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2010 Commission Summary

67 Pawnee

Residential Real Property - Current

Number of Sales	79	Median	97
Total Sales Price	\$1,919,185	Mean	106
Total Adj. Sales Price	\$1,926,685	Wgt. Mean	92
Total Assessed Value	\$1,778,005	Average Assessed Value of the Base	\$25,236
Avg. Adj. Sales Price	\$24,388	Avg. Assessed Value	\$22,506

Confidence Interval - Current

95% Median C.I	92.22 to 103.57
95% Mean C.I	96.68 to 116.10
95% Wgt. Mean C.I	86.32 to 98.24

% of Value of the Class of all Real Property Value in the County	9.19
% of Records Sold in the Study Period	5.95
% of Value Sold in the Study Period	5.31

Residential Real Property - History

Year	Number of Sales	LOV	Median
2009	95	97	97
2008	101	94	94
2007	108	95	95
2006	101	97	97

2010 Commission Summary

67 Pawnee

Commercial Real Property - Current

Number of Sales	14	Median	73
Total Sales Price	\$393,075	Mean	80
Total Adj. Sales Price	\$393,075	Wgt. Mean	77
Total Assessed Value	\$302,895	Average Assessed Value of the Base	\$30,047
Avg. Adj. Sales Price	\$28,077	Avg. Assessed Value	\$21,635

Confidence Interval - Current

95% Median C.I	53.86 to 95.98
95% Mean C.I	55.82 to 103.66
95% Wgt. Mean C.I	63.69 to 90.43

% of Value of the Class of all Real Property Value in the County	2.03
% of Records Sold in the Study Period	5.69
% of Value Sold in the Study Period	4.10

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2009	18	94	94
2008	20	95	95
2007	23	99	99
2006	27	95	95

2010 Opinions of the Property Tax Administrator for Pawnee 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 Pawnee County is 97% of market value. The quality of assessment for the class of residential real property in Pawnee 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 Pawnee County is 100% of market value. The quality of assessment for the class of commercial real property in Pawnee 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 Pawnee County is 72% of market value. The quality of assessment for the class of agricultural land in Pawnee County indicates the assessment practices meet generally accepted mass appraisal practices.

Dated this 7th day of April, 2010.



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

Ruth A. Sorensen
Property Tax Administrator

**2010 Assessment Actions for Pawnee County
taken to address the following property classes/subclasses:**

Residential

The assessor did a review of Burchard and Table Rock for 2010. The County changed depreciation and implemented 2007 cost tables. This included an on-site inspection, new pictures, and interior inspections whenever possible.

Also completed county wide pickup work for the residential classes

2010 Assessment Survey for Pawnee County

Residential Appraisal Information

1.	Valuation data collection done by:	Assessor and contract appraiser																				
2.	List the valuation groupings used by the County:	<table border="1" style="width: 100%; border-collapse: collapse; margin-top: 10px;"> <tr><td style="width: 10%; text-align: center;">01</td><td>Pawnee City</td></tr> <tr><td style="text-align: center;">02</td><td>Burchard</td></tr> <tr><td style="text-align: center;">03</td><td>Dubois</td></tr> <tr><td style="text-align: center;">04</td><td>Lewiston</td></tr> <tr><td style="text-align: center;">05</td><td>Steinauer</td></tr> <tr><td style="text-align: center;">06</td><td>Table Rock</td></tr> <tr><td style="text-align: center;">07</td><td>Fraziers Lake</td></tr> <tr><td style="text-align: center;">08</td><td>Rural</td></tr> <tr><td style="text-align: center;">09</td><td>Co Recreat</td></tr> <tr><td style="text-align: center;">10</td><td>Pawnee City sub</td></tr> </table>	01	Pawnee City	02	Burchard	03	Dubois	04	Lewiston	05	Steinauer	06	Table Rock	07	Fraziers Lake	08	Rural	09	Co Recreat	10	Pawnee City sub
01	Pawnee City																					
02	Burchard																					
03	Dubois																					
04	Lewiston																					
05	Steinauer																					
06	Table Rock																					
07	Fraziers Lake																					
08	Rural																					
09	Co Recreat																					
10	Pawnee City sub																					
a.	Describe the specific characteristics of the valuation groupings that make them unique.	The physical location around the county cause each town and village to have different market factors. Assessor Location Pawnee City sub are properties just outside of the city limits and the Co Recreat are properties that have predominant recreation land use and are classified as recreation.																				
3.	What approach(es) to value is/are used for this class to estimate the market value of properties? List or describe.	Cost Approach to Value																				
4	When was the last lot value study completed?	As each location is appraised lot values are analyzed to verify if values still are maintained or need to be updated.																				
a.	What methodology was used to determine the residential lot values?	The cost approach using recent vacant lot sales when available, The unit of comparison used is by the square foot.																				
5.	Is the same costing year for the cost approach being used for the entire valuation grouping? If not, identify and explain the differences?	As each location is appraised current costing is used.																				
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?	The local market is used to develop the counties own depreciation schedules.																				
a.	How often does the County update depreciation tables?	When an area is reviewed and re-appraised by the assessor location or valuation group and the assessor's office is currently on a 4 year rotation cycle.																				

7.	Pickup work:
a.	Is pickup work done annually and is it completed by March 19th?
	Yes
b.	By Whom?
	Assessor and the contract appraiser
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 the same valuation process is used as is the area where the pickup work is being preformed.
8.	What is the County's progress with the 6 year inspection and review requirement? (Statute 77-1311.03)
	The assessor's office is currently on a 4 year review and appraisal cycle but may move to a 6 year rotation to also pickup the rural improvements.
a.	Does the County maintain a tracking process? If yes describe.
	The progress is tracked using the 3 Year Plan of Assessment.
b.	How are the results of the portion of the properties inspected and reviewed applied to the balance of the county?
	Yes, Each year analysis is conducted to verify that non reviewed areas are covered to maintain overall equalization.

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

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

NUMBER of Sales:	79	MEDIAN:	97	COV:	41.40	95% Median C.I.:	92.22 to 103.57
TOTAL Sales Price:	1,919,185	WGT. MEAN:	92	STD:	44.05	95% Wgt. Mean C.I.:	86.32 to 98.24
TOTAL Adj.Sales Price:	1,926,685	MEAN:	106	AVG.ABS.DEV:	27.62	95% Mean C.I.:	96.68 to 116.10
TOTAL Assessed Value:	1,778,005						
AVG. Adj. Sales Price:	24,388	COD:	28.35	MAX Sales Ratio:	293.00		
AVG. Assessed Value:	22,506	PRD:	115.29	MIN Sales Ratio:	27.25		

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DATE OF SALE *	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
<u>Qrtrs</u>											
07/01/07 TO 09/30/07	14	92.69	106.68	91.43	22.59	116.68	76.82	193.50	85.02 to 146.13	31,317	28,635
10/01/07 TO 12/31/07	15	95.09	94.59	88.11	18.51	107.36	35.95	132.81	88.84 to 117.27	30,524	26,894
01/01/08 TO 03/31/08	9	90.50	78.04	83.55	22.39	93.41	27.25	107.25	34.50 to 101.33	33,611	28,081
04/01/08 TO 06/30/08	7	88.22	98.76	88.27	20.01	111.88	74.00	160.57	74.00 to 160.57	21,785	19,230
07/01/08 TO 09/30/08	13	110.57	122.95	96.44	28.26	127.48	65.90	249.17	83.28 to 164.00	19,339	18,651
10/01/08 TO 12/31/08	9	106.12	102.83	105.07	13.42	97.88	71.40	134.32	84.40 to 119.45	24,250	25,478
01/01/09 TO 03/31/09	4	92.19	95.15	92.50	11.80	102.87	81.59	114.64	N/A	17,375	16,071
04/01/09 TO 06/30/09	8	150.47	149.29	138.95	46.12	107.44	41.11	293.00	41.11 to 293.00	4,525	6,287
<u>Study Years</u>											
07/01/07 TO 06/30/08	45	92.83	95.69	88.18	20.97	108.51	27.25	193.50	88.22 to 98.40	30,029	26,481
07/01/08 TO 06/30/09	34	108.14	120.55	101.91	33.06	118.29	41.11	293.00	95.15 to 120.47	16,922	17,245
<u>Calendar Yrs</u>											
01/01/08 TO 12/31/08	38	100.38	103.09	92.91	24.37	110.96	27.25	249.17	88.22 to 107.25	24,333	22,608
<u>ALL</u>											
	79	97.43	106.39	92.28	28.35	115.29	27.25	293.00	92.22 to 103.57	24,388	22,506

VALUATION GROUP	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
01	38	95.02	103.57	93.54	25.31	110.72	27.25	240.11	88.22 to 106.60	27,971	26,163
02	3	92.83	91.53	97.96	6.61	93.44	81.67	100.08	N/A	16,233	15,901
03	6	133.83	150.16	133.21	26.05	112.72	79.75	249.17	79.75 to 249.17	11,875	15,819
04	1	92.55	92.55	92.55			92.55	92.55	N/A	107,500	99,490
05	2	102.14	102.14	102.44	4.61	99.71	97.43	106.85	N/A	16,000	16,390
06	12	92.47	94.00	86.94	19.20	108.11	34.50	146.13	83.30 to 109.67	29,282	25,458
07	11	101.33	121.79	116.98	46.46	104.11	41.11	293.00	50.00 to 193.50	3,613	4,227
08	4	90.93	84.39	65.82	20.34	128.21	52.13	103.57	N/A	43,471	28,613
09	1	71.40	71.40	71.40			71.40	71.40	N/A	10,000	7,140
10	1	120.47	120.47	120.47			120.47	120.47	N/A	29,315	35,315
<u>ALL</u>											
	79	97.43	106.39	92.28	28.35	115.29	27.25	293.00	92.22 to 103.57	24,388	22,506

STATUS: IMPROVED, UNIMPROVED & IOLL	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	68	98.29	108.05	92.33	28.09	117.03	27.25	293.00	92.22 to 106.12	27,521	25,409
2	11	94.67	96.12	90.81	28.42	105.85	34.50	163.00	50.00 to 146.13	5,022	4,560
<u>ALL</u>											
	79	97.43	106.39	92.28	28.35	115.29	27.25	293.00	92.22 to 103.57	24,388	22,506

PAD 2010 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

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TOTAL Assessed Value:	1,778,005						
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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	64	94.81	101.91	91.28	23.73	111.64	27.25	240.11	90.19 to 103.57	28,625	26,128
06	12	100.67	117.59	107.82	45.34	109.06	41.11	293.00	71.40 to 167.60	4,145	4,470
07	3	120.47	157.28	116.09	40.67	135.49	102.20	249.17	N/A	14,971	17,380
<u>ALL</u>	<u>79</u>	<u>97.43</u>	<u>106.39</u>	<u>92.28</u>	<u>28.35</u>	<u>115.29</u>	<u>27.25</u>	<u>293.00</u>	<u>92.22 to 103.57</u>	<u>24,388</u>	<u>22,506</u>

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val	
<u>Low \$</u>	<u>1 TO 4999</u>	<u>27</u>	<u>110.57</u>	<u>127.32</u>	<u>125.66</u>	<u>41.93</u>	<u>101.32</u>	<u>34.50</u>	<u>293.00</u>	<u>90.61 to 160.57</u>	<u>2,455</u>	<u>3,085</u>
	<u>5000 TO 9999</u>	<u>6</u>	<u>113.22</u>	<u>116.68</u>	<u>118.29</u>	<u>16.57</u>	<u>98.64</u>	<u>79.75</u>	<u>171.55</u>	<u>79.75 to 171.55</u>	<u>8,200</u>	<u>9,700</u>
<u>Total \$</u>	<u>1 TO 9999</u>	<u>33</u>	<u>110.57</u>	<u>125.39</u>	<u>122.52</u>	<u>37.39</u>	<u>102.34</u>	<u>34.50</u>	<u>293.00</u>	<u>98.18 to 134.32</u>	<u>3,499</u>	<u>4,287</u>
	<u>10000 TO 29999</u>	<u>26</u>	<u>96.29</u>	<u>94.14</u>	<u>92.89</u>	<u>18.89</u>	<u>101.34</u>	<u>27.25</u>	<u>167.60</u>	<u>85.02 to 106.60</u>	<u>16,396</u>	<u>15,230</u>
	<u>30000 TO 59999</u>	<u>11</u>	<u>88.22</u>	<u>94.76</u>	<u>95.36</u>	<u>12.32</u>	<u>99.37</u>	<u>79.65</u>	<u>132.81</u>	<u>82.46 to 119.45</u>	<u>44,254</u>	<u>42,203</u>
	<u>60000 TO 99999</u>	<u>4</u>	<u>89.19</u>	<u>89.44</u>	<u>88.93</u>	<u>12.52</u>	<u>100.57</u>	<u>73.27</u>	<u>106.12</u>	<u>N/A</u>	<u>72,125</u>	<u>64,141</u>
	<u>100000 TO 149999</u>	<u>5</u>	<u>92.22</u>	<u>83.87</u>	<u>85.26</u>	<u>9.80</u>	<u>98.37</u>	<u>52.13</u>	<u>93.61</u>	<u>N/A</u>	<u>121,917</u>	<u>103,942</u>
<u>ALL</u>	<u>79</u>	<u>97.43</u>	<u>106.39</u>	<u>92.28</u>	<u>28.35</u>	<u>115.29</u>	<u>27.25</u>	<u>293.00</u>	<u>92.22 to 103.57</u>	<u>24,388</u>	<u>22,506</u>	

**2010 Correlation Section
for Pawnee County**

Residential Real Property

I. Correlation

The level of value for the residential real property in Pawnee County, as determined by the PTA is 97%. The mathematically calculated median is 97%.

RESIDENTIAL: The analysis of the following tables demonstrates that the statistics support a level of value within the acceptable range. The coefficient of dispersion and price related differential are both above the acceptable range however based on the knowledge of assessment practices for Pawnee County it is my opinion that the assessments are uniform in the residential class of property. Two of the measures of central tendency are within the range while the mean is outside the range. It should be noted that the occurrence of low dollar sales are contributing to an elevated mean, COD and PRD in the class. The highest mean occurs in sales where the sale amount is under 20,000 dollars. These also tend to be in the smaller valuation groups where there is not an organized market. Additional discussion and documentation has been included in the following tables.

The overall residential market appears to be starting to feel the effects of a slightly depressed market.

Valuation Group 07, which represents Fraziers Lake, appears to be slightly over assessed. This valuation group represents a collection of parcels on a private lake with no organized real estate market. Many of the transactions are private sales between friends and acquaintances and not generally available to the public. Fraziers Lake is a low cost recreation get away where a majority of the improvements consist of low quality older mobile homes. Nine of the 11 sales sold for less than \$5000 indicating that low dollar sales impact lends no validity that the calculated level of value for this group does not prove the assessment practices maintained for this area are out of line. The Division is not making a non binding recommendation to adjust this valuation group.

Being knowledgeable of the property in the county along with keeping with market trends and statistical reviews the County assessor is maintaining equalized valuation for the residential properties in Pawnee County.

It is the opinion of the Division that the Reports and Opinion statistics along with each of these analyses demonstrates that the county has achieved an acceptable level of value and that the median is a reliable measure of value in this class of property.

**2010 Correlation Section
for Pawnee County**

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:Knowing the assessment practices in the assessor's office in Pawnee County and their methodology of analyzing and verifying sales assures me that both the sold and unsold parcels are valued without bias. The County's sales verification practices are consistent and acceptable. A review of the non-qualified residential sales reveals the reasons given for disqualifying sales and provides information regarding the County's sales verification practices. The majority of the sales that were disqualified appear to be family transactions, substantially changed properties, or private sales that were not considered arms length sales. The county also notes that they contact buyers, sellers, auctioneers, real estate agents or other real estate professionals to clarify sale terms. The County assessor has a good working knowledge of the local market when verifying sales.

**2010 Correlation Section
for Pawnee County**

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	97	92	106

**2010 Correlation Section
for Pawnee County**

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,

**2010 Correlation Section
for Pawnee County**

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 Pawnee County, which are considered as one part of the analysis of the County's assessment practices.

	COD	PRD
R&O Statistics	28.35	115.29

RESIDENTIAL: The quality of assessment is satisfactory.

Calculating a COD and/or a PRD that do not fall within a certain range in Pawnee County is a function of the unpredictability of the market, a limited number of sales and low dollar sales (27 of the 79 sales in the sample sold below \$5,000) is not a reflection of the quality of the County's assessment practices.

Hypothetically if the above mentioned 27 were removed from the analysis the level of value would still remain within the acceptable range and two of the following quality measurements have lower values COD 17.80 and PRD 104.86. Considering the volatility the low dollar sales occurring in small less organized markets have on the analysis would suggest that uniformity has been achieved in the residential class.

**2010 Assessment Actions for Pawnee County
taken to address the following property classes/subclasses:**

Commercial:

The county conducted a sales analysis in the class and determined that no adjustment was warranted for 2009.

Permit and pick up work was completed.

2010 Assessment Survey for Pawnee County

Commercial / Industrial Appraisal Information

1.	Valuation data collection done by:	Assessor and contract appraiser														
2.	List the valuation groupings used by the County:	<table border="1" style="width: 100%; border-collapse: collapse; margin-top: 10px;"> <tr><td style="width: 10%; text-align: center;">01</td><td>Pawnee City</td></tr> <tr><td style="text-align: center;">02</td><td>Burchard</td></tr> <tr><td style="text-align: center;">03</td><td>Dubois</td></tr> <tr><td style="text-align: center;">04</td><td>Lewiston</td></tr> <tr><td style="text-align: center;">05</td><td>Steinauer</td></tr> <tr><td style="text-align: center;">06</td><td>Table Rock</td></tr> <tr><td style="text-align: center;">08</td><td>Rural</td></tr> </table>	01	Pawnee City	02	Burchard	03	Dubois	04	Lewiston	05	Steinauer	06	Table Rock	08	Rural
01	Pawnee City															
02	Burchard															
03	Dubois															
04	Lewiston															
05	Steinauer															
06	Table Rock															
08	Rural															
a.	Describe the specific characteristics of the valuation groupings that make them unique.	The physical location around the county cause each town and village to have different market factors.														
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 to value														
4	When was the last lot value study completed?	As each location is appraised lot values are analyzed to verify if values still are maintained or need to be updated.														
a.	What methodology was used to determine the commercial lot values?	Vacant lot sales are used when available and the most common unit of comparison is by the square foot.														
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?	The local market is used to develop the counties own depreciation schedules.														
a.	How often does the County update the depreciation tables?	When the valuation group is reviewed or reappraised the depreciation tables are updated.														
7.	Pickup work:															
a.	Is pickup work done annually and is it completed by March 19th?	Yes														
b.	By Whom?	Assessor and the contract appraiser														

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)
	Yes, on schedule currently the assessor's office is on a 4 year cycle.
a.	Does the County maintain a tracking process? If yes describe.
	The progress is tracked using the 3 Year Plan of Assessment.
b.	How are the results of the portion of the properties inspected and reviewed applied to the balance of the county?
	Yes, Each year analysis is conducted to verify that non reviewed areas are covered to maintain overall equalization. The county analyzes the sales and the market as it affects the general occupancy codes drive the review and possible value changes.

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:	14	MEDIAN:	73	COV:	51.96	95% Median C.I.:	53.86 to 95.98	(! : Derived)
TOTAL Sales Price:	393,075	WGT. MEAN:	77	STD:	41.43	95% Wgt. Mean C.I.:	63.69 to 90.43	
TOTAL Adj.Sales Price:	393,075	MEAN:	80	AVG.ABS.DEV:	24.74	95% Mean C.I.:	55.82 to 103.66	
TOTAL Assessed Value:	302,895							
AVG. Adj. Sales Price:	28,076	COD:	33.92	MAX Sales Ratio:	204.15			
AVG. Assessed Value:	21,635	PRD:	103.48	MIN Sales Ratio:	30.16			

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DATE OF SALE *	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
<u>Qrtrs</u>											
07/01/06 TO 09/30/06	1	94.55	94.55	94.55			94.55	94.55	N/A	19,000	17,965
10/01/06 TO 12/31/06											
01/01/07 TO 03/31/07	3	84.87	82.65	81.67	11.34	101.20	67.11	95.98	N/A	38,166	31,171
04/01/07 TO 06/30/07											
07/01/07 TO 09/30/07	2	141.33	141.33	192.73	44.45	73.33	78.50	204.15	N/A	5,500	10,600
10/01/07 TO 12/31/07	2	65.11	65.11	73.99	53.68	88.01	30.16	100.07	N/A	33,500	24,785
01/01/08 TO 03/31/08											
04/01/08 TO 06/30/08	1	72.63	72.63	72.63			72.63	72.63	N/A	12,000	8,715
07/01/08 TO 09/30/08	3	62.00	59.90	58.10	5.37	103.11	53.86	63.85	N/A	20,666	12,006
10/01/08 TO 12/31/08	2	54.31	54.31	70.56	34.85	76.96	35.38	73.23	N/A	53,787	37,955
01/01/09 TO 03/31/09											
04/01/09 TO 06/30/09											
<u>Study Years</u>											
07/01/06 TO 06/30/07	4	89.71	85.63	83.51	10.74	102.54	67.11	95.98	N/A	33,375	27,870
07/01/07 TO 06/30/08	5	78.50	97.10	88.32	51.32	109.95	30.16	204.15	N/A	18,000	15,897
07/01/08 TO 06/30/09	5	62.00	57.66	66.01	15.43	87.36	35.38	73.23	N/A	33,915	22,386
<u>Calendar Yrs</u>											
01/01/07 TO 12/31/07	7	84.87	94.41	85.34	37.78	110.62	30.16	204.15	30.16 to 204.15	27,500	23,469
01/01/08 TO 12/31/08	6	62.93	60.16	66.44	15.49	90.54	35.38	73.23	35.38 to 73.23	30,262	20,107
<u>ALL</u>											
	14	72.93	79.74	77.06	33.92	103.48	30.16	204.15	53.86 to 95.98	28,076	21,635

VALUATION GROUP	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
01	9	63.85	76.19	70.97	45.08	107.36	30.16	204.15	35.38 to 95.98	29,897	21,218
03	3	84.87	87.81	91.67	8.47	95.80	78.50	100.07	N/A	31,000	28,416
04	1	94.55	94.55	94.55			94.55	94.55	N/A	19,000	17,965
05	1	72.63	72.63	72.63			72.63	72.63	N/A	12,000	8,715
<u>ALL</u>											
	14	72.93	79.74	77.06	33.92	103.48	30.16	204.15	53.86 to 95.98	28,076	21,635

STATUS: IMPROVED, UNIMPROVED & IOLL	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	13	72.63	79.83	77.05	36.06	103.61	30.16	204.15	53.86 to 95.98	30,159	23,239
2	1	78.50	78.50	78.50			78.50	78.50	N/A	1,000	785
<u>ALL</u>											
	14	72.93	79.74	77.06	33.92	103.48	30.16	204.15	53.86 to 95.98	28,076	21,635

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

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PROPERTY TYPE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
02												
03	14	72.93	79.74	77.06	33.92	103.48	30.16	204.15	53.86 to 95.98	28,076	21,635	
04												
ALL	14	72.93	79.74	77.06	33.92	103.48	30.16	204.15	53.86 to 95.98	28,076	21,635	

SALE PRICE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
Low \$												
1 TO 4999	1	78.50	78.50	78.50			78.50	78.50	N/A	1,000	785	
5000 TO 9999	1	35.38	35.38	35.38			35.38	35.38	N/A	7,575	2,680	
Total \$												
1 TO 9999	2	56.94	56.94	40.41	37.86	140.91	35.38	78.50	N/A	4,287	1,732	
10000 TO 29999	7	72.63	89.05	80.76	46.94	110.26	30.16	204.15	30.16 to 204.15	17,571	14,190	
30000 TO 59999	4	75.99	76.48	78.55	21.05	97.36	53.86	100.07	N/A	40,375	31,716	
100000 TO 149999	1	73.23	73.23	73.23			73.23	73.23	N/A	100,000	73,230	
ALL	14	72.93	79.74	77.06	33.92	103.48	30.16	204.15	53.86 to 95.98	28,076	21,635	

OCCUPANCY CODE											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
(blank)	1	78.50	78.50	78.50			78.50	78.50	N/A	1,000	785	
341	1	204.15	204.15	204.15			204.15	204.15	N/A	10,000	20,415	
346	1	84.87	84.87	84.87			84.87	84.87	N/A	50,000	42,435	
349	1	62.00	62.00	62.00			62.00	62.00	N/A	20,000	12,400	
353	1	53.86	53.86	53.86			53.86	53.86	N/A	32,000	17,235	
406	2	68.54	68.54	72.38	6.84	94.70	63.85	73.23	N/A	55,000	39,807	
442	2	86.35	86.35	93.97	15.89	91.89	72.63	100.07	N/A	27,000	25,372	
471	1	94.55	94.55	94.55			94.55	94.55	N/A	19,000	17,965	
528	2	63.07	63.07	64.34	52.18	98.03	30.16	95.98	N/A	26,000	16,727	
531	1	67.11	67.11	67.11			67.11	67.11	N/A	37,500	25,165	
557	1	35.38	35.38	35.38			35.38	35.38	N/A	7,575	2,680	
ALL	14	72.93	79.74	77.06	33.92	103.48	30.16	204.15	53.86 to 95.98	28,076	21,635	

**2010 Correlation Section
for Pawnee County**

Commerical Real Property

I. Correlation

The level of value for the commercial real property in Pawnee County, as determined by the PTA is 100%. The mathematically calculated median is 73%.

COMMERCIAL:In correlating the assessment practices and the calculated statistics for the commercial class of property in the County it is the opinion of the Division that the level of value cannot be mathematically calculated.

Reviewing the statistical report for the commercial properties in Pawnee County there are a limited number of sales that calculate a disparity between the three measures of central tendencies including a high COD and PRD. This small and varied sample lends little reliability that the sales represent the commercial population in Pawnee County. The few if any of the commercial sales in Pawnee County are part of an organized market. The following is a rundown of sales that have occurred in Pawnee City there was one retail store, a convenience store, two service garages, two storage warehouses, one farm utility building, one restaurant and a dental office. The convenience/liquor store sale is a local business and not part of a chain of convenience stores. Of the two storage warehouses one was built as small manufacturing with a part that was the production floor and a large storage area which is now being used as storage. The other storage structure that sold is much older and is not in good condition. One farm type utility building built before zoning was established and may not meet code. Even the last three buildings are being used for storage between them there is very little similarity. The restaurant is a local establishment that started as a park side walkup snack/ice cream store and later expanded to a sit down cafe and the dental office was sold at a bargain price to draw in a replacement for the retiring dentist. I do not feel the above list of sales should not be used to negatively measure the assessment practices of the Pawnee County assessor.

The assessor is knowledgeable through his reviews of the valuations and market trends in the commercial class as well as the overall economics in the County. Knowing the assessment practices used by the assessor in relation to the other property classes in the county it is our opinion the calculated statistics for the commercial class is not a reflection of poor assessment practices but shows the unpredictability and variability in the commercial market. It should also be noted there are no sales in the last six month period of the sales file and the assessor cannot recall any commercials sales in the last nine months following the sales file time period.

**2010 Correlation Section
for Pawnee County**

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:Knowing the assessment practices in the assessor's office in Pawnee County and their methodology of analyzing and verifying sales assures me that both the sold and unsold parcels are valued without bias. The County's sales verification practices are consistent and acceptable. A review of the non-qualified residential sales reveals the reasons given for disqualifying sales and provides information regarding the County's sales verification practices. The majority of the sales that were disqualified appear to be family transactions, substantially changed properties, or private sales that were not considered arms length sales. The county also notes that they contact buyers, sellers, auctioneers, real estate agents or other real estate professionals to clarify sale terms. The County assessor has a good working knowledge of the local market when verifying sales.

**2010 Correlation Section
for Pawnee County**

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	73	77	80

**2010 Correlation Section
for Pawnee County**

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,

**2010 Correlation Section
for Pawnee County**

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.

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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 Pawnee County, which are considered as one part of the analysis of the County's assessment practices.

	COD	PRD
R&O Statistics	33.92	103.48

COMMERCIAL: Calculating a COD and or a PRD that do not happen to fall within a certain range may just be a function of the unpredictability of the market. And not a poor reflection of the County's quality of their assessment practices.

**2010 Assessment Actions for Pawnee County
taken to address the following property classes/subclasses:**

Agricultural

The County conducted a market study of the class and adjusted the values for the various Land Valuation Groupings.

The county is in the final process of implementing the latest soil conversion.

The county also completed their permit and pick up work for the class.

2010 Assessment Survey for Pawnee County

Agricultural Appraisal Information

1.	Valuation data collection done by:
	Assessor reviews and appraises the land and the contract appraiser reviews and appraises the improvements
2.	Does the County maintain more than one market area / valuation grouping in the agricultural property class?
	1
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 agricultural sales market is analyzed every year in an attempt to possible identify any variations across the county with no indication of support for more than one market area.
b.	Describe the specific characteristics of the market area / valuation groupings that make them unique?
	No unique characteristics are found
3.	Agricultural Land
a.	How is agricultural land defined in this county?
	The land is defined by its agricultural and horticultural use. The Assessor refers to the land use manual for direction.
b.	When is it agricultural land, when is it residential, when is it recreational?
	Land use defines whether it is agricultural or residential and there is a very small amount of recreational classified land.
c.	Are these definitions in writing?
	Written definitions are still being developed
d.	What are the recognized differences?
	Commercial production of agricultural products define the agricultural, predominant use as residential or recreational are what defines the differences.
e.	Are rural farm home sites valued the same as rural residential home sites? If no, explain:
	Not at this time. The improved agricultural sales are treated as improved agricultural sales and rural residential sales tend to have a slightly different market. At this time rural residential sales have dropped off the past few years due to commuting costs.
f.	Are all rural farm home sites valued the same or are market differences recognized?
	Yes, no market difference has been identified
g.	What are the recognized differences?
	N/A

4.	What is the status of the soil conversion from the alpha to numeric notation?
	Completed and the assessor is in the process of moving the information into the MIPS system.
a.	Are land capability groupings (LCG) used to determine assessed value?
	Somewhat – but more driven by the soil inventory
b.	What other land characteristics or analysis are/is used to determine assessed values?
	Soil inventory to establish the values then carried back to the LCG brackets for administrative reporting
5.	Is land use updated annually?
	No – Land use changes are made individually when verification is presented but not county wide. Plans are being made to do a county wide update next year.
a.	By what method? (Physical inspection, FSA maps, etc.)
	The county is not sure of the method used by the previous assessor. But currently the assessor uses FSA maps and the Web Soil Survey and physical inspections.
6.	Is there agricultural land in the County that has a non-agricultural influence?
	No
a.	How is the County developing the value for non-agricultural influences?
	N/A
b.	Has the County received applications for special valuation?
	No
c.	Describe special value methodology
	N/A
7	Pickup work:
a.	Is pickup work done annually and is it completed by March 19th?
	Yes
b.	By Whom?
	By the assessor and the contract appraiser – but mainly the contract appraiser.
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?
	No the land is reviewed and appraised separately form the pickup of the improvements.
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)
	4 year cycle
a.	Does the County maintain a tracking process?
	Yes
b.	How are the results of the portion of the properties inspected and reviewed applied to the balance of the county?
	Yes, Each year analysis is conducted to verify that non reviewed areas are covered to maintain overall equalization.

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
07/01/06 - 06/30/07	30	30
07/01/07 - 06/30/08	23	23
07/01/08 - 06/30/09	33	33
Totals	86	86

Added Sales:

Study Year	Total	Mkt 1
7/1/06 - 6/30/07	0	
7/1/07 - 6/30/08	0	
7/1/08 - 6/30/09	0	
	0	

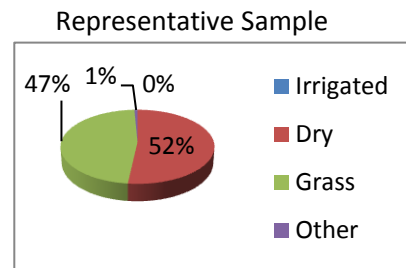
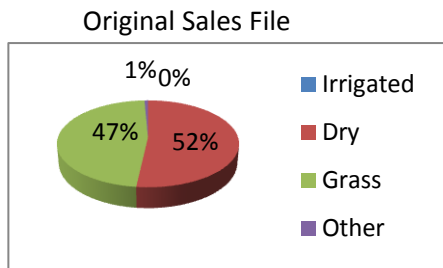
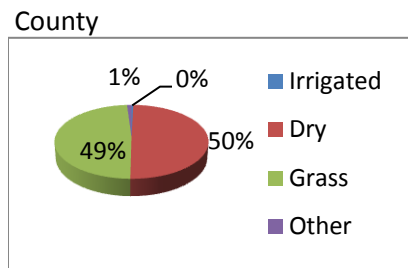
Final Results:

Study Year	County	Area 1
07/01/06 - 06/30/07	30	30
07/01/07 - 06/30/08	23	23
07/01/08 - 06/30/09	33	33
Totals	86	86

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	0%	0%	0%
Dry	50%	52%	52%
Grass	49%	47%	47%
Other	1%	1%	1%



Adequacy of Sample

	County Total	Mrkt Area 1
Number of Sales - Original Sales File	86	86
Number of Sales - Expanded Sample	86	86
Total Number of Acres Added	0	0

Ratio Study

Final Statistics

County # sales	86	Median	72%	AAD	12.87%
		Mean	74%	COD	17.83%
		W. Mean	71%	PRD	103.96%

Preliminary Statistics

Median	62%	AAD	11.12%
Mean	64%	COD	17.83%
W. Mean	62%	PRD	103.74%

Majority Land Use

95% MLU	Irrigated		Dry		Grass	
	# Sales	Median	#	Median	# Sales	Median
County	0	N/A	15	70.19%	30	74.46%
Mkt Area 1	0	N/A	15	70.19%	30	74.46%

80% MLU	Irrigated		Dry		Grass	
	# Sales	Median	#	Median	# Sales	Median
County	0	N/A	29	70.19%	31	74.68%
Mkt Area 1	0	N/A	29	70.19%	31	74.68%

**Agricultural or Special
Valuation Correlation**

2010 Correlation Section

For Pawnee County

Agricultural Land

I. Correlation

The level of value for the agricultural land in Pawnee County, as determined by the PTA is 72%. The mathematically calculated median is 72%.

AGRICULTURAL LAND:

Based on our analysis of the 2010 agricultural land values, Pawnee County has met the statutory level of value for agricultural land. The opinion of the level of value considers several factors which pertain to Pawnee County, including the uninfluenced agricultural land market and the assessment practices used by the County to determine assessed values and sales verification.

One component in an agricultural land analysis begins with verified agricultural land sales. It is my opinion that the county has properly verified and qualified the sales that occur in Pawnee County which are not influenced by other than agricultural farming interests. This analysis is to identify a balanced and representative sales sample as an aid in the determination of a level of value and quality of assessment that represents the assessment practices for Pawnee County. The most prevalent influence in the agricultural land market in Nebraska is for time of sale. To assist in the recognition for time, the sales occurring in the first year of the sales study are balanced with those occurring in the latest year. If necessary, to balance the County's file for time, comparable sales from adjoining jurisdictions may be borrowed. The analysis of the uninfluenced agricultural sales occurring in Pawnee County over the past three years indicates a very good balance of sales for time so borrowing of sales from adjoining counties is not necessary.

Another component in the agricultural land analysis is identifying how the majority land use in the sales compares with the majority land use in the county. An imbalance in the majority land use could be reflected by an imbalance in the assessed values between the majority land uses. The analysis of the uninfluenced agricultural sales occurring in Pawnee County over the past three years indicates a very good balance of sales for majority land use. In my opinion it is not necessary to borrow sales from adjoining counties to balance majority land use.

Many counties have identified areas within their borders which have unique characteristics affecting what buyers are willing to pay for agricultural land. Such characteristics can be natural land formations, rivers, major soil associations, topography, farming practices including features such as irrigation potential and field sizes. We agree that the agricultural market in Pawnee County does not identify any major areas that have unique characteristics that would separate one part of the county from any other. The differences are adequately acknowledged by the recognition of majority land use. Pawnee County's majority land use is almost equally split between dryland and grassland with slightly more acres in dryland than in grassland. The remaining land uses are very minor which include irrigated land and other land use, combined making up less than 1 percent of the total land use.

2010 Correlation Section

For Pawnee County

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:

Sales verification is an important process for the county to identify arms-length-sales and to verify the characteristics that are driving uninfluenced agricultural land values. Verification is accomplished by knowing the county, the physical attributes that drive value, contact with buyers, sellers and other persons that deal with agricultural real estate, and can include physical inspections.

2010 Correlation Section

For Pawnee County

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	72	71	74

2010 Correlation Section

For Pawnee County

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.

2010 Correlation Section

For Pawnee County

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 Pawnee County, which are considered as one part of the analysis of the County's assessment practices.

	COD	PRD
R&O Statistics	17.83	103.96

AGRICULTURAL LAND:

The quality of assessment is satisfactory.

Calculating a COD and/or a PRD that do not fall within a certain range may be a function of the unpredictability of the market, not a reflection of the quality of the County's assessment practices.

Total Real Property Sum Lines 17, 25, & 30	Records : 3,975	Value : 364,590,820	Growth 838,520	Sum Lines 17, 25, & 41
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Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
01. Res UnImp Land	217	494,215	12	39,955	4	27,830	233	562,000	
02. Res Improve Land	867	2,188,865	40	308,750	75	634,655	982	3,132,270	
03. Res Improvements	876	23,626,360	41	1,998,695	79	3,881,265	996	29,506,320	
04. Res Total	1,093	26,309,440	53	2,347,400	83	4,543,750	1,229	33,200,590	201,660
% of Res Total	88.93	79.24	4.31	7.07	6.75	13.69	30.92	9.11	24.05
05. Com UnImp Land	45	54,415	8	39,410	2	11,675	55	105,500	
06. Com Improve Land	160	247,165	5	54,060	6	18,680	171	319,905	
07. Com Improvements	169	4,738,205	11	1,147,615	8	132,845	188	6,018,665	
08. Com Total	214	5,039,785	19	1,241,085	10	163,200	243	6,444,070	0
% of Com Total	88.07	78.21	7.82	19.26	4.12	2.53	6.11	1.77	0.00
09. Ind UnImp Land	0	0	0	0	0	0	0	0	
10. Ind Improve Land	1	4,230	1	25,325	1	8,940	3	38,495	
11. Ind Improvements	1	34,415	1	745,565	1	128,985	3	908,965	
12. Ind Total	1	38,645	1	770,890	1	137,925	3	947,460	0
% of Ind Total	33.33	4.08	33.33	81.36	33.33	14.56	0.08	0.26	0.00
13. Rec UnImp Land	0	0	0	0	49	49,890	49	49,890	
14. Rec Improve Land	0	0	0	0	45	56,645	45	56,645	
15. Rec Improvements	0	0	0	0	50	206,250	50	206,250	
16. Rec Total	0	0	0	0	99	312,785	99	312,785	0
% of Rec Total	0.00	0.00	0.00	0.00	100.00	100.00	2.49	0.09	0.00
Res & Rec Total	1,093	26,309,440	53	2,347,400	182	4,856,535	1,328	33,513,375	201,660
% of Res & Rec Total	82.30	78.50	3.99	7.00	13.70	14.49	33.41	9.19	24.05
Com & Ind Total	215	5,078,430	20	2,011,975	11	301,125	246	7,391,530	0
% of Com & Ind Total	87.40	68.71	8.13	27.22	4.47	4.07	6.19	2.03	0.00
17. Taxable Total	1,308	31,387,870	73	4,359,375	193	5,157,660	1,574	40,904,905	201,660
% of Taxable Total	83.10	76.73	4.64	10.66	12.26	12.61	39.60	11.22	24.05

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	0	0	0	1	26,385	681,205
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	1	26,385	681,205
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				1	26,385	681,205

Schedule III : Mineral Interest Records

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

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Producing	92	6	49	147

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	0	0	120	10,234,135	1,340	144,190,005	1,460	154,424,140
28. Ag-Improved Land	0	0	80	10,226,750	831	132,620,085	911	142,846,835
29. Ag Improvements	0	0	81	3,668,990	860	22,745,950	941	26,414,940
30. Ag Total							2,401	323,685,915

Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	1	0.06	360	
32. HomeSite Improv Land	0	0.00	0	53	54.38	326,280	
33. HomeSite Improvements	0	0.00	0	51	0.00	2,785,870	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	5	3.00	3,900	
36. FarmSite Improv Land	0	0.00	0	67	107.96	175,145	
37. FarmSite Improvements	0	0.00	0	78	0.00	883,120	
38. FarmSite Total							
39. Road & Ditches	0	0.00	0	0	320.19	0	
40. Other- Non Ag Use	0	0.00	0	0	60.02	39,615	
	Records	Acres	Value	Records	Acres	Value	Growth
31. HomeSite UnImp Land	3	1.00	6,000	4	1.06	6,360	
32. HomeSite Improv Land	462	469.32	2,805,365	515	523.70	3,131,645	
33. HomeSite Improvements	473	0.00	15,399,485	524	0.00	18,185,355	510,777
34. HomeSite Total				528	524.76	21,323,360	
35. FarmSite UnImp Land	50	35.60	51,080	55	38.60	54,980	
36. FarmSite Improv Land	749	1,146.47	1,883,925	816	1,254.43	2,059,070	
37. FarmSite Improvements	834	0.00	7,346,465	912	0.00	8,229,585	126,083
38. FarmSite Total				967	1,293.03	10,343,635	
39. Road & Ditches	0	4,859.99	0	0	5,180.18	0	
40. Other- Non Ag Use	0	1,376.23	911,785	0	1,436.25	951,400	
41. Total Section VI				1,495	8,434.22	32,618,395	636,860

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

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	0	0.00	0	1	109.59	85,470
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	9	1,298.39	1,173,590	10	1,407.98	1,259,060

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	51.00	4.72%	127,500	6.53%	2,500.00
46. 1A	336.53	31.13%	715,130	36.63%	2,125.01
47. 2A1	0.00	0.00%	0	0.00%	0.00
48. 2A	385.82	35.69%	675,185	34.58%	1,750.00
49. 3A1	175.60	16.24%	277,180	14.20%	1,578.47
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	125.00	11.56%	150,000	7.68%	1,200.00
52. 4A	7.00	0.65%	7,560	0.39%	1,080.00
53. Total	1,080.95	100.00%	1,952,555	100.00%	1,806.33
Dry					
54. 1D1	4,004.50	3.08%	8,002,700	4.71%	1,998.43
55. 1D	12,519.71	9.64%	21,204,690	12.49%	1,693.70
56. 2D1	1,535.19	1.18%	1,934,520	1.14%	1,260.12
57. 2D	51,682.28	39.79%	72,276,350	42.58%	1,398.47
58. 3D1	26,510.04	20.41%	34,315,440	20.21%	1,294.43
59. 3D	231.06	0.18%	261,095	0.15%	1,129.99
60. 4D1	31,124.66	23.96%	29,796,540	17.55%	957.33
61. 4D	2,276.16	1.75%	1,969,175	1.16%	865.13
62. Total	129,883.60	100.00%	169,760,510	100.00%	1,307.02
Grass					
63. 1G1	843.92	0.00%	749,940	0.63%	888.64
64. 1G	6,290.50	4.94%	7,061,025	5.93%	1,122.49
65. 2G1	3,890.71	3.06%	3,112,130	2.61%	799.89
66. 2G	30,050.13	23.61%	33,690,485	28.28%	1,121.14
67. 3G1	32,099.77	25.22%	32,759,545	27.49%	1,020.55
68. 3G	580.44	0.46%	510,880	0.43%	880.16
69. 4G1	32,090.92	25.21%	25,424,070	21.34%	792.25
70. 4G	21,454.11	16.85%	15,841,055	13.30%	738.37
71. Total	127,300.50	100.00%	119,149,130	100.00%	935.97
Irrigated Total					
Irrigated Total	1,080.95	0.42%	1,952,555	0.67%	1,806.33
Dry Total					
Dry Total	129,883.60	50.01%	169,760,510	58.32%	1,307.02
Grass Total					
Grass Total	127,300.50	49.01%	119,149,130	40.94%	935.97
Waste					
Waste	1,466.66	0.56%	205,325	0.07%	139.99
Other					
Other	0.00	0.00%	0	0.00%	0.00
Exempt					
Exempt	0.00	0.00%	0	0.00%	0.00
Market Area Total	259,731.71	100.00%	291,067,520	100.00%	1,120.65

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	0.00	0	0.00	0	1,080.95	1,952,555	1,080.95	1,952,555
77. Dry Land	0.00	0	8,918.45	12,042,725	120,965.15	157,717,785	129,883.60	169,760,510
78. Grass	0.00	0	8,149.79	7,833,860	119,150.70	111,315,270	127,300.49	119,149,130
79. Waste	0.00	0	278.60	39,000	1,188.06	166,325	1,466.66	205,325
80. Other	0.00	0	0.00	0	0.00	0	0.00	0
81. Exempt	0.00	0	0.00	0	0.00	0	0.00	0
82. Total	0.00	0	17,346.84	19,915,585	242,384.86	271,151,935	259,731.70	291,067,520

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	1,080.95	0.42%	1,952,555	0.67%	1,806.33
Dry Land	129,883.60	50.01%	169,760,510	58.32%	1,307.02
Grass	127,300.49	49.01%	119,149,130	40.94%	935.97
Waste	1,466.66	0.56%	205,325	0.07%	139.99
Other	0.00	0.00%	0	0.00%	0.00
Exempt	0.00	0.00%	0	0.00%	0.00
Total	259,731.70	100.00%	291,067,520	100.00%	1,120.65

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

67 Pawnee

	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	33,077,785	33,200,590	122,805	0.37%	201,660	-0.24%
02. Recreational	312,785	312,785	0	0.00%	0	0.00%
03. Ag-Homesite Land, Ag-Res Dwelling	20,688,555	21,323,360	634,805	3.07%	510,777	0.60%
04. Total Residential (sum lines 1-3)	54,079,125	54,836,735	757,610	1.40%	712,437	0.08%
05. Commercial	5,776,485	6,444,070	667,585	11.56%	0	11.56%
06. Industrial	947,460	947,460	0	0.00%	0	0.00%
07. Ag-Farmsite Land, Outbuildings	10,255,695	10,343,635	87,940	0.86%	126,083	-0.37%
08. Minerals	0	0	0		0	
09. Total Commercial (sum lines 5-8)	16,979,640	17,735,165	755,525	4.45%	126,083	3.71%
10. Total Non-Agland Real Property	71,058,765	73,523,300	2,464,535	3.47%	838,520	2.29%
11. Irrigated	1,808,695	1,952,555	143,860	7.95%		
12. Dryland	149,742,675	169,760,510	20,017,835	13.37%		
13. Grassland	104,929,775	119,149,130	14,219,355	13.55%		
14. Wasteland	916,360	205,325	-711,035	-77.59%		
15. Other Agland	90,950	0	-90,950	-100.00%		
16. Total Agricultural Land	257,488,455	291,067,520	33,579,065	13.04%		
17. Total Value of all Real Property (Locally Assessed)	328,547,220	364,590,820	36,043,600	10.97%	838,520	10.72%

PAWNEE COUNTY ASSESSOR'S OFFICE

PAWNEE CITY, NE

In accordance with 77-1311 section 9, as amended by LB 263, the Pawnee County Assessor's office has made a four –year plan to inspect properties in Pawnee County. The schedule of inspections is to be as follows

2010: Du Bois residential, Pawnee City commercial and the Townships of West Branch, Clay and South Fork.

2011: Lewiston and Steinauer residential, Lewiston, Burchard, Steinauer, Table Rock and Du Bois commercial with the Townships of Turkey Creek, Plum Creek and Mission Creek.

2012: Pawnee City residential and the Townships of Miles, Pawnee and Sheridan.

2013: Table Rock and Burchard residential and the Townships of Steinauer, Clear Creek and Table Creek.

The purpose of the inspections is to make sure all information on the property record card of each parcel is correct and to correct any information that is needed and to take an updated picture of the parcel. The Assessor's office shall then make any changes that are needed to have all parcels comply with the ruling and guidelines set forth by the statues of the Legislative body and the Department of Revenue, Property Tax Division.

This may include updated Marshall & Swift pricing, either Marshall & Swift or in house depreciation schedules, based on the study of sales rosters, that will give a uniform level of assessment to all classes and subclasses of property.

This schedule of events may change based on the need of the properties to meet the level of assessment set forth by the state or if the budgeted amount needed to make these inspections may change on a yearly basis.

The soil change which is supposed to be completed for 2009 will not be totally correct due to the complex changes involved that was more than expected. After only about 5 months since we received the changes from Property Assessment and trying to do all by hand we don't believe it will possible to have all the correct soils as listed. We will try to achieve as much as possible at this time.

Jonathan Bailey

Pawnee County Assessor

2010 Assessment Survey for Pawnee County

I. General Information

A. Staffing and Funding Information

1.	Deputy(ies) on staff
	0
2.	Appraiser(s) on staff
	0
3.	Other full-time employees
	1
4.	Other part-time employees
	1
5.	Number of shared employees
	0
6.	Assessor's requested budget for current fiscal year
	\$69,410
7.	Adopted budget, or granted budget if different from above
	\$69,410
8.	Amount of the total budget set aside for appraisal work
	\$8,800
9.	Appraisal/Reappraisal budget, if not part of the total budget
	0
10.	Part of the budget that is dedicated to the computer system
	Computer costs are taken out of the County General Budget not the assessor's budget.
11.	Amount of the total budget set aside for education/workshops
	\$400 and dues
12.	Other miscellaneous funds
	N/A
13.	Was any of last year's budget not used:
	Approximately \$700

B. Computer, Automation Information and GIS

1.	Administrative software
	MIPS
2.	CAMA software
	MIPS
3.	Cadastral maps: Are they currently being used?
	Yes, still paper cadastral maps

4.	Who maintains the Cadastral Maps?
	Assessor and staff
5.	Does the county have GIS software?
	No
6.	Who maintains the GIS software and maps?
	N/A
7.	Personal Property software:
	MIPS

C. Zoning Information

1.	Does the county have zoning?
	Yes
2.	If so, is the zoning countywide?
	Yes, outside city limits.
3.	What municipalities in the county are zoned?
	Pawnee City has separate zoning.
4.	When was zoning implemented?
	July 2001- county zoning 2002- Pawnee City zoning

D. Contracted Services

1.	Appraisal Services
	Ron Elliott - part time
2.	Other services
	MIPS including Nebraska Taxes Online

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 Pawnee County Assessor.

Dated this 7th day of April, 2010.



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

Ruth A. Sorensen
Property Tax Administrator

Valuation History Charts