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2010 Commission Summary

42 Harlan

Residential Real Property - Current

Number of Sales	124	Median	96
Total Sales Price	$6,671,789	Mean	96
Total Adj. Sales Price	$6,691,456	Wgt. Mean	94
Total Assessed Value	$6,276,950	Average Assessed Value of the Base	$40,678
Avg. Adj. Sales Price	$53,963	Avg. Assessed Value	$50,621

Confidenence Interval - Current

95% Median C.I	93.55 to 97.98
95% Mean C.I	92.62 to 100.16
95% Wgt. Mean C.I	91.03 to 96.58

% of Value of the Class of all Real Property Value in the County	24.19
% of Records Sold in the Study Period	5.29
% of Value Sold in the Study Period	6.59

Residential Real Property - History

Year	Number of Sales	LOV	Median
2009	134	97	97
2008	145	97	97
2007	127	98	98
2006	123	97	97

2010 Commission Summary

42 Harlan

Commercial Real Property - Current

Number of Sales	22	Median	96
Total Sales Price	$4,671,582	Mean	105
Total Adj. Sales Price	$4,671,582	Wgt. Mean	55
Total Assessed Value	$2,551,385	Average Assessed Value of the Base	$73,766
Avg. Adj. Sales Price	$212,345	Avg. Assessed Value	$115,972

Confidenence Interval - Current

95% Median C.I	73.63 to 105.14
95% Mean C.I	76.44 to 133.89
95% Wgt. Mean C.I	30.01 to 79.22

% of Value of the Class of all Real Property Value in the County	5.49
% of Records Sold in the Study Period	7.51
% of Value Sold in the Study Period	11.80

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2009	28	98	98
2008	27	100	100
2007	28	100	100
2006	22	100	100

Opinions

2010 Opinions of the Property Tax Administrator for Harlan County

My opinions and recommendations are stated as a conclusion based on all of the factors known to me regarding the assessment practices and statistical analysis for this county. See, Neb. Rev. Stat. §77-5027 (R. S. Supp., 2005). While the median assessment sales ratio from the Qualified Statistical Reports for each class of real property is considered, my opinion of the level of value for a class of real property may be determined from other evidence contained within this Reports and Opinions of the Property Tax Administrator. 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 Harlan County is 96% of market value. The quality of assessment for the class of residential real property in Harlan County indicates the assessment practices meet 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 Harlan County is 100% of market value. The quality of assessment for the class of commercial real property in Harlan County indicates the assessment practices meet 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 land in Harlan County is 71% of market value. The quality of assessment for the class of agricultural land in Harlan County indicates the assessment practices meet generally accepted mass appraisal practices.

Dated this 7th day of April, 2010.

Ruth A. Sorensen
Property Tax Administrator

Residential Reports

2010 Assessment Actions for Harlan County

taken to address the following property classes/subclasses:

Residential

Valuation groupings 3 and 5, which are the Hanchett's and Taylor Manor areas at Harlan County Reservoir, were inspected and reviewed for 2010. New pictures were taken of all properties, measurements were checked, and the property record cards were reviewed for any changes or inaccuracies. The appraisal staff completed interior reviews of all properties where permitted. Door hangers were left requesting that the property owner contact the assessment office for an interior inspection. Follow up visits were scheduled with all property owners who responded to the request. Pickup work was also completed by the appraiser.

A sales study was completed, which indicated that the rural residential valuation group was below the statutorily acceptable range. After further review, it was evident that the rural residential land values were too low. After collecting cost information for electrical work, well, and septic systems, and reviewing current sales data, the first acre home site value was increased from $3,500 to $15,000. The Assessment Manager and the Appraiser also reviewed the neighboring counties first acre home site values before establishing the new values; the neighboring counties values supported the need to increase the first acre home site value. The cost factor on the rural residential improvements was also changed, to bring properties more in line with market trends. An in-office review of all rural residential parcels was also conducted. The appraiser noted that time did not permit a physical inspection of the rural residential properties, but did note that a drive by review may be completed this spring. Any properties that require additional value changes will be submitted to the County Board of Equalization as under/over valued property.

The three year plan also stated the appraiser and assessment manager's intent to review one quarter of the rural townships as well as Republican City. It also stated that the costing tables would be updated to Marshall and Swift 06/08 and that new market derived depreciation tables would be developed. The vacated appraiser assistant position was not filled due to a hiring freeze and the passage of LB 121. For this reason, there was not time to complete all scheduled activities and they will be rescheduled in the next three year plan.

2010 Assessment Survey for Harlan County

Residential Appraisal Information

1.	**Valuation data collection done by:**	
	The appraisal staff and the assessment staff as needed.	
2.	**List the valuation groupings used by the County:**	
	01	Alma
	02	Republican City
	03	Hanchett's
	04	Hunter's Hill, North Shore Cabin
	05	Taylor Manor
	07	Orleans
	08	Oxford
	09	Stamford
	10	Huntley, Ragan
	11	Rural
a.	**Describe the specific characteristics of the valuation groupings that make them unique.**	

The Harlan County Reservoir has a significant impact on the residential real estate market, both in areas immediately surrounding the lake, and in the towns that are near the lake. For purposes of describing the valuation groupings and the lake's influence upon them, they have been divided into lake communities, lake properties, other communities, and the rural area.

<u>Lake Communities</u>

1. Alma is the largest town in Harlan County. It offers the most services and retail business. Alma is influenced by its proximity to the Harlan County Reservoir; it is a clean community with many nice large older homes and newer homes available. The housing market in Alma is stronger than the market found in the other communities in Harlan County.

2. Republican City is considered a lake town. While both Republican City and Alma receive influence and housing demand from the lake, the market in Republican City is different as homes will generally sell for less in Republican City and many of the sales consists of trailer homes that are purchased by absentee owners.

<u>Lake Properties</u>

3. The Hanchett's valuation grouping is an area of homes at Harlan County Reservoir. The demand for property in this area remains strong. However, this area is unique because while it offers a good view of the lake there is no immediate lake access from the property. Hanchett's is also closest to Alma and has paved roads.

4. The Lake Shore Properties valuation grouping is a combination of the Hunter's Hill and North Shore Cabin assessor locations. These properties are located at Harlan County Reservoir. There is strong demand for property here. These properties are close to the lake, with good views and boat access. The roads in this grouping are gravel.

5. Taylor Manor is the final area at Harlan County Reservoir. There is no view of the lake at Taylor Manor as trees block the view in most places. The properties in this area still get the lake influence, but generally do not sell as well as Hanchett's or the Lake Shore Properties. There are a lot of mobile homes located in Taylor Manor.

Other Communities

6. Orleans is a small community in Harlan County; it has a minimal amount of retail or service businesses. There is a fair amount of sales activity in the community each year, the market is generally better than the smaller villages of Huntley, Ragan, and Stamford, but not as good as Alma and Republican City as those communities receive influence from Harlan County Reservoir.

7. The community of Oxford is unique in that only a small portion of the community lies within Harlan County. The community is similar to Orleans; however, Oxford is a larger community with more services available. It is also closer to Holdrege in Phelps County, which provides a variety of employment opportunities.

8. Stamford is a very small community somewhat comparable to Huntley/Ragan. However, the market is somewhat better in Stamford. Stamford is located along state highway 89 and has better roads and services than those found in Huntley or Ragan.

9. The Huntley/Ragan valuation grouping consists of all homes located within the villages of Huntley and Ragan. These villages are very small communities with little services, no grocery stores or retail businesses. There has been no new home construction in these communities in several years, they are off of the major highways in the county and receive very little traffic. The residential real estate market in these communities is sporadic and unorganized.

Rural Area

10. The Rural valuation grouping consists of all residential acreages not located in the city limits of a village or town in Harlan County with the exception of the properties located at Harlan County Reservoir. There continues to be good attraction to rural living in Harlan County making the market incomparable to the rest of the county.

3.	**What approach(es) to value is/are used for this class to estimate the market value of properties? List or describe.**
	The cost approach is used.
4	**When was the last lot value study completed?**
	Lot values were last established in 2002; however, a sales study of lot values is completed yearly to monitor the values.
a.	**What methodology was used to determine the residential lot values?**
	For the towns and villages a market study is completed and the square foot method is used. Lots at Harlan County Reservoir are established differently. Values are determined for each valuation grouping with all parcels within a group receiving the same value.
5.	**Is the same costing year for the cost approach being used for the entire valuation grouping? If not, identify and explain the differences?**
	Yes
6.	**Does the County develop the depreciation study(ies) based on local market information or does the County use the tables provided by their CAMA vender?**
	Depreciation is developed based on local market information.
a.	**How often does the County update depreciation tables?**
	Annually if the sales study indicates a need.
7.	**Pickup work:**
a.	**Is pickup work done annually and is it completed by March 19th?**
	Yes
b.	**By Whom?**
	The appraiser and the office staff as needed.
c.	**Is the valuation process (cost date and depreciation schedule or market comparison) used for the pickup work the same as the one that was used for the valuation group?**
	Yes
8.	**What is the County's progress with the 6 year inspection and review requirement? (Statute 77-1311.03)**
	Approximately 25% of the residential class has been reviewed at this time.
a.	**Does the County maintain a tracking process? If yes describe.**
	Yes, a spreadsheet is maintained that lists the area that was reviewed, the range of parcel numbers reviewed, and the date that the review was completed.
b.	**How are the results of the portion of the properties inspected and reviewed applied to the balance of the county?**
	Using the same costing, depreciation tables, etc.

PAD 2010 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2007 to 06/30/2009 Posted Before: 02/15/2010

NUMBER of Sales:	124	**MEDIAN:**	**96**	COV:	22.22	95% Median C.I.:	93.55 to 97.98
TOTAL Sales Price:	6,671,789	WGT. MEAN:	94	STD:	21.42	95% Wgt. Mean C.I.:	91.03 to 96.58
TOTAL Adj.Sales Price:	6,691,456	MEAN:	96	AVG.ABS.DEV:	13.47	95% Mean C.I.:	92.62 to 100.16
TOTAL Assessed Value:	6,276,950						
AVG. Adj. Sales Price:	53,963	COD:	14.05	MAX Sales Ratio:	206.14		
AVG. Assessed Value:	50,620	PRD:	102.75	MIN Sales Ratio:	45.17		

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DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
_____Qrtrs_____	_____										
07/01/07 TO 09/30/07	18	97.62	93.36	94.50	12.31	98.79	56.00	122.27	87.38 to 103.89	42,975	40,609
10/01/07 TO 12/31/07	18	95.38	98.52	94.10	17.57	104.70	47.88	159.93	90.05 to 109.42	55,938	52,638
01/01/08 TO 03/31/08	11	95.34	97.34	95.36	13.76	102.07	64.40	131.49	80.60 to 128.07	40,227	38,359
04/01/08 TO 06/30/08	17	98.88	93.62	100.40	10.44	93.24	45.17	119.88	90.12 to 102.42	57,080	57,311
07/01/08 TO 09/30/08	17	101.02	101.35	96.67	17.42	104.84	62.00	206.14	79.80 to 106.21	40,858	39,497
10/01/08 TO 12/31/08	12	93.35	96.12	94.70	7.67	101.50	81.00	130.33	88.15 to 97.77	44,637	42,272
01/01/09 TO 03/31/09	12	96.88	97.96	83.73	19.89	116.99	56.77	174.42	79.78 to 102.85	67,833	56,800
04/01/09 TO 06/30/09	19	89.67	93.90	92.30	10.05	101.74	73.21	147.54	85.62 to 97.74	76,520	70,627
_____Study Years_____	_____										
07/01/07 TO 06/30/08	64	96.84	95.56	96.29	13.67	99.25	45.17	159.93	94.60 to 99.78	49,895	48,042
07/01/08 TO 06/30/09	60	94.60	97.26	91.54	14.36	106.25	56.77	206.14	90.67 to 97.98	58,302	53,370
_____Calendar Yrs_____	_____										
01/01/08 TO 12/31/08	57	97.37	97.17	97.42	13.10	99.74	45.17	206.14	93.84 to 99.78	46,370	45,174
_____ALL_____	_____										
	124	95.84	96.39	93.81	14.05	102.75	45.17	206.14	93.55 to 97.98	53,963	50,620

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
01	40	95.09	99.71	94.49	17.53	105.52	45.17	206.14	91.02 to 102.85	57,637	54,463
02	18	94.98	94.99	96.09	9.18	98.85	65.33	124.57	88.45 to 98.88	47,177	45,333
03	3	97.74	98.79	101.28	4.01	97.54	93.43	105.19	N/A	131,133	132,810
04	2	95.59	95.59	90.57	6.65	105.54	89.23	101.94	N/A	118,750	107,547
05	7	95.21	92.84	95.93	16.07	96.78	47.88	122.27	47.88 to 122.27	31,242	29,971
07	20	96.09	93.07	95.19	12.16	97.77	56.00	118.46	89.67 to 103.65	28,686	27,307
08	9	102.42	107.53	99.67	9.25	107.89	94.60	159.93	95.95 to 105.63	44,070	43,926
09	6	88.95	88.16	93.37	13.06	94.41	63.13	104.75	63.13 to 104.75	23,416	21,865
10	2	82.09	82.09	96.00	24.47	85.51	62.00	102.18	N/A	3,250	3,120
11	17	96.05	93.78	87.92	15.43	106.67	56.77	147.54	83.30 to 99.78	92,341	81,186
_____ALL_____	_____										
	124	95.84	96.39	93.81	14.05	102.75	45.17	206.14	93.55 to 97.98	53,963	50,620

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	116	96.24	97.80	93.75	12.60	104.31	56.77	206.14	94.60 to 98.93	57,085	53,520
2	8	63.67	75.93	98.70	36.38	76.93	45.17	147.54	45.17 to 147.54	8,687	8,574
_____ALL_____	_____										
	124	95.84	96.39	93.81	14.05	102.75	45.17	206.14	93.55 to 97.98	53,963	50,620

PAD 2010 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

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TOTAL Assessed Value:	6,276,950						
AVG. Adj. Sales Price:	53,963	COD:	14.05	MAX Sales Ratio:	206.14		
AVG. Assessed Value:	50,620	PRD:	102.75	MIN Sales Ratio:	45.17		

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PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
01	120	95.54	96.16	93.69	14.21	102.63	45.17	206.14	93.43 to 97.98	54,814	51,357
06											
07	4	100.31	103.13	100.26	9.99	102.86	89.64	122.27	N/A	28,425	28,498
_____ALL_____											
	124	95.84	96.39	93.81	14.05	102.75	45.17	206.14	93.55 to 97.98	53,963	50,620

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
_____Low $_____											
1 TO 4999	6	63.67	80.31	85.73	40.71	93.67	45.17	159.93	45.17 to 159.93	2,939	2,520
5000 TO 9999	9	97.37	105.64	105.78	24.99	99.87	66.88	206.14	77.41 to 118.46	6,425	6,796
_____Total $_____											
1 TO 9999	15	91.92	95.51	101.09	31.41	94.48	45.17	206.14	65.33 to 109.42	5,030	5,085
10000 TO 29999	33	102.42	101.97	102.24	16.95	99.74	47.88	174.42	93.55 to 105.53	19,581	20,020
30000 TO 59999	35	95.73	96.35	95.94	8.23	100.42	73.21	130.33	94.38 to 98.96	45,434	43,588
60000 TO 99999	22	96.24	95.26	95.45	7.15	99.79	71.84	119.88	90.12 to 99.58	76,168	72,706
100000 TO 149999	12	89.41	86.74	86.18	11.92	100.65	56.77	103.35	82.29 to 99.78	111,333	95,946
150000 TO 249999	6	93.49	92.40	92.69	8.87	99.68	79.78	105.19	79.78 to 105.19	181,316	168,060
250000 TO 499999	1	91.12	91.12	91.12			91.12	91.12	N/A	280,000	255,135
_____ALL_____											
	124	95.84	96.39	93.81	14.05	102.75	45.17	206.14	93.55 to 97.98	53,963	50,620

Residential Correlation

Residential Real Property

I. Correlation

The level of value for the residential real property in Harlan County, as determined by the PTA is 96%. The mathematically calculated median is 96%.

RESIDENTIAL:In determining the level of value for the residential class, the ratio study and the assessment practices are considered. The statistics were calculated using a sufficient number of sales, and the county applies assessment practices similarly to sold and unsold parcels. The statistics are reliable indicators of the level of value. All three measures of central tendency are within the required range, and are supportive of one another. It is the division's opinion that the median is the best indicator of the level of value. The qualitative statistics are within the required range. Based on this information, and the division's knowledge of the assessment practices employed in the county, it is believed that assessment uniformity has been achieved. There is no information to suggest that a non-binding recommendation is necessary.

II. Analysis of Sales Verification

Neb. Rev. Stat. 77-1327(2) provides that all sales are deemed to be arms 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 state sales file.

The Standard on Ratio Studies, International Association of Assessing Officials (2007), indicates that excessive trimming (the arbitrary exclusion or adjustment of arms length transactions) may indicate an attempt to inappropriately exclude arms 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 real property.

The Division frequently reviews the procedures used by the county assessor to qualify sales to ensure bias does not exist in judgments made. Arms length transactions should only be excluded when they compromise the reliability of the resulting statistics. In cases where a county assessor has disqualified sales without substantiation, the Division may include such sales in the ratio study.

RESIDENTIAL:The county employs a thorough review practice. All sales are reviewed by the appraiser, unless the 521 indicates a reason to disqualify the sale. The appraiser reviews the sales information, and interviews the buyer and/or seller regarding the terms of the sale. If the interview reveals a need to inspect the property, the appraiser will conduct an on-site review, which would include an interior inspection when permitted.

A review of the non-qualified sales was completed. The majority of the disqualified sales were foreclosures, family transactions, and substantially changed properties. The few remaining properties that were non-qualified listed reasons such as sales from exempt entities, contract sales, and sales that were not available on the open market. Based on the explanation of the verification practices employed in the county and the reasons listed on the non-qualified sales, it is evident that all arms length transactions have been used for the measurement of the residential class.

III. Measure of Central Tendency

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. 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.

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

IV. Analysis of Quality of Assessment

In analyzing the statistical data of assessment quality, there are two measures upon which assessment officials will primarily rely: the Coefficient of Dispersion (COD), and the Price Related Differential (PRD). Whether such statistics can be relied upon as meaningful for the population depends on whether the sample is representative.

The COD is commonly referred to as the index of assessment inequality. It is used to measure how closely the individual ratios are clustered around the median ratio and suggests the degree of uniformity or inaccuracy resulting in the assessments. The COD is computed by dividing the average deviation by the median ratio. For example, a COD of 20 means half of the ratios are 20 percent above or below the median. The closer the ratios are grouped around the median, the more equitable the assessment of property tends to be. Conversely, if the dispersion is quite large, there is a large spread in the ratios typically indicating a large spread around the median in the assessment of property, which results in an inequity in assessment and taxes. There is no range of acceptability stated in the Nebraska statutes for the COD measure. The International Association of Assessing Officers recommended ratio study performance standards are as follows:

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.

In unusually homogeneous types of property low CODs can be anticipated; however, in all other cases CODs less than 5 percent may be indicative of non-representative samples or the selective reappraisal of sold parcels.

The PRD, also known as the index of regression, is a measurement of the relationship between the ratios of high-value and low-value properties to determine if the value of property has any influence on the assessment ratio. It is calculated by dividing the arithmetic mean ratio by the weighted mean ratio. The PRD provides an indicator of the degree to which high-value properties are over-assessed or under-assessed in relation to low-value properties. A PRD of 100 indicates there is no bias in the assessment of high-value properties in comparison to low-value properties. A PRD greater than 100 indicates the assessments are regressive, which means low-value properties tend to have a higher assessment ratio than high-value properties. The result is the owner of a low-value property pays a greater amount of tax in relation to value than the owner of a high-value property. Conversely, a PRD less than 100 indicates that high-value properties are over assessed in relation to low-value properties.

There is no range of acceptability stated in the Nebraska statutes for the PRD measure. The Standard of Ratio Studies, adopted by the International Association of Assessing Officers, July,

2007, recommends that the PRD should lie between 98 and 103. This range is centered slightly above 100 to allow for a slightly upward measurement bias inherent in the PRD.

The PRD is calculated based on the selling price/assessed value in the sales file. This measure can be misleading if the dollar value of the records in the sales file is not proportionate to the dollar value of records in the population.

Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), p. 247.

The analysis in this section displays the calculated COD and PRD measures for Harlan County, which are considered as one part of the analysis of the County's assessment practices.

	COD	PRD
R&O Statistics	**14.05**	**102.75**

RESIDENTIAL:Both the COD and the PRD are within the standard range, and support assessment uniformity within the residential class.

2010 Assessment Actions for Harlan County

taken to address the following property classes/subclasses:

Commercial

Only routine maintenance was completed for 2010 in the commercial class. The pickup work was completed by the appraiser.

The three year plan indicated the assessment manager and the appraiser's intent to review feedlots, the Patterson Harbor and North Shore Marina areas, and the B&R Mobile Home Park. It also states that the costing tables would be updated and that new market derived depreciation tables would be developed. The vacated appraiser assistant position was not filled due to a hiring freeze and the passage of LB 121. For this reason, there was not time to complete all scheduled activities; the appraiser noted that the commercial class would be the priority for review work for the 2011 assessment year.

2010 Assessment Survey for Harlan County

Commercial / Industrial Appraisal Information

1.	**Valuation data collection done by:**
	The appraisal staff and the assessment staff as needed.
2.	**List the valuation groupings used by the County:**
	(1) Alma, (2) Republican City, (6) Patterson Harbor, (7) Orleans, (8) Oxford, (9) Stamford, (10) Huntley/Ragan, (11) Rural
a.	**Describe the specific characteristics of the valuation groupings that make them unique.**
	Lake Communities 1. Alma is the largest town in Harlan County. It offers the most services and retail business. Alma receives good traffic from residents of and visitors to the Harlan County Reservoir giving Alma a strong commercial market for a town of its size. 2. Republican City is considered a lake town, giving it more traffic in the commercial businesses; however the market in Republican City is not as strong or as organized as the market in Alma. Lake Properties 6. The Patterson valuation grouping is the Patterson Harbor area at Harlan County Reservoir. The businesses are typical of Marina type businesses and are not comparable to the communities within Harlan County. Other Communities 7. Orleans is a small community in Harlan County; it has a minimal amount of retail or service businesses. There is little sales activity in the community each year, the market is generally better than the smaller villages, but not as good as Alma and Republican City as those communities are influenced by the Harlan County Reservoir. 8. The community of Oxford is unique in that only a small portion of the community lies within Harlan County. The community is similar to Orleans; however, Oxford is a larger community with more services available. It is also closer to Holdrege in Phelps County. 9. Stamford is a very small community with very few commercial businesses resulting in little to no sales activity each year. The market in Stamford is not organized and is typical of a small town market. 10. The Huntley/Ragan valuation grouping consists of all commercial properties located within the villages of Huntley and Ragan. These villages are very small communities with little services, no grocery stores or retail

	businesses. There are few commercial parcels in these communities and sales are sporadic and unorganized. These communities are comparable to Stamford, but are maintained as a separate valuation grouping because their location provides less highway traffic than Stamford's. 11. The Rural valuation grouping contains all commercial sales that occur outside the City limits of a town/village within Harlan County except for those located around Harlan County Reservoir. Most of the businesses in the rural area consist of agricultural based businesses that are generally not comparable to the properties found within the communities.
3.	**What approach(es) to value is/are used for this class to estimate the market value of properties? List or describe.**
	The cost approach is primarily used. The income approach is used when income/expense and rent information is available and applicable. There are generally not enough sales to develop the market or sales comparison approach in Harlan County.
4.	**When was the last lot value study completed?**
	Lot values were last established in 2002; however, a sales study is completed yearly to monitor the values.
a.	**What methodology was used to determine the commercial lot values?**
	For the towns and villages a market study is completed; the square foot method is used. Lots at Harlan County Reservoir are established differently. Values are determined for each valuation grouping with all parcels within a group receiving the same value.
5.	**Is the same costing year for the cost approach being used for entire valuation grouping? If not, identify and explain the differences?**
	Yes
6.	**Does the County develop the depreciation study(ies) based on local market information or does the County use the tables provided by their CAMA vender?**
	Depreciation studies are based on local market information.
a.	**How often does the County update the depreciation tables?**
	Annually if the sales study indicates a need.
7.	**Pickup work:**
a.	**Is pickup work done annually and is it completed by March 19th?**
	Yes
b.	**By Whom?**
	The appraiser and the assessment staff as needed.
c.	**Is the valuation process (cost date and depreciation schedule or market comparison) used for the pickup work the same as the one that was used for the valuation group?**
	Yes
8.	**What is the Counties progress with the 6 year inspection and review requirement? (Statute 77-1311.03)**
	There has not been any portion of the commercial class reviewed during this

	inspection cycle.
a.	**Does the County maintain a tracking process? If yes describe.**
	It is assumed that a spreadsheet will be developed, similar to the one that is currently being used for the residential area.
b.	**How are the results of the portion of the properties inspected and reviewed applied to the balance of the county?**
	Using the same costing tables, depreciation schedules, etc.

PAD 2010 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2006 to 06/30/2009 Posted Before: 02/15/2010

NUMBER of Sales:	22	**MEDIAN:**	**96**	COV:	61.60	95% Median C.I.:	73.63 to 105.14
TOTAL Sales Price:	4,671,582	WGT. MEAN:	55	STD:	64.78	95% Wgt. Mean C.I.:	30.01 to 79.22
TOTAL Adj.Sales Price:	4,671,582	MEAN:	105	AVG.ABS.DEV:	33.55	95% Mean C.I.:	76.44 to 133.89
TOTAL Assessed Value:	2,551,385						
AVG. Adj. Sales Price:	212,344	COD:	34.83	MAX Sales Ratio:	347.00		
AVG. Assessed Value:	115,972	PRD:	192.56	MIN Sales Ratio:	28.82		

(!: Derived)

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DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
_____Qrtrs_____	_____										
07/01/06 TO 09/30/06											
10/01/06 TO 12/31/06	2	88.86	88.86	95.88	9.54	92.68	80.38	97.34	N/A	46,500	44,582
01/01/07 TO 03/31/07	1	96.15	96.15	96.15			96.15	96.15	N/A	20,000	19,230
04/01/07 TO 06/30/07	6	96.32	88.13	72.55	18.00	121.48	49.00	115.44	49.00 to 115.44	124,663	90,439
07/01/07 TO 09/30/07	1	105.14	105.14	105.14			105.14	105.14	N/A	45,000	47,315
10/01/07 TO 12/31/07	2	87.13	87.13	87.85	5.39	99.18	82.44	91.83	N/A	141,675	124,465
01/01/08 TO 03/31/08	2	81.94	81.94	68.64	17.77	119.37	67.38	96.50	N/A	23,000	15,787
04/01/08 TO 06/30/08	2	116.34	116.34	108.03	12.50	107.69	101.80	130.88	N/A	70,000	75,620
07/01/08 TO 09/30/08	2	51.22	51.22	30.65	43.74	167.13	28.82	73.63	N/A	1,042,500	319,525
10/01/08 TO 12/31/08	1	116.99	116.99	116.99			116.99	116.99	N/A	87,750	102,660
01/01/09 TO 03/31/09	1	54.75	54.75	54.75			54.75	54.75	N/A	1,085,500	594,340
04/01/09 TO 06/30/09	2	280.41	280.41	224.33	23.75	125.00	213.81	347.00	N/A	19,000	42,622
_____Study Years_____	_____										
07/01/06 TO 06/30/07	9	96.15	89.18	75.61	13.98	117.94	49.00	115.44	69.46 to 102.22	95,664	72,336
07/01/07 TO 06/30/08	7	96.50	96.57	93.14	14.24	103.68	67.38	130.88	67.38 to 130.88	73,478	68,437
07/01/08 TO 06/30/09	6	95.31	139.17	43.12	91.04	322.75	28.82	347.00	28.82 to 347.00	549,375	236,882
_____Calendar Yrs_____	_____										
01/01/07 TO 12/31/07	10	95.03	90.43	78.27	13.79	115.54	49.00	115.44	69.46 to 105.14	109,633	85,811
01/01/08 TO 12/31/08	7	96.50	88.00	39.20	26.62	224.52	28.82	130.88	28.82 to 130.88	336,964	132,075
_____ALL_____	_____										
	22	96.33	105.16	54.62	34.83	192.56	28.82	347.00	73.63 to 105.14	212,344	115,972

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
01	11	96.15	110.57	79.94	38.79	138.32	49.00	347.00	69.46 to 116.99	101,931	81,481
02	2	157.81	157.81	128.83	35.49	122.49	101.80	213.81	N/A	72,500	93,405
06	2	73.29	73.29	59.60	25.30	122.97	54.75	91.83	N/A	624,425	372,170
07	4	108.83	111.26	126.41	10.93	88.02	96.50	130.88	N/A	9,384	11,862
08	1	93.91	93.91	93.91			93.91	93.91	N/A	74,945	70,380
09	1	67.38	67.38	67.38			67.38	67.38	N/A	44,000	29,645
11	1	28.82	28.82	28.82			28.82	28.82	N/A	2,000,000	576,465
_____ALL_____	_____										
	22	96.33	105.16	54.62	34.83	192.56	28.82	347.00	73.63 to 105.14	212,344	115,972

PAD 2010 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

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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	20	96.92	108.35	52.80	35.68	205.23	28.82	347.00	80.38 to 105.14	171,136	90,352
3	2	73.29	73.29	59.60	25.30	122.97	54.75	91.83	N/A	624,425	372,170
_____ALL_____											
	22	96.33	105.16	54.62	34.83	192.56	28.82	347.00	73.63 to 105.14	212,344	115,972

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
02											
03	22	96.33	105.16	54.62	34.83	192.56	28.82	347.00	73.63 to 105.14	212,344	115,972
04											
_____ALL_____											
	22	96.33	105.16	54.62	34.83	192.56	28.82	347.00	73.63 to 105.14	212,344	115,972

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
_____Low $_____											
1 TO 4999	4	108.83	165.29	176.47	60.58	93.66	96.50	347.00	N/A	2,634	4,648
5000 TO 9999	1	80.38	80.38	80.38			80.38	80.38	N/A	8,000	6,430
_____Total $_____											
1 TO 9999	5	102.22	148.31	135.00	55.87	109.86	80.38	347.00	N/A	3,707	5,005
10000 TO 29999	1	96.15	96.15	96.15			96.15	96.15	N/A	20,000	19,230
30000 TO 59999	6	101.94	110.83	108.49	38.37	102.15	49.00	213.81	49.00 to 213.81	36,916	40,050
60000 TO 99999	4	95.63	95.47	95.69	12.23	99.77	73.63	116.99	N/A	83,173	79,590
100000 TO 149999	2	92.12	92.12	91.70	10.51	100.46	82.44	101.80	N/A	115,000	105,452
150000 TO 249999	1	91.83	91.83	91.83			91.83	91.83	N/A	163,350	150,000
500000 +	3	54.75	51.01	43.08	24.74	118.42	28.82	69.46	N/A	1,228,500	529,188
_____ALL_____											
	22	96.33	105.16	54.62	34.83	192.56	28.82	347.00	73.63 to 105.14	212,344	115,972

PAD 2010 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

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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)	3	96.50	98.29	96.45	2.10	101.90	96.15	102.22	N/A	7,679	7,406
340	1	130.88	130.88	130.88			130.88	130.88	N/A	30,000	39,265
343	2	87.13	87.13	87.85	5.39	99.18	82.44	91.83	N/A	141,675	124,465
344	1	98.74	98.74	98.74			98.74	98.74	N/A	32,500	32,090
346	1	213.81	213.81	213.81			213.81	213.81	N/A	35,000	74,835
350	2	95.63	95.63	95.73	1.79	99.89	93.91	97.34	N/A	79,972	76,557
353	3	80.38	158.79	73.89	123.58	214.90	49.00	347.00	N/A	15,333	11,330
406	3	105.14	98.07	85.57	13.26	114.60	73.63	115.44	N/A	44,833	38,365
419	2	62.11	62.11	59.99	11.84	103.53	54.75	69.46	N/A	842,750	505,550
467	1	101.80	101.80	101.80			101.80	101.80	N/A	110,000	111,975
494	1	116.99	116.99	116.99			116.99	116.99	N/A	87,750	102,660
528	1	67.38	67.38	67.38			67.38	67.38	N/A	44,000	29,645
899	1	28.82	28.82	28.82			28.82	28.82	N/A	2,000,000	576,465
_____ALL_____	_____										
	22	96.33	105.16	54.62	34.83	192.56	28.82	347.00	73.63 to 105.14	212,344	115,972

Commercial Correlation

Commerical Real Property

I. Correlation

The level of value for the commercial real property in Harlan County, as determined by the PTA is 100%. The mathematically calculated median is 96%.

COMMERCIAL:In determining the level of value for the commercial class, the ratio study and the assessment practices are considered. In correlating the measures of central tendency, only the median is within the statutorily acceptable range. The mean, which is subject to outliers, is above the acceptable range, and the weighted mean is significantly below the acceptable range. The qualitative statistics are also well above the standard range. The dispersion in the measures of central tendency indicates that the sales file is not representative of the commercial population in Harlan County.

The calculated statistics are being impacted by extremely low and high dollar sales. There are four sales that have selling prices less than $5,000 and there are two high dollar sales. One of these sales is the sale of the marina at Harlan County Reservoir and sold for $1,085,500; the other sale is a local feed yard that sold for $2 million. These six sales makeup 27% of the sample; and represent the dispersion found in small town commercial markets. When the sales are temporarily removed, the calculated statistics do improve. The median is unaffected, but the mean is brought into the acceptable range. The weighted mean and the qualitative statistics improve significantly, but still remain outside the acceptable range and indicate that the sample is not reliable for measurement purposes.

When there is no reliable statistical information available, the division will rely upon its knowledge of the assessment practices employed in the county. Based on this knowledge, it is believed that the statutorily required level of value has been achieved; therefore, the level of value is 100% in the commercial class. It is further believed that assessments are uniform and proportionate. There is no information to suggest that a non-binding recommendation is necessary.

II. Analysis of Sales Verification

Neb. Rev. Stat. 77-1327(2) provides that all sales are deemed to be arms 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 state sales file.

The Standard on Ratio Studies, International Association of Assessing Officials (2007), indicates that excessive trimming (the arbitrary exclusion or adjustment of arms length transactions) may indicate an attempt to inappropriately exclude arms 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 real property.

The Division frequently reviews the procedures used by the county assessor to qualify sales to ensure bias does not exist in judgments made. Arms length transactions should only be excluded when they compromise the reliability of the resulting statistics. In cases where a county assessor has disqualified sales without substantiation, the Division may include such sales in the ratio study.

COMMERCIAL:The county employs a thorough review practice. All sales are reviewed by the appraiser, unless the 521 indicates a reason to disqualify the sale. The appraiser reviews the sales information, and interviews the buyer and/or seller regarding the terms of the sale. If the interview reveals a need to inspect the property, the appraiser will conduct an on-site review. This will include an interior inspection when permitted.

A review of the non-qualified sales was completed. The reasons listed for considering a sale non-qualified included substantially changed properties, contract sales, sales from exempt entities, family transactions, foreclosures, and sales involving excessive amounts of personal property. Based on the explanation of the verification practices employed in the county and the reasons given for the non-qualified sales, it is evident that all arms length transactions have been used for the measurement of the commercial class.

III. Measure of Central Tendency

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. 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.

	Median	Wgt. Mean	Mean
R&O Statistics	**96**	**55**	**105**

IV. Analysis of Quality of Assessment

In analyzing the statistical data of assessment quality, there are two measures upon which assessment officials will primarily rely: the Coefficient of Dispersion (COD), and the Price Related Differential (PRD). Whether such statistics can be relied upon as meaningful for the population depends on whether the sample is representative.

The COD is commonly referred to as the index of assessment inequality. It is used to measure how closely the individual ratios are clustered around the median ratio and suggests the degree of uniformity or inaccuracy resulting in the assessments. The COD is computed by dividing the average deviation by the median ratio. For example, a COD of 20 means half of the ratios are 20 percent above or below the median. The closer the ratios are grouped around the median, the more equitable the assessment of property tends to be. Conversely, if the dispersion is quite large, there is a large spread in the ratios typically indicating a large spread around the median in the assessment of property, which results in an inequity in assessment and taxes. There is no range of acceptability stated in the Nebraska statutes for the COD measure. The International Association of Assessing Officers recommended ratio study performance standards are as follows:

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.

In unusually homogeneous types of property low CODs can be anticipated; however, in all other cases CODs less than 5 percent may be indicative of non-representative samples or the selective reappraisal of sold parcels.

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2007, recommends that the PRD should lie between 98 and 103. This range is centered slightly above 100 to allow for a slightly upward measurement bias inherent in the PRD.

The PRD is calculated based on the selling price/assessed value in the sales file. This measure can be misleading if the dollar value of the records in the sales file is not proportionate to the dollar value of records in the population.

Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), p. 247.

The analysis in this section displays the calculated COD and PRD measures for Harlan County, which are considered as one part of the analysis of the County's assessment practices.

	COD	PRD
R&O Statistics	**34.83**	**192.56**

COMMERCIAL:The coefficient of dispersion and the price related differential are both well above the standard range. The hypothetical removal of two high dollar sales (and obvious outliers) reduces the qualitative statistics, but they are still significantly outside of the acceptable range. The qualitative measures are indicating that the sample is not representative of the population in Harlan County, and that the calculated statistics are not reliable measures of assessment uniformity.

Agricultural or Special Valuation Reports

2010 Assessment Actions for Harlan County

taken to address the following property classes/subclasses:

Agricultural

The first acre home site values were increased to match the rural residential parcels. The appraiser noted that the sales of these homes do not support valuing them differently than the rural residential acreages.

A study of the market areas was completed for this year. A presentation was made to the County Board of Equalization to discuss the areas and gather input from the board regarding whether or not there should be changes to the market area lines. No changes were made.

The assessment manager and the appraiser worked closely with the department to identify comparable sales that could be used to expand the sales file for measurement purposes. All qualified and non-qualified sales from all surrounding counties were reviewed and considered. Those that were determined to be comparable to Harlan County were reviewed more thoroughly. This involved contacting the assessor and sometimes the buyer of the property to discover the terms of the sales.

Sales within the county were reviewed carefully for recreational influences. There was an insufficient amount of influenced sales data to warrant implementing special valuation. The county did identify the few agricultural parcels that were being used primarily for recreational purposes. For 2010, these parcels were valued at 100% of the agricultural market, and will be tracked for sales activity going forward to determine if special valuation is necessary.

A sales study was completed for agricultural land, and valuation adjustments were made where warranted.

- Market Area 1, irrigated land increased about 12%, dry land increased approximately 10% and grassland increased approximately 2%.
- Market Area 2, irrigated land increased about 27%, dry land approximately 10% and grassland about 7%
- Market Area 3, the lower three subclasses of irrigated land increased 5%, dry land also increased about 5%, and grassland was not changed.

2010 Assessment Survey for Harlan County

Agricultural Appraisal Information

1.	**Valuation data collection done by:**
	The appraiser and the assessment staff as needed.
2.	**Does the County maintain more than one market area / valuation grouping in the agricultural property class?**
	Yes
a.	**What is the process used to determine and monitor market areas / valuation groupings? (Neb. Rev. Stat. § 77-1363) List or describe.** Class or subclass includes, but not limited to, the classifications of agricultural land listed in section 77-1363, parcel use, parcel type, location, geographic characteristics, zoning, city size, parcel size and market characteristics.
	The market areas were developed using geographic information and unique market characteristics. A sales study is completed annually to monitor the market areas.
b.	**Describe the specific characteristics of the market area / valuation groupings that make them unique?**
	Market Area 1 – is located in the North east part of Harlan County. This area contains the best farmland in Harlan County with high concentrations of 1A (HOA and HOB) soils. Irrigation is plentiful in this portion of the county and well depths are generally shallow. Market Area 2 – is in the middle of the county, and is the largest market area. This area contains some irrigation; however the land type varies between good level farm ground and areas where the ground is rougher. Well depths also vary in this area. Market Area 3 – is the area South of the Harlan County Reservoir and the Republican River. The terrain in this market area is rough, with little irrigation and deep wells. The primary activity in this market area is pasture land; however there are some places with less slope and good productive farm land.
3.	**Agricultural Land**
a.	**How is agricultural land defined in this county?**
	Directive 08-04 dated December 23, 2008
b.	**When is it agricultural land, when is it residential, when is it recreational?**
	Land is classified as agricultural, residential or recreational based on the primary use of the parcel at assessment date. The county uses directive 08-04 to help determine how land should be classified; Regulation 10.001.05E is used to define recreational land.
c.	**Are these definitions in writing?**
	The county does not have any definition in writing, but refers to Directive 08-04 dated December 23, 2008 when necessary.
d.	**What are the recognized differences?**
	Per Directive 08-04 An agricultural parcel is *a parcel of land, excluding any building or enclosed structure and the land associated with such building or enclosed structure located on the parcel, which is primarily used for agricultural or*

	horticultural purposes… Recreational land is real property that is predominately used for diversion, entertainment and relaxation on an occasional basis as defined in regulation 10.001.05E. Residential parcels are generally smaller parcels of land where the primary use of the parcel is not for the commercial production of an agricultural or horticultural product.
e.	**How are rural home sites valued?**
	Using rural residential sales.
f.	**Are rural home sites valued the same as rural residential home sites?**
	Yes
g.	**Are all rural home sites valued the same or are market differences recognized?**
	All rural home sites are valued the same.
h.	**What are the recognized differences?**
	Not applicable
4.	**What is the status of the soil conversion from the alpha to numeric notation?**
	The soil conversion was completed and implemented for 2009.
a.	**Are land capability groupings (LCG) used to determine assessed value?**
	Yes
b.	**What other land characteristics or analysis are/is used to determine assessed values?**
	Wells, water availability, sales
5.	**Is land use updated annually?**
	Yes
a.	**By what method? (Physical inspection, FSA maps, etc.)**
	AgriData software and some physical inspection
6.	**Is there agricultural land in the County that has a non-agricultural influence?**
	Yes
a.	**How is the County developing the value for non-agricultural influences?**
	While the county has identified non-agricultural influences in the market, there is currently not enough sales data to establish a value for such influence. Any vacant recreational land is currently being valued at 100% of the actual value of similar agricultural land. The county will continue to monitor market information to attempt to develop a value for non-agricultural influences.
b.	**Has the County received applications for special valuation?**
	No
c.	**Describe special value methodology**
	Not applicable
7	**Pickup work:**
a.	**Is pickup work done annually and is it completed by March 19th?**
	Yes
b.	**By Whom?**
	The appraiser and the assessment staff as needed.

c.	**Is the valuation process (cost date and depreciation schedule or market comparison) used for the pickup work on the rural improvements the same as what was used for the general population of the valuation group?**
	Yes
d.	**Is the pickup work schedule the same for the land as for the improvements?**
	Yes
8.	**What is the counties progress with the 6 year inspection and review requirement as it relates to rural improvements? (Neb. Rev. Stat. § 77-1311.03)**
	There has not been any portion of the agricultural class reviewed during this inspection cycle.
a.	**Does the County maintain a tracking process?**
	Yes, a spreadsheet is maintained that lists the area that was reviewed, the range of parcel numbers reviewed, and the date that the review was completed.
b.	**How are the results of the portion of the properties inspected and reviewed applied to the balance of the county?**
	Using the same costing and depreciation tables.

Nebraska Department of REVENUE

Harlan County 42

2010 Analysis of Agricultural Land

Proportionality Among Study Years

The following tables represent the distribution of sales among each year of the study period in the original sales file, the sales that were added to each area, and the resulting proportionality.

Preliminary Results:

Study Year	County	Area 1	Area 2	Area 3
07/01/06 - 06/30/07	17	1	11	5
07/01/07 - 06/30/08	21	5	7	9
07/01/08 - 06/30/09	19	0	18	1
Totals	57	6	36	15

Added Sales:

Study Year	Total	Mkt 1	Mkt 2	Mkt 3
7/1/06 - 6/30/07	4	1	3	0
7/1/07 - 6/30/08	3	0	3	0
7/1/08 - 6/30/09	3	1	0	2
	10	2	6	2

Final Results:

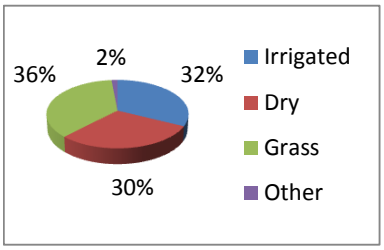
Study Year	County	Area 1	Area 2	Area 3
07/01/06 - 06/30/07	21	2	14	5
07/01/07 - 06/30/08	24	5	10	9
07/01/08 - 06/30/09	22	1	18	3
Totals	67	8	42	17

Representativeness by Majority Land Use

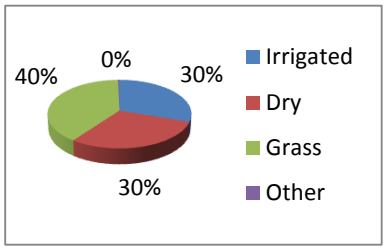
The following tables and charts compare the makeup of land use in the population to the make up of land use in both the sales file and the representative sample.

	Entire County		
	county	sales file	Sample
Irrigated	32%	30%	27%
Dry	30%	30%	30%
Grass	36%	40%	43%
Other	2%	0%	0%

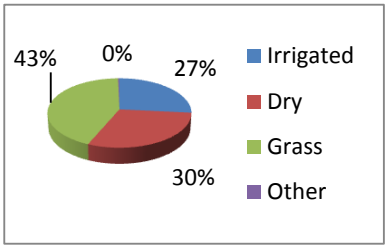
County



Original Sales File

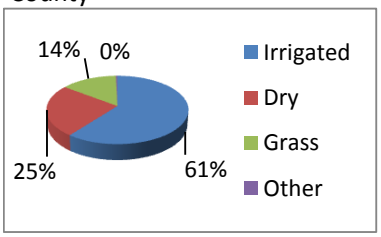


Representative Sample

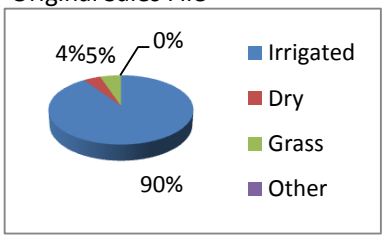


	Mkt Area 1		
	county	sales file	sample
Irrigated	61%	90%	74%
Dry	25%	4%	15%
Grass	14%	5%	11%
Other	0%	0%	0%

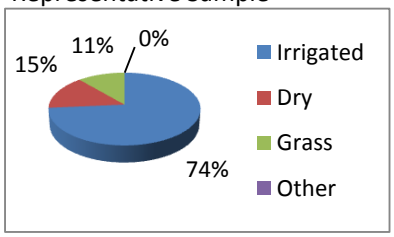
County



Original Sales File

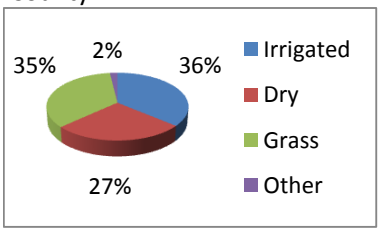


Representative Sample

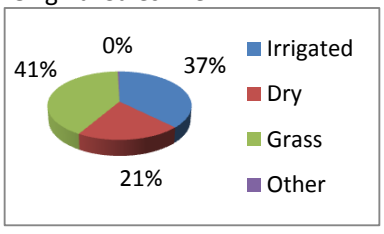


	Mkt Area 2		
	county	sales file	sample
Irrigated	36%	37%	32%
Dry	27%	21%	22%
Grass	35%	41%	46%
Other	2%	0%	0%

County



Original Sales File



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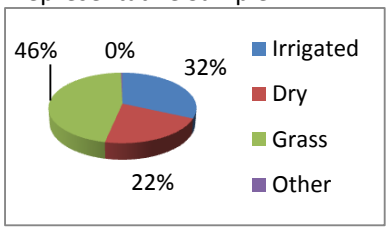
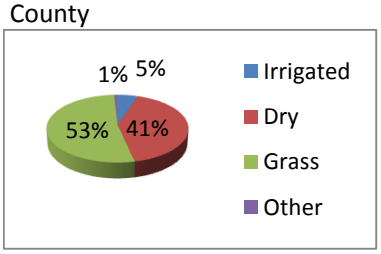


	Mkt Area 3		
	county	sales file	sample
Irrigated	5%	3%	3%
Dry	41%	52%	52%
Grass	53%	45%	45%
Other	1%	0%	0%

County



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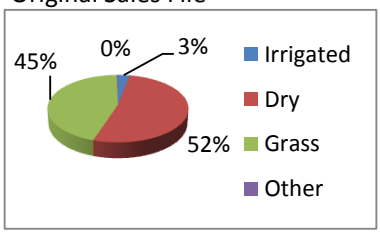
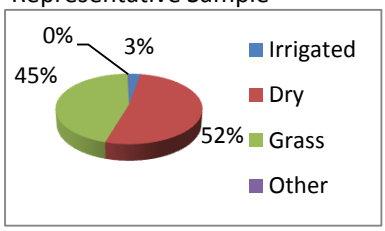


Representative Sample



Adequacy of Sample

	County Total	Mrkt Area 1	Mrkt Area 2	Mrkt Area 3
Number of Sales - Original Sales File	57	6	36	15
Number of Sales - Expanded Sample	67	8	42	17
Total Number of Acres Added	2481	260	1917	304

Ratio Study

		Final Statistics				Preliminary Statistics			
County		Median	71%	AAD	13.26%	Median	66%	AAD	12.65%
# sales	67	Mean	74%	COD	18.72%	Mean	68%	COD	19.30%
		W. Mean	73%	PRD	102.16%	W. Mean	66%	PRD	103.58%
Market Area 1		Median	70%	AAD	5.27%	Median	63%	AAD	4.80%
# sales	8	Mean	70%	COD	7.56%	Mean	63%	COD	7.60%
		W. Mean	69%	PRD	102.27%	W. Mean	60%	PRD	105.69%
Market Area 2		Median	71%	AAD	13.57%	Median	65%	AAD	12.73%
# sales	42	Mean	74%	COD	19.09%	Mean	67%	COD	19.45%
		W. Mean	75%	PRD	98.89%	W. Mean	68%	PRD	99.58%
Market Area 3		Median	72%	AAD	16.26%	Median	72%	AAD	16.13%
# sales	17	Mean	75%	COD	22.54%	Mean	73%	COD	22.36%
		W. Mean	68%	PRD	110.99%	W. Mean	66%	PRD	110.94%

Majority Land Use

95% MLU	Irrigated		Dry		Grass	
	# Sales	Median	#	Median	# Sales	Median
County	6	70.81%	3	71.95%	8	71.02%
Mkt Area 1	4	70.81%	1	77.43%	0	N/A
Mkt Area 2	2	75.30%	2	65.00%	5	69.92%
Mkt Area 3	0	N/A	0	N/A	3	72.13%

80% MLU	Irrigated		Dry		Grass	
	# Sales	Median	#	Median	# Sales	Median
County	12	70.81%	10	69.65%	12	70.29%
Mkt Area 1	4	70.81%	1	77.43%	0	N/A
Mkt Area 2	8	68.53%	5	71.95%	9	69.92%
Mkt Area 3	0	N/A	4	59.53%	3	72.13%

Agricultural or Special
Valuation Correlation

Agricultural Land

I. Correlation

The level of value for the agricultural land in Harlan County, as determined by the PTA is 71%. The mathematically calculated median is 71%.

AGRICULTURAL LAND:

An analysis was conducted on the agricultural sales file for Harlan County. Harlan County recognizes three different market areas; after analyzing the market areas and discussing their characteristics with the assessment manager and the appraiser, it appears that the market area lines are appropriate. Further analysis was conducted on each market area individually. The distribution of sales among the three years of the study period was reviewed to determine if the sample was skewed toward a specific time period. Areas one and three contained more sales in the first two years of the study period; area two contained more sales in the most recent year of the study period. Because Harlan County has experienced a rapidly increasing agricultural market, it is probable that measurements produced from these samples would be skewed toward the time period containing the most sales. In order to achieve uniform measurements, the samples were expanded by bringing in sales in each year where a deficiency existed.

Further analysis was conducted to determine if the samples were representative of the population and adequate for measurement. In areas two and three the portion of irrigated, dry, and grass land acres in the sales file was reasonably similar to the portion present in the county, indicating that the sales file was representative of the population. In area one irrigated land was significantly over represented, and an attempt was made to bring in additional dry and grass land sales to make the sample more representative of the population. When determining if the sample is adequate for measurement purposes, all subclasses should be considered. In Harlan County areas two and three contained a sufficient number of sales for measurement purposes. Area one did not contain a sufficient number of sales, and an attempt was made to expand the sample for measurement purposes.

After examining the characteristics of land in and around Harlan County and discussing them with the assessment manager and the appraiser, it was determined that Furnas and Franklin Counties were comparable to Harlan County. Both counties are similar to Harlan in topography, soil content, and distribution of land use. The counties also all lie in the Lower Republican Natural Resource District and are regulated by the same irrigation allocations.

After identifying the comparable areas, a list of sales was developed for use in the expansion of the sales file. Only two comparable sales were identified for area one, both from Franklin County. Six sales were added in area two and two sales were added in area three; these sales came from Franklin and Furnas Counties.

The expansion of the sample corrects any time skew that may have existed, and helps to achieve a uniform measurement. While the sample for area one has been increased, it is still quite small. The sample has been used to measure area one, however; any conclusions drawn from these statistics must be made cautiously. Despite the attempt to make it so, the sample in area one is still not representative of the population. Because the appraiser and assessment manager strive to treat all subclasses of agricultural property uniformly, the sample can still be used for measurement purposes.

The expansion of the sales file helped the county officials achieve equalization in the county, by ensuring that the levels of value for the three market areas were not biased toward different time points. The values established by the county officials are reasonably comparable to the surrounding areas.

All three measures of central tendency are within the statutorily accepted range, and support the level of value at 71%. All subclasses of agricultural property also have acceptable levels of value. Based on the systematical approach that the county employs in assigning agricultural land values, it is believed that assessments are uniform and proportionate. There will be no recommendation made for the agricultural class.

II. Analysis of Sales Verification

Neb. Rev. Stat. 77-1327(2) provides that all sales are deemed to be arms 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 state sales file.

The Standard on Ratio Studies, International Association of Assessing Officials (2007), indicates that excessive trimming (the arbitrary exclusion or adjustment of arms length transactions) may indicate an attempt to inappropriately exclude arms 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 real property.

The Division frequently reviews the procedures used by the county assessor to qualify sales to ensure bias does not exist in judgments made. Arms length transactions should only be excluded when they compromise the reliability of the resulting statistics. In cases where a county assessor has disqualified sales without substantiation, the Division may include such sales in the ratio study.

AGRICULTURAL LAND:

The county employs a thorough review practice. A standard questionnaire form is sent to the buyers and sellers of all agricultural sales. When necessary, a follow up interview will be conducted with either the buyer or seller to better determine the terms of the sales.

A review of the non-qualified sales revealed the reasons given by the county when a sale is disqualified. For the agricultural class the majority of the non-qualified sales were family transactions. The remaining non-qualified sales were combination sales, substantially improved properties, contract sales, and sales that were not offered on the open market. Due to this review and the county's explanation of the verification practices, it is clear that all arms length transactions have been used in the measurement of the agricultural class.

III. Measures of Central Tendency

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. 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.

	Median	Wgt.Mean	Mean
R&O Statistics	**71**	**73**	**74**

IV. Analysis of Quality of Assessment

In analyzing the statistical data of assessment quality, there are two measures upon which assessment officials will primarily rely: the Coefficient of Dispersion (COD), and the Price Related Differential (PRD). Whether such statistics can be relied upon as meaningful for the population depends on whether the sample is representative.

The COD is commonly referred to as the index of assessment inequality. It is used to measure how closely the individual ratios are clustered around the median ratio and suggests the degree of uniformity or inaccuracy resulting in the assessments. The COD is computed by dividing the average deviation by the median ratio. For example, a COD of 20 means half of the ratios are 20 percent above or below the median. The closer the ratios are grouped around the median, the more equitable the assessment of property tends to be. Conversely, if the dispersion is quite large, there is a large spread in the ratios typically indicating a large spread around the median in the assessment of property, which results in an inequity in assessment and taxes. There is no range of acceptability stated in the Nebraska statutes for the COD measure. The International Association of Assessing Officers recommended ratio study performance standards are as follows:

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.

In unusually homogeneous types of property low CODs can be anticipated; however, in all other cases CODs less than 5 percent may be indicative of non-representative samples or the selective reappraisal of sold parcels.

The PRD, also known as the index of regression, is a measurement of the relationship between the ratios of high-value and low-value properties to determine if the value of property has any influence on the assessment ratio. It is calculated by dividing the arithmetic mean ratio by the weighted mean ratio. The PRD provides an indicator of the degree to which high-value properties are over-assessed or under-assessed in relation to low-value properties. A PRD of 100 indicates there is no bias in the assessment of high-value properties in comparison to low-value properties. A PRD greater than 100 indicates the assessments are regressive, which means low-value properties tend to have a higher assessment ratio than high-value properties. The result is the owner of a low-value property pays a greater amount of tax in relation to value than the owner of a high-value property. Conversely, a PRD less than 100 indicates that high-value properties are over assessed in relation to low-value properties.

There is no range of acceptability stated in the Nebraska statutes for the PRD measure. The Standard of Ratio Studies, adopted by the International Association of Assessing Officers, July, 2007, recommends that the PRD should lie between 98 and 103. This range is centered slightly above 100 to allow for a slightly upward measurement bias inherent in the PRD.

The PRD is calculated based on the selling price/assessed value in the sales file. This measure can be misleading if the dollar value of the records in the sales file is not proportionate to the dollar value of records in the population.

Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), p. 247.

The analysis in this section displays the calculated COD and PRD measures for Harlan County, which are considered as one part of the analysis of the County's assessment practices.

	COD	PRD
R&O Statistics	**18.72**	**102.16**

AGRICULTURAL LAND:

The qualitative statistics meet the standards established by the IAAO and support that assessment uniformity has been achieved in the agricultural class.

County Reports

Total Real Property (Sum Lines 17, 25, & 30) **Records : 4,878** **Value : 393,834,160** **Growth 3,999,595** (Sum Lines 17, 25, & 41)

Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
01. Res UnImp Land	240	614,060	45	364,845	21	148,405	306	1,127,310	
02. Res Improve Land	1,267	5,594,200	168	4,506,275	202	4,379,965	1,637	14,480,440	
03. Res Improvements	1,280	44,607,465	171	12,917,795	213	14,608,800	1,664	72,134,060	
04. Res Total	1,520	50,815,725	216	17,788,915	234	19,137,170	1,970	87,741,810	1,157,615
% of Res Total	77.16	57.92	10.96	20.27	11.88	21.81	40.39	22.28	28.94
05. Com UnImp Land	41	167,455	1	1,500	2	13,410	44	182,365	
06. Com Improve Land	222	1,376,380	2	14,020	5	202,970	229	1,593,370	
07. Com Improvements	235	16,312,505	4	1,007,985	10	2,517,265	249	19,837,755	
08. Com Total	276	17,856,340	5	1,023,505	12	2,733,645	293	21,613,490	2,129,370
% of Com Total	94.20	82.62	1.71	4.74	4.10	12.65	6.01	5.49	53.24
09. Ind UnImp Land	0	0	0	0	0	0	0	0	
10. Ind Improve Land	0	0	0	0	0	0	0	0	
11. Ind Improvements	0	0	0	0	0	0	0	0	
12. Ind Total	0	0	0	0	0	0	0	0	0
% of Ind Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13. Rec UnImp Land	0	0	2	7,900	0	0	2	7,900	
14. Rec Improve Land	0	0	264	2,382,110	1	12,180	265	2,394,290	
15. Rec Improvements	13	124,630	356	4,997,440	1	750	370	5,122,820	
16. Rec Total	13	124,630	358	7,387,450	1	12,930	372	7,525,010	135,425
% of Rec Total	3.49	1.66	96.24	98.17	0.27	0.17	7.63	1.91	3.39
Res & Rec Total	1,533	50,940,355	574	25,176,365	235	19,150,100	2,342	95,266,820	1,293,040
% of Res & Rec Total	65.46	53.47	24.51	26.43	10.03	20.10	48.01	24.19	32.33
Com & Ind Total	276	17,856,340	5	1,023,505	12	2,733,645	293	21,613,490	2,129,370
% of Com & Ind Total	94.20	82.62	1.71	4.74	4.10	12.65	6.01	5.49	53.24
17. Taxable Total	1,809	68,796,695	579	26,199,870	247	21,883,745	2,635	116,880,310	3,422,410
% of Taxable Total	68.65	58.86	21.97	22.42	9.37	18.72	54.02	29.68	85.57

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	0	0	0
19. Commercial	4	197,065	2,316,405	0	0	0
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
	Rural			**Total**		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	0	0	0
19. Commercial	0	0	0	4	197,065	2,316,405
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				**4**	**197,065**	**2,316,405**

Schedule III : Mineral Interest Records

Mineral Interest	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
23. Producing	0	0	0	0	5	572,770	5	572,770	0
24. Non-Producing	0	0	0	0	0	0	0	0	0
25. Total	0	0	0	0	5	572,770	5	572,770	0

Schedule IV : Exempt Records : Non-Agricultural

	Urban	SubUrban	Rural	Total
	Records	Records	Records	Records
26. Producing	107	0	84	191

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	5	68,340	10	63,200	1,772	192,425,665	1,787	192,557,205
28. Ag-Improved Land	0	0	1	15,500	429	63,229,055	430	63,244,555
29. Ag Improvements	0	0	1	14,370	450	20,564,950	451	20,579,320
30. Ag Total							**2,238**	**276,381,080**

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	1	4.00	4,000	8	15.00	7,500	
36. FarmSite Improv Land	0	0.00	0	1	2.00	15,500	
37. FarmSite Improvements	0	0.00	0	1	0.00	14,370	
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	20	20.00	70,000	20	20.00	70,000	
32. HomeSite Improv Land	233	249.00	3,263,000	233	249.00	3,263,000	
33. HomeSite Improvements	279	218.00	13,856,720	279	218.00	13,856,720	577,185
34. HomeSite Total				**299**	**269.00**	**17,189,720**	
35. FarmSite UnImp Land	68	140.60	104,300	77	159.60	115,800	
36. FarmSite Improv Land	377	1,013.15	1,282,200	378	1,015.15	1,297,700	
37. FarmSite Improvements	412	0.00	6,708,230	413	0.00	6,722,600	0
38. FarmSite Total				**490**	**1,174.75**	**8,136,100**	
39. Road & Ditches	0	6,406.52	0	0	6,406.52	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
41. Total Section VI				**789**	**7,850.27**	**25,325,820**	**577,185**

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	0	0.00	0	0	0.00	0

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. Market Value	0	0	0	0	0	0

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

Schedule IX : Agricultural Records : Ag Land Market Area Detail **Market Area 1**

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	19,251.50	81.62%	35,914,830	89.74%	1,865.56
47. 2A1	770.00	3.26%	1,151,700	2.88%	1,495.71
48. 2A	86.00	0.36%	111,800	0.28%	1,300.00
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	1,227.70	5.21%	1,043,545	2.61%	850.00
52. 4A	2,251.00	9.54%	1,800,800	4.50%	800.00
53. Total	23,586.20	100.00%	40,022,675	100.00%	1,696.87
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	7,636.00	79.55%	7,045,205	86.73%	922.63
56. 2D1	416.00	4.33%	336,960	4.15%	810.00
57. 2D	20.00	0.21%	16,000	0.20%	800.00
58. 3D1	0.00	0.00%	0	0.00%	0.00
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	607.00	6.32%	288,325	3.55%	475.00
61. 4D	920.00	9.58%	436,970	5.38%	474.97
62. Total	9,599.00	100.00%	8,123,460	100.00%	846.28
Grass					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	915.00	16.09%	402,600	16.09%	440.00
65. 2G1	222.00	3.90%	97,680	3.90%	440.00
66. 2G	77.00	1.35%	33,880	1.35%	440.00
67. 3G1	0.00	0.00%	0	0.00%	0.00
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	414.00	7.28%	182,160	7.28%	440.00
70. 4G	4,060.00	71.38%	1,786,400	71.38%	440.00
71. Total	5,688.00	100.00%	2,502,720	100.00%	440.00

Irrigated Total	23,586.20	60.44%	40,022,675	79.01%	1,696.87
Dry Total	9,599.00	24.60%	8,123,460	16.04%	846.28
Grass Total	5,688.00	14.57%	2,502,720	4.94%	440.00
Waste	151.00	0.39%	7,550	0.01%	50.00
Other	3.00	0.01%	150	0.00%	50.00
Exempt	44.04	0.11%	0	0.00%	0.00
Market Area Total	39,027.20	100.00%	50,656,555	100.00%	1,297.98

Schedule IX : Agricultural Records : Ag Land Market Area Detail **Market Area 2**

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	49,830.23	65.49%	71,480,720	75.01%	1,434.49
47. 2A1	5,742.00	7.55%	6,877,200	7.22%	1,197.70
48. 2A	774.00	1.02%	774,000	0.81%	1,000.00
49. 3A1	614.00	0.81%	573,800	0.60%	934.53
50. 3A	1,082.00	1.42%	963,540	1.01%	890.52
51. 4A1	4,018.00	5.28%	3,411,560	3.58%	849.07
52. 4A	14,024.00	18.43%	11,219,200	11.77%	800.00
53. Total	76,084.23	100.00%	95,300,020	100.00%	1,252.56
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	43,209.75	75.13%	30,091,910	81.52%	696.41
56. 2D1	1,320.00	2.30%	744,535	2.02%	564.04
57. 2D	246.00	0.43%	137,760	0.37%	560.00
58. 3D1	154.00	0.27%	76,230	0.21%	495.00
59. 3D	141.00	0.25%	67,055	0.18%	475.57
60. 4D1	4,397.00	7.65%	2,093,255	5.67%	476.06
61. 4D	8,045.36	13.99%	3,702,195	10.03%	460.17
62. Total	57,513.11	100.00%	36,912,940	100.00%	641.82
Grass					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	8,260.00	11.23%	3,645,380	11.24%	441.33
65. 2G1	915.00	1.24%	404,040	1.25%	441.57
66. 2G	482.00	0.66%	212,260	0.65%	440.37
67. 3G1	62.00	0.08%	27,280	0.08%	440.00
68. 3G	103.00	0.14%	45,320	0.14%	440.00
69. 4G1	4,496.00	6.11%	1,982,380	6.11%	440.92
70. 4G	59,215.83	80.53%	26,114,545	80.52%	441.01
71. Total	73,533.83	100.00%	32,431,205	100.00%	441.04

Irrigated Total	76,084.23	36.02%	95,300,020	57.81%	1,252.56
Dry Total	57,513.11	27.23%	36,912,940	22.39%	641.82
Grass Total	73,533.83	34.82%	32,431,205	19.67%	441.04
Waste	4,075.00	1.93%	204,190	0.12%	50.11
Other	0.00	0.00%	0	0.00%	0.00
Exempt	14,332.76	6.79%	0	0.00%	0.00
Market Area Total	211,206.17	100.00%	164,848,355	100.00%	780.51

Schedule IX : Agricultural Records : Ag Land Market Area Detail **Market Area 3**

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	2,487.20	65.16%	2,015,840	75.46%	810.49
47. 2A1	227.00	5.95%	147,550	5.52%	650.00
48. 2A	7.00	0.18%	3,780	0.14%	540.00
49. 3A1	3.00	0.08%	1,500	0.06%	500.00
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	166.00	4.35%	76,360	2.86%	460.00
52. 4A	927.00	24.28%	426,420	15.96%	460.00
53. Total	3,817.20	100.00%	2,671,450	100.00%	699.85
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	21,328.00	73.99%	13,441,515	79.50%	630.23
56. 2D1	215.00	0.75%	112,875	0.67%	525.00
57. 2D	38.00	0.13%	19,190	0.11%	505.00
58. 3D1	0.00	0.00%	0	0.00%	0.00
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	1,689.00	5.86%	776,940	4.60%	460.00
61. 4D	5,557.00	19.28%	2,557,740	15.13%	460.27
62. Total	28,827.00	100.00%	16,908,260	100.00%	586.54
Grass					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	3,723.00	10.05%	1,604,390	10.06%	430.94
65. 2G1	41.00	0.11%	17,630	0.11%	430.00
66. 2G	88.00	0.24%	37,840	0.24%	430.00
67. 3G1	0.00	0.00%	0	0.00%	0.00
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	1,777.00	4.80%	764,285	4.79%	430.10
70. 4G	31,398.60	84.80%	13,516,575	84.79%	430.48
71. Total	37,027.60	100.00%	15,940,720	100.00%	430.51

Irrigated Total	3,817.20	5.43%	2,671,450	7.51%	699.85
Dry Total	28,827.00	41.03%	16,908,260	47.56%	586.54
Grass Total	37,027.60	52.70%	15,940,720	44.84%	430.51
Waste	594.00	0.85%	29,920	0.08%	50.37
Other	0.00	0.00%	0	0.00%	0.00
Exempt	0.00	0.00%	0	0.00%	0.00
Market Area Total	70,265.80	100.00%	35,550,350	100.00%	505.94

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	41.79	64,340	0.00	0	103,445.84	137,929,805	103,487.63	137,994,145
77. Dry Land	0.00	0	90.00	55,700	95,849.11	61,888,960	95,939.11	61,944,660
78. Grass	0.00	0	0.00	0	116,249.43	50,874,645	116,249.43	50,874,645
79. Waste	0.00	0	0.00	0	4,820.00	241,660	4,820.00	241,660
80. Other	0.00	0	0.00	0	3.00	150	3.00	150
81. Exempt	0.00	0	0.00	0	14,376.80	0	14,376.80	0
82. Total	**41.79**	**64,340**	**90.00**	**55,700**	**320,367.38**	**250,935,220**	**320,499.17**	**251,055,260**

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	103,487.63	32.29%	137,994,145	54.97%	1,333.44
Dry Land	95,939.11	29.93%	61,944,660	24.67%	645.67
Grass	116,249.43	36.27%	50,874,645	20.26%	437.63
Waste	4,820.00	1.50%	241,660	0.10%	50.14
Other	3.00	0.00%	150	0.00%	50.00
Exempt	14,376.80	4.49%	0	0.00%	0.00
Total	**320,499.17**	100.00%	**251,055,260**	100.00%	783.33

2010 County Abstract of Assessment for Real Property, Form 45 Compared with the 2009 Certificate of Taxes Levied (CTL)

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	2009 CTL County Total	2010 Form 45 County Total	Value Difference (2010 form 45 - 2009 CTL)	Percent Change	2010 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	84,448,305	87,741,810	3,293,505	3.90%	1,157,615	2.53%
02. Recreational	7,255,570	7,525,010	269,440	3.71%	135,425	1.85%
03. Ag-Homesite Land, Ag-Res Dwelling	15,165,065	17,189,720	2,024,655	13.35%	577,185	9.54%
04. Total Residential (sum lines 1-3)	**106,868,940**	**112,456,540**	**5,587,600**	**5.23%**	**1,870,225**	**3.48%**
05. Commercial	19,542,515	21,613,490	2,070,975	10.60%	2,129,370	-0.30%
06. Industrial	0	0	0		0	
07. Ag-Farmsite Land, Outbuildings	7,649,730	8,136,100	486,370	6.36%	0	6.36%
08. Minerals	611,700	572,770	-38,930	-6.36	0	-6.36
09. Total Commercial (sum lines 5-8)	**27,803,945**	**30,322,360**	**2,518,415**	**9.06%**	**2,129,370**	**1.40%**
10. Total Non-Agland Real Property	**134,672,885**	**142,778,900**	**8,106,015**	**6.02%**	**3,999,595**	**3.05%**
11. Irrigated	119,993,685	137,994,145	18,000,460	15.00%		
12. Dryland	56,859,515	61,944,660	5,085,145	8.94%		
13. Grassland	48,808,820	50,874,645	2,065,825	4.23%		
14. Wasteland	239,250	241,660	2,410	1.01%		
15. Other Agland	38,385	150	-38,235	-99.61%		
16. Total Agricultural Land	**225,939,655**	**251,055,260**	**25,115,605**	**11.12%**		
17. Total Value of all Real Property	**360,612,540**	**393,834,160**	**33,221,620**	**9.21%**	**3,999,595**	**8.10%**
(Locally Assessed)						

2009 PLAN OF ASSESSMENT
FOR
HARLAN COUNTY
By Pam Meisenbach and Jeff Wilhelm

Plan of Assessment Requirements:

Pursuant to Neb. Rev. Stat. §77-1311.02 (2007), 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, if necessary, after the budget is approved by the county board. A copy of the plan and any amendments thereto shall be mailed to the Department of Revenue, Property Assessment Division 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 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 (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.

See Neb. Rev. Stat. §77-201 (2009).

General Description of Real Property in Harlan County:

Per the 2009 County Abstract, Harlan County consists of the following real property types:

	Parcels	% of Total Parcels	% of Taxable Value Base
Residential	1969	39%	21%
Commercial	294	6%	6%
Recreational	372	7%	2%
Agricultural	2238	44%	69%
Exempt	187	4%	2%
Mineral	5	0	0

Agricultural land - taxable acres 320,565.17
Other pertinent facts: For agland 36% of county is grass, 32% is irrigated, 30% is dry, and 2% is other.

For more information see 2009 Reports & Opinion, Abstract and Assessor Survey.

Current Resources:

A. Staff/Budget/Training
1 Assessment Manager, 1 Assessment Clerk, 1 Appraiser (shared with Hitchcock County), 0 Appraiser Assistants (due to hiring freeze by Governor & LB 121).

Harlan County budget $176,920.59 for 2008-2009.

The assessor is required to obtain 60 hours of continuing education every 4 years. The assessor has met all the educational hours required. The assessor also attends other workshops and meetings to further her knowledge of the assessment field.

The assessment staff at this time does not have continuing education requirements. The staff has voluntarily taken classes such as Windows, TerraScan user education, as well as IAAO classes.

The Appraiser is Certified General, and has taken the following classes this year, IAAO workshop 191-National USPAP update, the FHA Appraiser Thriving and Surviving, Residential Report Writing and Case Studies, and Nebraska Report Writing update.

B. Cadastral Maps
The Harlan County cadastral maps were purchased in 1982. The assessment staff maintains the maps. All new subdivisions and parcel splits are kept up to date, as well as ownership transfers. At the present time, the cadastral maps are in dire need of updating and repair work as the 20+ years of use have taken its toll. We are still anxiously awaiting the new GIS program and hope to have it in place for 2010 so that we might be in line with the neighboring County counties that already have a GIS program.

C. Property Record Cards
We utilize the property record cards available from the Terra Scan system. We also have aerial photos of rural parcels from a 1984 flight. The information from our re-appraisal of 1995-6 is on the computer as reference. We add new information as we gather it in review and pick-up work to further enhance our records. These records are in good condition. The Terra Scan system implemented a working and historical appraisal file that at the present needs design changes. We are still working on an RFP for bids on the CAMA/GIS system contract.

D. Software for CAMA, Assessment Administration, GIS
Harlan County became a State assumed county in July 1998. We had in place the same CAMA package (Terra Scan) that is now used by the State assumed counties. At this time all data is entered in the ATR file and also the appraisal file. This data is from our re-appraisal of Harlan County in 1996 and also new improvements and review of the sales for each period. In 2004 ½ of the county was reviewed on site. At this time we have all sketches and digital pictures in the CAMA system. In 2006 the 2nd half of the county was reviewed. We do not have a GIS system.

E. Web based – property record information access provided by Marcus Tooze Gisworkshop web site: http://harlan.pat.gisworkshop.com

Current Assessment Procedures for Real Property:

A. Discover, List & Inventory all property.
B. Data Collection.
C. Review assessment sales ratio studies before assessment actions.
D. Approaches to Value;
    1) Market Approach; sales comparisons,
    2) Cost Approach; cost manual used & date of manual and latest depreciation study,
    3) Income Approach; income and expense data collection/analysis from the market,
    4) Land valuation studies, establish market areas, special value for agricultural land
E. Reconciliation of Final Value and documentation
F. Review assessment sales ratio studies after assessment actions.
G. Notices and Public Relations

Level of Value, Quality, and Uniformity for assessment year 2009:

Property Class	Median	COD*	PRD*
Residential	.97	15.89	102.97
Commercial	.98	13.89	112.44
Agricultural Land	.74	18.21	101.08
Special Value Agland	N/A	N/A	N/A

*COD means coefficient of dispersion and PRD means price related differential.
For more information regarding statistical measures see 2009 Reports & Opinions.

Assessment Actions Planned for Assessment Year 2010:

We will continue our review of the county and plan to do ¼ of the townships each year. Will review statistics from previous year to find any hot spots to be corrected. Review market areas and also any new TIF areas. Conduct a pivot review. With the passage of LB701 the assessment office and the Lower Republican River Basin NRD have compared irrigated acres. The assessment staff used the NRD records and the new AgriData, Inc. program to implement the new numeric Soil Symbols on all ag land as well as reviewing all dry, irrigated

and grass acres. Continue to track acres enrolled in CREP & EQIP and possibly CRP. Review any sales of irrigated grass and adjust accordingly. Update ag land acre values with new sales data. Research sales of agland properties for recreational use such as hunting, which may show a need for special valuation in Harlan County. Do normal pick-up work and sales review. Update Marshall & Swift tables to 06/08 and develop new market derived depreciation tables. Look at home and farm site values considering utilities, well, septic etc. Continue to track chronological age and effective age of houses and implement a remodel table. Review areas starting with Republican City, Taylor Manor, Patterson Harbor, North Shore Marina and B & R Mobile Home Park and feedlots. Work with PAD to develop an appraisal manual. With the passage of LB121 in 2009, the county could take over the budget for the assessment of Harlan County.

Assessment Actions Planned for Assessment Year 2011:

We will plan to review another ¼ of the townships this year. Review statistics to determine if any major or minor adjustments need to be made. Review market areas and any new TIF projects that develop. Do regular pick-up work and sales review. Verify accuracy of depreciation tables and site improvements tables with information from the market data. Review all commercial properties. Implement our new GIS program. Continue to do county review as set up by the Property Assessment Division.

Assessment Actions Planned for Assessment Year 2012:

We will review another ¼ of the townships. Review statistics to see if any new data has appeared that would change any of our tables that are developed from the market. Review market areas for accuracy from the sales that have occurred. Do regular pick-up work based on building permits and information from the zoning director. Continue use of GIS. Continue to do county review as set up by the Property Assessment Division.

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

1. Record Maintenance, Mapping updates, & Ownership changes

2. Annually prepare and file Assessor Administrative Reports required by law/regulation:

    a. Abstracts (Real & Personal Property)
    b. Assessor Survey
    c. Sales information to PAD rosters & 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 Education Lands & 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 603 schedules; prepare subsequent notices for incomplete filings or failure to file and penalties applied, as required.

4. Permissive Exemptions: administer annual filings of applications for new or continued exempt use, review and make recommendations to county board.

5. Taxable Government Owned Property – annual review of government owned property not used for public purpose, send notices of intent to tax, etc.

6. Homestead Exemptions; administer 160 annual filings of applications, approval/denial process, taxpayer notifications, and taxpayer assistance.

7. Centrally Assessed – review of valuations as certified by PAD for railroads and public service entities, establish assessment records and tax billing for tax list.

8. Tax Increment Financing – management of record/valuation information for properties in community redevelopment projects for proper reporting on administrative reports and allocation of ad valorem tax.

9. Tax Districts and Tax Rates – management of school district and other tax entity boundary changes necessary for correct assessment and tax information; input/review of tax rates used for tax billing process.

10. Tax Lists; prepare and certify tax lists to county treasurer for real property, personal property, and centrally assessed.

11. Tax List Corrections – prepare tax list correction documents for county board approval.

12. County Board of Equalization - attend county board of equalization meetings for valuation protests – assemble and provide information

13. TERC Appeals - prepare information and attend taxpayer appeal hearings before TERC, defend valuation.

14. TERC Statewide Equalization – attend hearings if applicable to county, defend values, and/or implement orders of the TERC.

15. Education: Assessor and/or Appraisal Education – attend meetings, workshops, and educational classes to obtain required hours of continuing education to maintain assessor certification and/or appraiser license, etc.

Conclusion:

With all the entities of county government that utilize the assessor records in their operation, it is paramount for this office to constantly work toward perfection in record keeping.

With the continual review of all properties, records will become more accurate, and values will be assessed more equally and fairly across the county. With a well-developed plan in place, this process can flow more smoothly. Sales review will continue to be important in order to adjust for market areas in the county.

Respectfully submitted:

Assessor signature: Dan Muenzbach Date: 10-21-09

Appraiser signature _____ Date: 10/21/2009

2010 Assessment Survey for Harlan County

I. General Information

A. Staffing and Funding Information

1.	**Deputy(ies) on staff**
	0
2.	**Appraiser(s) on staff**
	1
3.	**Other full-time employees**
	The administrative assessment manager and an assessment clerk.
4.	**Other part-time employees**
	0
5.	**Number of shared employees**
	The appraiser and the assessment manager are shared between Harlan and Hitchcock counties and other assessment offices as needed.
6.	**Assessor's requested budget for current fiscal year**
	The expenditures for assessment functions in Harlan County during the 08-09 fiscal year were $90,782.98.
7.	**Adopted budget, or granted budget if different from above**
	n/a
8.	**Amount of the total budget set aside for appraisal work**
	n/a
9.	**Appraisal/Reappraisal budget, if not part of the total budget**
	The expenditures for appraisal functions in Harlan County during the 08-09 fiscal year were $86,137.61.
10.	**Part of the budget that is dedicated to the computer system**
	$6,610.14
11.	**Amount of the total budget set aside for education/workshops**
	Not applicable
12.	**Other miscellaneous funds**
	None
13.	**Was any of last year's budget not used:**
	Not applicable

B. Computer, Automation Information and GIS

1.	**Administrative software**
	TerraScan
2.	**CAMA software**
	TerraScan

3.	**Cadastral maps: Are they currently being used?**
	Yes, but they are in poor condition after many years of use.
4.	**Who maintains the Cadastral Maps?**
	Office staff
5.	**Does the county have GIS software?**
	Not at this time
6.	**Who maintains the GIS software and maps?**
	n/a
7.	**Personal Property software:**
	TerraScan

C. Zoning Information

1.	**Does the county have zoning?**
	Yes
2.	**If so, is the zoning countywide?**
	Yes
3.	**What municipalities in the county are zoned?**
	Alma
4.	**When was zoning implemented?**
	2002

D. Contracted Services

1.	**Appraisal Services**
	Pritchard and Abbott are contracted with yearly to do the oil and gas mineral appraisals.
2.	**Other services**
	None

Certification

Certification

This is to certify that the 2010 Reports and Opinions of the Property Tax Administrator have been sent to the following:

One copy by electronic transmission and one printed copy by hand delivery to the Tax Equalization and Review Commission.

One copy by electronic transmission to the Harlan County Assessor.

Dated this 7th day of April, 2010.

Ruth A. Sorensen
Property Tax Administrator

Map Section

Valuation History Charts