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2010 Commission Summary

79 Scotts Bluff

Residential Real Property - Current

Number of Sales	1,021	Median	95
Total Sales Price	$110,225,207	Mean	95
Total Adj. Sales Price	$110,225,207	Wgt. Mean	95
Total Assessed Value	$104,787,966	Average Assessed Value of the Base	$76,053
Avg. Adj. Sales Price	$107,958	Avg. Assessed Value	$102,633

Confidenence Interval - Current

95% Median C.I	94.44 to 95.57
95% Mean C.I	94.50 to 96.42
95% Wgt. Mean C.I	94.24 to 95.89

% of Value of the Class of all Real Property Value in the County	57.66
% of Records Sold in the Study Period	6.99
% of Value Sold in the Study Period	9.44

Residential Real Property - History

Year	Number of Sales	LOV	Median
2009	1,230	95	95
2008	1,467	95	95
2007	1,543	94	94
2006	1,520	97	97

2010 Commission Summary

79 Scotts Bluff

Commercial Real Property - Current

Number of Sales	143	Median	96
Total Sales Price	$30,638,304	Mean	98
Total Adj. Sales Price	$30,605,304	Wgt. Mean	92
Total Assessed Value	$28,135,664	Average Assessed Value of the Base	$208,227
Avg. Adj. Sales Price	$214,023	Avg. Assessed Value	$196,753

Confidenence Interval - Current

95% Median C.I	94.05 to 98.92
95% Mean C.I	93.18 to 102.79
95% Wgt. Mean C.I	84.57 to 99.29

% of Value of the Class of all Real Property Value in the County	23.64
% of Records Sold in the Study Period	6.54
% of Value Sold in the Study Period	6.18

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2009	210	93	93
2008	231	95	95
2007	305	97	97
2006	311	96	96

Opinions

2010 Opinions of the Property Tax Administrator for Scotts Bluff County

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

Residential Real Property

It is my opinion that the level of value of the class of residential real property in Scotts Bluff County is 95% of market value. The quality of assessment for the class of residential real property in Scotts Bluff 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 Scotts Bluff County is 96% of market value. The quality of assessment for the class of commercial real property in Scotts Bluff 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 Scotts Bluff County is 71% of market value. The quality of assessment for the class of agricultural real property in Scotts Bluff County indicates the assessment practices do not meet generally accepted mass appraisal practices.

It is my opinion that the level of value of the class of agricultural land receiving special valuation in Scotts Bluff County is 71%. The quality of assessment for the class of agricultural land receiving special valuation in Scotts BluffCounty indicates the assessment practices do not 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 Scotts Bluff County

taken to address the following property classes/subclasses:

Residential

Assessment actions taken by the Assessor to address residential real property for 2010 consisted of the following: all rural residential and residences on agricultural land were physically reviewed. The improvements in the village of Terrytown were also physically reviewed. The Marshall-Swift valuation tables were updated (to June 2009), new depreciation was applied and residential properties were revalued with the new cost tables. Residential lots were stratified in their respective valuation groups/neighborhoods by size to ensure that all lots of similar size within a particular valuation group are uniformly valued.

2010 Assessment Survey for Scotts Bluff County

Residential Appraisal Information

1.	**Valuation data collection done by:**
	Three listers and the Appraiser
2.	**List the valuation groupings used by the County:**
Valuation Grouping	Assessor Location(s)/Neighborhood(s) included:
11	Scottsbluff Quadrant 1—parcels North and East of 20th Street and Broadway that consists of higher valued homes around the community college and hospital.
12	Scottsbluff Quadrant 2—parcels North and West of 20th Street and Broadway. Quadrant 2 and 3 are very similar, but Quadrant 2 has a slight commercial influence sprinkled in with the residential.
13	Scottsbluff Quadrant 3—parcels South and West of 20th Street and Broadway.
14	Scottsbluff Quadrant 4—parcels South and East of 20th Street and Broadway, consisting of lower valued homes in older neighborhoods.
20	Gering—all residential parcels within the city of Gering and what would technically be delineated as suburban (there is no separate Gering suburban market).
30	Minatare—all residential parcels within the town of Minatare and its environs.
40	Mitchell—all residential parcels within the town of Mitchell and its environs.
50	Morrill—all residential parcels within the town of Morrill and its environs.
60	Small Towns—consisting of Henry, Lyman, McGrew and Melbeta.
70	Terrytown—the village between Scottsbluff and Gering.
81	Rural Area 1—rural residential parcels that are within a rural subdivision.
82	Rural Area 2—rural residential parcels that are not within a rural subdivision, but are not Improvements On Leased Land.
83	Rural Area 3—rural residential Improvements On Leased Land (IOLL).
a.	**Describe the specific characteristics of the valuation groupings that make them unique.**
	Primarily location, similar property characteristics, and market influences.
3.	**What approach(es) to value is/are used for this class to estimate the market value of properties? List or describe.**
	Replacement Cost New minus depreciation. The market approach is used for individual taxpayer protests.
4.	**When was the last lot value study completed?**
	In assessment year 2009—and this comprised about 80% of residential neighborhoods, if vacant lot sales were available.
a.	**What methodology was used to determine the residential lot values?**
	Vacant lot sales and the stratification of improved lots.
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, the cost index is dated June 2008.
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 vendor?**
	The County uses the tables provided by the CAMA vendor.
a.	**How often does the County update depreciation tables?**
	Upon receipt of a new cost index—the next update is expected for June 2010.
7.	**Pickup work:**
a.	**Is pickup work done annually and is it completed by March 19th?**
	Yes
b.	**By Whom?**
	The aforementioned three data collectors and the 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 County's progress with the 6 year inspection and review requirement? (Statute 77-1311.03)**
	The County has completed the inspection and review of rural residential properties, and has completed residences on agricultural parcels. Terrytown has also been inspected and reviewed. The County will begin the revaluation of all other residential property.
a.	**Does the County maintain a tracking process? If yes describe.**
	Yes, but this is not documented at this time.
b.	**How are the results of the portion of the properties inspected and reviewed applied to the balance of the county?**
	Percentage adjustments are made to any valuation groupings that are not within acceptable range.

PAD 2010 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2007 to 06/30/2009 Posted Before: 03/31/2010

NUMBER of Sales:	1021	**MEDIAN:**	**95**	COV:	16.44	95% Median C.I.:	94.44 to 95.57
TOTAL Sales Price:	110,225,207	WGT. MEAN:	95	STD:	15.70	95% Wgt. Mean C.I.:	94.24 to 95.89
TOTAL Adj.Sales Price:	110,225,207	MEAN:	95	AVG.ABS.DEV:	10.27	95% Mean C.I.:	94.50 to 96.42
TOTAL Assessed Value:	104,787,966						
AVG. Adj. Sales Price:	107,958	COD:	10.80	MAX Sales Ratio:	166.18		
AVG. Assessed Value:	102,632	PRD:	100.41	MIN Sales Ratio:	24.66		

(!: 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_____	_____										
07/01/07 TO 09/30/07	196	94.31	93.69	94.09	8.85	99.57	36.32	141.52	93.01 to 95.85	120,944	113,801
10/01/07 TO 12/31/07	143	95.47	96.97	95.97	9.91	101.04	58.95	144.34	94.25 to 96.81	89,577	85,968
01/01/08 TO 03/31/08	89	95.32	94.36	94.27	10.60	100.10	27.60	163.34	91.85 to 97.48	111,860	105,453
04/01/08 TO 06/30/08	155	95.38	95.12	94.97	8.70	100.16	37.78	159.00	93.96 to 96.76	104,805	99,533
07/01/08 TO 09/30/08	135	93.99	94.64	93.76	9.94	100.94	47.71	157.27	91.38 to 95.87	107,113	100,426
10/01/08 TO 12/31/08	106	96.75	98.91	97.63	13.30	101.31	24.66	152.60	95.24 to 99.68	93,872	91,648
01/01/09 TO 03/31/09	86	94.48	96.30	95.08	14.04	101.28	49.61	166.18	92.59 to 99.70	114,127	108,511
04/01/09 TO 06/30/09	111	93.40	95.03	96.14	14.38	98.84	27.99	158.07	89.29 to 95.96	119,677	115,062
_____Study Years_____	_____										
07/01/07 TO 06/30/08	583	95.16	94.98	94.73	9.35	100.26	27.60	163.34	94.37 to 95.70	107,573	101,906
07/01/08 TO 06/30/09	438	95.03	96.10	95.51	12.72	100.62	24.66	166.18	93.93 to 95.96	108,470	103,598
_____Calendar Yrs_____	_____										
01/01/08 TO 12/31/08	485	95.38	95.68	95.01	10.45	100.70	24.66	163.34	94.80 to 96.24	104,353	99,145
_____ALL_____	_____										
	1021	95.09	95.46	95.07	10.80	100.41	24.66	166.18	94.44 to 95.57	107,958	102,632

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
11	80	96.29	97.31	96.90	8.65	100.42	60.96	137.97	93.78 to 98.53	170,702	165,417
12	184	95.42	98.45	96.30	9.86	102.24	62.82	163.34	94.35 to 96.75	112,145	107,993
13	102	93.38	95.43	93.95	9.45	101.57	70.13	135.96	91.13 to 94.98	75,266	70,715
14	84	94.24	94.23	92.51	14.82	101.86	37.78	157.27	88.97 to 97.16	49,088	45,411
20	260	94.97	95.44	95.18	9.12	100.28	55.32	166.18	93.82 to 96.02	121,488	115,631
30	19	95.45	96.53	93.37	15.41	103.39	59.11	139.89	84.04 to 109.97	37,275	34,802
40	36	94.23	93.81	95.15	11.83	98.59	24.92	138.50	90.37 to 97.74	74,969	71,330
50	38	95.30	97.09	94.44	15.00	102.81	56.25	152.23	87.19 to 99.34	62,276	58,814
60	20	95.61	95.61	93.45	12.73	102.32	70.00	152.60	87.21 to 100.60	38,067	35,573
70	14	93.21	96.82	97.37	9.37	99.44	81.19	123.06	88.35 to 106.89	76,607	74,589
81	59	95.96	93.80	95.59	10.33	98.13	24.66	155.66	91.29 to 97.75	123,808	118,353
82	120	95.07	91.10	93.07	13.00	97.89	27.60	147.06	93.36 to 96.54	143,481	133,532
83	5	99.11	92.83	87.73	13.06	105.82	73.44	111.94	N/A	83,300	73,076
_____ALL_____	_____										
	1021	95.09	95.46	95.07	10.80	100.41	24.66	166.18	94.44 to 95.57	107,958	102,632

PAD 2010 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2007 to 06/30/2009 Posted Before: 03/31/2010

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TOTAL Assessed Value:	104,787,966						
AVG. Adj. Sales Price:	107,958	COD:	10.80	MAX Sales Ratio:	166.18		
AVG. Assessed Value:	102,632	PRD:	100.41	MIN Sales Ratio:	24.66		

(!: Derived)

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STATUS: IMPROVED, UNIMPROVED & IOLL

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	980	95.16	95.89	95.21	10.10	100.71	36.32	166.18	94.50 to 95.64	111,253	105,927
2	36	84.43	84.06	78.64	30.95	106.89	24.66	163.34	68.00 to 96.91	21,677	17,047
3	5	99.11	92.83	87.73	13.06	105.82	73.44	111.94	N/A	83,300	73,076
_____ALL_____											
	1021	95.09	95.46	95.07	10.80	100.41	24.66	166.18	94.44 to 95.57	107,958	102,632

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
01	1012	95.03	95.36	95.06	10.76	100.32	24.66	166.18	94.37 to 95.56	108,700	103,326
06											
07	9	100.60	106.34	100.73	12.96	105.56	77.70	152.60	95.45 to 115.74	24,477	24,656
_____ALL_____											
	1021	95.09	95.46	95.07	10.80	100.41	24.66	166.18	94.44 to 95.57	107,958	102,632

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	7	100.80	99.51	81.89	37.13	121.51	37.78	152.60	37.78 to 152.60	2,295	1,879
5000 TO 9999	7	82.61	92.88	93.24	25.40	99.61	62.04	139.89	62.04 to 139.89	7,807	7,279
_____Total $_____											
1 TO 9999	14	91.71	96.19	90.66	33.26	106.10	37.78	152.60	62.04 to 139.11	5,051	4,579
10000 TO 29999	73	97.26	100.90	99.77	17.92	101.13	24.66	163.34	95.45 to 100.60	20,061	20,016
30000 TO 59999	186	95.86	97.22	96.95	14.38	100.28	27.60	159.00	94.19 to 97.05	46,133	44,725
60000 TO 99999	293	94.26	93.83	94.05	9.45	99.77	55.32	166.18	92.47 to 95.11	79,356	74,636
100000 TO 149999	222	94.15	94.32	94.22	9.12	100.10	49.61	147.76	93.17 to 95.80	121,561	114,538
150000 TO 249999	190	95.20	95.39	95.49	7.38	99.90	67.68	155.66	93.92 to 96.47	187,600	179,144
250000 TO 499999	40	95.69	95.66	95.76	7.90	99.90	47.71	126.27	93.62 to 98.01	313,298	300,029
500000 +	3	96.68	94.82	94.92	4.05	99.90	88.02	99.76	N/A	565,000	536,295
_____ALL_____											
	1021	95.09	95.46	95.07	10.80	100.41	24.66	166.18	94.44 to 95.57	107,958	102,632

Residential Correlation

Residential Real Property

I. Correlation

The level of value for the residential real property in Scotts Bluff County, as determined by the PTA is 95%. The mathematically calculated median is 95%.

RESIDENTIAL:Assessment actions taken by the Assessor to address residential real property for 2010 consisted of the following: all rural residential and residences on agricultural land were physically reviewed. The improvements in the village of Terrytown were also physically reviewed. The Marshall-Swift valuation tables were updated (to June 2009), new depreciation was applied and residential properties were revalued with the new cost tables. Residential lots were stratified in their respective valuation groups/neighborhoods by size to ensure that all lots of similar size within a particular valuation group are uniformly valued.

As the statistical profile as well as the following tables and narratives will show, all three overall measures of central tendency are identical at 95%. Any could act as the point estimate for the overall level of value for the residential property class. The measures of assessment quality indicate a coefficient of dispersion at 10.80 and a price-related differential at 100.41. Both are well within the respective recommended parameters, and assuming that the sample represents the residential base, indicates good assessment uniformity.

Further analysis of the statistical profile indicates that all valuation groups are within acceptable range for level of value and have CODs that fall within recommended requirements. Under the heading "Status: Improved, Unimproved & IOLL," range "2", "Unimproved" there are thirty-six sales with a median of 84.43--overall appearing to be outside of range. However, it needs to be noted that these thirty-six sales are part of ten distinct valuation groupings: 11, 12, 14, 20, 30, 40, 50, 60, 81 and 82. And group 82 consists of three additional rural neighborhoods. Since the valuation groups are unique stratifications (as described in the residential portion of the Assessor Survey), and exhibit different geographic and market characteristics (and are valued based on the market for vacant residential land in each group), it is not believed that an overall adjustment would treat these disparate groups uniformly and proportionately.

Again, under the heading "Property Type," there are nine sales with a median of 100.60. These mobile home sales with land consist of five different valuation groups: 13, 14, 30, 60 and 83. Each of the valuation groups is influenced by distinct market dynamics, and is valued accordingly. Therefore, no non-binding recommendation will be made to any residential subclass.

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 Division's review of Scotts Bluff County's sales qualification process yields the following: an in-person, or telephone interview is conducted with the buyer, seller, realtor, or closing agent of all parcels (residential, commercial, agricultural) that exhibit an A/S ratio that lies significantly outside of normal range. The County estimates that about 90% of the individuals interviewed provide useful responses. For those sales in which the individual refuses to provide information, it is the practice of the Assessor's office to automatically deem these as qualified, unless they are eliminated by current IAAO Standards on Ratio Studies.

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	**95**	**95**	**95**

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

	COD	PRD
R&O Statistics	**10.80**	**100.41**

RESIDENTIAL:A review of the above table indicates that for the residential class of real property, the COD is at 10.80 and the PRD is at 100.41. Both are well within the respective recommended parameters, and assuming that the sample represents the residential base, indicates good assessment uniformity.

2010 Assessment Actions for Scotts Bluff County

taken to address the following property classes/subclasses:

Commercial

For assessment year 2010, assessment actions taken to address commercial property included: review and corrections were made to commercial property that was misclassified by zoning. Valuation groups/neighborhoods were developed and refined, and a vacant commercial land study was completed, to ensure that all commercial lots within a particular valuation group were valued uniformly.

2010 Assessment Survey for Scotts Bluff County

Commercial / Industrial Appraisal Information

1.	**Valuation data collection done by:**
	Three listers and one Appraiser
2.	**List the valuation groupings used by the County:**
Valuation Grouping	Assessor Location(s)/Neighborhood(s) included: (basically, the same as the residential)
11	Scottsbluff Quadrant1—commercial parcels North and East of 20th St. and Broadway.
12	Scottsbluff Quadrant 2—commercial parcels North and West of 20th St. and Broadway.
13	Scottsbluff Quadrant 3—commercial parcels South and West of 20th St. and Broadway.
14	Scottsbluff Quadrant 4—commercial parcels located South and East of 20th St. and Broadway.
20	Gering—all commercial parcels within the city and what would technically be designated as suburban.
30	Minatare—commercial parcels within Minatare.
40	Mitchell—commercial parcels within Mitchell.
50	Morrill—commercial parcels within Morrill.
60	Small Towns—commercial parcels (if any) within Henry, Lyman, McGrew and Melbeta.
70	Terrytown—commercial parcels within the village of Terrytown.
80	Rural—the truly rural commercial parcels in Scotts Bluff County that are not influenced (and valued) by proximity to Scottsbluff, Gering, and other towns.
a.	**Describe the specific characteristics of the valuation groupings that make them unique.**
	Primarily location, and market influences.
3.	**What approach(es) to value is/are used for this class to estimate the market value of properties? List or describe.**
	Replacement Cost New data, minus depreciation. The County is beginning to implement an income approach to valuing particular commercial properties.
4	**When was the last lot value study completed?**
	For Assessment year 2010. Previously, this was done in 1999.
a.	**What methodology was used to determine the commercial lot values?**
	The lot value study was undertaken due to the fact that in 1999, there was an inconsistent mixture of methodologies used—square foot, front foot, misclassification of property based on zoning, etc. Downtown areas were priced by front foot. All other commercial lots in the County are priced either by square foot or by the acre (where appropriate). This is now uniform, and the three methods are not intermingled for the same type of commercial properties—as they had been previously.

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 vendor?**
	Primarily the County utilizes the tables provided by the CAMA vendor, and supplements these with local market data.
a.	**How often does the County update the depreciation tables?**
	When a new CAMA update is received.
7.	**Pickup work:**
a.	**Is pickup work done annually and is it completed by March 19th?**
	Yes
b.	**By Whom?**
	By the previously mentioned three listers and the 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)**
	Commercial property was data-collected in 2005-2006, but was not re-priced at that time. The re-pricing was put on for 2010. Commercial properties that are difficult or misclassified are being reviewed for 2010.
a.	**Does the County maintain a tracking process? If yes describe.**
	Yes, but this is not documented in written form at this time.
b.	**How are the results of the portion of the properties inspected and reviewed applied to the balance of the county?**
	Via a percentage adjustment to the non-inspected properties that are outside of acceptable range.

PAD 2010 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2006 to 06/30/2009 Posted Before: 03/31/2010

NUMBER of Sales:	143	**MEDIAN:**	**96**	COV:	29.90	95% Median C.I.:	94.05 to 98.92
TOTAL Sales Price:	30,638,304	WGT. MEAN:	92	STD:	29.29	95% Wgt. Mean C.I.:	84.57 to 99.29
TOTAL Adj.Sales Price:	30,605,304	MEAN:	98	AVG.ABS.DEV:	18.64	95% Mean C.I.:	93.18 to 102.79
TOTAL Assessed Value:	28,135,664						
AVG. Adj. Sales Price:	214,023	COD:	19.32	MAX Sales Ratio:	222.67		
AVG. Assessed Value:	196,752	PRD:	106.59	MIN Sales Ratio:	17.42		

(!: 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	16	92.10	96.15	106.94	9.45	89.91	80.44	141.35	88.27 to 98.48	126,979	135,796
10/01/06 TO 12/31/06	12	103.57	110.22	76.99	30.00	143.17	46.53	214.40	73.84 to 140.03	283,083	217,944
01/01/07 TO 03/31/07	11	86.90	77.36	87.14	20.64	88.77	29.69	100.34	47.93 to 98.86	313,123	272,866
04/01/07 TO 06/30/07	10	95.55	102.59	98.48	12.34	104.17	78.58	144.39	92.59 to 133.50	160,680	158,242
07/01/07 TO 09/30/07	9	98.26	95.61	90.70	18.37	105.41	58.57	149.98	75.96 to 107.45	257,209	233,288
10/01/07 TO 12/31/07	18	96.21	97.98	97.11	19.39	100.90	17.42	157.17	90.51 to 115.00	359,219	348,846
01/01/08 TO 03/31/08	14	98.54	100.06	88.89	16.89	112.57	59.69	195.84	80.00 to 108.25	146,464	130,190
04/01/08 TO 06/30/08	19	92.57	95.29	94.58	17.00	100.75	48.80	134.17	83.02 to 107.83	157,190	148,672
07/01/08 TO 09/30/08	12	99.10	103.39	86.91	26.03	118.96	26.51	222.67	80.14 to 120.14	161,883	140,693
10/01/08 TO 12/31/08	8	98.71	86.40	69.15	21.05	124.93	33.26	113.95	33.26 to 113.95	94,687	65,479
01/01/09 TO 03/31/09	4	100.42	93.29	92.53	9.33	100.83	68.93	103.40	N/A	67,250	62,223
04/01/09 TO 06/30/09	10	107.61	113.35	98.14	18.40	115.50	81.14	157.51	87.56 to 141.14	333,842	327,628
_____Study Years_____	_____										
07/01/06 TO 06/30/07	49	94.06	96.69	89.43	18.83	108.12	29.69	214.40	91.68 to 96.87	213,874	191,266
07/01/07 TO 06/30/08	60	98.01	97.26	94.27	17.62	103.17	17.42	195.84	90.58 to 101.39	230,299	217,104
07/01/08 TO 06/30/09	34	100.70	101.13	90.96	21.08	111.18	26.51	222.67	95.87 to 104.61	185,515	168,745
_____Calendar Yrs_____	_____										
01/01/07 TO 12/31/07	48	94.06	93.77	93.72	18.41	100.06	17.42	157.17	90.58 to 98.41	288,166	270,058
01/01/08 TO 12/31/08	53	98.58	97.04	88.66	19.40	109.45	26.51	222.67	92.44 to 101.64	145,985	129,426
_____ALL_____	_____										
	143	96.45	97.99	91.93	19.32	106.59	17.42	222.67	94.05 to 98.92	214,023	196,752

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
11	8	93.34	82.80	91.03	28.69	90.96	17.42	121.64	17.42 to 121.64	1,046,590	952,704
12	22	94.47	96.86	84.76	20.16	114.27	46.53	195.84	81.24 to 101.69	357,398	302,942
13	38	98.50	96.19	93.73	14.85	102.63	29.69	165.79	94.31 to 101.58	142,620	133,672
14	11	95.28	98.98	100.89	13.46	98.11	79.34	140.03	81.14 to 112.18	201,181	202,964
20	31	96.05	103.43	102.74	17.94	100.68	58.57	214.40	91.32 to 101.92	131,619	135,221
40	11	93.34	94.78	93.76	20.74	101.09	60.61	144.39	61.74 to 120.27	56,490	52,965
50	8	98.66	88.67	80.65	20.69	109.95	35.64	118.18	35.64 to 118.18	120,768	97,404
60	8	92.43	112.24	92.42	37.67	121.45	64.28	222.67	64.28 to 222.67	12,490	11,543
70	4	100.17	102.09	86.78	22.46	117.63	73.84	134.17	N/A	115,000	99,800
80	2	104.99	104.99	96.53	11.95	108.76	92.44	117.53	N/A	254,775	245,934
_____ALL_____	_____										
	143	96.45	97.99	91.93	19.32	106.59	17.42	222.67	94.05 to 98.92	214,023	196,752

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	126	96.25	97.12	93.05	16.20	104.38	26.51	222.67	94.05 to 98.86	216,303	201,274
2	16	116.27	107.17	87.14	33.72	122.99	17.42	214.40	78.58 to 130.00	176,442	153,749
3	1	59.69	59.69	59.69			59.69	59.69	N/A	528,000	315,138
_____ALL_____	_____										
	143	96.45	97.99	91.93	19.32	106.59	17.42	222.67	94.05 to 98.92	214,023	196,752

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
02	21	98.58	102.41	103.19	12.75	99.25	72.82	141.35	93.70 to 108.25	183,265	189,110
03	122	96.02	97.22	90.31	20.45	107.65	17.42	222.67	92.57 to 99.33	219,317	198,068
04											
_____ALL_____	_____										
	143	96.45	97.99	91.93	19.32	106.59	17.42	222.67	94.05 to 98.92	214,023	196,752

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	2	176.34	176.34	216.88	26.28	81.31	130.00	222.67	N/A	1,600	3,470
5000 TO 9999	2	108.55	108.55	116.07	30.02	93.52	75.96	141.14	N/A	6,500	7,544
_____Total $_____	_____										
1 TO 9999	4	135.57	142.44	135.98	29.11	104.75	75.96	222.67	N/A	4,050	5,507
10000 TO 29999	11	94.42	104.57	112.76	44.25	92.73	35.64	214.40	58.57 to 195.84	18,260	20,591
30000 TO 59999	29	97.75	100.14	100.15	16.55	99.99	48.80	157.51	90.44 to 110.30	43,181	43,248
60000 TO 99999	26	98.72	98.24	98.12	9.23	100.13	68.93	134.17	93.34 to 101.69	72,072	70,718
100000 TO 149999	24	97.23	96.57	96.72	14.87	99.85	29.69	157.17	88.27 to 101.92	122,766	118,735
150000 TO 249999	20	94.59	97.62	98.17	16.08	99.44	47.93	165.79	88.05 to 100.40	198,222	194,593
250000 TO 499999	17	92.59	84.50	84.71	23.89	99.75	17.42	129.33	70.59 to 103.51	385,269	326,367
500000 +	12	93.34	93.90	90.60	19.20	103.64	46.53	141.35	77.29 to 112.18	1,150,139	1,042,041
_____ALL_____	_____										
	143	96.45	97.99	91.93	19.32	106.59	17.42	222.67	94.05 to 98.92	214,023	196,752

PAD 2010 R&O Statistics

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State Stat Run

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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)	24	98.97	104.80	97.77	33.20	107.18	17.42	214.40	80.44 to 120.27	174,548	170,662
340	1	92.34	92.34	92.34			92.34	92.34	N/A	235,000	216,995
341	1	99.33	99.33	99.33			99.33	99.33	N/A	525,000	521,465
343	3	112.18	120.66	100.76	19.18	119.74	92.62	157.17	N/A	1,136,407	1,145,063
344	24	100.90	106.45	100.60	13.04	105.81	77.29	157.51	96.45 to 113.95	190,588	191,734
349	1	89.94	89.94	89.94			89.94	89.94	N/A	45,000	40,473
350	4	92.07	98.55	78.80	29.51	125.06	68.93	141.14	N/A	109,500	86,289
351	3	101.64	102.24	97.49	14.69	104.87	80.14	124.93	N/A	129,966	126,698
352	15	97.59	95.30	94.86	8.16	100.47	72.82	115.20	88.05 to 101.92	184,066	174,606
353	12	93.09	91.32	62.21	16.33	146.79	46.53	140.03	81.14 to 101.58	226,866	141,132
380	1	109.23	109.23	109.23			109.23	109.23	N/A	130,000	141,996
384	1	90.58	90.58	90.58			90.58	90.58	N/A	52,500	47,556
386	3	95.47	91.24	95.53	6.38	95.51	80.00	98.26	N/A	259,043	247,460
391	1	85.83	85.83	85.83			85.83	85.83	N/A	65,000	55,789
406	6	98.54	96.68	108.89	26.97	88.78	29.69	165.79	29.69 to 165.79	118,232	128,743
407	3	101.69	96.44	91.06	7.08	105.91	83.02	104.61	N/A	101,166	92,121
412	1	94.05	94.05	94.05			94.05	94.05	N/A	1,950,000	1,833,909
423	2	101.54	101.54	101.86	1.18	99.68	100.34	102.73	N/A	169,500	172,651
426	3	99.63	100.50	99.77	1.65	100.74	98.48	103.40	N/A	100,000	99,768
442	2	104.28	104.28	145.63	43.83	71.60	58.57	149.98	N/A	105,000	152,911
444	2	44.13	44.13	29.99	39.92	147.13	26.51	61.74	N/A	240,500	72,127
455	1	87.56	87.56	87.56			87.56	87.56	N/A	1,300,000	1,138,260
458	2	89.21	89.21	72.12	20.87	123.69	70.59	107.83	N/A	208,575	150,429
471	9	86.90	92.63	85.28	37.24	108.61	35.64	222.67	48.80 to 103.83	34,900	29,763
490	1	69.74	69.74	69.74			69.74	69.74	N/A	120,000	83,684
493	1	59.69	59.69	59.69			59.69	59.69	N/A	528,000	315,138
494	1	98.36	98.36	98.36			98.36	98.36	N/A	380,000	373,762
497	1	94.06	94.06	94.06			94.06	94.06	N/A	250,000	235,152
528	10	97.46	96.14	94.81	8.64	101.41	73.71	117.53	81.24 to 103.57	136,318	129,241
531	2	90.68	90.68	90.98	2.11	99.67	88.76	92.59	N/A	350,000	318,426
539	1	92.44	92.44	92.44			92.44	92.44	N/A	426,550	394,317
554	1	91.32	91.32	91.32			91.32	91.32	N/A	200,000	182,631
ALL	143	96.45	97.99	91.93	19.32	106.59	17.42	222.67	94.05 to 98.92	214,023	196,752

Commercial Correlation

Commerical Real Property

I. Correlation

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

COMMERCIAL:For assessment year 2010, assessment actions taken to address commercial property included: review and corrections were made to commercial property that was misclassified by zoning. Valuation groups/neighborhoods were developed and refined, and a vacant commercial land study was completed, to ensure that all commercial lots within a particular valuation group were valued uniformly.

A review of the statistical profile reveals that overall the commercial class has a median of 96%, a weighted mean of 92% and a mean of 98%. Any of the three measures of central tendency could act as a point estimate for overall level of value. The coefficient of dispersion is 19.32 and the price-related differential is 106.59. Only the COD appears to be within its recommended parameters. However, the hypothetical removal of eight extreme outliers (listed under the discussion of the COD and PRD) would bring the COD to 15.16 and would move the PRD within recommended range at 103.15. Therefore, considering these facts and the assessment practices of the County, overall it is believed that Scotts Bluff County is in compliance both for level of value and for quality of assessment for the commercial class of real property.

Further review of the statistical profile indicates that all valuation groupings that have statistically significant numbers of sales are within acceptable range for level of value. Under the heading, "Status: Improved, Unimproved & IOLL," there are sixteen unimproved commercial sales with a median of 116.27, a mean of 107.17 and a weighted mean of 87.14. However, closer scrutiny of the twelve sales that comprise this group reveals that these sales are made up of eight distinct valuation groups: 11, 12, 13, 14, 20, 40, 60, and 70. Again, the valuation groups were established to identify commercial land (in this case) that had similar market influences and were thus valued accordingly. An overall adjustment to this subclass that contains disparate groups would not provide assessment uniformity or proportionality. Therefore, no non-binding recommendation will be made for any commercial subclass of property.

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 Division's review of Scotts Bluff County's sales qualification process for commercial property is a reiteration of that for both residential and agricultural property within the County: an in-person, or telephone interview is conducted with the buyer, seller, realtor, or closing agent of all parcels (residential, commercial, agricultural) that exhibit an A/S ratio that lies significantly outside of normal range. The County estimates that about 90% of the individuals interviewed provide useful responses. For those sales in which the individual refuses to provide information, it is the practice of the Assessor's office to automatically deem these as qualified, unless they are eliminated by current IAAO Standards on Ratio Studies.

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**	**92**	**98**

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

	COD	PRD
R&O Statistics	**19.32**	**106.59**

COMMERCIAL:At first glance, it appears that only the coefficient of dispersion is within its IAAO recommended range. However, there are extreme outliers that are skewing the price-related differential, and these are eight in number (Bk 2006, Pg 7650; Bk 2006, Pg 7907; Bk 2007, Pg 1032; Bk 2007, Pg 6930; Bk 2008, Pg 825; Bk 2008, Pg 3552; Bk 2008, Pg 4172 and Bk 2008, Pg 5124). The hypothetical removal of these would lower the COD to 15.16 and the PRD would fall within recommended range at 103.15.

Agricultural or Special Valuation Reports

2010 Assessment Actions for Scotts Bluff County

taken to address the following property classes/subclasses:

Agricultural

For assessment year 2010, the County verified land use, and identified recreational land. The following valuation changes were also made to the three major land classes: all irrigated values were raised; land capability group 2D was raised; for the grass classification, 2G1 remained the same, 2G was raised, and the remaining grass land capability groups were lowered to closer match 75% of the market (3G1, 3G, 4G1, and 4G).

2010 Assessment Survey for Scotts Bluff County

Agricultural Appraisal Information

1.	**Valuation data collection done by:**
	Three listers and one Appraiser
2.	**Does the County maintain more than one market area / valuation grouping in the agricultural property class?**
	The County has recognized three distinct agricultural market areas.
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.
	Parcel use, location, and the non-agricultural influence exerted on two of the three agricultural market areas.
b.	**Describe the specific characteristics of the market area / valuation groupings that make them unique?**
	Geographical and topographical characteristics, as well as similarity of land and soils. Further, two of the market areas were delineated based on non-agricultural influence.
3.	**Agricultural land:**
a.	**How is agricultural land defined in this county?**
	Pursuant to Section 35 of LB 808: 1) Agricultural land and horticultural land means a parcel of land which is primarily used for agricultural or horticultural purposes, including wasteland lying in or adjacent to and inn common ownership or management with other agricultural/horticultural land. Agricultural/horticultural land does not include any land directly associated with any building or enclosed structures. 2) Agricultural/horticultural purposes means used for the commercial production of any plant or animal product in a raw or unprocessed state that is derived from the science and art of agriculture, aquaculture, or horticulture. Agricultural/horticultural purposes includes the following uses of land: a) Land retained or protected for future agricultural/horticultural purposes under a conservation easement as provided in the Conservation and Preservation Easements Act except when the parcel or a portion thereof is being used for purposes other than agricultural/horticultural purposes; and b) Land enrolled in a federal or state program in which payments are received for removing such land from agricultural or horticultural production. Land not falling into either category listed above will be considered Rural Residential.

	Criteria to look at to determine Agricultural or Horticultural Use: 1. What is the primary purpose of the parcel? 2. Is the land being used primarily for the commercial production of a crop(s)? 3. Is the land being used to derive and income whether by animal or by growing produce? 4. Does the FSA records show Agricultural or Horticultural use? 5. Does the land have an insurance policy for Agland use? 6. Is there a personal property schedule with equipment used with this land? 7. Do they have a livestock inventory on and duration of time on land? 8. Do they have their lease agreement showing use for Agland? Land does not need to match all criteria to be determined Ag but must fall into at least one. Criteria to look at to deny Agricultural or Horticultural Use: 1. No farm income is generated. 2. No participation in FSA programs. 3. No farm insurance policy. 4. Majority of land use is for wildlife habitat. 5. Little or no specialized agland equipment on personal property schedule. The Assessor must periodically review the parcel to verify the continued use for agricultural and horticultural purposes. To ensure the property is classified correctly, the Assessor may request additional information from the property owner. The assessor may also conduct a physical inspection of the property.
b.	**When is it agricultural land, when is it residential, when is it recreational?**
	The distinction between agricultural and residential land is delineated above. The land definition for recreational is as follows: "Recreational shall mean all parcels of real property primarily used or intended to be used for diversion, entertainment, and relaxation on an occasional basis. Some of the uses would include fishing, hunting, camping, boating, hiking, picnicking, and the access or view that simply allows relaxation, diversion and entertainment."
c.	**Are these definitions in writing?**
	Yes.
d.	**What are the recognized differences?**
	The differences between agricultural/horticultural and rural residential are delineated in 3a and 3b.
e.	**How are rural home sites valued?**
	By a market approach—this includes the verification of a well and septic system. There is a standard value for the first and the second acres.
f.	**Are rural home sites valued the same as rural residential home sites?**
	Yes, the site acres are valued the same.
g.	**Are all rural home sites valued the same or are market differences recognized?**
	Yes, a farm home site with a house, well, septic and electrical is valued at $13,500.
h.	**What are the recognized differences?**
	There have been no noticed differences at this time. House sites are valued consistently based on availability of a well, septic and electrical service. The only

	value difference is noted when the parcel has only a house and electrical, at $5,800.
4.	**What is the status of the soil conversion from the alpha to numeric notation?**
	The most recent soil conversion (2008) was implemented in assessment year 2009.
a.	**Are land capability groupings (LCG's) used to determine assessed value?**
	Yes
b.	**What other land characteristics or analysis are/is used to determine assessed values?**
	Land classes: irrigated, dry, and grass.
5.	**Is land use updated annually?**
	It has not been updated annually.
a.	**By what method? (Physical inspection, FSA maps, etc.)**
	Physical inspection, FSA maps from taxpayers and the use of Agri-Data maps, and material provided by the County Surveyor.
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?**
	By the market.
b.	**Has the County received applications for special valuation?**
	Yes.
c.	**Describe special value methodology.**
	Market area I for 2010 is located around the cities of Scotts Bluff and Gering. This area is unique in that the cities are growing outside of their corporate boundaries and many rural subdivisions are being created. Land values are affected by buyers purchasing the land at site value instead of ag land value. Market area II for 2010 is located north and south diagonally through the county. This area is unique in that it encompasses the river and the accretion land, but it also consists of any growth from the small towns. Land values are affected by buyers purchasing the land at site value instead of ag land value. Land is also affected by buyers purchasing accretion land for recreational use. Market area III for 2010 is located north and south of market areas I and II. It is the remainder of Scotts Bluff County not included in market areas I or II. Statistics were run in market area III to determine the value. Once the values were set they were compared to neighboring counties and Scotts Bluff County was found to be comparable to the surrounding counties, therefore it was determined that market area III did not qualify for special valuation for 2010. Using the information and statistics from PAT it was determined that market area I and II did qualify for special value for 2010. It was evident that the sales of recreational use or growth outside of a city were corrupting the ag values. Once the recapture value was set for these areas, market area III values were used as the special value. Special value has been implemented in this county since 2001. A large part of the county has signed up for and received special value. These are property owners who own land within Market area I or II that are actively using their land for agricultural use. With the definition of an ag parcel in 2006, we are actively trying to correctly classify a parcel as ag or rural residential. We are also going through

	each Ag parcel individually to correct any inconsistencies and clean up problems for the future.
7.	**Pickup work:**
a.	**Is pickup work done annually and is it completed by March 19th?**
	Yes
b.	**By Whom?**
	The listers and the 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 process the same for the land as for the improvements?**
	No—pickup work is completed annually, and land use has not been completed on an annual basis.
8.	**What is the county's progress with the 6 year inspection and review requirement as it relates to rural improvements? (Neb. Rev. Stat. § 77-1311.03)**
	The entire county's improvements are inspected and reviewed within a four to five-year time frame. Land use will be annually updated.
a.	**Does the County maintain a tracking process?**
	Not in a documented form at this time.
b.	**How are the results of the portion of the properties inspected and reviewed applied to the balance of the county?**
	An adjustment by a percentage is made to any uninspected subclass that is not within acceptable range.

Nebraska Department of REVENUE

Scotts Bluff County 79

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
7/1/06 - 6/30/07	29
7/1/07 - 6/30/08	28
7/1/08 - 6/30/09	20
Totals	77

Added Sales:

Study Year	Total
7/1/06 - 6/30/07	0
7/1/07 - 6/30/08	0
7/1/08 - 6/30/09	9
	9

Final Results:

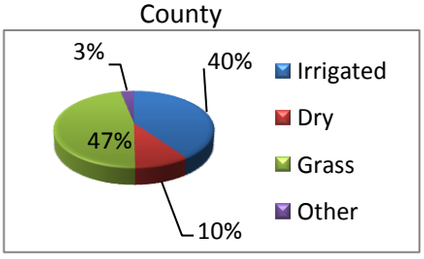
Study Year	County
7/1/06 - 6/30/07	29
7/1/07 - 6/30/08	28
7/1/08 - 6/30/09	29
Totals	86

Representativeness by Majority Land Use

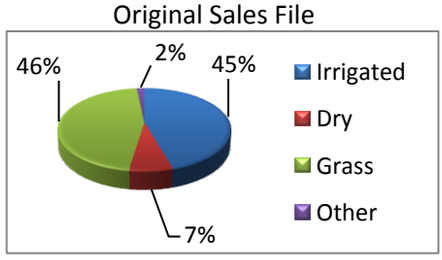
The following tables and charts compare the makeup of land use in the population to the make up of land use in both the sales file and the representative sample.

	Entire County		
	county	sales file	Sample
Irrigated	40%	45%	42%
Dry	10%	7%	6%
Grass	47%	46%	50%
Other	3%	2%	2%

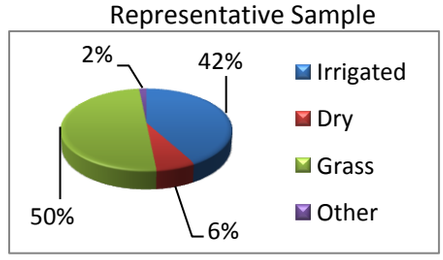
County



Original Sales File



Representative Sample



Adequacy of Sample

	County Total
Number of Sales - Original Sales File	77
Number of Sales - Expanded Sample	86
Total Number of Acres Added	1061

Ratio Study

Final Statistics

County		Median	71%	AAD	21.53%
# sales	86	Mean	74%	COD	30.25%
		W. Mean	64%	PRD	115.04%

Preliminary Statistics

Median	64%	AAD	20.30%
Mean	69%	COD	31.56%
W. Mean	61%	PRD	113.57%

Majority Land Use

95% MLU	Irrigated		Dry		Grass	
	# Sales	Median	#	Median	# Sales	Median
County	30	72.16%	1	71.56%	13	73.14%

80% MLU	Irrigated		Dry		Grass	
	# Sales	Median	#	Median	# Sales	Median
County	49	70.79%	1	71.56%	14	66.55%

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

Ruth A. Sorensen March 1, 2010
Dept of Revenue, Property Assessment Division
1033 O St. Ste 600
Lincoln, Ne. 68508

Dear Ms Sorensen:

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

Market area I for 2010 is located around the cities of Scotts Bluff and Gering. This area is unique in that the cities are growing outside of their corporate boundaries and many rural subdivisions are being created. Land values are affected by buyers purchasing the land at site value instead of ag land value.

Market area II for 2010 is located north and south diagonally through the county. This area is unique in that it encompasses the river and the accretion land, but it also consists of any growth from the small towns. Land values are affected by buyers purchasing the land at site value instead of ag land value. Land is also affected by buyers purchasing accretion land for recreational use.

Market area III for 2010 is located north and south of market areas I and II. It is the remainder of Scotts Bluff County not included in market areas I or II.

Statistics were run in market area III to determine the value. Once the values were set they were compared to neighboring counties and Scotts Bluff County was found to be comparable to the surrounding counties, therefore it was determined that market area III did not qualify for special valuation for 2010.

Using the information and statistics from PAT it was determined that market area I and II did qualify for special value for 2010. It was evident that the sales of recreational use or growth outside of a city were corrupting the ag values. Once the recapture value was set for these areas, market area III values were used as the special value.

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

Sincerely,

Amy Ramos
Scotts Bluff County Assessor

Agricultural or Special
Valuation Correlation

Agricultural Land

I. Correlation

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

AGRICULTURAL LAND:

The special value methodology submitted by the Scotts Bluff County Assessor can be found in the County's addressed to the PTA and is included in the agricultural or special value reports section. In summation, the document reveals that Market Area 1 is geographically located around the cities of Scottsbluff and Gering, and due to the growth of the cities outside of their corporate boundaries, land values are influenced by buyers purchasing the land at a site rather than agricultural land value. Agricultural Market Area 2 encompasses the North Platte River its accretion and any growth surrounding the small towns. This land is non-ag use influenced not only by buyers paying site values for the parcels, but also by accretion land used for recreational purposes. Market Area 3 truly represents the non-influenced land within the County, and consists of all land not included in Market Areas 1 and 2. For assessment year 2010, there were eighty-four sales that occurred within the three-year timeframe of the sales study and the distribution of sales among each year is as follows: thirty-six sales occurred in the July 1, 2006 to June 30, 2007 first year; twenty-eight sales transpired in the second year of the study period; only twenty sales took place during the third year (July 1, 2008 to June 30, 2009). The third-year sales represent only 24% of the total sales file, and this strongly suggests that a possible time bias exists—caused by the inordinate amount of sales occurring during the first two years of the study period.

An examination of all of the comparable sales that exist in the counties contiguous to Scotts Bluff reveals that there are only eleven that occurred in the third or latest year of the sales study that could possibly used to enhance the proportionality among the study years. Unfortunately, several of these do not contribute positively to Majority Land Use balance. Therefore, the Assessor in conjunction with the liaison randomly removed seven sales from the first year of the study period, to aid in the mitigation of the time bias. This action meant that the first and the second years of the sales sample consisted of twenty-nine sales and twenty-eight sales, respectively. It further suggested that the Assessor examine the remaining comparable sales of adjoining counties, to determine if any could be used to enhance the proportionality of the latest sales year. Nine comparable sales were selected and incorporated into Scotts Bluff's sample—thus, all three years have a distribution of sales that are closely proportionate.

Analysis of the accompanying tables and charts will show that a comparison of land use composition between the population base (County) and the sample (Representative Sample) indicates that both exhibit a relatively similar complexion. The County shows it is comprised of 40% irrigated land, 10% dry land and 47% grass. The new Representative Sample (enhanced by the incorporation of nine comparable sales from adjoining counties) is made up of 42% irrigated land, 7% dry, and 50% grass—thus, the largest difference is approximately 4%.

The resulting statistics for the eighty-six sales reveals an overall median of 71%, a mean of 74% and a weighted mean of 64%. The overall coefficient of dispersion is 30.25, and the price-related differential is 115.04. Regarding the 95% Majority Land Use designation, there were thirty irrigated sales with a median of 72%, only one 95% dry sale, and thirteen grass sales with a median of 73%.

Although the COD is above the recommended range, two of the measures of central tendency are within recommended range—and coupled with the fact that both significant Majority Land Use sales are within acceptable range—it is believed that Scotts Bluff County has met the requirements for recommended level of value.

SPECIAL VALUE:

A review of the agricultural land values in Scotts Bluff County in areas that have other non-agricultural influences indicates that the values used are similar to other areas in the County where there are no non-agricultural influences. Therefore, it is the opinion of the Property Tax Administrator that the level of value for Special valuation of agricultural land in Scotts Bluff County is 71%.

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:

Analysis of the County's sales qualification and review process reveals that the Assessor and/or a member of her staff conduct an interview (in person, or by phone) with one of the parties involved in the real estate transaction (the buyer, seller, realtor, or closing agent)—if the assessed to adjusted sale price ratio is an outlier. Of these outlier sales reviewed, it is estimated that about 90% of the individuals interviewed cooperate with the Assessor's office. For those transactions in which the interviewed party is uncooperative, the sale is considered automatically qualified, unless further information reveals that it is to be eliminated by current IAAO standards (2007 Standards on Ratio Studies).

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%**	**64%**	**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 Scotts Bluff County, which are considered as one part of the analysis of the County's assessment practices.

	COD	PRD
R&O Statistics	**30**	**115**

AGRICULTURAL LAND:

Neither measure of assessment quality is within its respective recommended range. Since all sales were necessary to ensure proportionality among study years and representativeness by majority land use, it would be meaningless to re-examine the effect on the COD and PRD by the hypothetical elimination of extreme outliers.

County Reports

Total Real Property (Sum Lines 17, 25, & 30) **Records :** 20,319 **Value :** 1,925,847,722 **Growth** 0 (Sum Lines 17, 25, & 41)

Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
01. Res UnImp Land	1,090	7,906,628	0	0	660	6,716,526	1,750	14,623,154	
02. Res Improve Land	9,589	104,157,996	0	0	2,269	39,283,290	11,858	143,441,286	
03. Res Improvements	10,175	703,145,782	0	0	2,677	249,309,403	12,852	952,455,185	
04. Res Total	11,265	815,210,406	0	0	3,337	295,309,219	14,602	1,110,519,625	0
% of Res Total	77.15	73.41	0.00	0.00	22.85	26.59	71.86	57.66	0.00
05. Com UnImp Land	428	13,081,753	0	0	77	3,661,858	505	16,743,611	
06. Com Improve Land	1,453	58,359,614	0	0	128	7,426,349	1,581	65,785,963	
07. Com Improvements	1,480	308,901,323	0	0	138	33,457,582	1,618	342,358,905	
08. Com Total	1,908	380,342,690	0	0	215	44,545,789	2,123	424,888,479	0
% of Com Total	89.87	89.52	0.00	0.00	10.13	10.48	10.45	22.06	0.00
09. Ind UnImp Land	14	957,561	0	0	3	77,811	17	1,035,372	
10. Ind Improve Land	35	2,098,184	0	0	10	1,634,139	45	3,732,323	
11. Ind Improvements	35	8,771,427	0	0	11	16,755,750	46	25,527,177	
12. Ind Total	49	11,827,172	0	0	14	18,467,700	63	30,294,872	0
% of Ind Total	77.78	39.04	0.00	0.00	22.22	60.96	0.31	1.57	0.00
13. Rec UnImp Land	0	0	0	0	0	0	0	0	
14. Rec Improve Land	0	0	0	0	0	0	0	0	
15. Rec Improvements	0	0	0	0	0	0	0	0	
16. Rec Total	0	0	0	0	0	0	0	0	0
% of Rec Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Res & Rec Total	11,265	815,210,406	0	0	3,337	295,309,219	14,602	1,110,519,625	0
% of Res & Rec Total	77.15	73.41	0.00	0.00	22.85	26.59	71.86	57.66	0.00
Com & Ind Total	1,957	392,169,862	0	0	229	63,013,489	2,186	455,183,351	0
% of Com & Ind Total	89.52	86.16	0.00	0.00	10.48	13.84	10.76	23.64	0.00
17. Taxable Total	13,222	1,207,380,268	0	0	3,566	358,322,708	16,788	1,565,702,976	0
% of Taxable Total	78.76	77.11	0.00	0.00	21.24	22.89	82.62	81.30	0.00

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	38	100,260	5,047,779	0	0	0
19. Commercial	50	1,494,347	21,811,937	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	38	100,260	5,047,779
19. Commercial	0	0	0	50	1,494,347	21,811,937
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				**88**	**1,594,607**	**26,859,716**

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	38	2,117,770	38	2,117,770	0
24. Non-Producing	0	0	0	0	4	4,060	4	4,060	0
25. Total	0	0	0	0	42	2,121,830	42	2,121,830	0

Schedule IV : Exempt Records : Non-Agricultural

	Urban	SubUrban	Rural	Total
	Records	Records	Records	Records
26. Producing	699	0	706	1,405

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	4	32,060	0	0	2,094	123,959,186	2,098	123,991,246
28. Ag-Improved Land	0	0	0	0	1,381	135,703,216	1,381	135,703,216
29. Ag Improvements	0	0	0	0	1,391	98,328,454	1,391	98,328,454
30. Ag Total							**3,489**	**358,022,916**

Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	0	0.00	0	
32. HomeSite Improv Land	0	0.00	0	0	0.00	0	
33. HomeSite Improvements	0	0.00	0	0	0.00	0	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	0	0.00	0	
36. FarmSite Improv Land	0	0.00	0	0	0.00	0	
37. FarmSite Improvements	0	0.00	0	0	0.00	0	
38. FarmSite Total							
39. Road & Ditches	0	0.00	0	0	0.00	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
	Rural			**Total**			**Growth**
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	11	11.00	148,500	11	11.00	148,500	
32. HomeSite Improv Land	1,152	1,319.00	17,720,400	1,152	1,319.00	17,720,400	
33. HomeSite Improvements	1,151	1,296.00	77,438,435	1,151	1,296.00	77,438,435	0
34. HomeSite Total				**1,162**	**1,330.00**	**95,307,335**	
35. FarmSite UnImp Land	14	14.00	52,500	14	14.00	52,500	
36. FarmSite Improv Land	1,253	2,113.39	5,186,990	1,253	2,113.39	5,186,990	
37. FarmSite Improvements	1,284	0.00	20,890,019	1,284	0.00	20,890,019	0
38. FarmSite Total				**1,298**	**2,127.39**	**26,129,509**	
39. Road & Ditches	0	6,242.79	0	0	6,242.79	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
41. Total Section VI				**2,460**	**9,700.18**	**121,436,844**	**0**

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	18	5,230.37	1,327,508	18	5,230.37	1,327,508

Schedule VIII : Agricultural Records : Special Value

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	2	18.15	20,614	0	0.00	0
44. Recapture Value N/A	2	18.15	32,270	0	0.00	0
	Rural			**Total**		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	2,105	269,942.50	139,405,766	2,107	269,960.65	139,426,380
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	0.00	0.00%	0	0.00%	0.00
47. 2A1	6,414.32	52.26%	8,745,794	57.61%	1,363.48
48. 2A	2,627.79	21.41%	3,270,971	21.55%	1,244.76
49. 3A1	1,504.78	12.26%	1,646,510	10.85%	1,094.19
50. 3A	575.22	4.69%	556,927	3.67%	968.20
51. 4A1	747.63	6.09%	648,504	4.27%	867.41
52. 4A	404.29	3.29%	312,942	2.06%	774.05
53. Total	12,274.03	100.00%	15,181,648	100.00%	1,236.89
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	0.00	0.00%	0	0.00%	0.00
56. 2D1	19.61	16.25%	6,861	20.99%	349.87
57. 2D	26.76	22.18%	8,296	25.38%	310.01
58. 3D1	22.19	18.39%	5,769	17.65%	259.98
59. 3D	38.00	31.50%	8,740	26.74%	230.00
60. 4D1	3.00	2.49%	690	2.11%	230.00
61. 4D	11.09	9.19%	2,329	7.13%	210.01
62. Total	120.65	100.00%	32,685	100.00%	270.91
Grass					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	0.00	0.00%	0	0.00%	0.00
65. 2G1	162.76	6.49%	88,123	8.69%	541.43
66. 2G	284.34	11.34%	87,639	8.64%	308.22
67. 3G1	97.48	3.89%	31,588	3.12%	324.05
68. 3G	259.81	10.36%	69,319	6.84%	266.81
69. 4G1	855.79	34.12%	434,218	42.82%	507.39
70. 4G	848.30	33.82%	303,086	29.89%	357.29
71. Total	2,508.48	100.00%	1,013,973	100.00%	404.22

Irrigated Total	12,274.03	78.74%	15,181,648	93.26%	1,236.89
Dry Total	120.65	0.77%	32,685	0.20%	270.91
Grass Total	2,508.48	16.09%	1,013,973	6.23%	404.22
Waste	685.23	4.40%	51,396	0.32%	75.01
Other	0.00	0.00%	0	0.00%	0.00
Exempt	4,125.36	26.46%	0	0.00%	0.00
Market Area Total	15,588.39	100.00%	16,279,702	100.00%	1,044.35

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

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	3,559.26	17.59%	4,302,057	21.58%	1,208.69
48. 2A	7,578.98	37.46%	8,503,166	42.65%	1,121.94
49. 3A1	236.42	1.17%	232,616	1.17%	983.91
50. 3A	3,368.92	16.65%	2,845,261	14.27%	844.56
51. 4A1	3,718.76	18.38%	2,906,983	14.58%	781.71
52. 4A	1,767.16	8.74%	1,148,664	5.76%	650.01
53. Total	20,229.50	100.00%	19,938,747	100.00%	985.63
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	0.00	0.00%	0	0.00%	0.00
56. 2D1	0.00	0.00%	0	0.00%	0.00
57. 2D	29.73	14.42%	9,217	18.86%	310.02
58. 3D1	0.00	0.00%	0	0.00%	0.00
59. 3D	43.53	21.11%	10,012	20.49%	230.00
60. 4D1	86.35	41.88%	19,861	40.64%	230.01
61. 4D	46.59	22.59%	9,784	20.02%	210.00
62. Total	206.20	100.00%	48,874	100.00%	237.02
Grass					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	0.00	0.00%	0	0.00%	0.00
65. 2G1	184.81	0.83%	57,490	1.03%	311.08
66. 2G	898.40	4.06%	274,332	4.93%	305.36
67. 3G1	100.42	0.45%	33,865	0.61%	337.23
68. 3G	1,431.29	6.46%	391,661	7.04%	273.64
69. 4G1	7,568.69	34.18%	1,949,424	35.04%	257.56
70. 4G	11,961.94	54.02%	2,856,046	51.34%	238.76
71. Total	22,145.55	100.00%	5,562,818	100.00%	251.19
Irrigated Total	20,229.50	46.43%	19,938,747	77.81%	985.63
Dry Total	206.20	0.47%	48,874	0.19%	237.02
Grass Total	22,145.55	50.83%	5,562,818	21.71%	251.19
Waste	989.04	2.27%	74,183	0.29%	75.01
Other	0.00	0.00%	0	0.00%	0.00
Exempt	0.00	0.00%	0	0.00%	0.00
Market Area Total	43,570.29	100.00%	25,624,622	100.00%	588.12

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

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	44,586.87	31.46%	53,504,244	36.40%	1,200.00
48. 2A	34,417.23	24.29%	37,858,953	25.76%	1,100.00
49. 3A1	26,220.24	18.50%	26,220,240	17.84%	1,000.00
50. 3A	16,038.90	11.32%	14,037,902	9.55%	875.24
51. 4A1	13,739.39	9.70%	10,991,512	7.48%	800.00
52. 4A	6,709.24	4.73%	4,361,212	2.97%	650.03
53. Total	141,711.87	100.00%	146,974,063	100.00%	1,037.13
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	0.00	0.00%	0	0.00%	0.00
56. 2D1	3,340.55	9.78%	1,102,394	11.75%	330.00
57. 2D	12,264.51	35.92%	3,802,025	40.53%	310.00
58. 3D1	8,554.26	25.05%	2,224,106	23.71%	260.00
59. 3D	1,083.27	3.17%	249,160	2.66%	230.01
60. 4D1	6,649.08	19.47%	1,529,309	16.30%	230.00
61. 4D	2,253.52	6.60%	473,249	5.05%	210.00
62. Total	34,145.19	100.00%	9,380,243	100.00%	274.72
Grass					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	0.00	0.00%	0	0.00%	0.00
65. 2G1	4,380.34	2.65%	1,095,108	2.93%	250.01
66. 2G	16,565.21	10.03%	3,975,652	10.62%	240.00
67. 3G1	17,476.77	10.58%	4,107,079	10.97%	235.00
68. 3G	19,139.13	11.58%	4,401,814	11.76%	229.99
69. 4G1	31,853.83	19.28%	7,167,195	19.15%	225.00
70. 4G	75,803.35	45.88%	16,676,730	44.56%	220.00
71. Total	165,218.63	100.00%	37,423,578	100.00%	226.51

Irrigated Total	141,711.87	40.23%	146,974,063	75.52%	1,037.13
Dry Total	34,145.19	9.69%	9,380,243	4.82%	274.72
Grass Total	165,218.63	46.91%	37,423,578	19.23%	226.51
Waste	11,150.39	3.17%	836,324	0.43%	75.00
Other	0.00	0.00%	0	0.00%	0.00
Exempt	0.00	0.00%	0	0.00%	0.00
Market Area Total	352,226.08	100.00%	194,614,208	100.00%	552.53

Schedule IX : Agricultural Records : Ag Land Market Area Detail **Market Area 4503**

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	0.00	0.00%	0	0.00%	0.00
48. 2A	2.00	9.30%	2,750	11.55%	1,375.00
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	18.50	86.05%	20,239	85.03%	1,094.00
51. 4A1	0.00	0.00%	0	0.00%	0.00
52. 4A	1.00	4.65%	813	3.42%	813.00
53. Total	21.50	100.00%	23,802	100.00%	1,107.07
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	0.00	0.00%	0	0.00%	0.00
56. 2D1	0.00	0.00%	0	0.00%	0.00
57. 2D	0.00	0.00%	0	0.00%	0.00
58. 3D1	0.00	0.00%	0	0.00%	0.00
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	0.00	0.00%	0	0.00%	0.00
61. 4D	0.00	0.00%	0	0.00%	0.00
62. Total	0.00	0.00%	0	0.00%	0.00
Grass					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	0.00	0.00%	0	0.00%	0.00
65. 2G1	0.00	0.00%	0	0.00%	0.00
66. 2G	16.00	10.69%	4,800	11.19%	300.00
67. 3G1	17.00	11.36%	4,998	11.65%	294.00
68. 3G	68.00	45.42%	19,584	45.64%	288.00
69. 4G1	22.70	15.16%	6,379	14.87%	281.01
70. 4G	26.00	17.37%	7,150	16.66%	275.00
71. Total	149.70	100.00%	42,911	100.00%	286.65

Irrigated Total	21.50	11.94%	23,802	35.24%	1,107.07
Dry Total	0.00	0.00%	0	0.00%	0.00
Grass Total	149.70	83.17%	42,911	63.53%	286.65
Waste	8.80	4.89%	827	1.22%	93.98
Other	0.00	0.00%	0	0.00%	0.00
Exempt	0.00	0.00%	0	0.00%	0.00
Market Area Total	180.00	100.00%	67,540	100.00%	375.22

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	30.53	32,060	0.00	0	174,206.37	182,086,200	174,236.90	182,118,260
77. Dry Land	0.00	0	0.00	0	34,472.04	9,461,802	34,472.04	9,461,802
78. Grass	0.00	0	0.00	0	190,022.36	44,043,280	190,022.36	44,043,280
79. Waste	0.00	0	0.00	0	12,833.46	962,730	12,833.46	962,730
80. Other	0.00	0	0.00	0	0.00	0	0.00	0
81. Exempt	229.94	0	0.00	0	3,895.42	0	4,125.36	0
82. Total	**30.53**	**32,060**	**0.00**	**0**	**411,534.23**	**236,554,012**	**411,564.76**	**236,586,072**

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	174,236.90	42.34%	182,118,260	76.98%	1,045.23
Dry Land	34,472.04	8.38%	9,461,802	4.00%	274.48
Grass	190,022.36	46.17%	44,043,280	18.62%	231.78
Waste	12,833.46	3.12%	962,730	0.41%	75.02
Other	0.00	0.00%	0	0.00%	0.00
Exempt	4,125.36	1.00%	0	0.00%	0.00
Total	**411,564.76**	100.00%	**236,586,072**	100.00%	574.85

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

79 Scotts Bluff

	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	1,081,017,106	1,110,519,625	29,502,519	2.73%	0	2.73%
02. Recreational	0	0	0		0	
03. Ag-Homesite Land, Ag-Res Dwelling	94,627,912	95,307,335	679,423	0.72%	0	0.72%
04. Total Residential (sum lines 1-3)	**1,175,645,018**	**1,205,826,960**	**30,181,942**	**2.57%**	**0**	**2.57%**
05. Commercial	373,810,768	424,888,479	51,077,711	13.66%	0	13.66%
06. Industrial	26,062,201	30,294,872	4,232,671	16.24%	0	16.24%
07. Ag-Farmsite Land, Outbuildings	22,952,557	26,129,509	3,176,952	13.84%	0	13.84%
08. Minerals	2,288,020	2,121,830	-166,190	-7.26	0	-7.26
09. Total Commercial (sum lines 5-8)	**425,113,546**	**483,434,690**	**58,321,144**	**13.72%**	**0**	**13.72%**
10. Total Non-Agland Real Property	**1,600,758,564**	**1,689,261,650**	**88,503,086**	**5.53%**	**0**	**5.53%**
11. Irrigated	159,755,392	182,118,260	22,362,868	14.00%		
12. Dryland	9,093,819	9,461,802	367,983	4.05%		
13. Grassland	54,896,501	44,043,280	-10,853,221	-19.77%		
14. Wasteland	969,179	962,730	-6,449	-0.67%		
15. Other Agland	0	0	0			
16. Total Agricultural Land	**224,714,891**	**236,586,072**	**11,871,181**	**5.28%**		
17. Total Value of all Real Property	**1,825,473,455**	**1,925,847,722**	**100,374,267**	**5.50%**	**0**	**5.50%**
(Locally Assessed)						

2009 Plan of Assessment for Scotts Bluff County
Assessment Years 2010, 2011, 2012
Date November 3rd, 2009

2009 STATISTICS

	Median	COD	PRD
Residential	95%	10.92	102.23
Commercial	93%	25.76	101.87
Agriculture	70%	28.11	104.66

ASSESSMENT ACTIONS PLANNED

2009-2010 we will finish up the remainder of the 4000's that have not been reviewed. We have one data collector working on this. One data collector is cleaning up commercial neighborhoods and one data collector is working on the South West Quadrant of Scottsbluff. All building permits will be visited semi annually in 2009 and we will continue this process in the future. Agricultural land parcels will be updated with the current sales information to set 2010 values. We are currently attempting to physically review any Ag sale to verify land use. We are reviewing commercial land to find vacant land sales and to stratify land values per size. The physical data collected from commercial will be from years 2005 to now. We are requesting income information to build a data base to help value the commercial property. We hope to have all commercial rolled over for 2010. All parcels will receive the updated Marshall & Swift Costs, if any un-reviewed neighborhood is not within it's required range, it will receive percent increases.

2010-2011 we will continue to review residential neighborhoods by quadrants. Within those quadrants we will query to find the oldest reviewed neighborhood to review first. It has become important to go through each neighborhood to do a land study before allowing the working files to be rolled into the taxable value. We will have 2 data collectors working on various residential properties and 1 data collector continuing to review commercial property. We will continue physically reviewing the Ag Land to determine use on all Ag property, and will review the sale information to set Ag Land Values. If any un-reviewed neighborhoods are not within their required range, they will receive percent increases.

2011-2012 we will continue to verify statistics on neighborhoods we have rolled over in the last two years. We will continue to review commercial and residential properties. The Ag land will be reviewed and rolled based on the current sales information. As with all years, we will check building permits, partial assessments, and mobile homes.

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

OFFICE STAFF

I have a total of 10 employees including myself.

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

I have 4 office clerks who do the personal property, mobile homes, permissive exemptions, LB 271 letters, homestead exemptions, building permits, file maintenance, and 521's. When time allows, they also help with projects we have for that year.

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

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

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

BUDGET

My 2009 budget has been approved in the amount of $434,853.09

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

VALUATION

After setting the values and going through the protest hearings, we ended up with an ending county valuation of $2,070,553,847.

COMPUTER RECORDS

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

We are using cadastral maps and soil survey books but we are also utilizing the computer version of both along with the online FSA records and a program called AgriData.

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

COUNTY BOARD OF EQUALIZATION

The 2009 protest year went well. I attribute this to keeping communication open with my office, keeping the Board up to date with what our office is doing and with our office attempting to review each protest before it went to the board. This is something I intend to continue.

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

CONCLUSION

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

Respectfully submitted:

Amy Ramos
Scotts Bluff County Assessor
November 3, 2009

2010 Assessment Survey for Scotts Bluff County

I. General Information

A. Staffing and Funding Information

1.	**Deputy(ies) on staff**
	One
2.	**Appraiser(s) on staff**
	One
3.	**Other full-time employees**
	Seven
4.	**Other part-time employees**
	None
5.	**Number of shared employees**
	None
6.	**Assessor's requested budget for current fiscal year**
	$444,647
7.	**Adopted budget, or granted budget if different from above**
	$434.853
8.	**Amount of the total budget set aside for appraisal work**
	$126.456
9.	**Appraisal/Reappraisal budget, if not part of the total budget**
	N/A
10.	**Part of the budget that is dedicated to the computer system**
	None
11.	**Amount of the total budget set aside for education/workshops**
	$9,000
12.	**Other miscellaneous funds**
	None
13.	**Was any of last year's budget not used:**
	No

B. Computer, Automation Information and GIS

1.	**Administrative software**
	Terra Scan
2.	**CAMA software**
	Terra Scan
3.	**Cadastral maps: Are they currently being used?**
	Yes
4.	**Who maintains the Cadastral Maps?**
	90% by the County Surveyor; 10% by the Assessor's staff

5.	**Does the county have GIS software?**
	Yes
6.	**Who maintains the GIS software and maps?**
	The County Surveyor
7.	**Personal Property software:**
	Terra Scan

C. Zoning Information

1.	**Does the county have zoning?**
	Yes
2.	**If so, is the zoning countywide?**
	Yes
3.	**What municipalities in the county are zoned?**
	Gering, Henry, Lyman, McGrew, Melbeta, Minatare, Mitchell, Morrill, Scottsbluff and Terrytown
4.	**When was zoning implemented?**
	1976

D. Contracted Services

1.	**Appraisal Services**
	Pritchard & Abbott—contracted for all oil, gas and mineral valuation ($1,800 from the total budget); all real property appraisal is done "in-house."
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 Scotts Bluff County Assessor.

Dated this 7th day of April, 2010.

Ruth A. Sorensen
Property Tax Administrator

Map Section

Valuation History Charts