

**BEFORE THE NEBRASKA TAX EQUALIZATION  
AND REVIEW COMMISSION**

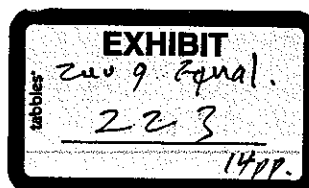
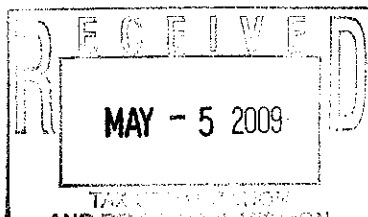
IN THE MATTER OF THE  
EQUALIZATION OF VALUE OF REAL  
PROPERTY WITHIN KEITH COUNTY,  
NEBRASKA, FOR TAX YEAR 2009

COUNTY NUMBER 51

AFFIDAVIT

COMES NOW, Bryan Hill, and after being sworn, and on his oath, deposes and states the following:


1. That at all times relevant hereto, I have been employed as an appraiser by the Nebraska Department of Revenue, Property Assessment Division, in the State Assessment Office for Keith County. I am a Certified Residential Appraiser in the State of Nebraska. A summary of my qualifications is attached to this affidavit as Exhibit 1, and all of the information on Exhibit 1 is true and correct to the best of my knowledge and belief.
2. As part of my duties for the State Assessment Office for Keith County, I establish values for agricultural and horticultural land properties in Keith County. As part of that process, every attempt is made to verify the information for all agricultural sales reported to the Assessment Office on the Real Estate Transfer Statement, Form 521.
3. I have relied on those standards developed by the International Association of Assessing Officers ("IAAO"), as they relate to the mass appraisal of real property in Keith County.
4. In the performance of my duties, Keith County has been divided into three market areas for proper valuation of agricultural property in Keith County. These market areas are known as Market Area 1, Market Area 2, and Market Area 3, respectively.
5. Market Area 1 is located in the northern part of Keith County, in the area north of the North Platte River and north of Lake McConaughy. It spans the full length of Keith County from east to west. Its topography is most accurately described as rolling grassy sand hills used primarily for the grazing of cattle.
6. Market Areas 2 and 3 are distinguished from Market Area 1 in that these areas are used primarily for dry-land farming and irrigated farming, respectively.
7. For 2009, Market Area 1 had 10 sales during the current study period. Six sales were in the first year of the study period (July 1, 2005 through June 30, 2006); three were in the second year (July 1, 2006 through June 30, 2007); and one sale was in the third year (July 1, 2007 through June 30, 2008).
8. After an analysis of the agricultural sales, it was determined that the market for agricultural property has been steadily increasing, such that sales in the first year of the



study period tend to be less representative of the true market value of agricultural properties in Keith County. A trended analysis of sales in Keith County is attached hereto and identified as Exhibit 2.

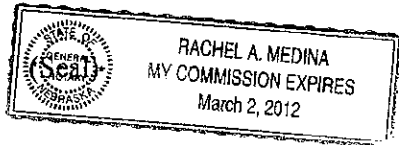
9. After my analysis, I considered sales in counties abutting Market Area 1. There were three sales in Arthur County and three sales in McPherson County that were within four miles of the Keith County border, and were comprised of land bearing remarkable similarities to the agricultural properties in Keith County Market Area 1. In analyzing these sales and the sales within Market Area 1 as if they were in their own distinct market area, it was determined that consideration of the same was warranted due to the similarity in topography, the similarity in market values, and the lack of any distinguishing characteristics among these properties from one county to the other. A base statistic for Keith County demonstrating the inclusion of these sales is attached hereto and identified as Exhibit 3.
10. As a result of the aforementioned analysis, it was determined that the median for the Keith County Market Area 1 sales would be within 75%, with a Coefficient of Dispersion at 19.87 and the Price-Related Differential at 108.67. This further affirms that the use of sales similar in topography and market value, and lacking any distinguishing characteristics from one county to the other, would be appropriate in equalizing market values between the relevant counties.
11. Based on the base statistic in Exhibit 3, I have incorporated the six sales outside of Keith County into a new trended analysis. A trended analysis of sales in Keith County which includes the three Arthur County sales and the three McPherson County sales is attached hereto and identified as Exhibit 4. This further analysis confirms that the market value for agricultural properties in Keith County is increasing, such that any downward adjustment would tend to be artificial, arbitrary, and capricious.

FURTHERMORE AFFIANT SAYETH NOT.

  
Bryan Hill, Appraiser  
State Assessment Office for Keith County

County of Keith                    )  
  ) ss.  
State of Nebraska                 )

On this, the 5<sup>th</sup> day of May, 2009, before me, a Notary Public in and for the County of Keith, State of Nebraska, came an individual known to me as Bryan Hill, and signed the above affidavit, acknowledging such as his free and voluntary act and deed.



Rachel A. Medina  
Notary Public

**Biographical Sketch  
Bryan E. Hill**

**Home**

319 East 9th  
Ogallala, NE 69153  
308-289-2142

**Work**

511 N. Spruce  
Room 200  
Ogallala, NE 69153  
308-284-8044  
Fax 308-284-8047

**Employment History:**

**(September 2000- Present)**

**Nebraska Department of Revenue  
Property Assessment Division**

Ogallala, Nebraska  
Appraiser II

Responsible for all real-estate value in Keith County for ad-valorem taxes.

**(November 1994- September 2000)**

**Nebraska Department of Roads**

Hastings, Nebraska

Construction Technician III

Construction surveying and inspection for Nebraska's roads and bridges.

**(November 1993- November 1994)**

**Johnson Erickson O'Brien Engineering Firm**

Hastings, Nebraska

Land Surveyor

Rodman for chief surveyor.

**(November 1993-March 1997)**

**Nebraska Army National Guard**

Wahoo, Nebraska

Artillery Forward Observer

Figured enemy's coordinates in field and informed fire direction center of location.

**(May 1993-November 1993)**

**Pizza Palace**

Junction City, Kansas

Delivery Person

Made and delivered pizza.



**(May 1991- August 1992)**

**Hill's Antique Furniture and Refinishing**

Ogallala, Nebraska

Cabinet Maker and Refinisher

Assisted grandfather in cabinet making and refinishing.

**(March 1990-November 1993)**

**Kansas Army National Guard**

Hiawatha, Kansas

Artillery Surveyor

Staking coordinates in field for artillery guns to sit on.

**(June 1989-August 1989)**

**Schwan's Sales Enterprises**

Castle Rock, Colorado

Warehouse Assitant

Stocked delivery trucks for resale.

**(June 1988-August 1988)**

**Army and Airforce Exchange Service**

Wertheim, Germany

Stockman

Stocked shelves

**(June 1986-August 1996)**

**Neilson Ranch**

Ogallala, Nebraska

Ranch Hand

Assisted owner in ranching duties

**Licenses:**

Nebraska Certified Residential Real Property Appraiser- CR280186

**Education:**

Wurzburg American High School in Wurzburg Germany- 1989

Laramie County Community College- 1990

Kansas State University- 1991 to 1993 (62 hours towards civil engineering)

Residential Report Writing & Case Studies- April 2008

National Uniform Standards of Professional Appraisal Practice- May 2007

What if-Agriculture Land Study Excel Spreadsheet Training- August 2006

Use and Development of Discounted Cash Flow- May 2006

Regression Analysis in Appraisal Practice- September 2005

Mathematically Modeling Real Estate Data- September 2005  
National Uniform Standards of Professional Appraisal Practice Update- August 2005  
Fundamentals of Mass Appraisal- May 2004  
SuperVision Training- November 2002  
Narrative Report Writing- January 2002  
National Uniform Standards of Professional Appraisal Practice- September 2001  
Income Approach to Valuation- August 2001  
Residential Data Collection- August 2001  
Aggregate Mining in Nebraska- January 2001  
Annual Course of Training for PA&T- January 2001  
Fundamentals of Real Property Appraisal- November 2000

Terrorism and Weapons of Mass Destruction an Awareness Course- July 2000  
Soil Test Technician- August 2000  
ACI Concrete Field Testing Technician- March 1999  
Techniques for Pavement Rehabilitation- February 1999  
Coaching the Experience Driver II- February 1999  
Superpave for the Generalist Engineer and Project Staff- January 1999  
Pavement Marking and Inspection Course- March 1998  
Workzone Inspection Course- February 1998  
Beginning Windows- July 1997  
Beginning Excel- July 1997  
Construction of Portland Cement Concrete Pavements- March 1997  
Bituminous Quality Assurance Testing- December 1996  
T.E.A.M. Module I- November 1996  
Nuclear Moisture/Density Gage Radiation Safety Training- February 1996  
Coaching the Experienced Driver- March 1995  
13F10 Fire Support School- July 1994  
Primary Leadership Development Course- July 1993  
82C10 Artillery Survey School-August 1990

### **Organizations, Volunteer & Achievements**

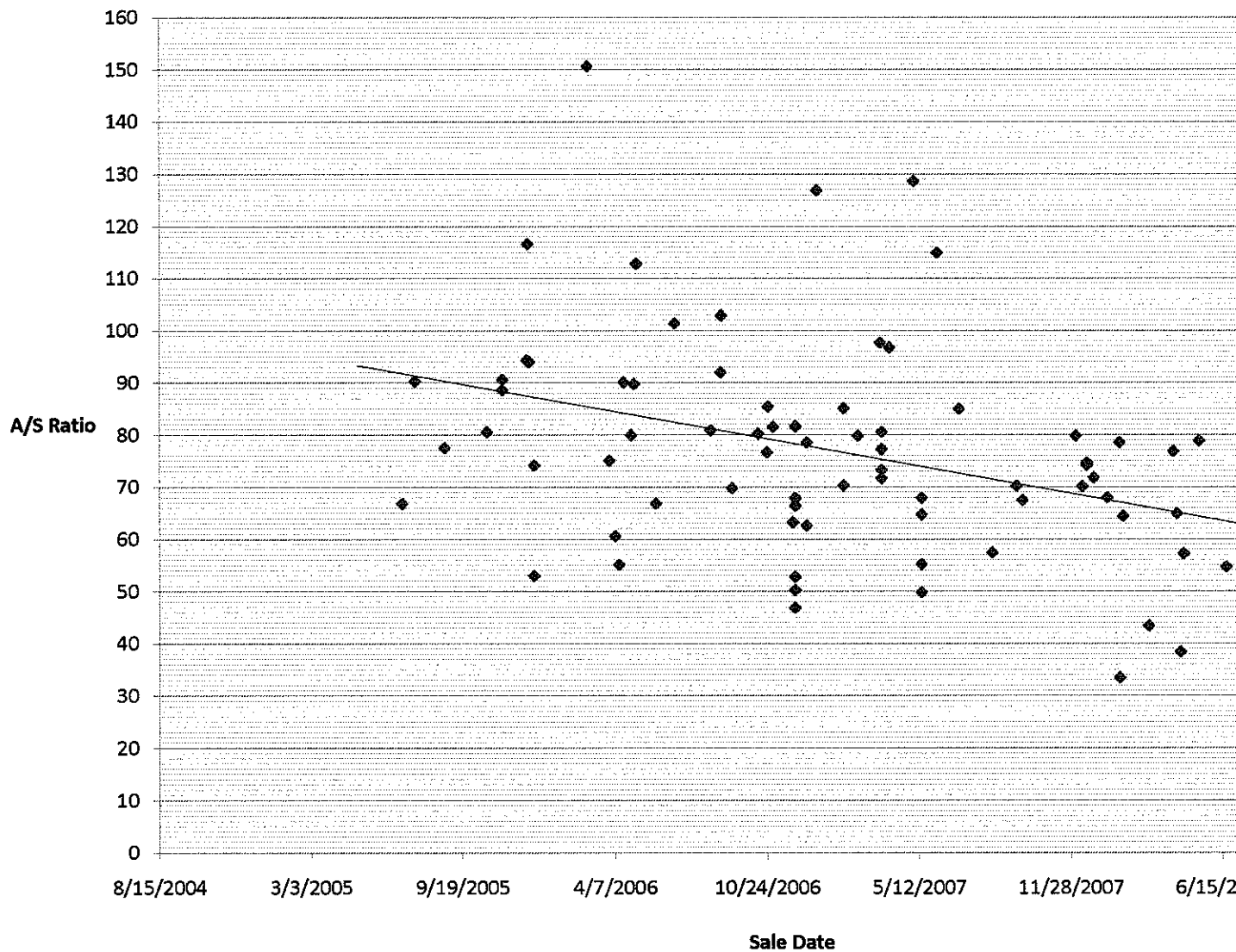
Trustee for St Paul's Lutheran Church and School- 2004 to Present  
Nomination for Supervisor of the Year- 2007  
Pony Softball Coach- 2007  
Ogallala Planning and Zoning- 2002-2005  
Baseball Coach- 2003-2005  
5 Year Safety Award- 1999  
Nominated for Employer of the Year- 1998  
Honorable Discharge from Army National Guard- 1997  
Glenvil Planning and Zoning- 1996-1997  
District Quality and Control Commission- 1994-1997

**Appraisal Experience:**

Appraiser II  
Nebraska Department of Revenue-Property Assessment Division  
September 2000 to Present

I started working as an appraisal assistant for Nebraska Property Assessment and Taxation September 2000. At that time there was very little information on our new Computer Aided Mass Appraisal System (TerraScan) and I started by taking new digital photos of the improvements in the County. From 2000 to 2002 there were 3 Appraisers hired to fill the appraisal position in the County but nobody stayed in that position. March of 2002 I received my Appraisal Registration from the State of Nebraska and in April I was hired to fill the appraisal position. Since then I have been responsible for all of the real-estate value in Keith County. In September 2008 I qualified myself to move up from Registered Appraiser designation to a Certified Residential Appraisal License.

# Keith County Unimproved Agricultural Sales





PAGE:1 of 5

Query: 7263

0.11 to 79.77 (!: Derived)  
3.26 to 76.92 (!: land+NAT=0)  
71.76 to 80.58

Printed: 04/30/2009 16:40:53

	Avg. Adj.	Avg.
I.	Sale Price	Assd Val
	120,551	104,170
23	221,211	189,312
	191,000	249,100
33	113,584	91,557
	107,835	91,197
65	155,211	111,563
63	250,000	195,643
57	414,837	287,190
	131,737	96,535
77	401,890	298,002
50	540,629	281,922
84	331,010	176,435
57	161,266	142,920
53	233,029	170,274
50	376,657	224,277
70	137,405	111,348
84	317,576	232,185
77	254,063	178,074

Query: 7263

0.11 to 79.77 (!: Derived)  
 3.26 to 76.92 (!: land+NAT=0)  
 71.76 to 80.58

Printed: 04/30/2009 16:40:53

	Avg. Adj.	Avg.
I. Sale Price	Assd Val	
00	520,650	303,506
	420,000	378,825
	177,475	152,126
	751,000	565,227
	125,000	87,175
	280,000	252,620
	127,243	99,380
	239,828	165,987
	90,900	56,290
	280,327	113,578
	28,072	24,622
	90,250	50,242
35	188,440	122,877
	184,000	155,855
	160,200	120,475
	156,288	135,876
	59,166	51,570
	200,897	150,962
	135,666	151,715
58	215,616	220,153
	503,340	293,986
	236,250	140,262
	254,600	185,581
	598,000	405,750
	481,666	298,705
77	254,063	178,074
	Avg. Adj.	Avg.
I. Sale Price	Assd Val	
00	411,300	291,090
92	171,491	104,368
57	236,690	172,287
77	254,063	178,074

Query: 7263

0.11 to 79.77 (!: Derived)  
 3.26 to 76.92 (!: land+NAT=0)  
 71.76 to 80.58

Printed: 04/30/2009 16:40:53

	Avg. Adj.	Avg.
I. Sale Price	Assd Val	
	134,312	105,960
77	257,056	179,877

77	254,063	178,074
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	Avg. Adj.	Avg.
I. Sale Price	Assd Val	
	443,200	232,650
	192,000	153,160
95	155,502	142,916
53	308,224	208,181
22	228,705	154,975
	291,200	144,000
	443,200	232,650

77	254,063	178,074
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	Avg. Adj.	Avg.
I. Sale Price	Assd Val	
	320,000	207,710
	6,400	5,765
	28,072	24,622
71	39,385	30,060
50	179,099	132,688
75	213,707	168,413
94	304,806	202,952
22	670,543	434,251
77	254,063	178,074

PAGE: 4 of 5

Query: 7263

0.11 to 79.77 (!: Derived)  
 3.26 to 76.92 (!: land+NAT=0)  
 71.76 to 80.58

Printed: 04/30/2009 16:40:53

	Avg. Adj.	Avg.
I. Sale Price	Assd Val	
63	120,840	87,750
51	299,935	150,512
00	245,388	182,805
37	249,993	167,729
	178,000	122,372
5	333,388	258,904
7	254,063	178,074
	Avg. Adj.	Avg.
I. Sale Price	Assd Val	
34	113,822	81,489
1	501,253	233,101
0	271,698	193,794
86	147,385	115,158
56	255,810	217,963
	535,000	343,491
7	254,063	178,074
	Avg. Adj.	Avg.
I. Sale Price	Assd Val	
1	211,214	120,569
	101,000	53,245
0	263,169	189,413
	120,250	90,132
3	319,262	246,492
7	254,063	178,074

PAGE:5 of 5

Query: 7263

0.11 to 79.77 (!: Derived)  
8.26 to 76.92 (!: land+NAT=0)  
71.76 to 80.58

Printed: 04/30/2009 16:40:53

	Avg. Adj.	Avg.
I. Sale Price	Assd Val	

6,400	5,765
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6,400	5,765
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22,209	19,553
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38 44,249	32,692
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3 76,848	57,815
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9 117,232	85,157
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5 187,037	150,273
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0 305,594	240,939
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7 989,050	560,922
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7 254,063	178,074
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	Avg. Adj.	Avg.
I. Sale Price	Assd Val	

6,400	5,765
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6,400	5,765
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31,056	21,686
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7 69,117	45,920
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5 112,599	77,018
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0 180,062	127,919
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7 259,443	199,561
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57 530,159	353,597
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1,213,750	785,676
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7 254,063	178,074
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1/1/2009 = 57

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