60</b>	COV:	25.52	95% Median C.I.:	56.58 to 66.28	(! : Derived)
(AgLand) TOTAL Sales Price:	17,706,136	WGT. MEAN:	61	STD:	16.20	95% Wgt. Mean C.I.:	57.00 to 65.15	(! : land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	17,706,136	MEAN:	63	AVG.ABS.DEV:	12.87	95% Mean C.I.:	60.06 to 66.91	
(AgLand) TOTAL Assessed Value:	10,813,525							
AVG. Adj. Sales Price:	205,885	COD:	21.55	MAX Sales Ratio:	110.03			
AVG. Assessed Value:	125,738	PRD:	103.96	MIN Sales Ratio:	29.88			

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GEO CODE / TOWNSHIP #	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1503	10	68.35	63.30	66.28	19.03	95.51	29.88	96.80	35.00 to 72.57	183,098	121,365
1505	12	57.83	63.32	63.32	19.95	100.01	48.18	88.64	52.10 to 77.52	163,717	103,661
1507	6	58.22	62.33	60.19	14.12	103.56	50.21	92.17	50.21 to 92.17	177,243	106,675
1545	3	67.38	64.15	59.78	19.58	107.31	42.74	82.32	N/A	200,500	119,856
1547	8	59.96	59.28	56.87	16.78	104.25	37.63	79.41	37.63 to 79.41	187,355	106,543
1549	7	57.93	66.00	55.49	29.03	118.95	39.00	92.03	39.00 to 92.03	176,581	97,981
1783	9	76.25	70.63	62.84	26.95	112.39	36.68	110.03	43.51 to 96.13	288,265	181,145
1785	3	49.10	50.50	50.68	3.91	99.65	48.32	54.08	N/A	410,583	208,073
1787	10	61.39	66.28	65.28	20.07	101.52	49.35	100.31	50.17 to 86.96	247,858	161,812
1829	7	54.63	56.52	56.67	7.63	99.74	51.11	66.55	51.11 to 66.55	173,414	98,268
1831	3	71.67	71.40	68.20	13.66	104.69	56.58	85.95	N/A	178,666	121,848
1833	8	66.44	63.09	61.26	14.00	102.98	46.07	80.66	46.07 to 80.66	182,006	111,502
ALL	86	59.72	63.49	61.07	21.55	103.96	29.88	110.03	56.58 to 66.28	205,885	125,738

AREA (MARKET)	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	62	61.05	64.06	61.24	23.43	104.61	29.88	110.03	54.08 to 69.63	216,721	132,710
2	18	60.31	61.92	60.68	15.49	102.04	46.07	85.95	53.47 to 69.70	178,108	108,080
3	6	58.22	62.33	60.19	14.12	103.56	50.21	92.17	50.21 to 92.17	177,243	106,675
ALL	86	59.72	63.49	61.07	21.55	103.96	29.88	110.03	56.58 to 66.28	205,885	125,738

STATUS: IMPROVED, UNIMPROVED & IOLL	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
2	86	59.72	63.49	61.07	21.55	103.96	29.88	110.03	56.58 to 66.28	205,885	125,738
ALL	86	59.72	63.49	61.07	21.55	103.96	29.88	110.03	56.58 to 66.28	205,885	125,738

# PAD 2009 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

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

NUMBER of Sales:	86	<b>MEDIAN:</b>	<b>60</b>	COV:	25.52	95% Median C.I.:	56.58 to 66.28	(! : Derived)
(AgLand) TOTAL Sales Price:	17,706,136	WGT. MEAN:	61	STD:	16.20	95% Wgt. Mean C.I.:	57.00 to 65.15	(! : land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	17,706,136	MEAN:	63	AVG.ABS.DEV:	12.87	95% Mean C.I.:	60.06 to 66.91	
(AgLand) TOTAL Assessed Value:	10,813,525							
AVG. Adj. Sales Price:	205,885	COD:	21.55	MAX Sales Ratio:	110.03			
AVG. Assessed Value:	125,738	PRD:	103.96	MIN Sales Ratio:	29.88			

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SCHOOL DISTRICT *										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
(blank)											
19-0039	7	63.68	63.26	57.52	20.97	109.97	46.07	85.95	46.07 to 85.95	178,007	102,398
19-0058	10	55.61	56.99	56.38	8.73	101.09	50.17	66.55	51.11 to 63.90	206,012	116,141
19-0059	1	54.64	54.64	54.64			54.64	54.64	N/A	229,100	125,185
20-0030	10	58.22	66.26	65.72	23.23	100.82	49.35	100.31	50.21 to 92.17	215,649	141,722
59-0001	6	73.97	74.28	72.38	23.97	102.63	43.51	110.03	43.51 to 110.03	262,698	190,135
59-0002	12	68.35	60.91	59.11	19.41	103.05	29.88	88.20	39.00 to 72.11	209,522	123,844
84-0003	40	59.72	63.84	60.15	21.16	106.13	36.68	96.80	54.08 to 70.00	198,097	119,149
90-0595											
NonValid School											
ALL	86	59.72	63.49	61.07	21.55	103.96	29.88	110.03	56.58 to 66.28	205,885	125,738

ACRES IN SALE										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
10.01 TO 30.00	3	57.64	50.40	52.82	19.55	95.43	29.88	63.68	N/A	54,425	28,745
30.01 TO 50.00	11	57.48	59.94	57.96	14.21	103.41	46.07	85.95	51.11 to 76.25	83,808	48,574
50.01 TO 100.00	43	63.15	65.09	62.82	18.25	103.62	35.00	96.80	56.58 to 69.70	163,413	102,651
100.01 TO 180.00	22	57.75	60.85	57.81	23.43	105.26	36.68	96.13	48.45 to 72.57	305,913	176,851
180.01 TO 330.00	7	72.01	73.11	65.93	30.84	110.90	39.00	110.03	39.00 to 110.03	409,156	269,743
ALL	86	59.72	63.49	61.07	21.55	103.96	29.88	110.03	56.58 to 66.28	205,885	125,738

MAJORITY LAND USE > 95%										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
DRY	35	62.71	65.31	63.98	16.44	102.08	45.39	92.17	57.64 to 70.00	180,432	115,445
DRY-N/A	29	62.09	63.66	62.42	18.46	101.99	42.74	100.31	52.92 to 70.53	199,380	124,450
GRASS	6	59.54	63.70	69.68	41.54	91.41	29.88	110.03	29.88 to 110.03	159,374	111,050
GRASS-N/A	10	52.60	58.94	51.98	26.74	113.39	37.63	96.80	39.00 to 96.13	240,400	124,954
IRRGTD	1	56.66	56.66	56.66			56.66	56.66	N/A	301,032	170,565
IRRGTD-N/A	5	53.56	59.95	55.32	32.05	108.37	36.68	87.27	N/A	389,538	215,496
ALL	86	59.72	63.49	61.07	21.55	103.96	29.88	110.03	56.58 to 66.28	205,885	125,738

**PAD 2009 Preliminary Statistics**

Base Stat

State Stat Run

Type: Qualified

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

NUMBER of Sales:	86	<b>MEDIAN:</b>	<b>60</b>	COV:	25.52	95% Median C.I.:	56.58 to 66.28	(! : Derived)
(AgLand) TOTAL Sales Price:	17,706,136	WGT. MEAN:	61	STD:	16.20	95% Wgt. Mean C.I.:	57.00 to 65.15	(! : land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	17,706,136	MEAN:	63	AVG.ABS.DEV:	12.87	95% Mean C.I.:	60.06 to 66.91	
(AgLand) TOTAL Assessed Value:	10,813,525							
AVG. Adj. Sales Price:	205,885	COD:	21.55	MAX Sales Ratio:	110.03			
AVG. Assessed Value:	125,738	PRD:	103.96	MIN Sales Ratio:	29.88			

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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	47	60.68	63.52	62.03	16.62	102.40	45.39	92.17	57.20 to 69.21	180,533	111,986
DRY-N/A	17	63.90	67.45	66.06	19.76	102.10	42.74	100.31	53.48 to 80.67	212,476	140,369
GRASS	8	60.57	66.63	66.86	39.44	99.66	29.88	110.03	29.88 to 110.03	186,030	124,378
GRASS-N/A	8	49.78	54.81	49.19	23.09	111.43	37.63	96.13	37.63 to 96.13	234,000	115,102
IRRGTD	4	48.54	47.60	45.96	15.47	103.58	36.68	56.66	N/A	425,352	195,482
IRRGTD-N/A	2	83.01	83.01	85.16	5.14	97.46	78.74	87.27	N/A	273,655	233,057
ALL	86	59.72	63.49	61.07	21.55	103.96	29.88	110.03	56.58 to 66.28	205,885	125,738

**MAJORITY LAND USE > 50%**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
DRY	63	62.09	64.31	63.05	17.27	101.99	42.74	100.31	57.48 to 67.38	190,007	119,800
DRY-N/A	1	80.67	80.67	80.67			80.67	80.67	N/A	126,720	102,230
GRASS	16	53.05	60.72	57.02	34.05	106.50	29.88	110.03	39.00 to 88.20	210,015	119,740
IRRGTD	6	55.11	59.40	55.50	26.89	107.03	36.68	87.27	36.68 to 87.27	374,787	208,007
ALL	86	59.72	63.49	61.07	21.55	103.96	29.88	110.03	56.58 to 66.28	205,885	125,738

**SALE PRICE \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
Total \$											
30000 TO 59999	3	57.64	54.59	56.31	26.82	96.95	29.88	76.25	N/A	50,335	28,341
60000 TO 99999	11	59.42	66.76	66.86	19.41	99.85	51.11	96.80	52.92 to 88.20	81,946	54,790
100000 TO 149999	15	75.09	72.60	72.92	15.67	99.56	46.07	92.17	62.71 to 82.32	121,044	88,262
150000 TO 249999	36	58.00	62.36	62.67	19.50	99.50	35.00	110.03	53.48 to 69.21	194,736	122,045
250000 TO 499999	18	55.37	61.29	60.50	22.32	101.30	42.74	100.31	49.35 to 71.67	340,544	206,044
500000 +	3	39.00	41.59	41.20	10.62	100.96	36.68	49.10	N/A	565,916	233,141
ALL	86	59.72	63.49	61.07	21.55	103.96	29.88	110.03	56.58 to 66.28	205,885	125,738



# PAD 2009 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

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

NUMBER of Sales:	86	<b>MEDIAN:</b>	<b>60</b>	COV:	25.52	95% Median C.I.:	56.58 to 66.28	(! : Derived)
(AgLand) TOTAL Sales Price:	17,706,136	WGT. MEAN:	61	STD:	16.20	95% Wgt. Mean C.I.:	57.00 to 65.15	(! : land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	17,706,136	MEAN:	63	AVG.ABS.DEV:	12.87	95% Mean C.I.:	60.06 to 66.91	
(AgLand) TOTAL Assessed Value:	10,813,525							
AVG. Adj. Sales Price:	205,885	COD:	21.55	MAX Sales Ratio:	110.03			
AVG. Assessed Value:	125,738	PRD:	103.96	MIN Sales Ratio:	29.88			

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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 \$											
Total \$											
10000 TO 29999	1	29.88	29.88	29.88			29.88	29.88	N/A	42,476	12,690
30000 TO 59999	13	57.48	57.64	54.33	14.70	106.10	35.00	85.95	51.11 to 63.68	84,977	46,166
60000 TO 99999	20	61.36	63.22	59.40	20.61	106.43	37.63	96.80	52.10 to 72.11	143,399	85,179
100000 TO 149999	27	63.90	64.74	62.24	16.60	104.03	42.74	92.17	54.64 to 70.00	188,769	117,482
150000 TO 249999	22	60.46	64.04	58.67	24.81	109.14	36.68	110.03	49.35 to 76.36	341,455	200,337
250000 TO 499999	3	87.27	86.53	84.79	10.81	102.05	72.01	100.31	N/A	360,725	305,873
ALL											
	86	59.72	63.49	61.07	21.55	103.96	29.88	110.03	56.58 to 66.28	205,885	125,738

# PAD 2009 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

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

NUMBER of Sales:	95	<b>MEDIAN:</b>	<b>59</b>	COV:	25.43	95% Median C.I.:	56.09 to 63.90	(! : Derived)
TOTAL Sales Price:	22,739,151	WGT. MEAN:	60	STD:	16.04	95% Wgt. Mean C.I.:	55.75 to 63.71	(! : land+NAT=0)
TOTAL Adj.Sales Price:	22,739,151	MEAN:	63	AVG.ABS.DEV:	12.65	95% Mean C.I.:	59.86 to 66.31	
TOTAL Assessed Value:	13,581,455							
AVG. Adj. Sales Price:	239,359	COD:	21.50	MAX Sales Ratio:	110.03			
AVG. Assessed Value:	142,962	PRD:	105.62	MIN Sales Ratio:	29.88			

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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	3	75.09	76.44	76.58	4.00	99.81	72.61	81.62	N/A		212,405	162,668
10/01/05 TO 12/31/05	8	78.13	79.79	79.09	14.03	100.88	50.89	110.03	50.89 to 110.03		253,436	200,440
01/01/06 TO 03/31/06	8	58.88	63.76	58.73	19.69	108.57	49.10	88.64	49.10 to 88.64		230,804	135,545
04/01/06 TO 06/30/06	3	70.00	65.58	66.90	16.47	98.02	46.07	80.66	N/A		139,750	93,493
07/01/06 TO 09/30/06	5	61.96	61.91	62.50	3.58	99.07	58.83	65.99	N/A		259,926	162,442
10/01/06 TO 12/31/06	7	69.63	69.04	64.35	23.83	107.29	42.74	92.17	42.74 to 92.17		229,952	147,982
01/01/07 TO 03/31/07	20	61.96	65.04	66.80	20.35	97.38	29.88	100.31	54.63 to 71.67		195,189	130,379
04/01/07 TO 06/30/07	9	67.06	68.94	62.46	15.18	110.37	48.45	88.20	53.47 to 85.95		155,670	97,238
07/01/07 TO 09/30/07	7	57.48	60.31	58.47	9.50	103.15	50.21	80.67	50.21 to 80.67		194,595	113,783
10/01/07 TO 12/31/07	5	54.64	55.31	54.38	4.62	101.70	50.17	60.68	N/A		240,777	130,936
01/01/08 TO 03/31/08	18	48.93	47.86	46.64	13.00	102.60	35.00	62.09	43.05 to 52.90		375,221	175,019
04/01/08 TO 06/30/08	2	72.12	72.12	70.19	27.61	102.75	52.21	92.03	N/A		137,300	96,372
____Study Years____												
07/01/05 TO 06/30/06	22	73.85	71.57	70.10	16.63	102.09	46.07	110.03	54.08 to 80.66		224,108	157,107
07/01/06 TO 06/30/07	41	63.90	66.20	64.90	18.62	102.01	29.88	100.31	58.80 to 69.63		200,344	130,020
07/01/07 TO 06/30/08	32	52.56	53.26	49.97	14.48	106.59	35.00	92.03	49.68 to 56.58		299,832	149,820
____Calendar Yrs____												
01/01/06 TO 12/31/06	23	63.36	65.20	62.09	18.45	105.02	42.74	92.17	54.08 to 70.00		224,999	139,692
01/01/07 TO 12/31/07	41	60.01	63.90	62.69	17.85	101.94	29.88	100.31	56.58 to 67.06		191,972	120,339
____ALL____												
	95	58.83	63.08	59.73	21.50	105.62	29.88	110.03	56.09 to 63.90		239,359	142,962

# PAD 2009 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

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

NUMBER of Sales:	95	<b>MEDIAN:</b>	<b>59</b>	COV:	25.43	95% Median C.I.:	56.09 to 63.90	(!: Derived)
TOTAL Sales Price:	22,739,151	WGT. MEAN:	60	STD:	16.04	95% Wgt. Mean C.I.:	55.75 to 63.71	(!: land+NAT=0)
TOTAL Adj.Sales Price:	22,739,151	MEAN:	63	AVG.ABS.DEV:	12.65	95% Mean C.I.:	59.86 to 66.31	
TOTAL Assessed Value:	13,581,455							
AVG. Adj. Sales Price:	239,359	COD:	21.50	MAX Sales Ratio:	110.03			
AVG. Assessed Value:	142,962	PRD:	105.62	MIN Sales Ratio:	29.88			

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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.			
1503	10	68.35	63.30	66.28	19.03	95.51	29.88	96.80	35.00 to 72.57		183,098	121,365
1505	12	57.83	63.32	63.32	19.95	100.01	48.18	88.64	52.10 to 77.52		163,717	103,661
1507	7	58.80	66.34	66.51	19.67	99.75	50.21	92.17	50.21 to 92.17		189,274	125,885
1545	3	67.38	64.15	59.78	19.58	107.31	42.74	82.32	N/A		200,500	119,856
1547	8	59.96	59.28	56.87	16.78	104.25	37.63	79.41	37.63 to 79.41		187,355	106,543
1549	8	58.18	65.06	56.27	25.40	115.61	39.00	92.03	39.00 to 92.03		183,500	103,259
1783	12	54.83	64.98	54.98	34.84	118.18	36.68	110.03	43.51 to 87.27		459,842	252,841
1785	4	51.59	56.03	54.67	14.18	102.48	48.32	72.61	N/A		375,741	205,428
1787	11	61.96	65.88	65.11	18.08	101.19	49.35	100.31	50.17 to 86.96		276,104	179,770
1829	7	54.63	56.52	56.67	7.63	99.74	51.11	66.55	51.11 to 66.55		173,414	98,268
1831	3	71.67	71.40	68.20	13.66	104.69	56.58	85.95	N/A		178,666	121,848
1833	10	60.31	61.01	58.78	15.98	103.80	46.07	80.66	48.45 to 70.00		224,217	131,796
ALL	95	58.83	63.08	59.73	21.50	105.62	29.88	110.03	56.09 to 63.90		239,359	142,962

AREA (MARKET)											Avg. Adj. Sale Price	Avg. Assd Val
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.			
1	68	59.72	63.36	59.29	23.12	106.88	29.88	110.03	55.64 to 67.06		256,208	151,895
2	20	56.76	61.00	59.40	15.55	102.69	46.07	85.95	53.47 to 69.21		199,603	118,569
3	7	58.80	66.34	66.51	19.67	99.75	50.21	92.17	50.21 to 92.17		189,274	125,885
ALL	95	58.83	63.08	59.73	21.50	105.62	29.88	110.03	56.09 to 63.90		239,359	142,962

STATUS: IMPROVED, UNIMPROVED & IOLL											Avg. Adj. Sale Price	Avg. Assd Val
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.			
1	8	56.48	59.61	54.76	19.91	108.86	43.05	90.43	43.05 to 90.43		564,230	308,974
2	87	59.42	63.40	60.96	21.47	104.01	29.88	110.03	56.09 to 66.28		209,486	127,697
ALL	95	58.83	63.08	59.73	21.50	105.62	29.88	110.03	56.09 to 63.90		239,359	142,962

## PAD 2009 Preliminary Statistics

Base Stat

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State Stat Run

Type: Qualified

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

NUMBER of Sales:	95	<b>MEDIAN:</b>	<b>59</b>	COV:	25.43	95% Median C.I.:	56.09 to 63.90	(! : Derived)
TOTAL Sales Price:	22,739,151	WGT. MEAN:	60	STD:	16.04	95% Wgt. Mean C.I.:	55.75 to 63.71	(! : land+NAT=0)
TOTAL Adj.Sales Price:	22,739,151	MEAN:	63	AVG.ABS.DEV:	12.65	95% Mean C.I.:	59.86 to 66.31	
TOTAL Assessed Value:	13,581,455							
AVG. Adj. Sales Price:	239,359	COD:	21.50	MAX Sales Ratio:	110.03			
AVG. Assessed Value:	142,962	PRD:	105.62	MIN Sales Ratio:	29.88			

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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)											
19-0039	8	59.11	62.17	57.32	21.70	108.47	46.07	85.95	46.07 to 85.95	209,606	120,143
19-0058	10	55.61	56.99	56.38	8.73	101.09	50.17	66.55	51.11 to 63.90	206,012	116,141
19-0059	1	54.64	54.64	54.64			54.64	54.64	N/A	229,100	125,185
20-0030	12	59.74	68.80	69.01	25.21	99.70	49.35	100.31	52.01 to 90.43	224,097	154,655
59-0001	7	69.21	71.68	68.58	24.67	104.53	43.51	110.03	43.51 to 110.03	299,336	205,277
59-0002	12	68.35	60.91	59.11	19.41	103.05	29.88	88.20	39.00 to 72.11	209,522	123,844
84-0003	45	58.42	62.51	57.13	20.82	109.42	36.68	96.80	53.56 to 66.28	254,983	145,661
90-0595											
NonValid School											
ALL	95	58.83	63.08	59.73	21.50	105.62	29.88	110.03	56.09 to 63.90	239,359	142,962

## ACRES IN SALE

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
10.01 TO 30.00	3	57.64	50.40	52.82	19.55	95.43	29.88	63.68	N/A	54,425	28,745
30.01 TO 50.00	11	57.48	59.94	57.96	14.21	103.41	46.07	85.95	51.11 to 76.25	83,808	48,574
50.01 TO 100.00	43	63.15	65.09	62.82	18.25	103.62	35.00	96.80	56.58 to 69.70	163,413	102,651
100.01 TO 180.00	27	58.42	61.40	58.61	23.02	104.77	36.68	96.13	49.35 to 72.57	311,033	182,281
180.01 TO 330.00	10	59.03	68.07	63.42	30.91	107.34	39.00	110.03	49.10 to 100.31	429,715	272,528
330.01 TO 650.00	1	45.00	45.00	46.58			45.00	45.00	N/A	1,932,160	899,995
ALL	95	58.83	63.08	59.73	21.50	105.62	29.88	110.03	56.09 to 63.90	239,359	142,962

## MAJORITY LAND USE &gt; 95%

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
DRY	38	61.70	65.51	64.46	17.11	101.63	45.39	92.17	57.64 to 70.00	190,508	122,796
DRY-N/A	31	61.96	63.36	62.17	17.62	101.92	42.74	100.31	53.48 to 67.38	221,282	137,565
GRASS	7	52.01	61.87	64.65	41.07	95.70	29.88	110.03	29.88 to 110.03	187,366	121,127
GRASS-N/A	11	54.08	60.18	54.09	26.75	111.26	37.63	96.80	39.00 to 96.13	243,201	131,549
IRRGTD	1	56.66	56.66	56.66			56.66	56.66	N/A	301,032	170,565
IRRGTD-N/A	7	45.00	55.40	50.21	30.58	110.35	36.68	87.27	36.68 to 87.27	621,748	312,162
ALL	95	58.83	63.08	59.73	21.50	105.62	29.88	110.03	56.09 to 63.90	239,359	142,962

## PAD 2009 Preliminary Statistics

Base Stat

PAGE: 4 of 5

State Stat Run

Type: Qualified

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

NUMBER of Sales:	95	<b>MEDIAN:</b>	<b>59</b>	COV:	25.43	95% Median C.I.:	56.09 to 63.90	(! : Derived)
TOTAL Sales Price:	22,739,151	WGT. MEAN:	60	STD:	16.04	95% Wgt. Mean C.I.:	55.75 to 63.71	(! : land+NAT=0)
TOTAL Adj. Sales Price:	22,739,151	MEAN:	63	AVG. ABS. DEV:	12.65	95% Mean C.I.:	59.86 to 66.31	
TOTAL Assessed Value:	13,581,455							
AVG. Adj. Sales Price:	239,359	COD:	21.50	MAX Sales Ratio:	110.03			
AVG. Assessed Value:	142,962	PRD:	105.62	MIN Sales Ratio:	29.88			

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## MAJORITY LAND USE &gt; 80%

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
DRY	51	60.68	63.74	62.69	16.59	101.68	45.39	92.17	57.48 to 66.55	195,447	122,517
DRY-N/A	18	63.53	66.82	64.93	19.45	102.91	42.74	100.31	56.09 to 79.41	229,515	149,023
GRASS	9	54.08	64.88	63.82	39.92	101.66	29.88	110.03	35.00 to 96.80	204,840	130,735
GRASS-N/A	9	51.11	56.79	52.18	24.67	108.83	37.63	96.13	39.00 to 72.61	238,135	124,257
IRRGTD	5	43.51	46.69	45.52	14.02	102.57	36.68	56.66	N/A	434,759	197,919
IRRGTD-N/A	3	78.74	70.34	55.10	17.89	127.66	45.00	87.27	N/A	826,490	455,370
ALL	95	58.83	63.08	59.73	21.50	105.62	29.88	110.03	56.09 to 63.90	239,359	142,962

## MAJORITY LAND USE &gt; 50%

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
DRY	67	61.96	64.43	63.42	17.22	101.59	42.74	100.31	57.48 to 67.38	200,794	127,350
DRY-N/A	2	68.38	68.38	61.68	17.97	110.87	56.09	80.67	N/A	322,945	199,182
GRASS	18	53.05	60.84	57.56	32.55	105.69	29.88	110.03	48.18 to 72.61	221,487	127,496
IRRGTD	8	49.28	55.56	50.62	27.39	109.75	36.68	87.27	36.68 to 87.27	581,658	294,463
ALL	95	58.83	63.08	59.73	21.50	105.62	29.88	110.03	56.09 to 63.90	239,359	142,962

## SALE PRICE \*

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
Total \$											
30000 TO 59999	3	57.64	54.59	56.31	26.82	96.95	29.88	76.25	N/A	50,335	28,341
60000 TO 99999	11	59.42	66.76	66.86	19.41	99.85	51.11	96.80	52.92 to 88.20	81,946	54,790
100000 TO 149999	15	75.09	72.60	72.92	15.67	99.56	46.07	92.17	62.71 to 82.32	121,044	88,262
150000 TO 249999	37	58.42	62.25	62.60	18.84	99.44	35.00	110.03	54.46 to 67.38	195,741	122,536
250000 TO 499999	23	54.54	61.51	60.36	23.24	101.91	42.74	100.31	50.17 to 71.67	344,391	207,871
500000 +	6	47.05	47.97	47.90	16.46	100.15	36.68	61.96	36.68 to 61.96	784,607	375,817
ALL	95	58.83	63.08	59.73	21.50	105.62	29.88	110.03	56.09 to 63.90	239,359	142,962

# 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

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TOTAL Sales Price:	22,739,151	WGT. MEAN:	60	STD:	16.04	95% Wgt. Mean C.I.:	55.75 to 63.71	(! : land+NAT=0)
TOTAL Adj.Sales Price:	22,739,151	MEAN:	63	AVG.ABS.DEV:	12.65	95% Mean C.I.:	59.86 to 66.31	
TOTAL Assessed Value:	13,581,455							
AVG. Adj. Sales Price:	239,359	COD:	21.50	MAX Sales Ratio:	110.03			
AVG. Assessed Value:	142,962	PRD:	105.62	MIN Sales Ratio:	29.88			

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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 \$											
Total \$											
10000 TO 29999	1	29.88	29.88	29.88			29.88	29.88	N/A	42,476	12,690
30000 TO 59999	13	57.48	57.64	54.33	14.70	106.10	35.00	85.95	51.11 to 63.68	84,977	46,166
60000 TO 99999	21	60.01	62.90	59.23	20.34	106.20	37.63	96.80	52.10 to 72.11	145,142	85,973
100000 TO 149999	28	63.00	64.71	62.34	16.24	103.80	42.74	92.17	56.94 to 69.70	192,882	120,245
150000 TO 249999	26	57.75	63.78	58.81	26.65	108.44	36.68	110.03	50.17 to 72.61	348,123	204,738
250000 TO 499999	5	72.01	75.53	72.83	19.31	103.70	56.09	100.31	N/A	431,982	314,621
500000 +	1	45.00	45.00	46.58			45.00	45.00	N/A	1,932,160	899,995
ALL											
	95	58.83	63.08	59.73	21.50	105.62	29.88	110.03	56.09 to 63.90	239,359	142,962

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

**Agricultural**

Stanton County has completed a review and study of the agland sales to determine the value for 2009. After studying the market, we are now using one market area. Stanton County will implement the new soil conversion in 2010.

We have updated our ag parcels as determined by building permits, information sheets and personal reporting to this office.

## 2009 Assessment Survey for Stanton County

### Agricultural Appraisal Information

1.	<b>Data collection done by:</b>
	Staff
2.	<b>Valuation done by:</b>
	Staff
3.	<b>Pickup work done by whom:</b>
	The listers and a clerk gather information and the office does the pricing
4.	<b>Does the county have a written policy or written standards to specifically define agricultural land versus rural residential acreages?</b>
	No
a.	<b>How is agricultural land defined in this county?</b>
	Statutes, Regulations and land use.
5.	<b>When was the last date that the Income Approach was used to estimate or establish the market value of the properties in this class?</b>
	Not Used
6.	<b>If the income approach was used, what Capitalization Rate was used?</b>
	NA
7.	<b>What is the date of the soil survey currently used?</b>
	1981, Conversion 8/23/95
8.	<b>What date was the last countywide land use study completed?</b>
	Ongoing
a.	<b>By what method? (Physical inspection, FSA maps, etc.)</b>
	FSA maps and physical inspection
b.	<b>By whom?</b>
	Office staff
c.	<b>What proportion is complete / implemented at this time?</b>
	All
9.	<b>Number of Market Areas/Neighborhoods/Assessor Locations in the agricultural property class:</b>
	1
10.	<b>How are Market Areas/Neighborhoods/Assessor Locations developed?</b>
	Study of the market
11.	<b>In the assessor's opinion, are there any other class or subclass groupings, other than LCG groupings, that are more appropriate for valuation?</b>
	<b>Yes or No</b>
	No
a.	<b>If yes, list.</b>



12.	<b>In your opinion, what is the level of value of these groupings?</b>
	NA
13.	<b>Has the county implemented (or is in the process of implementing) special valuation for agricultural land within the county?</b>
	No

**Agricultural Permit Numbers:**

<b>Permits</b>	<b>Information Statements</b>	<b>Other</b>	<b>Total</b>
31			31

**PAD 2009 R&O Statistics**

Base Stat

State Stat Run

Type: Qualified

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

NUMBER of Sales:	86	<b>MEDIAN:</b>	<b>70</b>	COV:	24.99	95% Median C.I.:	66.01 to 76.47	(! : Derived)
(AgLand) TOTAL Sales Price:	17,706,136	WGT. MEAN:	72	STD:	18.65	95% Wgt. Mean C.I.:	67.88 to 76.50	(! : land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	17,706,136	MEAN:	75	AVG.ABS.DEV:	14.83	95% Mean C.I.:	70.69 to 78.57	
(AgLand) TOTAL Assessed Value:	12,782,055							
AVG. Adj. Sales Price:	205,885	COD:	21.21	MAX Sales Ratio:	123.85			
AVG. Assessed Value:	148,628	PRD:	103.38	MIN Sales Ratio:	36.37			

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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.			
<u>Qrtrs</u>												
07/01/05 TO 09/30/05	2	95.26	95.26	95.54	0.97	99.70	94.33	96.18	N/A		183,000	174,840
10/01/05 TO 12/31/05	7	96.50	97.06	97.48	7.96	99.57	80.81	123.85	80.81 to 123.85		238,881	232,852
01/01/06 TO 03/31/06	8	67.82	73.61	69.11	14.84	106.52	60.62	112.31	60.62 to 112.31		230,804	159,508
04/01/06 TO 06/30/06	3	73.10	68.60	69.96	16.26	98.06	48.52	84.17	N/A		139,750	97,765
07/01/06 TO 09/30/06	4	73.96	72.94	71.03	3.16	102.69	67.50	76.36	N/A		185,266	131,603
10/01/06 TO 12/31/06	6	83.98	80.61	74.07	19.03	108.83	54.13	102.29	54.13 to 102.29		224,700	166,434
01/01/07 TO 03/31/07	20	73.72	75.86	78.39	19.11	96.78	36.37	113.67	64.61 to 84.65		195,189	153,000
04/01/07 TO 06/30/07	9	79.78	84.08	74.76	18.03	112.46	55.95	118.76	60.79 to 98.97		155,670	116,377
07/01/07 TO 09/30/07	6	66.80	68.82	66.33	13.25	103.76	53.99	91.98	53.99 to 91.98		140,500	93,195
10/01/07 TO 12/31/07	5	61.56	61.96	61.24	5.63	101.18	56.37	66.78	N/A		240,777	147,456
01/01/08 TO 03/31/08	14	57.70	58.09	56.39	12.41	103.01	37.88	74.75	52.80 to 66.03		263,336	148,497
04/01/08 TO 06/30/08	2	84.10	84.10	82.01	25.62	102.55	62.55	105.65	N/A		137,300	112,600
<u>Study Years</u>												
07/01/05 TO 06/30/06	20	83.54	83.23	82.46	18.35	100.93	48.52	123.85	68.33 to 96.18		215,192	177,450
07/01/06 TO 06/30/07	39	76.47	78.19	76.17	18.37	102.64	36.37	118.76	67.50 to 84.65		189,591	144,421
07/01/07 TO 06/30/08	27	62.02	63.12	59.93	13.61	105.32	37.88	105.65	56.37 to 66.03		222,525	133,356
<u>Calendar Yrs</u>												
01/01/06 TO 12/31/06	21	73.10	74.77	71.05	16.53	105.22	48.52	112.31	64.85 to 82.90		207,378	147,351
01/01/07 TO 12/31/07	40	70.53	74.92	73.50	19.76	101.92	36.37	118.76	64.91 to 78.92		183,792	135,096
<u>ALL</u>												
	86	69.93	74.63	72.19	21.21	103.38	36.37	123.85	66.01 to 76.47		205,885	148,628

**PAD 2009 R&O Statistics**

Base Stat

State Stat Run

Type: Qualified

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

NUMBER of Sales:	86	<b>MEDIAN:</b>	<b>70</b>	COV:	24.99	95% Median C.I.:	66.01 to 76.47	(!: Derived)
(AgLand) TOTAL Sales Price:	17,706,136	WGT. MEAN:	72	STD:	18.65	95% Wgt. Mean C.I.:	67.88 to 76.50	(!: land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	17,706,136	MEAN:	75	AVG.ABS.DEV:	14.83	95% Mean C.I.:	70.69 to 78.57	
(AgLand) TOTAL Assessed Value:	12,782,055							
AVG. Adj. Sales Price:	205,885	COD:	21.21	MAX Sales Ratio:	123.85			
AVG. Assessed Value:	148,628	PRD:	103.38	MIN Sales Ratio:	36.37			

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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.			
1503	10	79.12	75.04	78.61	19.32	95.47	36.37	113.67	37.88 to 88.16		183,098	143,930
1505	12	70.31	77.73	77.56	20.31	100.22	56.79	112.31	63.22 to 96.18		163,717	126,973
1507	6	61.29	67.40	65.14	14.59	103.47	53.99	101.45	53.99 to 101.45		177,243	115,455
1545	3	84.65	80.36	75.07	18.96	107.04	54.13	102.29	N/A		200,500	150,523
1547	8	74.24	72.68	71.63	15.65	101.47	55.24	88.51	55.24 to 88.51		187,355	134,202
1549	7	76.50	76.68	63.73	24.83	120.31	44.27	105.65	44.27 to 105.65		176,581	112,543
1783	9	96.52	88.85	79.08	21.97	112.36	52.80	123.85	62.02 to 118.76		288,265	227,954
1785	3	60.62	62.43	62.69	4.39	99.59	59.34	67.32	N/A		410,583	257,380
1787	10	73.96	76.72	75.15	17.33	102.08	57.81	113.34	59.09 to 93.60		247,858	186,277
1829	7	63.11	61.31	60.22	7.66	101.80	53.77	68.11	53.77 to 68.11		173,414	104,434
1831	3	78.92	80.88	76.86	12.74	105.23	66.78	96.94	N/A		178,666	137,323
1833	8	69.75	68.16	67.57	10.78	100.87	48.52	84.17	48.52 to 84.17		182,006	122,978
ALL	86	69.93	74.63	72.19	21.21	103.38	36.37	123.85	66.01 to 76.47		205,885	148,628

AREA (MARKET)											Avg. Adj. Sale Price	Avg. Assd Val
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.			
1	86	69.93	74.63	72.19	21.21	103.38	36.37	123.85	66.01 to 76.47		205,885	148,628
ALL	86	69.93	74.63	72.19	21.21	103.38	36.37	123.85	66.01 to 76.47		205,885	148,628

STATUS: IMPROVED, UNIMPROVED & IOLL											Avg. Adj. Sale Price	Avg. Assd Val
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.			
2	86	69.93	74.63	72.19	21.21	103.38	36.37	123.85	66.01 to 76.47		205,885	148,628
ALL	86	69.93	74.63	72.19	21.21	103.38	36.37	123.85	66.01 to 76.47		205,885	148,628

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Base Stat

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

NUMBER of Sales:	86	<b>MEDIAN:</b>	<b>70</b>	COV:	24.99	95% Median C.I.:	66.01 to 76.47	(! : Derived)
(AgLand) TOTAL Sales Price:	17,706,136	WGT. MEAN:	72	STD:	18.65	95% Wgt. Mean C.I.:	67.88 to 76.50	(! : land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	17,706,136	MEAN:	75	AVG.ABS.DEV:	14.83	95% Mean C.I.:	70.69 to 78.57	
(AgLand) TOTAL Assessed Value:	12,782,055							
AVG. Adj. Sales Price:	205,885	COD:	21.21	MAX Sales Ratio:	123.85			
AVG. Assessed Value:	148,628	PRD:	103.38	MIN Sales Ratio:	36.37			

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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)											
19-0039	7	68.33	69.89	65.56	17.48	106.60	48.52	96.94	48.52 to 96.94	178,007	116,707
19-0058	10	65.91	64.03	63.09	6.92	101.50	53.77	74.20	55.95 to 68.11	206,012	129,973
19-0059	1	56.37	56.37	56.37			56.37	56.37	N/A	229,100	129,150
20-0030	10	61.49	73.06	72.87	22.99	100.26	53.99	113.34	57.81 to 101.45	215,649	157,140
59-0001	6	85.41	86.59	84.86	22.85	102.04	62.02	123.85	62.02 to 123.85	262,698	222,930
59-0002	12	80.30	71.98	69.66	19.43	103.34	36.37	98.97	44.27 to 88.16	209,522	145,944
84-0003	40	74.23	77.96	74.15	19.22	105.13	52.80	118.76	67.32 to 82.90	198,097	146,897
90-0595											
NonValid School											
ALL	86	69.93	74.63	72.19	21.21	103.38	36.37	123.85	66.01 to 76.47	205,885	148,628

**ACRES IN SALE**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
10.01 TO 30.00	3	61.01	55.24	57.50	17.46	96.06	36.37	68.33	N/A	54,425	31,296
30.01 TO 50.00	11	72.36	74.03	70.36	18.72	105.20	48.52	118.76	58.60 to 96.94	83,808	58,970
50.01 TO 100.00	43	68.69	74.46	71.25	19.80	104.51	37.88	113.67	64.91 to 79.78	163,413	116,428
100.01 TO 180.00	22	75.61	74.70	71.80	18.38	104.04	52.80	106.44	59.34 to 88.16	305,913	219,634
180.01 TO 330.00	7	87.08	84.71	76.85	26.49	110.23	44.27	123.85	44.27 to 123.85	409,156	314,441
ALL	86	69.93	74.63	72.19	21.21	103.38	36.37	123.85	66.01 to 76.47	205,885	148,628

**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	35	73.10	76.49	73.91	18.52	103.48	53.99	118.76	66.01 to 81.94	180,432	133,366
DRY-N/A	29	68.33	73.29	72.29	18.16	101.39	48.52	113.34	64.67 to 80.81	199,380	144,135
GRASS	6	69.42	72.65	79.33	39.52	91.58	36.37	123.85	36.37 to 123.85	159,374	126,434
GRASS-N/A	10	64.28	70.78	62.88	22.77	112.55	44.27	113.67	55.73 to 106.44	240,400	151,168
IRRGTD	1	86.02	86.02	86.02			86.02	86.02	N/A	301,032	258,935
IRRGTD-N/A	5	76.47	77.15	72.14	20.83	106.95	52.80	97.96	N/A	389,538	281,019
ALL	86	69.93	74.63	72.19	21.21	103.38	36.37	123.85	66.01 to 76.47	205,885	148,628

# PAD 2009 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

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

NUMBER of Sales:	86	<b>MEDIAN:</b>	<b>70</b>	COV:	24.99	95% Median C.I.:	66.01 to 76.47	(! : Derived)
(AgLand) TOTAL Sales Price:	17,706,136	WGT. MEAN:	72	STD:	18.65	95% Wgt. Mean C.I.:	67.88 to 76.50	(! : land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	17,706,136	MEAN:	75	AVG.ABS.DEV:	14.83	95% Mean C.I.:	70.69 to 78.57	
(AgLand) TOTAL Assessed Value:	12,782,055							
AVG. Adj. Sales Price:	205,885	COD:	21.21	MAX Sales Ratio:	123.85			
AVG. Assessed Value:	148,628	PRD:	103.38	MIN Sales Ratio:	36.37			

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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	47	71.16	74.17	71.79	18.61	103.31	48.52	118.76	64.61 to 76.50	180,533	129,604
DRY-N/A	17	73.16	77.45	76.31	17.81	101.50	54.13	113.34	64.85 to 91.98	212,476	162,137
GRASS	8	72.38	77.11	78.03	36.43	98.83	36.37	123.85	36.37 to 123.85	186,030	145,155
GRASS-N/A	8	61.95	65.85	59.24	18.48	111.14	44.27	106.44	44.27 to 106.44	234,000	138,630
IRRGTD	4	69.25	69.33	66.64	17.21	104.03	52.80	86.02	N/A	425,352	283,451
IRRGTD-N/A	2	97.24	97.24	96.88	0.74	100.37	96.52	97.96	N/A	273,655	265,112
ALL	86	69.93	74.63	72.19	21.21	103.38	36.37	123.85	66.01 to 76.47	205,885	148,628

## MAJORITY LAND USE > 50%

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
DRY	63	71.16	74.77	72.94	18.40	102.51	48.52	118.76	66.03 to 76.50	190,007	138,590
DRY-N/A	1	91.98	91.98	91.98			91.98	91.98	N/A	126,720	116,555
GRASS	16	64.28	71.48	67.56	30.24	105.80	36.37	123.85	55.73 to 98.97	210,015	141,893
IRRGTD	6	81.25	78.63	74.00	18.30	106.26	52.80	97.96	52.80 to 97.96	374,787	277,338
ALL	86	69.93	74.63	72.19	21.21	103.38	36.37	123.85	66.01 to 76.47	205,885	148,628

## SALE PRICE \*

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
Total \$											
30000 TO 59999	3	61.01	72.05	74.17	45.01	97.14	36.37	118.76	N/A	50,335	37,333
60000 TO 99999	11	73.71	79.03	79.13	16.73	99.88	60.78	113.67	63.11 to 98.97	81,946	64,840
100000 TO 149999	15	88.51	85.44	85.65	16.48	99.76	48.52	112.31	73.16 to 101.45	121,044	103,674
150000 TO 249999	36	66.21	71.31	71.86	17.76	99.24	37.88	123.85	63.22 to 74.29	194,736	139,932
250000 TO 499999	18	71.13	73.67	73.11	18.91	100.77	53.99	113.34	59.34 to 86.02	340,544	248,963
500000 +	3	52.80	52.56	52.00	10.32	101.09	44.27	60.62	N/A	565,916	294,256
ALL	86	69.93	74.63	72.19	21.21	103.38	36.37	123.85	66.01 to 76.47	205,885	148,628

**PAD 2009 R&O Statistics**

Base Stat

State Stat Run

Type: Qualified

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

NUMBER of Sales:	86	<b>MEDIAN:</b>	<b>70</b>	COV:	24.99	95% Median C.I.:	66.01 to 76.47	(! : Derived)
(AgLand) TOTAL Sales Price:	17,706,136	WGT. MEAN:	72	STD:	18.65	95% Wgt. Mean C.I.:	67.88 to 76.50	(! : land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	17,706,136	MEAN:	75	AVG.ABS.DEV:	14.83	95% Mean C.I.:	70.69 to 78.57	
(AgLand) TOTAL Assessed Value:	12,782,055							
AVG. Adj. Sales Price:	205,885	COD:	21.21	MAX Sales Ratio:	123.85			
AVG. Assessed Value:	148,628	PRD:	103.38	MIN Sales Ratio:	36.37			

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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 \$ _____	_____										
Total \$ _____	_____										
10000 TO 29999	1	36.37	36.37	36.37			36.37	36.37	N/A	42,476	15,450
30000 TO 59999	10	65.72	65.91	61.67	17.73	106.87	37.88	96.94	48.52 to 76.50	85,218	52,557
60000 TO 99999	11	73.16	76.05	72.33	17.30	105.13	56.79	118.76	58.60 to 98.97	113,889	82,377
100000 TO 149999	37	66.78	74.33	70.50	20.44	105.43	53.77	113.67	64.67 to 80.81	174,716	123,171
150000 TO 249999	15	78.92	79.88	76.84	16.24	103.95	57.81	106.44	60.79 to 93.60	275,375	211,596
250000 TO 499999	12	71.99	78.15	72.60	26.48	107.64	44.27	123.85	60.62 to 96.52	413,631	300,300
ALL _____	_____										
	86	69.93	74.63	72.19	21.21	103.38	36.37	123.85	66.01 to 76.47	205,885	148,628

**PAD 2009 R&O Statistics**

Base Stat

State Stat Run

Type: Qualified

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

NUMBER of Sales:	94	<b>MEDIAN:</b>	<b>70</b>	COV:	24.66	95% Median C.I.:	65.44 to 76.47	(!: Derived)
TOTAL Sales Price:	22,300,003	WGT. MEAN:	71	STD:	18.37	95% Wgt. Mean C.I.:	66.72 to 75.15	(!: land+NAT=0)
TOTAL Adj.Sales Price:	22,300,003	MEAN:	75	AVG.ABS.DEV:	14.72	95% Mean C.I.:	70.79 to 78.22	
TOTAL Assessed Value:	15,818,230							
AVG. Adj. Sales Price:	237,234	COD:	21.05	MAX Sales Ratio:	123.85			
AVG. Assessed Value:	168,279	PRD:	105.03	MIN Sales Ratio:	36.37			

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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.			
<u>Qrtrs</u>												
07/01/05 TO 09/30/05	3	94.33	92.49	91.88	3.26	100.66	86.96	96.18	N/A		212,666	195,403
10/01/05 TO 12/31/05	8	95.05	95.71	95.50	8.42	100.22	80.81	123.85	80.81 to 123.85		253,627	242,208
01/01/06 TO 03/31/06	8	67.82	73.61	69.11	14.84	106.52	60.62	112.31	60.62 to 112.31		230,804	159,508
04/01/06 TO 06/30/06	3	73.10	68.60	69.96	16.26	98.06	48.52	84.17	N/A		139,750	97,765
07/01/06 TO 09/30/06	4	73.96	72.94	71.03	3.16	102.69	67.50	76.36	N/A		185,266	131,603
10/01/06 TO 12/31/06	7	86.02	83.34	78.30	18.20	106.43	54.13	102.29	54.13 to 102.29		230,695	180,642
01/01/07 TO 03/31/07	20	73.72	75.86	78.39	19.11	96.78	36.37	113.67	64.61 to 84.65		195,189	153,000
04/01/07 TO 06/30/07	9	79.78	84.08	74.76	18.03	112.46	55.95	118.76	60.79 to 98.97		155,670	116,377
07/01/07 TO 09/30/07	7	64.91	67.65	64.11	12.64	105.51	53.99	91.98	53.99 to 91.98		195,857	125,573
10/01/07 TO 12/31/07	5	61.56	61.96	61.24	5.63	101.18	56.37	66.78	N/A		240,777	147,456
01/01/08 TO 03/31/08	18	58.60	59.17	58.12	11.53	101.81	37.88	74.75	55.24 to 64.67		380,947	221,398
04/01/08 TO 06/30/08	2	84.10	84.10	82.01	25.62	102.55	62.55	105.65	N/A		137,300	112,600
<u>Study Years</u>												
07/01/05 TO 06/30/06	22	85.20	83.54	82.98	16.61	100.67	48.52	123.85	68.33 to 96.18		224,214	186,056
07/01/06 TO 06/30/07	40	76.49	78.73	76.99	18.67	102.25	36.37	118.76	68.11 to 84.65		191,518	147,457
07/01/07 TO 06/30/08	32	61.79	63.02	60.03	12.68	104.98	37.88	105.65	56.79 to 66.01		303,329	182,083
<u>Calendar Yrs</u>												
01/01/06 TO 12/31/06	22	73.41	75.90	72.71	17.36	104.39	48.52	112.31	64.85 to 84.17		210,073	152,740
01/01/07 TO 12/31/07	41	68.69	74.57	72.64	20.08	102.65	36.37	118.76	64.61 to 78.92		192,187	139,602
<u>ALL</u>												
	94	69.93	74.50	70.93	21.05	105.03	36.37	123.85	65.44 to 76.47		237,234	168,279

**PAD 2009 R&O Statistics**

Base Stat

State Stat Run

Type: Qualified

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

NUMBER of Sales:	94	<b>MEDIAN:</b>	<b>70</b>	COV:	24.66	95% Median C.I.:	65.44 to 76.47	(!: Derived)
TOTAL Sales Price:	22,300,003	WGT. MEAN:	71	STD:	18.37	95% Wgt. Mean C.I.:	66.72 to 75.15	(!: land+NAT=0)
TOTAL Adj.Sales Price:	22,300,003	MEAN:	75	AVG.ABS.DEV:	14.72	95% Mean C.I.:	70.79 to 78.22	
TOTAL Assessed Value:	15,818,230							
AVG. Adj. Sales Price:	237,234	COD:	21.05	MAX Sales Ratio:	123.85			
AVG. Assessed Value:	168,279	PRD:	105.03	MIN Sales Ratio:	36.37			

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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.			
1503	10	79.12	75.04	78.61	19.32	95.47	36.37	113.67	37.88 to 88.16		183,098	143,930
1505	12	70.31	77.73	77.56	20.31	100.22	56.79	112.31	63.22 to 96.18		163,717	126,973
1507	7	61.56	72.01	72.07	21.30	99.92	53.99	101.45	53.99 to 101.45		190,017	136,947
1545	3	84.65	80.36	75.07	18.96	107.04	54.13	102.29	N/A		200,500	150,523
1547	8	74.24	72.68	71.63	15.65	101.47	55.24	88.51	55.24 to 88.51		187,355	134,202
1549	8	75.02	76.29	65.33	22.65	116.77	44.27	105.65	44.27 to 105.65		184,508	120,536
1783	12	70.66	81.82	68.64	30.44	119.20	52.80	123.85	60.58 to 106.44		467,061	320,613
1785	4	63.97	68.56	67.08	13.41	102.21	59.34	86.96	N/A		375,937	252,167
1787	10	73.96	76.72	75.15	17.33	102.08	57.81	113.34	59.09 to 93.60		247,858	186,277
1829	7	63.11	61.31	60.22	7.66	101.80	53.77	68.11	53.77 to 68.11		173,414	104,434
1831	3	78.92	80.88	76.86	12.74	105.23	66.78	96.94	N/A		178,666	137,323
1833	10	69.75	68.82	68.35	12.87	100.68	48.52	86.23	56.65 to 84.17		226,090	154,532
ALL	94	69.93	74.50	70.93	21.05	105.03	36.37	123.85	65.44 to 76.47		237,234	168,279

AREA (MARKET)											Avg. Adj. Sale Price	Avg. Assd Val
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.			
1	94	69.93	74.50	70.93	21.05	105.03	36.37	123.85	65.44 to 76.47		237,234	168,279
ALL	94	69.93	74.50	70.93	21.05	105.03	36.37	123.85	65.44 to 76.47		237,234	168,279

STATUS: IMPROVED, UNIMPROVED & IOLL											Avg. Adj. Sale Price	Avg. Assd Val
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.			
1	6	79.89	78.01	68.07	16.22	114.61	58.59	99.71	58.59 to 99.71		602,977	410,423
2	88	68.51	74.27	71.49	21.49	103.88	36.37	123.85	65.44 to 76.36		212,297	151,769
ALL	94	69.93	74.50	70.93	21.05	105.03	36.37	123.85	65.44 to 76.47		237,234	168,279



## PAD 2009 R&amp;O Statistics

Base Stat

State Stat Run

Type: Qualified

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

NUMBER of Sales:	94	<b>MEDIAN:</b>	<b>70</b>	COV:	24.66	95% Median C.I.:	65.44 to 76.47	(! : Derived)
TOTAL Sales Price:	22,300,003	WGT. MEAN:	71	STD:	18.37	95% Wgt. Mean C.I.:	66.72 to 75.15	(! : land+NAT=0)
TOTAL Adj.Sales Price:	22,300,003	MEAN:	75	AVG.ABS.DEV:	14.72	95% Mean C.I.:	70.79 to 78.22	
TOTAL Assessed Value:	15,818,230							
AVG. Adj. Sales Price:	237,234	COD:	21.05	MAX Sales Ratio:	123.85			
AVG. Assessed Value:	168,279	PRD:	105.03	MIN Sales Ratio:	36.37			

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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)											
19-0039	8	64.56	68.24	63.21	18.45	107.96	48.52	96.94	48.52 to 96.94	211,756	133,843
19-0058	10	65.91	64.03	63.09	6.92	101.50	53.77	74.20	55.95 to 68.11	206,012	129,973
19-0059	1	56.37	56.37	56.37			56.37	56.37	N/A	229,100	129,150
20-0030	12	63.79	76.44	76.95	26.77	99.34	53.99	113.34	60.37 to 99.71	224,596	172,819
59-0001	7	74.29	82.88	78.77	25.16	105.22	60.58	123.85	60.58 to 123.85	300,598	236,774
59-0002	12	80.30	71.98	69.66	19.43	103.34	36.37	98.97	44.27 to 88.16	209,522	145,944
84-0003	44	73.63	77.27	71.22	18.80	108.49	52.80	118.76	66.03 to 82.90	250,070	178,091
90-0595											
NonValid School											
ALL	94	69.93	74.50	70.93	21.05	105.03	36.37	123.85	65.44 to 76.47	237,234	168,279

## ACRES IN SALE

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
10.01 TO 30.00	3	61.01	55.24	57.50	17.46	96.06	36.37	68.33	N/A	54,425	31,296
30.01 TO 50.00	11	72.36	74.03	70.36	18.72	105.20	48.52	118.76	58.60 to 96.94	83,808	58,970
50.01 TO 100.00	43	68.69	74.46	71.25	19.80	104.51	37.88	113.67	64.91 to 79.78	163,413	116,428
100.01 TO 180.00	27	74.75	74.94	71.91	18.53	104.20	52.80	106.44	60.79 to 86.96	312,560	224,767
180.01 TO 330.00	9	86.23	82.20	75.45	24.22	108.95	44.27	123.85	60.58 to 113.34	416,549	314,291
330.01 TO 650.00	1	58.59	58.59	58.59			58.59	58.59	N/A	2,000,000	1,171,890
ALL	94	69.93	74.50	70.93	21.05	105.03	36.37	123.85	65.44 to 76.47	237,234	168,279

## MAJORITY LAND USE &gt; 95%

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
DRY	38	73.32	76.50	73.78	18.56	103.68	53.99	118.76	66.01 to 81.94	191,310	141,157
DRY-N/A	30	67.89	72.87	71.31	18.05	102.19	48.52	113.34	64.67 to 78.92	210,334	149,991
GRASS	7	77.43	74.59	81.21	31.99	91.86	36.37	123.85	36.37 to 123.85	187,585	152,328
GRASS-N/A	11	65.44	72.25	65.33	23.32	110.59	44.27	113.67	55.73 to 106.44	243,272	158,928
IRRGTD	1	86.02	86.02	86.02			86.02	86.02	N/A	301,032	258,935
IRRGTD-N/A	7	63.03	72.48	65.03	22.11	111.46	52.80	97.96	52.80 to 97.96	632,862	411,575
ALL	94	69.93	74.50	70.93	21.05	105.03	36.37	123.85	65.44 to 76.47	237,234	168,279

## PAD 2009 R&amp;O Statistics

Base Stat

PAGE: 4 of 5

Type: Qualified

State Stat Run

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

NUMBER of Sales:	94	<b>MEDIAN:</b>	<b>70</b>	COV:	24.66	95% Median C.I.:	65.44 to 76.47	(!: Derived)
TOTAL Sales Price:	22,300,003	WGT. MEAN:	71	STD:	18.37	95% Wgt. Mean C.I.:	66.72 to 75.15	(!: land+NAT=0)
TOTAL Adj.Sales Price:	22,300,003	MEAN:	75	AVG.ABS.DEV:	14.72	95% Mean C.I.:	70.79 to 78.22	
TOTAL Assessed Value:	15,818,230							
AVG. Adj. Sales Price:	237,234	COD:	21.05	MAX Sales Ratio:	123.85			
AVG. Assessed Value:	168,279	PRD:	105.03	MIN Sales Ratio:	36.37			

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## MAJORITY LAND USE &gt; 80%

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
DRY	50	71.76	74.32	71.90	18.61	103.35	48.52	118.76	64.61 to 76.50	188,794	135,751
DRY-N/A	18	70.93	76.52	74.30	18.33	102.98	54.13	113.34	64.85 to 90.18	230,005	170,899
GRASS	9	77.43	78.13	79.61	31.53	98.13	36.37	123.85	37.88 to 113.67	205,010	163,215
GRASS-N/A	9	63.11	68.19	62.76	20.33	108.66	44.27	106.44	55.73 to 86.96	238,222	149,508
IRRGTD	5	63.03	68.07	65.84	15.13	103.38	52.80	86.02	N/A	436,752	287,569
IRRGTD-N/A	3	96.52	84.36	66.82	13.60	126.24	58.59	97.96	N/A	849,103	567,371
ALL	94	69.93	74.50	70.93	21.05	105.03	36.37	123.85	65.44 to 76.47	237,234	168,279

## MAJORITY LAND USE &gt; 50%

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
DRY	66	71.76	74.86	72.94	18.38	102.63	48.52	118.76	66.03 to 76.50	195,835	142,838
DRY-N/A	2	76.28	76.28	66.65	20.58	114.44	60.58	91.98	N/A	327,360	218,197
GRASS	18	66.38	73.16	70.56	29.57	103.69	36.37	123.85	56.79 to 86.96	221,616	156,361
IRRGTD	8	69.75	74.18	66.37	21.60	111.76	52.80	97.96	52.80 to 97.96	591,384	392,495
ALL	94	69.93	74.50	70.93	21.05	105.03	36.37	123.85	65.44 to 76.47	237,234	168,279

## SALE PRICE \*

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
Total \$											
30000 TO 59999	3	61.01	72.05	74.17	45.01	97.14	36.37	118.76	N/A	50,335	37,333
60000 TO 99999	11	73.71	79.03	79.13	16.73	99.88	60.78	113.67	63.11 to 98.97	81,946	64,840
100000 TO 149999	15	88.51	85.44	85.65	16.48	99.76	48.52	112.31	73.16 to 101.45	121,044	103,674
150000 TO 249999	37	66.39	71.37	71.91	17.52	99.25	37.88	123.85	64.61 to 73.54	195,959	140,920
250000 TO 499999	23	74.75	74.73	73.52	18.65	101.64	53.99	113.34	60.79 to 86.23	345,898	254,317
500000 +	5	58.59	55.37	56.19	8.24	98.54	44.27	60.62	N/A	845,150	474,900
ALL	94	69.93	74.50	70.93	21.05	105.03	36.37	123.85	65.44 to 76.47	237,234	168,279

**PAD 2009 R&O Statistics**

Base Stat

State Stat Run

Type: Qualified

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

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TOTAL Sales Price:	22,300,003	WGT. MEAN:	71	STD:	18.37	95% Wgt. Mean C.I.:	66.72 to 75.15	(! : land+NAT=0)
TOTAL Adj.Sales Price:	22,300,003	MEAN:	75	AVG.ABS.DEV:	14.72	95% Mean C.I.:	70.79 to 78.22	
TOTAL Assessed Value:	15,818,230							
AVG. Adj. Sales Price:	237,234	COD:	21.05	MAX Sales Ratio:	123.85			
AVG. Assessed Value:	168,279	PRD:	105.03	MIN Sales Ratio:	36.37			

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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 \$ _____	_____										
Total \$ _____	_____										
10000 TO 29999	1	36.37	36.37	36.37			36.37	36.37	N/A	42,476	15,450
30000 TO 59999	10	65.72	65.91	61.67	17.73	106.87	37.88	96.94	48.52 to 76.50	85,218	52,557
60000 TO 99999	11	73.16	76.05	72.33	17.30	105.13	56.79	118.76	58.60 to 98.97	113,889	82,377
100000 TO 149999	37	66.78	74.33	70.50	20.44	105.43	53.77	113.67	64.67 to 80.81	174,716	123,171
150000 TO 249999	17	78.92	79.92	77.26	15.33	103.44	57.81	106.44	60.79 to 93.60	273,095	210,997
250000 TO 499999	17	67.50	76.71	71.75	26.31	106.91	44.27	123.85	60.58 to 96.52	414,437	297,345
500000 +	1	58.59	58.59	58.59			58.59	58.59	N/A	2,000,000	1,171,890
ALL _____	_____										
	94	69.93	74.50	70.93	21.05	105.03	36.37	123.85	65.44 to 76.47	237,234	168,279



**2009 Correlation Section  
for Stanton County**

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**Agricultural Land**

**I. Correlation**

**AGRICULTURAL UNIMPROVED:**

Through further study of the market areas that had been drawn the county reconsidered and now has one market area. The land capability groupings relating to the soils were considered when analyzing the market for the agricultural class.

Analysis of all six tables indicates that the county has achieved an acceptable level of value for the 2009 assessment year. Based on the information available and the assessment practices of the county the best indicator of the level of value is the median level for the 2009 assessment year.

**2009 Correlation Section  
for Stanton County**

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

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

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

	<b>Total Sales</b>	<b>Qualified Sales</b>	<b>Percent Used</b>
<b>2009</b>	<b>198</b>	<b>86</b>	<b>43.43</b>
<b>2008</b>	<b>187</b>	<b>93</b>	<b>49.73</b>
<b>2007</b>	<b>146</b>	<b>67</b>	<b>45.89</b>
<b>2006</b>	<b>153</b>	<b>74</b>	<b>48.37</b>
<b>2005</b>	<b>143</b>	<b>63</b>	<b>44.06</b>

AGRICULTURAL UNIMPROVED: Review of the non qualified sales indicated the typical reasons for the transaction not being an arm's length sale and included parcels substantially changed since the date of the sale, parcels included in family transactions and foreclosures. Currently the county has relied on personal knowledge of the sales information to qualify a sale. They may also contact a realtor or someone involved in the transaction if there is a question concerning the validity of the sale.

**2009 Correlation Section**  
**for Stanton County**

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

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

**Adjusting for Selective Reappraisal**

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

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

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

**2009 Correlation Section  
for Stanton County**

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

	<b>Preliminary Median</b>	<b>% Change in Assessed Value (excl. growth)</b>	<b>Trended Preliminary Ratio</b>	<b>R&amp;O Median</b>
<b>2009</b>	<b>60</b>	<b>17.85</b>	<b>71</b>	<b>70</b>
<b>2008</b>	<b>65.34</b>	<b>4.55</b>	<b>68</b>	<b>69.21</b>
<b>2007</b>	<b>70</b>	<b>4.99</b>	<b>73</b>	<b>70</b>
<b>2006</b>	<b>66</b>	<b>12.21</b>	<b>74</b>	<b>75</b>
<b>2005</b>	<b>68</b>	<b>12.12</b>	<b>76</b>	<b>76</b>

AGRICULTURAL UNIMPROVED: The Trended Preliminary Ratio is relatively close to the indicated R&O Median Ratio. There is no information available to suggest that the median ratio is not the best representation of the level of value.



**2009 Correlation Section**  
**for Stanton County**

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

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

**Comparison of Average Value Changes**

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

**2009 Correlation Section  
for Stanton County**

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

% Change in Total Assessed Value in the Sales File		% Change in Total Assessed Value (excl. growth)
20	2009	17.85
6.16	2008	4.55
8.63	2007	4.99
14.18	2006	12.21
7.62	2005	12.12

AGRICULTURAL UNIMPROVED: The difference between the percent change to the sales file and the percent change to the assessed value base is relatively close and supports the assessment practices of the unsold and sold properties.

**2009 Correlation Section**  
**for Stanton County**

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

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

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

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

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

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

**2009 Correlation Section  
for Stanton County**

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

	<b>Median</b>	<b>Wgt. Mean</b>	<b>Mean</b>
<b>R&amp;O Statistics</b>	<b>70</b>	<b>72</b>	<b>75</b>

AGRICULTURAL UNIMPROVED: The median and weighted mean are within the acceptable level for the 2009 assessment. This is interesting considering the market has increased sale prices considerably in the recent months. The mean may be a little out of the range, but is most likely due to the older sales in the sales file.

**2009 Correlation Section  
for Stanton County**

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**VI. Analysis of R&O COD and PRD**

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

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

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

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

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

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

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

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

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

	<b>COD</b>	<b>PRD</b>
<b>R&amp;O Statistics</b>	<b>21.21</b>	<b>103.38</b>
<b>Difference</b>	<b>1.21</b>	<b>0.38</b>

**AGRICULTURAL UNIMPROVED:**The coefficient of dispersion and the price related differential are both slightly outside the acceptable level, but reasonable and gives support that the agricultural property class is valued uniformly and proportionate.

**2009 Correlation Section  
for Stanton County**

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**VII. Analysis of Change in Statistics Due to Assessor Actions**

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

	Preliminary Statistics	R&O Statistics	Change
<b>Number of Sales</b>	<b>86</b>	<b>86</b>	<b>0</b>
<b>Median</b>	<b>60</b>	<b>70</b>	<b>10</b>
<b>Wgt. Mean</b>	<b>61</b>	<b>72</b>	<b>11</b>
<b>Mean</b>	<b>63</b>	<b>75</b>	<b>12</b>
<b>COD</b>	<b>21.55</b>	<b>21.21</b>	<b>-0.34</b>
<b>PRD</b>	<b>103.96</b>	<b>103.38</b>	<b>-0.58</b>
<b>Minimum</b>	<b>29.88</b>	<b>36.37</b>	<b>6.49</b>
<b>Maximum</b>	<b>110.03</b>	<b>123.85</b>	<b>13.82</b>

AGRICULTURAL UNIMPROVED: Review of Table VII indicates that the county improved the quality of assessment. The county through the preliminary statistics found that the individual market areas needed to be reviewed. The county went back to one market area and the above table is supportive of the change.



Total Real Property  
Sum Lines 17, 25, & 30

Records : 5,515

Value : 603,913,810

Growth 4,414,830

Sum Lines 17, 25, &amp; 41

## Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
<b>01. Res UnImp Land</b>	121	442,345	82	568,470	36	695,470	239	1,706,285	
<b>02. Res Improve Land</b>	743	4,146,920	679	8,975,005	217	3,845,415	1,639	16,967,340	
<b>03. Res Improvements</b>	785	41,699,510	759	54,662,370	219	24,378,320	1,763	120,740,200	
<b>04. Res Total</b>	906	46,288,775	841	64,205,845	255	28,919,205	2,002	139,413,825	2,702,450
<b>% of Res Total</b>	45.25	33.20	42.01	46.05	12.74	20.74	36.30	23.09	61.21
<b>05. Com UnImp Land</b>	16	96,790	2	38,670	2	16,020	20	151,480	
<b>06. Com Improve Land</b>	127	640,715	7	166,620	11	118,600	145	925,935	
<b>07. Com Improvements</b>	127	5,157,000	7	1,770,780	21	848,290	155	7,776,070	
<b>08. Com Total</b>	143	5,894,505	9	1,976,070	23	982,910	175	8,853,485	90,450
<b>% of Com Total</b>	81.71	66.58	5.14	22.32	13.14	11.10	3.17	1.47	2.05
<b>09. Ind UnImp Land</b>	0	0	0	0	5	86,105	5	86,105	
<b>10. Ind Improve Land</b>	0	0	0	0	8	415,980	8	415,980	
<b>11. Ind Improvements</b>	0	0	0	0	9	15,793,665	9	15,793,665	
<b>12. Ind Total</b>	0	0	0	0	14	16,295,750	14	16,295,750	0
<b>% of Ind Total</b>	0.00	0.00	0.00	0.00	100.00	100.00	0.25	2.70	0.00
<b>13. Rec UnImp Land</b>	0	0	0	0	0	0	0	0	
<b>14. Rec Improve Land</b>	0	0	0	0	0	0	0	0	
<b>15. Rec Improvements</b>	0	0	0	0	0	0	0	0	
<b>16. Rec Total</b>	0	0	0	0	0	0	0	0	0
<b>% of Rec Total</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Res &amp; Rec Total</b>	906	46,288,775	841	64,205,845	255	28,919,205	2,002	139,413,825	2,702,450
<b>% of Res &amp; Rec Total</b>	45.25	33.20	42.01	46.05	12.74	20.74	36.30	23.09	61.21
<b>Com &amp; Ind Total</b>	143	5,894,505	9	1,976,070	37	17,278,660	189	25,149,235	90,450
<b>% of Com &amp; Ind Total</b>	75.66	23.44	4.76	7.86	19.58	68.70	3.43	4.16	2.05
<b>17. Taxable Total</b>	1,049	52,183,280	850	66,181,915	292	46,197,865	2,191	164,563,060	2,792,900
<b>% of Taxable Total</b>	47.88	31.71	38.80	40.22	13.33	28.07	39.73	27.25	63.26



## Schedule II : Tax Increment Financing (TIF)

	Records	Urban Value Base	Value Excess		Records	SubUrban Value Base	Value Excess
18. Residential	0	0	0		0	0	0
19. Commercial	0	0	0		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		0	0	0
19. Commercial	0	0	0		0	0	0
20. Industrial	0	0	0		0	0	0
21. Other	0	0	0		0	0	0
22. Total Sch II					0	0	0

## Schedule III : Mineral Interest Records

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

## Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Producing	99	15	140	254

## Schedule V : Agricultural Records

	Records	Urban Value	Records	SubUrban Value	Records	Rural Value	Records	Total Value
27. Ag-Vacant Land	0	0	0	0	2,298	256,663,500	2,298	256,663,500
28. Ag-Improved Land	0	0	0	0	957	131,543,080	957	131,543,080
29. Ag Improvements	0	0	0	0	1,026	51,144,170	1,026	51,144,170
30. Ag Total							3,324	439,350,750

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

	Urban				SubUrban			
	Records	Acres	Value		Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0		0	0.00	0	
32. HomeSite Improv Land	0	0.00	0		0	0.00	0	
33. HomeSite Improvements	0	0.00	0		0	0.00	0	
34. HomeSite Total								
35. FarmSite UnImp Land	0	0.00	0		0	0.00	0	
36. FarmSite Improv Land	0	0.00	0		0	0.00	0	
37. FarmSite Improvements	0	0.00	0		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	1	1.00	3,180		1	1.00	3,180	
32. HomeSite Improv Land	699	715.64	2,275,735		699	715.64	2,275,735	
33. HomeSite Improvements	726	0.00	30,174,770		726	0.00	30,174,770	911,575
34. HomeSite Total					727	716.64	32,453,685	
35. FarmSite UnImp Land	0	0.00	0		0	0.00	0	
36. FarmSite Improv Land	0	0.00	0		0	0.00	0	
37. FarmSite Improvements	933	0.00	20,969,400		933	0.00	20,969,400	710,355
38. FarmSite Total					933	0.00	20,969,400	
39. Road & Ditches	0	6,587.72	0		0	6,587.72	0	
40. Other- Non Ag Use	0	20.00	20,000		0	20.00	20,000	
41. Total Section VI					1,660	7,324.36	53,443,085	1,621,930

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	19	1,889.88	986,860	19	1,889.88	986,860

Schedule VIII : Agricultural Records : Special Value

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

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

## Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 1

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	2,987.90	9.48%	6,274,590	9.80%	2,100.00
46. 1A	2,776.64	8.81%	5,830,965	9.11%	2,100.01
47. 2A1	5,624.01	17.84%	11,782,465	18.41%	2,095.03
48. 2A	3,716.17	11.79%	7,785,455	12.16%	2,095.02
49. 3A1	5,871.26	18.62%	12,270,950	19.17%	2,090.00
50. 3A	7,399.29	23.47%	15,464,615	24.16%	2,090.01
51. 4A1	2,777.09	8.81%	4,165,650	6.51%	1,500.01
52. 4A	372.44	1.18%	428,340	0.67%	1,150.09
53. Total	31,524.80	100.00%	64,003,030	100.00%	2,030.24
Dry					
54. 1D1	8,309.04	5.33%	17,241,720	6.85%	2,075.06
55. 1D	29,467.10	18.89%	55,253,435	21.95%	1,875.09
56. 2D1	11,931.12	7.65%	21,476,095	8.53%	1,800.01
57. 2D	4,696.44	3.01%	7,983,995	3.17%	1,700.01
58. 3D1	15,125.08	9.70%	24,200,230	9.62%	1,600.01
59. 3D	40,751.05	26.13%	62,630,895	24.88%	1,536.91
60. 4D1	43,202.90	27.70%	60,301,250	23.96%	1,395.77
61. 4D	2,476.17	1.59%	2,600,190	1.03%	1,050.09
62. Total	155,958.90	100.00%	251,687,810	100.00%	1,613.81
Grass					
63. 1G1	629.13	0.00%	880,780	1.28%	1,400.00
64. 1G	4,752.41	8.08%	6,653,440	9.66%	1,400.01
65. 2G1	6,038.98	10.27%	8,424,660	12.23%	1,395.05
66. 2G	1,969.13	3.35%	2,747,030	3.99%	1,395.05
67. 3G1	6,771.12	11.51%	9,411,980	13.66%	1,390.02
68. 3G	12,559.20	21.35%	14,180,205	20.59%	1,129.07
69. 4G1	17,151.85	29.15%	19,023,495	27.62%	1,109.12
70. 4G	8,958.74	15.23%	7,559,160	10.97%	843.77
71. Total	58,830.56	100.00%	68,880,750	100.00%	1,170.83
Irrigated Total	31,524.80	12.14%	64,003,030	16.59%	2,030.24
Dry Total	155,958.90	60.06%	251,687,810	65.22%	1,613.81
Grass Total	58,830.56	22.66%	68,880,750	17.85%	1,170.83
Waste	13,360.28	5.15%	1,336,075	0.35%	100.00
Other	0.00	0.00%	0	0.00%	0.00
Exempt	67.69	0.03%	0	0.00%	0.00
Market Area Total	259,674.54	100.00%	385,907,665	100.00%	1,486.12

## Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
<b>76. Irrigated</b>	0.00	0	0.00	0	31,524.80	64,003,030	31,524.80	64,003,030
<b>77. Dry Land</b>	0.00	0	0.00	0	155,958.90	251,687,810	155,958.90	251,687,810
<b>78. Grass</b>	0.00	0	0.00	0	58,830.56	68,880,750	58,830.56	68,880,750
<b>79. Waste</b>	0.00	0	0.00	0	13,360.28	1,336,075	13,360.28	1,336,075
<b>80. Other</b>	0.00	0	0.00	0	0.00	0	0.00	0
<b>81. Exempt</b>	0.00	0	0.00	0	67.69	0	67.69	0
<b>82. Total</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>259,674.54</b>	<b>385,907,665</b>	<b>259,674.54</b>	<b>385,907,665</b>

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
<b>Irrigated</b>	31,524.80	12.14%	64,003,030	16.59%	2,030.24
<b>Dry Land</b>	155,958.90	60.06%	251,687,810	65.22%	1,613.81
<b>Grass</b>	58,830.56	22.66%	68,880,750	17.85%	1,170.83
<b>Waste</b>	13,360.28	5.15%	1,336,075	0.35%	100.00
<b>Other</b>	0.00	0.00%	0	0.00%	0.00
<b>Exempt</b>	67.69	0.03%	0	0.00%	0.00
<b>Total</b>	<b>259,674.54</b>	<b>100.00%</b>	<b>385,907,665</b>	<b>100.00%</b>	<b>1,486.12</b>

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

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	2008 CTL County Total	2009 Form 45 County Total	Value Difference (2009 form 45 - 2008 CTL)	Percent Change	2009 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	136,315,820	139,413,825	3,098,005	2.27%	2,702,450	0.29%
02. Recreational	0	0	0		0	
03. Ag-Homesite Land, Ag-Res Dwelling	31,656,990	32,453,685	796,695	2.52%	911,575	-0.36%
<b>04. Total Residential (sum lines 1-3)</b>	<b>167,972,810</b>	<b>171,867,510</b>	<b>3,894,700</b>	<b>2.32%</b>	<b>3,614,025</b>	<b>0.17%</b>
05. Commercial	6,785,895	8,853,485	2,067,590	30.47%	90,450	29.14%
06. Industrial	15,732,545	16,295,750	563,205	3.58%	0	3.58%
07. Ag-Farmsite Land, Outbuildings	20,305,035	20,969,400	664,365	3.27%	710,355	-0.23%
08. Minerals	0	0	0		0	
<b>09. Total Commercial (sum lines 5-8)</b>	<b>42,823,475</b>	<b>46,118,635</b>	<b>3,295,160</b>	<b>7.69%</b>	<b>800,805</b>	<b>5.82%</b>
<b>10. Total Non-Agland Real Property</b>	<b>210,796,285</b>	<b>218,006,145</b>	<b>7,209,860</b>	<b>3.42%</b>	<b>4,414,830</b>	<b>1.33%</b>
11. Irrigated	47,217,960	64,003,030	16,785,070	35.55%		
12. Dryland	223,847,780	251,687,810	27,840,030	12.44%		
13. Grassland	55,103,030	68,880,750	13,777,720	25.00%		
14. Wasteland	1,280,320	1,336,075	55,755	4.35%		
15. Other Agland	0	0	0			
<b>16. Total Agricultural Land</b>	<b>327,449,090</b>	<b>385,907,665</b>	<b>58,458,575</b>	<b>17.85%</b>		
<b>17. Total Value of all Real Property</b> (Locally Assessed)	<b>538,245,375</b>	<b>603,913,810</b>	<b>65,668,435</b>	<b>12.20%</b>	<b>4,414,830</b>	<b>11.38%</b>

**2008 Plan of Assessment for Stanton County**  
**Assessment Years 2009, 2010 and 2011**  
**June 15, 2008**

Plan of Assessment Requirements:

Pursuant to Neb. Laws 2005, LB 263, section 9, on or before June 15 each year, the Assessor shall prepare a plan of assessment, (herein after referred to as the “plan”), which describes the assessment actions planned for the next assessment year and two years thereafter. The plan shall indicate the classes or subclasses of real property that the County Assessor plans to examine during the years contained in the plan of assessment. The plan shall describe all the assessment actions necessary to achieve the levels of value and quality of assessment practices required by law, and the resources necessary to complete those actions. On or before July 31 each year, the Assessor shall present the plan to the County Board of Equalization and the Assessor may amend the plan and any amendments thereto shall be mailed to the Department of Property Assessment and Taxation on or before October 31 each year.

Real Property Assessment Requirements:

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

Assessment levels required for real property are as follows:

- 1) 100% of actual value for all classes of real property excluding agricultural and horticultural land
- 2) 75% of actual value for agricultural land and horticultural land: and
- 3) 75% of special value for agricultural and horticultural land which meets the qualifications for special valuation under 77-1344 and 75% of its recapture value as defined in 77-1343 when the land is disqualified for special valuation under 77-1347.

Reference: Neb. Rev. Stat. 77-201 (R. S. Supp 2006)

### General Description of Real Property in Stanton County:

Per the 2008 County Abstract, Stanton County consists of the following real property types:

	Parcels	% of Total Parcels	% of Taxable Value Base
Residential	1,998	36.594 %	25.33 %
Commercial	176	3.22 %	1.26 %
Industrial	14	.256 %	3.00 %
Recreational	0	0.00 %	0.00 %
Agricultural	3,272	59.93 %	70.41 %
Special Value	0	0.00 %	0.00 %

\*\*\*includes Game and Parks

Agricultural land consists of 259,591 taxable acres. 70% of Stanton County is agricultural and of that 60.12 % consists primarily of dryland, 12.05 % irrigated, 22.71 % grassland and 5.12 % wasteland.

New property: For assessment year 2008, an estimated 119 building permits and/or information statements were filed for new property construction/additions in the county.

For more information, see 2008 Reports & Opinions, Abstract and Assessor Survey.

### Current Resources

#### A. Staff/Budget Training

1. The Assessors Office consists of three full time employees-County Assessor, Deputy Assessor and Office Clerk. The Assessor and Deputy have maintained Assessor Certificates since 1978.
2. The Assessors Office has a part time appraiser, Bill Kaiser, for commercial properties and a part time appraiser, Wayne Kubert, for industrial properties (Nucor Steel).
3. The Assessors Office has two part time employees for assistance with listing work each year. These employees assist with the measuring process and confirming the information needed to complete the pricing for Residential and Agricultural improvements.
4. The Assessor and Deputy continue with required educational classes each year to accumulate 60 credit hours each four year period in order to keep their certification updated and current.
5. The 2007/2008 budget for the Assessors Office was \$101,720. The appraisal portion of this budget was \$7,000. Due to limited full time staff and budget, the appraisal and reappraisal of property within Stanton County is a slow and ongoing process.



B. Cadastral Maps

The County Assessors office maintains a set of Cadastral maps pursuant to Reg. 10-004.03. The office staff keeps the maps updated by ownerships. The Cadastral maps are dated 1963. The County is in the process of implementing the AutoCad mapping computer program. At this time the City of Stanton, Village of Pilger and Woodland Park have been completed. It is our intention to replace all Cadastral maps within the County. The mapping process is an extended and limited project due to funding and staff. The project is being completed within the office without any outside sources hired to do the updating.

C. Property Record Cards

The Assessors Office maintains Property Record Cards pursuant to Reg. 10-004. The property record cards contain all of the required information concerning ownership, legal description, classification codes, measurements, building inventory and valuation. The office staff maintains and updates the Property Record Cards.

D. Computer Software

Administrative software and Personal Property software used within the office is contracted with MIPS/County Solutions. The GIS software used is AutoCad. The Assessors Office is using CAMA computer pricing software for the re-evaluation of all improvements for Residential, Commercial and Agricultural properties. This is also an in-house project which will be completed over an extended period of time due to lack of staff and funding. At this time, the City of Stanton and Village of Pilger residential properties have been revalued with updated photos and computer drawings, and rural residential have been revalued, along with completion of computer sketches. The suburban development, Woodland Park, is now valued, both improvements and lots with this software.

E. Stanton County does not have a Web based site for property record information access at this time.

Current Assessment Procedures for Real Property

A. Pick Up Work

Pursuant to Reg. 50-001.06, pick up work or new construction is an ongoing process within the County. New construction is located with permits and information sheets completed by property owners. Some improvements are found from drive by reviews. Pick up work on new construction or alterations/updates are started the mid-month of September with completed work deadlines set for March 1.

B. Sales Review

Pursuant to Reg. 12-003, the Real Estate Transfer Statements (521's) are completed and filed with the Department of Property Assessment and Taxation on a monthly basis. Upon receipt of the 521, the Deputy Assessor completes the supplemental information forms.

The Assessor and Deputy determine if the sale is an arm's length transaction and qualify it for use in the sales file. The county completes a review of the sales for the residential class only. The County had previously relied on the Dept. of Property Assessment and Taxation reviewer to complete the review on the commercial and agricultural classes of property. This process has been eliminated and this office must rely on different methods to review these properties. Since Stanton County is a small county and familiar to the Assessor and Deputy, some information is readily available for certain properties. Some assistance has been provided from the Commissioners and also the taxpayers. Due to limited staff and funds, to hire a reviewer is not feasible, and limited time due to other office duties, in house reviewers are not possible at this time. The Assessor would like to develop some type of review plan, but at this time one is not in place. The office has sales file books with the 521 copies and information attachments available for the public to view. We also have a sales file map of agricultural sales by precinct available. In regard to qualifying a sale, the county considers the 12 "no" reasons listed in Statute 77-1371, one of it's tools in deciding if a sale can be used. The county defines actual or market value for the Sale's Review process as the most probable price between willing buyer and seller on an open market. Documentation will be made concerning changing market influences in the County. Adjustments may be made to the sale if Personal Property is found to be part of the sale price.

#### C. Real Estate

The Assessors office purchased the CAMA computer pricing software and began the process of repricing all improvements for residential, commercial and agricultural properties. The CAMA program allows this office to update the sketches for all properties. The sketches are being implemented into the program along with the pricing. The process of updating photos and a visual review of each property was also started. Information questionnaires are mailed for completion to each property owner as the review process progresses throughout the County.

##### 1. Residential

The Assessor did a visual inspection review of residential properties in the Village of Pilger and the City of Stanton. New photos of each property were taken and added to the property record card. Questionnaires mailed earlier to each owner were utilized for completion of more detailed/updated information. The lots were re-valued, changing to the square foot method. At this time, updated pricing with the new photos for the City of Stanton and the Village of Pilger are being used. The Rural Residential have also had updated pricing and photos. Questionnaires were mailed to property owners of Woodland Park and the review process was completed for this Suburban development in Stanton County. Updated computer pricing, visual review, updated lot pricing by square footage, new photos, and a new depreciation table was implemented on the 603 parcels contained in this area.

##### 2. Agricultural

- a. The County developed market areas in 2000 due to sales of agricultural land. Land use was verified in 1981. Land use had always been an

ongoing analysis. The Assessor obtains land use maps from the FSA to review with the property record cards.

- b. The last county wide physical reappraisal was conducted in 1981. A visual inspection, review of agricultural improvements and updated computer pricing, along with new photos is planned. This lengthy process is planned within a six year mandated period of time.
- c. The County developed a third market area in 2006 due to sales of agricultural land.

The revaluing with updated computer pricing and review process has been an ongoing project for Stanton County. This is an in house project with limited time, staff and budget. Each year market studies are performed for each type of property-residential, commercial and agricultural. With the help of our State Liaison we use the market and sales ratio studies to assist us in determining the market value of Stanton County properties. Once the market and sales ratio studies have been completed, the valuations of each type of property are set. After the values are set, the Abstract of Assessment certified, the Assessor then certifies the completion of the assessment roll to the County Clerk. The Assessor runs a Public Notice in the local newspaper of the certification. A Notice of Valuation Change is mailed to each property owner with an increase or decrease in value. The Assessor mails assessment/sales ratio statistics (as determined by TERC) to media and also will display the statistics in the Assessor's office.

**Level of Value, Quality and Uniformity for Assessment Year 2008:**

<u>Property Class</u>	<u>Median</u>	<u>COD**</u>	<u>PRD***</u>
Residential	94	17.18	104.53
Commercial*	NA	NA	NA
Agricultural Land	69	18.05	101.98

\*Commercial sales are insufficient to provide reliable statistical studies.

\*\*COD means coefficient of dispersion and \*\*\*PRD means price related differential.

For more information regarding statistical measures, see 2008 Reports & Opinions.

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

#### **Residential**

Complete any remaining residential property updates with the valuation done by CAMA software. Pick up new improvements and additions and conduct market/sales ratio study of the residential property. Update and review and value with updated pricing approximately 160 mobile homes within the County.

#### **Agricultural**

Begin the review process of agricultural properties and price them with the CAMA program. Pick up new improvements and additions and conduct market/ sales ratio study on all agricultural properties. Begin the six year plan of reviewing the properties on a precinct by precinct basis. Implement conversion from old soil symbols to the new numeric symbols.

#### **Commercial**

Complete review and new value process for remaining commercial properties. Pick up new improvements and additions and conduct market/sales ratio study on all commercial property.

### **Assessment Actions Planned for Assessment Year 2010**

#### **Residential**

Pick up new improvements or additions and conduct market/sales ratio study of all residential properties. Continue six year plan update and review.

#### **Agricultural**

Continue the review process of agricultural properties and value with the CAMA program. Pick up new improvements and additions and conduct market/sales ratio study for all agricultural properties. Continue six year plan update and review.

#### **Commercial**

Pick up new improvements and additions and conduct market/sales ratio study on all commercial properties. Continue six year plan update and review.

### **Assesment Actions Planned for Assessment Year 2011**

### Residential

Pick up new improvements or additions and conduct market/sales ratio study of all residential properties. Continue six year plan update and review.

### Agricultural

Continue the review process of agricultural properties and value with the CAMA program.

Pick up new improvements and additions and conduct market/sales ratio study for all agricultural properties. Continue six year plan update and review.

### Commercial

Pick up new improvements and additions and conduct market/sales ratio study on all commercial properties. Continue six year plan update and review.

### **Other functions performed by the Assessor's Office, but not limited to:**

1. Record maintenance, mapping updates and ownership changes
2. Annually prepare and file Assessor Administrative Reports required by law/regulations
  - a. Abstracts (Real Estate and Personal Property)
  - b. Assessor Survey
  - c. Sales information to P A & T rosters and annual Assessed value update w/abstract
  - d. Certification of Value to Political Subdivisions
  - e. School District Taxable value report
  - f. Homestead Exemption Tax Loss Report ( in conjunction with Treasurer)
  - g. Certificate of Taxes Levied Report
  - h. Report of current values for properties owned by Board of Educational Lands and Funds
  - i. Report of all Exempt Property and Taxable Government owned property
  - j. Annual Plan of Assessment Report
3. Personal Property- administer annual filing of 811 schedules, prepare subsequent notices for incomplete filings or failure to file and penalties applied, as required.
4. Permissive Exemptions-administer annual filings of applications for new or continued exempt use, review and make recommendations to county board.
5. Taxable Government Owned Property-annual review of government owned property not used for public purpose, send notices of intent to tax and value.

6. Homestead Exemptions- administer 205 annual filings of applications, approval/denial process, taxpayer notifications, and taxpayer assistance.
7. Centrally Assessed-review of valuations as certified by P A & T for railroads and public service entities, establish assessment records and tax billing for tax list.
8. Tax districts and Tax Rates-management of school district and other tax entity boundary changes necessary for correct assessment and tax information: input/review of tax rates used for tax billing process.
9. Tax Lists- prepare and certify tax lists to County Treasurer for real property, personal property, and centrally assessed.
10. Tax List Corrections-prepare tax list correction documents for County Board of Equalization approval.
11. County Board of Equalization-attend County Board of Equalization meetings for office related topics and for valuation protests-assemble and provide information.
12. TERC Appeals-prepare information and attend taxpayer appeal hearings for TERC, to defend county valuation.
13. TERC Statewide Equalization-attend hearings if applicable to county, defend values and/or implement orders of the TERC.
14. Education- Assessor and/or Appraisal Education; attend meetings, workshops, and educational classes to obtain required hours of continuing education to maintain Assessor certification and/or appraiser license. Minimum of 60 credit hours per 4 years.

In order for the Assessor to do a complete and thorough job of locating and fairly and equitable valuing property for tax purposes, it takes time, staff and budget. The Stanton County Assessor has always had and continues to have a good working relationship with the Stanton County Board of Commissioners. They have always given support to this office. Due to ongoing tight budget restraints, it is hard for this office to hire additional employees to help with the updating and revaluing of real property in Stanton County. Although Stanton County is not a large county compared to some others, we have only three full time staff members and it is a large workload for three people to try and revalue the entire county and still complete regular full time duties within the office.

Respectfully submitted:

\_\_\_\_\_  
Stanton County Assessor

June\_\_\_\_\_

## 2009 Assessment Survey for Stanton County

### I. General Information

#### A. Staffing and Funding Information

1.	<b>Deputy(ies) on staff</b>
	1
2.	<b>Appraiser(s) on staff</b>
	1 (part time, commercial and industrial)
3.	<b>Other full-time employees</b>
	1
4.	<b>Other part-time employees</b>
	2
5.	<b>Number of shared employees</b>
	0
6.	<b>Assessor's requested budget for current fiscal year</b>
	\$104,545
7.	<b>Part of the budget that is dedicated to the computer system</b>
	\$650
8.	<b>Adopted budget, or granted budget if different from above</b>
	\$104,545
9.	<b>Amount of the total budget set aside for appraisal work</b>
	\$7,000
10.	<b>Amount of the total budget set aside for education/workshops</b>
	\$1,000
11.	<b>Appraisal/Reappraisal budget, if not part of the total budget</b>
	\$0
12.	<b>Other miscellaneous funds</b>
	\$95.00
13.	<b>Total budget</b>
	\$104,545
a.	<b>Was any of last year's budget not used:</b>
	\$146

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

1.	<b>Administrative software</b>
	MIPS
2.	<b>CAMA software</b>
	MIPS

3.	<b>Cadastral maps: Are they currently being used?</b>
	Yes
4.	<b>Who maintains the Cadastral Maps?</b>
	Office Staff
5.	<b>Does the county have GIS software?</b>
	No
6.	<b>Who maintains the GIS software and maps?</b>
	N/A
7.	<b>Personal Property software:</b>
	MIPS

### **C. Zoning Information**

1.	<b>Does the county have zoning?</b>
	Yes
2.	<b>If so, is the zoning countywide?</b>
	Yes
3.	<b>What municipalities in the county are zoned?</b>
	Pilger and Stanton
4.	<b>When was zoning implemented?</b>
	1998

### **D. Contracted Services**

1.	<b>Appraisal Services</b>
	Contracted for commercial with Bill Kaiser and Wayne Kubert
2.	<b>Other services</b>
	None





## Certification

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

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

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

Dated this 7th day of April, 2009.



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

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Ruth A. Sorensen  
Property Tax Administrator



## Valuation History Charts