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2010 Commission Summary

80 Seward

Residential Real Property - Current

Number of Sales	315	Median	94
Total Sales Price	$38,226,309	Mean	94
Total Adj. Sales Price	$38,206,309	Wgt. Mean	93
Total Assessed Value	$35,623,291	Average Assessed Value of the Base	$107,482
Avg. Adj. Sales Price	$121,290	Avg. Assessed Value	$113,090

Confidenence Interval - Current

95% Median C.I	93.04 to 95.00
95% Mean C.I	92.17 to 95.00
95% Wgt. Mean C.I	92.14 to 94.34

% of Value of the Class of all Real Property Value in the County	42.88
% of Records Sold in the Study Period	5.10
% of Value Sold in the Study Period	5.37

Residential Real Property - History

Year	Number of Sales	LOV	Median
2009	515	95	95
2008	576	95	95
2007	607	97	97
2006	614	98	98

2010 Commission Summary

80 Seward

Commercial Real Property - Current

Number of Sales	26	Median	95
Total Sales Price	$3,931,170	Mean	94
Total Adj. Sales Price	$3,753,392	Wgt. Mean	92
Total Assessed Value	$3,459,820	Average Assessed Value of the Base	$195,629
Avg. Adj. Sales Price	$144,361	Avg. Assessed Value	$133,070

Confidenence Interval - Current

95% Median C.I	90.25 to 97.08
95% Mean C.I	88.32 to 99.09
95% Wgt. Mean C.I	88.01 to 96.35

% of Value of the Class of all Real Property Value in the County	8.54
% of Records Sold in the Study Period	3.85
% of Value Sold in the Study Period	2.62

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2009	42	95	95
2008	42	92	92
2007	45	94	94
2006	39	98	98

Opinions

2010 Opinions of the Property Tax Administrator for Seward 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 Seward County is 94% of market value. The quality of assessment for the class of residential real property in Seward 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 Seward County is 95% of market value. The quality of assessment for the class of commercial real property in Seward 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 Seward County is 73% of market value. The quality of assessment for the class of agricultural land in Seward County indicates the assessment practices 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 Seward County is 73%. The quality of assessment for the class of agricultural land receiving special valuation in Seward County indicates the assessment practices meet generally accepted mass appraisal practices.

Dated this 7th day of April, 2010.

Ruth A. Sorensen
Property Tax Administrator

Residential Reports

2010 Assessment Actions for Seward County

taken to address the following property classes/subclasses:

Residential:

For 2010, Seward County has implemented their 3 Year Plan which includes the following actions:

The county completed all residential pickup work and updated properties with partial valuations in 2009.

The county conducted a thorough sale verification and analysis process.

The county has updated the cash flow analysis on the new subdivisions that have been valued using the discounting technique.

The county reappraised the residences and buildings on all parcels classified as agricultural in Range 1, (incl. Geocodes 3233, 3291, 3457, and 3515).

The reappraisal process included an on-site inspection to verify or update the measurements, the description of property characteristics, and the observations of quality and condition. The county also took new photos of the improvements, prepared new replacement costs, new depreciation, and new estimates of value.

The county revalued all residential lots (under one acre in size) in Beaver Crossing.

The county reviewed lot values in several Seward subdivisions and made minor adjustments.

2010 Assessment Survey for Seward County

Residential Appraisal Information

1.	**Valuation data collection done by:**	
	Assessor's office Staff	
2.	**List the valuation groupings used by the County:**	
	01	Seward
	02	Beaver Crossing
	03	Bee
	04	Cordova
	05	Garland
	06	Goehner
	07	Grover
	08	Milford
	09	Pleasant Dale
	10	Staplehurst
	11	Tamora
	12	Utica
	13	Rural
	14	Rural Sub
a.	**Describe the specific characteristics of the valuation groupings that make them unique.**	
	The Valuation Groupings in Seward County are organized around the individual towns in the county. This was essentially true of the assessor locations used in prior years. The assessor indicated that each town has some characteristics that make it unique from the others and would not deem them to be directly comparable. Each town has unique characteristics; some of them are locational, some are economic and some are based on the demographics that are unique to the town. The market analysis that has been done to set values was always done separately and will be done separately in the immediate future. The county does not consider that a simple comparison of selected demographics like population necessarily makes towns comparable.	
3.	**What approach(es) to value is/are used for this class to estimate the market value of properties? List or describe.**	
	Residential properties in Seward County are valued using the cost approach to value. They do use the market data to develop the depreciation used in the cost approach. Additionally, the county organizes their sales in such a manner that they can compare their cost approach results to the selling price of comparable properties. While this is not a fully developed market or sales comparison approach, it provides an additional perspective on the value.	
4	**When was the last lot value study completed?**	
	The lot value analysis is ongoing and is monitored through sales activity. Whenever a class or subclass is reappraised or updated, the lot values are reviewed and either affirmed and left the same or updated based on the available market analysis.	

a.	**What methodology was used to determine the residential lot values?**
	The market is monitored to see if there is any need to adjust or update the existing lot values. The lots are valued on a town by town basis.
5.	**Is the same costing year for the cost approach being used for the entire valuation grouping? If not, identify and explain the differences?**
	No; As the inspection and update process is completed, the base cost table use 2005 costs. The base cost tables for the residential parcels in Cordova are from 2000, Beaver Crossing and Goehner are from 2002 Bee Utica are from 2003. As the county revalues a subclass of residential property, the base cost tables have been moved to 2005. Presently, three fourths of the residential parcels in the county are costed with 2005 base pricing. Even though the costs are from different base tables, each subclass has land values and unique locational factors in their depreciation that works with those costs.
6.	**Does the County develop the depreciation study(ies) based on local market information or does the County use the tables provided by their CAMA vender?**
	The county develops their own base depreciation tables based on the analysis of their market. Then they develop locational factors for use in each individual valuation group. The county continuously monitors their sales to affirm or update the locational factor or to adjust classes or subclasses.
a.	**How often does the County update depreciation tables?**
	Depreciation studies are ongoing. It is the county's practice to affirm or update land value, update costs and affirm the present depreciation or update it based on current market for the valuation group being revalued. It has been their practice to update or reappraise all of the parcels that are inspected each year.
7.	**Pickup work:**
a.	**Is pickup work done annually and is it completed by March 19th?**
	Yes
b.	**By Whom?**
	Assessor's office Staff
c.	**Is the valuation process (cost date and depreciation schedule or market comparison) used for the pickup work the same as the one that was used for the valuation group?**
	Yes; The county uses the same costs, land values and depreciation processes for the pick-up work as for the base valuation in each location.
8.	**What is the County's progress with the 6 year inspection and review requirement? (Statute 77-1311.03)**
	The county is on target to complete all residential inspections in 6 years or less.
a.	**Does the County maintain a tracking process? If yes describe.**
	Yes; The county tracks their inspection cycle by keeping a very detailed history of valuation processes in their computer and reports past years in their 3 Year Plan. They have a general reference of assessment actions from 1997 through 2000 and very specific accounts of assessment processes from 2001 to the current year. The projected assessment actions for the next three years are equally detailed. The county's intent is to repeat the sequence within the next 5 or 6 years.

b.	**How are the results of the portion of the properties inspected and reviewed applied to the balance of the county?**
	All valuation groups in the county are analyzed annually with the possibility that they will need to be adjusted. This takes place whether the specific subclass is inspected or not. If an adjustment is deemed necessary to keep the values at the market level, it will be made. Typically, in a given year, an entire valuation group is inspected and revalued. The revaluation process may or may not change the level of value. If a valuation group is very large and split for inspection purposes, the uninspected portion may be adjusted if the market indicates that the level of value of the valuation group requires it. In each case, the valuation groups are each valued or adjusted based on its individual measured relationship to market value.

PAD 2010 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

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

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

NUMBER of Sales:	315	**MEDIAN:**	**94**	COV:	13.68	95% Median C.I.:	93.04 to 95.00
TOTAL Sales Price:	38,226,309	WGT. MEAN:	93	STD:	12.80	95% Wgt. Mean C.I.:	92.14 to 94.34
TOTAL Adj.Sales Price:	38,206,309	MEAN:	94	AVG.ABS.DEV:	8.05	95% Mean C.I.:	92.17 to 95.00
TOTAL Assessed Value:	35,623,291						
AVG. Adj. Sales Price:	121,289	COD:	8.59	MAX Sales Ratio:	203.41		
AVG. Assessed Value:	113,089	PRD:	100.37	MIN Sales Ratio:	46.22		

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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	51	94.03	93.53	94.18	8.78	99.31	64.87	130.45	90.37 to 96.91	115,453	108,736
10/01/07 TO 12/31/07	42	95.54	95.52	94.66	7.61	100.92	73.80	121.81	92.33 to 99.47	115,357	109,192
01/01/08 TO 03/31/08	31	94.55	92.95	93.79	6.07	99.11	75.09	106.13	90.14 to 97.18	118,020	110,685
04/01/08 TO 06/30/08	53	93.30	92.51	92.68	7.24	99.82	57.50	126.23	92.11 to 96.81	132,728	123,014
07/01/08 TO 09/30/08	48	89.13	90.65	89.45	9.04	101.34	61.78	126.84	85.64 to 93.58	133,797	119,677
10/01/08 TO 12/31/08	27	95.01	99.44	96.19	12.52	103.38	64.50	203.41	91.03 to 102.13	102,675	98,760
01/01/09 TO 03/31/09	21	98.14	96.90	97.74	5.54	99.15	74.61	113.80	93.25 to 101.01	126,823	123,958
04/01/09 TO 06/30/09	42	93.47	91.45	91.96	9.77	99.44	46.22	151.66	89.53 to 97.03	117,191	107,772
_____Study Years_____	_____										
07/01/07 TO 06/30/08	177	94.03	93.60	93.73	7.62	99.86	57.50	130.45	93.04 to 95.79	121,053	113,461
07/01/08 TO 06/30/09	138	93.35	93.56	92.61	9.82	101.02	46.22	203.41	90.84 to 95.01	121,593	112,613
_____Calendar Yrs_____	_____										
01/01/08 TO 12/31/08	159	93.05	93.21	92.33	8.71	100.96	57.50	203.41	91.75 to 94.82	125,080	115,484
_____ALL_____	_____										
	315	93.72	93.58	93.24	8.59	100.37	46.22	203.41	93.04 to 95.00	121,289	113,089

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
01	174	93.75	93.73	93.74	7.06	99.98	61.78	126.23	92.53 to 95.28	131,616	123,383
02	9	93.26	92.14	92.87	12.61	99.22	73.16	124.73	74.61 to 102.24	46,777	43,442
03	2	78.85	78.85	78.81	0.26	100.04	78.64	79.05	N/A	61,250	48,273
04	4	92.30	86.48	94.36	8.81	91.64	64.50	96.81	N/A	9,375	8,846
05	1	79.86	79.86	79.86			79.86	79.86	N/A	25,000	19,965
06	2	90.82	90.82	90.46	1.11	100.39	89.81	91.82	N/A	107,250	97,020
08	43	95.00	93.24	93.50	5.55	99.72	57.50	106.70	93.08 to 97.23	98,241	91,852
09	6	95.70	93.82	94.14	9.07	99.66	76.80	107.41	76.80 to 107.41	123,633	116,386
10	7	93.64	97.47	96.60	20.62	100.90	46.22	151.66	46.22 to 151.66	54,142	52,300
11	2	72.99	72.99	93.35	32.96	78.19	48.93	97.05	N/A	19,500	18,203
12	21	97.03	99.46	96.38	12.20	103.20	64.87	203.41	90.44 to 100.47	91,747	88,423
13	38	92.58	92.41	90.35	12.38	102.28	63.54	130.45	83.81 to 100.06	165,180	149,247
14	6	94.13	95.67	93.55	4.91	102.27	88.88	103.17	88.88 to 103.17	149,458	139,813
_____ALL_____	_____										
	315	93.72	93.58	93.24	8.59	100.37	46.22	203.41	93.04 to 95.00	121,289	113,089

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AVG. Assessed Value:	113,089	PRD:	100.37	MIN Sales Ratio:	46.22		

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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	296	93.73	94.01	93.48	8.48	100.57	46.22	203.41	93.04 to 95.15	126,615	118,361
2	19	93.33	86.88	80.79	10.27	107.54	57.50	102.70	76.33 to 95.00	38,315	30,957
_____ALL_____											
	315	93.72	93.58	93.24	8.59	100.37	46.22	203.41	93.04 to 95.00	121,289	113,089

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
01	309	93.75	94.06	93.44	8.19	100.66	57.50	203.41	93.08 to 95.00	122,381	114,353
06	1	63.54	63.54	63.54			63.54	63.54	N/A	240,000	152,500
07	5	74.61	70.24	90.03	23.14	78.02	46.22	101.60	N/A	30,100	27,099
_____ALL_____											
	315	93.72	93.58	93.24	8.59	100.37	46.22	203.41	93.04 to 95.00	121,289	113,089

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
_____Low $_____											
1 TO 4999	4	78.35	74.51	75.41	22.71	98.80	48.93	92.40	N/A	2,750	2,073
5000 TO 9999	3	93.33	90.10	91.29	8.66	98.69	76.36	100.61	N/A	6,333	5,782
_____Total $_____											
1 TO 9999	7	92.20	81.19	85.47	14.96	94.99	48.93	100.61	48.93 to 100.61	4,285	3,663
10000 TO 29999	10	78.10	86.97	86.05	29.53	101.06	46.22	151.66	57.50 to 126.84	20,800	17,899
30000 TO 59999	32	98.65	100.32	99.35	12.99	100.98	61.78	203.41	95.00 to 101.37	42,724	42,445
60000 TO 99999	66	93.81	94.43	94.50	8.28	99.93	73.16	121.81	90.99 to 96.83	81,166	76,698
100000 TO 149999	107	93.05	92.92	92.95	6.23	99.97	75.74	130.45	90.84 to 94.52	121,587	113,017
150000 TO 249999	85	94.53	93.36	93.13	6.76	100.25	63.54	113.80	92.68 to 97.74	187,323	174,460
250000 TO 499999	8	90.98	89.86	89.81	6.77	100.05	81.67	100.06	81.67 to 100.06	288,974	259,536
_____ALL_____											
	315	93.72	93.58	93.24	8.59	100.37	46.22	203.41	93.04 to 95.00	121,289	113,089

Residential Correlation

Residential Real Property

I. Correlation

The level of value for the residential real property in Seward County, as determined by the PTA is 94%. The mathematically calculated median is 94%.

RESIDENTIAL:The quality of the assessment of the residential property in Seward County is considered good. There are several variables that are taken into account to reach this conclusion. First, the county has actively conducted the inspection of residential property in a cyclical pattern. They are current and timely in all of their pickup work. This assures that the records are kept up to date. Second, they have a strong sale verification process which feeds into their ongoing residential sales analysis process. The analysis that is done continuously tests the county values against the local market. The level of value for each subclass of residential property is always under review. Third, whenever the analysis of the market indicates that the residential class or a subclass of the residential property is not at the required level, the county will adjust or update the values to the proper level. Last, the county does essentially all of their residential valuation work in house. This assures that either the assessor or a staff member is directly familiar with each parcel that has to be valued. The residential assessment practices in Seward County are good.

There is nothing in the statistics that is alarming. Overall, the relevant valuation groups have medians within the range. All three measures of central tendency for the residential class are within the statutorily accepted range and support a level of value of 94%. There will be no recommendations for adjustment to the class or to any subclass of residential 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.

RESIDENTIAL:The sale verification of residential property in Seward County is done by the county assessor and the assessor's staff. The verification relies on personal knowledge of the county, phone interviews, third party interviews and occasionally direct interviews with a party to the sale. When it is necessary, some situations require off site inspection and occasional on site inspection.
In the initial screening, all transfers with stamps in excess of $2.25 or consideration in excess of $100 are reviewed and classified as sales. Then, based on the general knowledge of the assessor, transfers that are between family members, business associates or known to be transfers of convenience are disqualified as non arms length sales. The assessor then includes all sales that pass the initial screening and are from familiar parties transferring property under normal circumstances in the initial sales file as qualified sales.
In some cases it may be necessary to verify the price, any personal property or other circumstances that are relevant to the sale, including; any unusual or favorable financing, the value of any personal property included in the sale, the condition, functionality, and value of any improvements, and any changes to the property or land use just prior to or just after the sale. To further verify sales, the assessor prefers to interview a party to the sale or an informed third party over the phone or possibly in a direct interview. Among residential sales, the majority has been listed in the Multiple Listing Service and most details are known. The assessor estimates that the additional verification is necessary on about 25 to 30% of the sales. The assessor does not require an inspection of sold parcels unless there are unresolved issues that can be addressed in no other way.

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	**94**	**93**	**94**

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

	COD	PRD
R&O Statistics	**8.59**	**100.37**

RESIDENTIAL:The assessment statistics prepared for the residential parcels are indicative of good assessment practices. The COD at 8.59 is well within the desired range suggesting an acceptable degree of uniformity. The PRD at 100.37 indicates neither progressive nor regressive valuation. The statistics plus the county's ongoing assessment practices both reflect good assessment uniformity.

2010 Assessment Actions for Seward County

taken to address the following property classes/subclasses:

Commercial:

For 2010, Seward County has implemented their 3 Year Plan which includes the following actions:

The county completed all commercial pickup work and updated properties with partial valuations in 2009.

The county conducted a thorough sale verification and analysis process.

The county reviewed all Section 42 Housing parcels. No adjustments were needed.

The county reappraised all of the commercial improvements in the village of Cordova. The land value was reviewed but not changed.

The county reappraised all of the commercial land and improvements in the city of Milford, Beaver Crossing and at the I-80 exchange at Milford.

The reappraisal process included an on-site inspection to verify or update the measurements, the description of property characteristics, and the observations of quality and condition. The county also took new photos of the improvements, prepared new replacement costs, new depreciation, and new estimates of value.

2010 Assessment Survey for Seward County

Commercial / Industrial Appraisal Information

1.	**Valuation data collection done by:**	
	The contract appraiser, Jon Fritz	
2.	**List the valuation groupings used by the County:**	
	01	Seward
	02	Beaver Crossing
	03	Bee
	04	Cordova
	05	Garland
	06	Goehner
	07	Grover
	08	Milford
	09	Pleasant Dale
	10	Staplehurst
	11	Tamora
	12	Utica
	13	Rural:
a.	**Describe the specific characteristics of the valuation groupings that make them unique.**	
	The Valuation Groupings in Seward County are organized around the individual towns in the county. This was essentially true of the assessor locations used in prior years. The assessor indicated that each town has some characteristics that make it unique from the others and would not deem them to be directly comparable. Each town has unique characteristics; some of them are locational, some are economic and some are based on the demographics that are unique to the town. The market analysis that has been done to set values was always done separately and will be done separately in the immediate future. The county does not consider that a simple comparison of selected demographics like population necessarily makes towns comparable.	
3.	**What approach(es) to value is/are used for this class to estimate the market value of properties? List or describe.**	
	The predominant valuation process in this county is to depend on the cost approach to value. They do use the market data to develop the depreciation used in the cost approach. Additionally, the county organizes their sales in broad occupancy groups so that they can compare their cost approach results to the selling price of similar properties. Those groups include retail, warehouse/service garage, office, restaurant/bar, land and other miscellaneous occupancies. While this is not a fully developed market or sales comparison approach, it provides an additional perspective on the value. The county may utilize any income data presented, but does not develop an overall income approach.	

4	**When was the last lot value study completed?**
	Usually the land values are updated or affirmed during the update cycle for the subclass. Seward was current in 2008 and 2009; Beaver Crossing, Cordova, Milford and the commercial land at the Milford I80 interchange will be current in 2010. The other valuation groups have older land values but have shown no evidence of needed change.
a.	**What methodology was used to determine the commercial lot values?**
	Generally, the county relies on the analysis of sales in their local market to determine their commercial land values.
5.	**Is the same costing year for the cost approach being used for entire valuation grouping? If not, identify and explain the differences?**
	Yes; The base cost year for all commercial property is 2007.
6.	**Does the County develop the depreciation study(ies) based on local market information or does the County use the tables provided by their CAMA vender?**
	Generally, the county relies on the analysis of sales in their local market to determine the base depreciation used for commercial property. Additional analysis includes linear regression techniques to build and extend depreciation tables.
a.	**How often does the County update the depreciation tables?**
	Depreciation studies are conducted and tables are prepared for implementation with the latest new costs or updated costs.
7.	**Pickup work:**
a.	**Is pickup work done annually and is it completed by March 19th?**
	Yes
b.	**By Whom?**
	The contract appraiser, Jon Fritz
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)**
	The county has completed all commercial inspections within 6 years. They plan to establish cycle of inspection that will be completed every 3 to 4 years in the future.
a.	**Does the County maintain a tracking process? If yes describe.**
	Yes; Besides the detail in their 3 Year Plan, the county tracks the inspection process with a separate spreadsheet.

b.	**How are the results of the portion of the properties inspected and reviewed applied to the balance of the county?**
	All valuation groups in the county are analyzed annually with the possibility that they will need to be adjusted. This takes place whether the specific subclass is inspected or not. If an adjustment is deemed necessary to keep the values at the market level, it will be made. Among commercial property, it is often difficult to identify subclass changes that are needed because of the lack of sales among the various possible subclasses. Typically, in a given year, an entire valuation group is inspected and revalued. The revaluation process may or may not change the level of value. If a valuation group is very large and split for inspection purposes, the uninspected portion may be adjusted if the market indicates that the level of value of the valuation group requires it. In each case, the valuation groups are each valued or adjusted based on its individual measured relationship to market value.

PAD 2010 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

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

NUMBER of Sales:	26	**MEDIAN:**	**95**	COV:	14.23	95% Median C.I.:	90.25 to 97.08
TOTAL Sales Price:	3,931,170	WGT. MEAN:	92	STD:	13.33	95% Wgt. Mean C.I.:	88.01 to 96.35
TOTAL Adj.Sales Price:	3,753,392	MEAN:	94	AVG.ABS.DEV:	8.45	95% Mean C.I.:	88.32 to 99.09
TOTAL Assessed Value:	3,459,820						
AVG. Adj. Sales Price:	144,361	COD:	8.90	MAX Sales Ratio:	138.80		
AVG. Assessed Value:	133,070	PRD:	101.65	MIN Sales Ratio:	70.32		

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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	3	96.24	98.20	96.87	2.28	101.37	95.89	102.46	N/A	178,633	173,036
10/01/06 TO 12/31/06	1	85.40	85.40	85.40			85.40	85.40	N/A	450,000	384,287
01/01/07 TO 03/31/07	4	95.63	89.74	84.68	7.83	105.99	70.32	97.39	N/A	57,750	48,900
04/01/07 TO 06/30/07	3	97.64	97.72	95.64	3.02	102.17	93.33	102.19	N/A	85,000	81,296
07/01/07 TO 09/30/07	4	91.12	91.39	91.98	3.35	99.36	86.42	96.91	N/A	254,687	234,264
10/01/07 TO 12/31/07	2	85.51	85.51	80.50	11.09	106.22	76.03	94.99	N/A	56,250	45,281
01/01/08 TO 03/31/08	3	96.21	97.08	98.87	1.82	98.19	94.89	100.14	N/A	135,000	133,470
04/01/08 TO 06/30/08	3	74.40	79.70	80.70	7.30	98.76	74.20	90.49	N/A	71,333	57,566
07/01/08 TO 09/30/08	2	112.61	112.61	87.48	23.26	128.73	86.42	138.80	N/A	160,750	140,619
10/01/08 TO 12/31/08	1	112.03	112.03	112.03			112.03	112.03	N/A	209,742	234,965
01/01/09 TO 03/31/09											
04/01/09 TO 06/30/09											
_____Study Years_____	_____										
07/01/06 TO 06/30/07	11	96.24	93.83	91.24	5.44	102.84	70.32	102.46	85.40 to 102.19	133,809	122,080
07/01/07 TO 06/30/08	12	91.24	88.91	91.46	7.61	97.21	74.20	100.14	76.03 to 96.21	145,854	133,394
07/01/08 TO 06/30/09	3	112.03	112.42	97.17	15.59	115.69	86.42	138.80	N/A	177,080	172,067
_____Calendar Yrs_____	_____										
01/01/07 TO 12/31/07	13	94.19	91.44	90.72	6.36	100.80	70.32	102.19	86.42 to 97.39	124,403	112,854
01/01/08 TO 12/31/08	9	94.89	96.40	94.70	14.25	101.79	74.20	138.80	74.40 to 112.03	127,804	121,034
_____ALL_____	_____										
	26	94.94	93.70	92.18	8.90	101.65	70.32	138.80	90.25 to 97.08	144,361	133,070

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
01	13	93.33	91.27	91.34	5.86	99.92	70.32	100.14	86.42 to 96.91	216,653	197,890
02	2	107.42	107.42	80.45	29.22	133.53	76.03	138.80	N/A	46,250	37,206
03	1	74.40	74.40	74.40			74.40	74.40	N/A	35,000	26,040
05	3	97.08	91.25	87.66	9.70	104.09	74.20	102.46	N/A	64,666	56,685
08	6	95.39	95.80	94.11	2.82	101.79	90.25	102.19	90.25 to 102.19	67,608	63,629
13	1	112.03	112.03	112.03			112.03	112.03	N/A	209,742	234,965
_____ALL_____	_____										
	26	94.94	93.70	92.18	8.90	101.65	70.32	138.80	90.25 to 97.08	144,361	133,070

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	24	95.44	94.69	92.75	8.44	102.09	74.20	138.80	90.25 to 97.39	145,974	135,395
2	2	81.82	81.82	84.13	14.06	97.26	70.32	93.33	N/A	125,000	105,161
_____ALL_____											
	26	94.94	93.70	92.18	8.90	101.65	70.32	138.80	90.25 to 97.08	144,361	133,070

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
02											
03	26	94.94	93.70	92.18	8.90	101.65	70.32	138.80	90.25 to 97.08	144,361	133,070
04											
_____ALL_____											
	26	94.94	93.70	92.18	8.90	101.65	70.32	138.80	90.25 to 97.08	144,361	133,070

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
_____Low $_____											
5000 TO 9999	1	138.80	138.80	138.80			138.80	138.80	N/A	6,500	9,022
_____Total $_____											
1 TO 9999	1	138.80	138.80	138.80			138.80	138.80	N/A	6,500	9,022
10000 TO 29999	2	96.19	96.19	96.11	1.25	100.09	94.99	97.39	N/A	24,750	23,786
30000 TO 59999	4	95.99	92.14	92.06	7.81	100.09	74.40	102.19	N/A	36,250	33,371
60000 TO 99999	7	94.19	90.17	88.98	8.43	101.35	74.20	102.46	74.20 to 102.46	77,928	69,338
100000 TO 149999	3	90.25	85.49	86.18	9.44	99.19	70.32	95.89	N/A	114,883	99,011
150000 TO 249999	3	93.33	99.11	100.48	7.16	98.64	91.98	112.03	N/A	172,914	173,736
250000 TO 499999	6	91.33	91.92	91.72	6.40	100.21	85.40	100.14	85.40 to 100.14	357,250	327,687
_____ALL_____											
	26	94.94	93.70	92.18	8.90	101.65	70.32	138.80	90.25 to 97.08	144,361	133,070

PAD 2010 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

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

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OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	3	93.33	86.21	85.17	8.81	101.22	70.32	94.99	N/A	92,166	78,498
325	2	103.11	103.11	107.66	8.65	95.77	94.19	112.03	N/A	138,871	149,507
344	4	96.05	95.81	96.08	0.43	99.71	94.89	96.24	N/A	148,350	142,538
350	1	102.19	102.19	102.19			102.19	102.19	N/A	30,000	30,658
353	6	93.70	93.39	91.52	5.99	102.05	86.42	102.46	86.42 to 102.46	209,166	191,420
358	1	97.08	97.08	97.08			97.08	97.08	N/A	40,000	38,832
386	1	76.03	76.03	76.03			76.03	76.03	N/A	86,000	65,390
406	3	97.39	103.53	89.09	22.04	116.21	74.40	138.80	N/A	21,500	19,153
442	2	82.22	82.22	83.80	9.76	98.12	74.20	90.25	N/A	116,875	97,937
528	3	91.98	92.51	91.29	5.34	101.33	85.40	100.14	N/A	298,833	272,807
_____ALL_____	_____										
	26	94.94	93.70	92.18	8.90	101.65	70.32	138.80	90.25 to 97.08	144,361	133,070

Commercial Correlation

Commerical Real Property

I. Correlation

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

COMMERCIAL:The quality of the assessment of the commercial property in Seward County is considered to be good. There are several variables that are taken into account to reach this conclusion. First, the county has actively conducted the inspection of commercial property in a cyclical pattern. They are current and timely in all of their pickup work. This assures that the records are kept up to date. Second, they have a strong sale verification process which feeds into their ongoing commercial sales analysis process. The analysis that is done continuously tests the county values against the local market. Third, whenever the analysis of the market indicates that the commercial class or a subclass of the commercial property is not at the required level, the county will adjust or update the values to the proper level. Last, the county employs a contract appraiser who does nearly all of the valuation of the commercial parcels. The contract appraiser has worked for the county for many years so this assures continuity since the appraiser is directly familiar with each parcel that has to be valued. The commercial assessment practices in Seward County are good. Good assessment practices are necessary to insure that solid valuation and update procedures are in place. This is doubly important in the measurement of the valuation commercial parcels because they are so diverse and sales are sparse. Because of commercial diversity, typical assessment sales ratio studies and the resulting statistics are less revealing of assessment performance than actual practices.
The commercial statistics are typical of a small county with only 26 qualified commercial sales. Considering the diverse nature of property classed together as commercial property, it will not be likely to make any strong recommendations based on any subclass. The 2 valuation groups with 6 or more sales are both within the range, and there were no occupancy code groups that were candidates for adjustment. There are too few sales and too little comparability among those sales to rely on subclass statistics. Given the county's efforts to keep current records and implement consistent valuation procedures it is likely that the level of value exists within the three measures of central tendency, and all are within the range. The mean is easily biased by outlier ratios and the weighted mean is biased by high dollar sales. Only the median is not subject to either bias, and of the three measures of central tendency it is the most likely to indicate the level of value. Since all three measures of central tendency are within the acceptable range, they support each other. The median is the most stable measure and it indicates a level of value of 95%. The level of value for commercial property is estimated to be 95%. There will be no recommendations for adjustment to the class or to any subclass of commercial 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 sale verification of commercial property in Seward County is done by their contract appraiser. The verification relies on personal knowledge of the county, direct interviews with a party to the sale, phone interviews, third party interviews. In most cases, the process includes an on-site inspection and an interview with the current owner.
In the initial screening, all transfers with stamps in excess of $2.25 or consideration in excess of $100 are reviewed and classified as sales. Then, based on the general knowledge of the assessor, transfers that are between family members, business associates or known to be transfers of convenience are disqualified as non arms length sales. The assessor then includes all sales that pass the initial screening and are from familiar parties transferring property under normal circumstances in the initial sales file as qualified sales.
In nearly all cases for commercial property, it is important to verify the price, any personal property or other circumstances that are relevant to the sale, including; any unusual or favorable financing, the value of any personal property included in the sale, the condition, functionality, and value of any improvements, and any changes to the property or land use just prior to or just after the sale. To conduct that verification, the contract appraiser prefers to interview the buyer in an on-site interview. If that cannot be arranged, the seller or an informed third party is contacted over the phone or possibly in a direct interview. Among commercial sales, the majority of the time, the buyer is available on-site and the parcel is inspected at the time of the interview. The assessor estimates that the additional verification and inspection is necessary and is done on nearly all of the improved sales, and verification on the commercial land sales.

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**	**92**	**94**

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

	COD	PRD
R&O Statistics	**8.90**	**101.65**

COMMERCIAL:The assessment statistics prepared for the commercial parcels are indicative of good assessment practices as well. The COD at 8.90 is well within the desired range suggesting an acceptable degree of uniformity. The PRD at 101.65 indicates a slight tendency towards regressive valuation, but is still well within the acceptable range. There is more likelihood that the quality of assessment is good based on the quality of the data in the assessor's records and the consistency of the valuation procedures used by the county. Based on the observations of the assessment practices, not the statistics displayed above, the quality of assessment is considered to be good.

Agricultural or Special Valuation Reports

2010 Assessment Actions for Seward County

taken to address the following property classes/subclasses:

Agricultural:

For 2010, Seward County has followed their 3 Year Plan which includes the following actions:

The county completed all agricultural pickup work.

The county processed all land use changes. The changes were discovered using the GIS, FSA records, NRD verifications, owners self reporting and occasional off-site inspections.

The county reviewed, verified and if necessary updated the details of each parcel enrolled in CRP and WRP programs.

The county revalued all wetland easements for 2010.

Analyzed the configuration of the 3 market areas and concluded that no change was needed for 2010.

Completed the soil conversion project; for 2010, this included Market Area 1. Market Areas 2 and 3 were completed in 2009. The conversion process included recounting all of the acres on each parcel in the area.

The county conducted a thorough sale verification and analysis process. Following that, they implemented new values for agricultural land. Market Area 1 with predominantly irrigated crop land experienced significant increases in the irrigated and dry subclasses. The grass values throughout the county and the irrigated and dry land values in Market Area 3 and the special valuations in Market Area 2 experienced little or no change in 2010.

2010 Assessment Survey for Seward County

Agricultural Appraisal Information

1.	**Valuation data collection done by:**
	The Deputy Assessor does the land use and acre count and the county staff does improvements.
2.	**Does the County maintain more than one market area / valuation grouping in the agricultural property class?**
	Yes; there are three 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.
	Each year, the available sales are verified and analyzed. Any changes in value patterns are noted and possibly integrated into the valuation process if warranted. Any pattern of change in farming practices are followed to see if they impact value or have identifiable reasons. Seward County is divided from east to west based mostly on general soil structure, irrigation water availability and the resulting farming practices. The eastern part of the county has little water availability and developed irrigation, leaving the predominant farming practices as dry land crop or pasture uses. That eastern area is further divided due to non agricultural influences impacting the easternmost part of the county abutting Lancaster County. That area has been valued under the provisions of special valuation. The special valuation schedule of value is annually derived from the analysis of the narrow band of agriculture only use land directly west of the special value area. The agricultural characteristics are the same and the two areas share the same schedule of values on all parcels unless an individual in the eastern part has not applied for special value.
b.	**Describe the specific characteristics of the market area / valuation groupings that make them unique?**
	The Valuation Groupings are the same as the market areas identified and used in 2009. The assessor is satisfied that the characteristics that were used to define the prior market areas are still relevant and are to be used in defining the Valuation Groups for 2010. Of note is that Market Areas 1 and 3 are valued using the analysis of sales from the market. Market Area 2 is similar in features and characteristics to Market Area 3 but is located adjacent to Lancaster County and is subject to special valuation. The values that are derived from the Market area 3 sales analysis are used for both Market Areas 2 and 3.
3.	**Agricultural Land**
a.	**How is agricultural land defined in this county?**
	The county assessor's office depends on their observation of the present use to make their determination on classification. As long as any parcel is being used predominantly and primarily for agricultural use it is defined as agricultural. Physical inspections are used to verify and document a parcels predominant use.

b.	**When is it agricultural land, when is it residential, when is it recreational?**
	The predominant use of the parcel drives the decision.
c.	**Are these definitions in writing?**
	Yes
d.	**What are the recognized differences?**
	The characteristics used to determine predominant use include; whether the land is actively tilled or grazed, and often the presence or absence of fences indicates the use.
e.	**How are rural home sites valued?**
	Rural home sites are valued based on ongoing market analysis. Typically the sale of acreages (rural residential) are used to develop the values for both acreages and the houses on agricultural parcels.
f.	**Are rural home sites valued the same as rural residential home sites?**
	Yes; The first (home site) acre is the same. The first acre for home sites on agricultural parcels and on residential parcels is valued at $18,000. The additional site acres have different values for the two subclasses. The next four rural residential site acres are valued at $5,000 to $3,000 per acre, up to four additional rural residential site acres are valued at $2,500 to $1,000 per acre, and any residual acres over nine are valued at $1,750 to $1,000. Those variations are higher in the east where the special valuation exists and lower in the west of the county. The residual land beyond the first acre on parcels classified as agricultural is valued more like the adjacent agricultural land. The county indicated plans to review and likely change the valuation processes for the additional site acres on agricultural parcels for 2010.
g.	**Are all rural home sites valued the same or are market differences recognized?**
	Yes; The first acre on all home sites throughout the county, on both agricultural parcels and on rural residential parcels is valued at $18,000.
h.	**What are the recognized differences?**
	The residual acres vary from east to west for rural residential. Ag residual acres are valued the same throughout each market area of the county, but not the same as the rural residential non-site acres.
4.	**What is the status of the soil conversion from the alpha to numeric notation?**
	It is fully implemented.
a.	**Are land capability groupings (LCG) used to determine assessed value?**
	The LCG's are a classification tool, so all of the acres in each parcel are classified using the conversion of soil types into LCG's. All of the acres in each sale are analyzed using the classified LCG's as comparable within each defined market area. Schedules of value are prepared for each market area by LCG and statistically tested using the sales analysis process. The value developed for each LCG in each market area is applied to each acre in the assessment file. Seward County uses LCG's as a tool to classify, analyze and apply value of agricultural land as uniformly as possible.
b.	**What other land characteristics or analysis are/is used to determine assessed values?**
	The sales activity is verified and analyzed to help determine agricultural land values. Topography, water availability, the market activity and the general farming practices are the key characteristics for determining the value of land in each market areas.

5.	**Is land use updated annually?**
	Yes; land use is updated whenever a change in use is discovered.
a.	**By what method? (Physical inspection, FSA maps, etc.)**
	Land use is being done using GIS imagery, FSA maps, NRD verifications, individual certifications, and physical inspections.
6.	**Is there agricultural land in the County that has a non-agricultural influence?**
	Yes; In Market Area 2
a.	**How is the County developing the value for non-agricultural influences?**
	Seward County develops the values in Market Area 3 based on their analysis of the market activity in that area. Market Area 3 is not considered to be impacted by non-agricultural influences. The soil make-up, the water availability, the predominant land uses and general farming practices are all highly similar to those in Market Area 2. The values developed in Market Area 3 are used for the special valuation structure in Market Area 2.
b.	**Has the County received applications for special valuation?**
	Yes; throughout Market Area 2
c.	**Describe special value methodology**
	The special value for Market Area 2 is developed using the market analysis and resulting values from Market Area 3. The detailed methodology is contained in the special valuation section of the R&O.
7	**Pickup work:**
a.	**Is pickup work done annually and is it completed by March 19th?**
	Yes
b.	**By Whom?**
	The deputy assessor does all land use changes and the office staff does improvements.
c.	**Is the valuation process (cost date and depreciation schedule or market comparison) used for the pickup work on the rural improvements the same as what was used for the general population of the valuation group?**
	Yes
d.	**Is the pickup work schedule the same for the land as for the improvements?**
	Any changes to land use are made as they are discovered or reported. Pick up work is done annually and related to changes to improvements.
8.	**What is the counties progress with the 6 year inspection and review requirement as it relates to rural improvements? (Neb. Rev. Stat. § 77-1311.03)**
	The entire valuation process has been tracked using the 3 Year Plan since 2001 and covered all subclasses. The cycle will be repeated within 6 years.
a.	**Does the County maintain a tracking process?**
	Yes; The county tracks their inspection cycle by keeping a very detailed history of valuation processes in their 3 Year Plan.

b.	**How are the results of the portion of the properties inspected and reviewed applied to the balance of the county?**
	All valuation groups in the county are analyzed annually with the possibility that they will need to be adjusted. The analysis and adjustment of houses on agricultural parcels is typically tied to the analysis and adjustment of rural residential houses. This takes place whether the specific subclass is inspected or not. If an adjustment is deemed necessary to keep the values at the market level, it will be made. Among agricultural improvements, it is difficult to identify measureable changes made during an inspection and update process. Some types of agricultural improvements hold or gain value and some types are becoming obsolete and lose value. The inspection and revaluation process may or may not change the overall level of value. Typically, in a given year, the county prefers to inspect and revalue an entire valuation group. The valuation group for agricultural improvements of all types in the rural area is very large and is split for inspection purposes. The uninspected portion may be adjusted if the market indicates that the level of value of the valuation group requires it. Any such adjustment is likely to be restricted to the residential component as there is really no way to measure the change made to the agricultural improvements and relate it to the market.

Nebraska Department of REVENUE

Seward County 80

2010 Analysis of Agricultural Land

Proportionality Among Study Years

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

Preliminary Results:

Study Year	County	Area 1	Area 3
7/1/06 - 6/30/07	13	9	4
7/1/07 - 6/30/08	26	21	5
7/1/08 - 6/30/09	23	19	4
Totals	62	49	13

Added Sales:

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

Final Results:

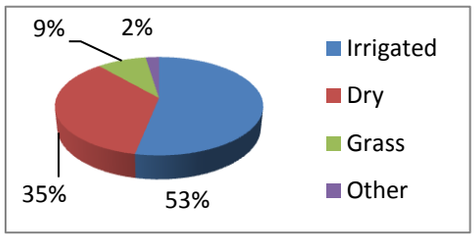
Study Year	County	Area 1	Area 3
7/1/06 - 6/30/07	23	19	4
7/1/07 - 6/30/08	26	21	5
7/1/08 - 6/30/09	23	19	4
Totals	72	59	13

Representativeness by Majority Land Use

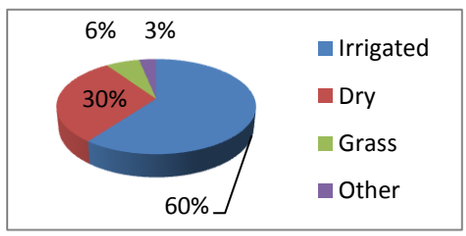
The following tables and charts compare the makeup of land use in the population to the make up of land use in both the sales file and the representative sample.

	Entire County		
	county	sales file	Sample
Irrigated	53%	60%	59%
Dry	35%	30%	30%
Grass	9%	6%	8%
Other	2%	3%	3%

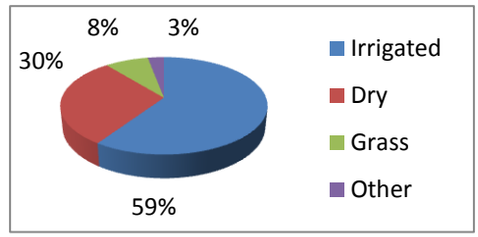
County



Original Sales File

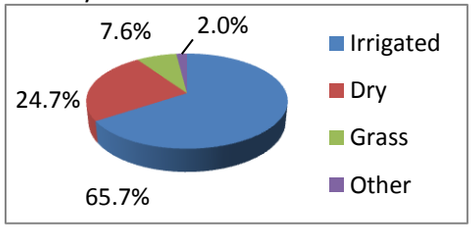


Representative Sample

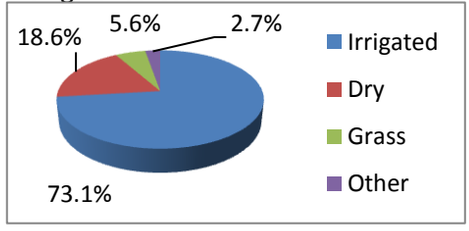


	Mkt Area 1		
	county	sales file	sample
Irrigated	66%	73%	70%
Dry	25%	19%	20%
Grass	8%	6%	8%
Other	2%	3%	2%

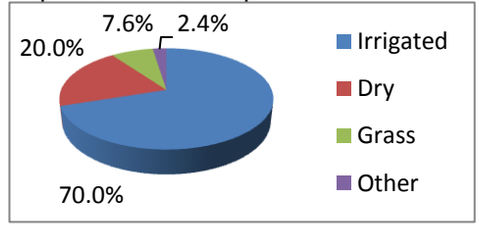
County



Original Sales File

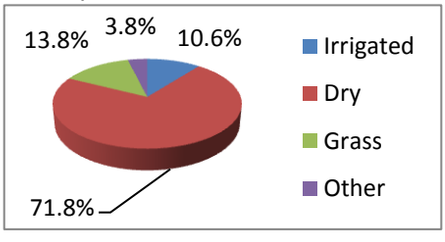


Representative Sample

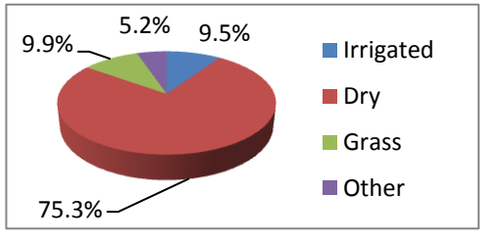


	Mkt Area 3		
	county	sales file	sample
Irrigated	11%	10%	10%
Dry	72%	75%	75%
Grass	14%	10%	10%
Other	4%	5%	5%

County



Original Sales File



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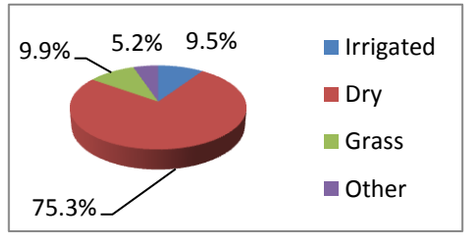

Adequacy of Sample

	County Total	Mrkt Area 1	Mrkt Area 3
Number of Sales - Original Sales File	62	49	13
Number of Sales - Expanded Sample	72	59	13
Total Number of Acres Added	1111	1111	0

Ratio Study

		Final Statistics				Preliminary Statistics			
County		Median	73%	AAD	12.46%	Median	63%	AAD	12.10%
# sales	72	Mean	73%	COD	17.12%	Mean	66%	COD	19.09%
		W. Mean	70%	PRD	105.02%	W. Mean	62%	PRD	107.57%
Market Area 1		Median	73%	AAD	12.63%	Median	61%	AAD	11.97%
# sales	59	Mean	74%	COD	17.34%	Mean	65%	COD	19.62%
		W. Mean	70%	PRD	105.40%	W. Mean	61%	PRD	107.10%
Market Area 3		Median	73%	AAD	11.66%	Median	73%	AAD	12.69%
# sales	13	Mean	70%	COD	16.04%	Mean	71%	COD	17.46%
		W. Mean	66%	PRD	105.55%	W. Mean	67%	PRD	106.33%

Majority Land Use

95% MLU	Irrigated		Dry		Grass	
	# Sales	Median	#	Median	# Sales	Median
County	7	62.49%	11	73.98%	1	41.79%
Mkt Area 1	7	62.49%	4	70.54%	1	41.79%
Mkt Area 3	0	N/A	7	73.98%	0	N/A

80% MLU	Irrigated		Dry		Grass	
	# Sales	Median	#	Median	# Sales	Median
County	38	71.90%	14	71.06%	1	41.79%
Mkt Area 1	38	71.90%	6	70.54%	1	41.79%
Mkt Area 3	0	N/A	8	71.06%	0	N/A

METHODOLOGY REPORT OF SPECIAL VALUATION PROCEDURES

SEWARD COUNTY – 2010

Special valuation methodology:

As done in the past, the agricultural values are set according to the agricultural sales that are determined to be arms length by the assessor and by the Nebraska Department of Property Assessment and Taxation. A market study is done based on those sales. Each sale is listed and contains the number of acres in each land capability group. New values per acre are substituted for last year's values to calculate new assessed values and ratios. New statistical measurements including the mean, median and aggregate mean, coefficient of dispersion, price-related differential and the absolute standard deviation are calculated. The final step is the reconciliation of value. It is the process in which the estimates of value are evaluated and the applicability of the indicated values is weighed. This is a reconciliation of the facts, trends and observations developed in the analysis and a review of the conclusions and the validity and reliability of those conclusions. The market study to arrive at the special value was analyzed using only the uninfluenced sales from the Market Area 3, which was created in 2002. Area 3 does not have the aquifer lying under it. Area 3 has a slight change in boundaries for 2008, adding 1 ¾ sections from Area 1. Market Area 3 is most like Market Area 2, which has special valuation. The new assessed value from Market Area 3 for each land capability group is then applied to all agricultural parcels in area 2.

Agricultural or Special
Valuation Correlation

Agricultural Land

I. Correlation

The level of value for the agricultural land in Seward County, as determined by the PTA is 73%. The mathematically calculated median is 73%.

AGRICULTURAL LAND:

The main reason to develop the enhanced agricultural land value analysis is to be reasonably sure that when a statistical model is developed, it represents the population. There are many ways to compare the model (the sales file) to the population (all the assessed parcels of agricultural land), but in the case of agricultural land, two primary objectives have been identified: First; there has been a rapid increase in selling price of all agricultural land throughout the state during the three years of the study. The typical county valuation system identifies a fixed valuation for all parcels (the population) in the assessment process. The model is made up of the arms length sales that occurred in the county across the study period. Under these circumstances, the assessment sales ratio calculated for the sales tends to be higher on the older sales and lower on the more recent sales. When this occurs, the measures of central tendency, and particularly the median will be biased toward the chronological end of the array of ratios with the most sales. The most urgent reason to supplement the sales in the county is to remove the statistical skew that will occur if the number of sales in each year of the study is not balanced. It is certainly critical to have balance between the oldest year and the most recent year to assure that the median measurement will occur in the middle of the chronological array. Second; it is important that the mix of the major land uses (irrigated, dry and grass) in the model is proportional and representative of the population. Data from the 2009 Abstract of Assessment is summarized to demonstrate the proportional distribution of land uses for the class, (the county as a whole) and for any subclasses (each market area). A comparison of the land use distribution in the county to the land use distribution in the sales file by each market area is necessary for the model to be described as either representative or not representative. If the model is not representative based on major land use distribution, any supplementation that is done for any reason must be done to improve the proportionality of the major land uses among the class and any subclasses.

The "Proportionality Among Study Years" tables are prepared to demonstrate if a bias exists among the ratios in the sales file due to the date of the sales. In this sample, it is apparent that the middle study year and the third (most recent) study years are evenly represented, and the first (oldest) study year is under represented. The presence of a disproportionate number of sales in the first study year occurs in Market Area 1, and that bias also impacts the county as a whole. By supplementing Market Area 1, the countywide sales file was also adequately supplemented. No additional sales were added to Market Area 3 as there is no bias based on the study years.

The "Representativeness by Majority Land Use" tables are prepared to demonstrate if there is a bias in the sales file among the major land uses when compared to the county. To be considered

representative, all three majority land use subclasses in the sales file should be within 10% of the majority land uses subclasses in the county. On a countywide basis, the percentage comparison of acres in the sales file to the county is as follows: The irrigated acres in the sales file exceed the acres in the county by 7%; after the sale supplementation, the difference was 6%. The dry land acres in the sales file are lagging the county by 5%; after the sale supplementation, the difference remained at 5%. The grassland acres in the sales file are lagging the county by 3%; after the sale supplementation, the difference was only 1%. Every effort was made to select supplemental sales that made the majority land use in the sales file more representative of the majority land use actually found in the county.

In Market Area 1, the percentage comparison of acres in the county to the sales is as follows: The irrigated acres in the sales file exceeded the acres in the county by 7%; after the sale supplementation, the difference was 4%. The dry land acres in the sales file lagged the county by 6%; after the sale supplementation, the difference was 5%. The grassland acres in the sales file lagged the county by 2%; after the sale supplementation, the files were both the same. Every effort was made to select supplemental sales that made the majority land use in the sales file more representative of the majority land use actually found in the county. In this instance, the most important reason for supplementing the sales file was to make the first study year proportional to the middle and third study years. That was accomplished, and in doing so, the majority uses were all made slightly more representative.

Market Area 2, is in a location where the values are impacted by non agricultural influences so it is valued under the provisions of special valuation. In this case, Market Area 3 is highly comparable when the characteristics of only the agricultural land are considered. The values developed in Market Area 3 are used for the special valuation in Market Area 2.

In Market Area 3, the percentage comparison of acres in the county to the sales is as follows: The irrigated acres in the sales file lagged the acres in the county by 1%; there were no supplemental sales used for this area. The dry land acres in the sales file exceeded the county by 3%; there were no supplemental sales used for this area. The grassland acres in the sales file lagged the acres in the county by 4%; there were no supplemental sales used for this area. In this sample, no supplemental sales were needed or used.

The "Adequacy of Sample" table is prepared to report the number of acres that were added to the analysis for the county and each market area. This information plus the "Proportionality Among Study Years" tables combine to determine if the enhanced model is adequate to measure the level of value for the county. In this case, there were ten sales added to the sales file for Market Area 1, and they accomplished three important things: First, they balanced the sales file across all three years of the study period for the county as a whole and for Market Area 1; Second, they slightly improved the representativeness of most of the majority land uses between the county and the sales file, for both the overall county and for Market Area 1. Third, they improved the adequacy of the sample for both the overall county and for Market Area 1. Having done that, the measurement process is considered to be proportionate and representative. This greatly increases

the likelihood that the measurement of the level of value in the county reflects the assessment process for agricultural land in the county.

The "Majority Land Use" tables that appear in the expanded agricultural land analysis process are there to offer an indication to the reader as to whether individual land uses have been brought into the desired range of values. These tables are not absolute indications of the level of value of the reported uses, rather they display the calculated ratio of all sales within the county or individual market area that contain either 80% or 95% of their acres from one majority land use. Frequently, these tables will support the county's work, but occasionally, they may indicate otherwise. It is important to state that when these tables are assembled, they are not tested for representativeness as it relates to the proportionality among study years, so they may bias the indicated level of value toward a dominant study period. Some might view the 95% table for the Irrigated MLU as a purer indicator, but the 80% table contains 31 more sales with at least 80% of the acres of the majority land use being analyzed and is considered a stronger indicator. None of the Dry MLU tables are particularly strong indicators of the level of value, but they all do indicate a level of value within the desired range. In this case, neither the 95% table nor the 80% table for the Grass MLU has sufficient sales to be useful.

In the end, the enhanced analysis provided a representative and proportional sales file. There are 2 market areas that were measured in the county and 10 additional sales were needed to balance the sales file with the assessed base. The sales added balance to the distribution of sales across the study years and slightly improved the proportionality of most majority land uses. The preliminary analysis established that the median ratio for the county at 63%, the mean ratio at 66% and the weighted mean ratio at 62%. All measures indicated that an increase was needed to raise the level of value to a level that met the statutory requirements. Collectively, they suggest that a gross increase of 10 to 15% would be needed. Of the 3 indicators of the level of value, the mean is the highest, and tends to be biased by high ratios, and the weighted mean is the lowest and tends to be biased by high dollar sales, leaving the median as the least biased indicator of the level of value. The median suggests that a gross increase of at least 10% would have to be implemented to meet the required level of value. The county has examined their values and allocated the increases according to their interpretation of the local market. The changes implemented by the county are deemed to be adequate and appropriate. They resulted in a median ratio of 73% for the market areas and for the overall county. This measure is the most logical indicator of the level of value for the county.

SPECIAL VALUATION AGRICULTURAL LAND:

A review of the agricultural land values in Seward 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 Seward County is 73%.

II. Analysis of Sales Verification

Neb. Rev. Stat. 77-1327(2) provides that all sales are deemed to be arms length transactions unless determined to be otherwise under professionally accepted mass appraisal techniques. The county assessor is responsible for the qualification of the sales included in the state sales file.

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

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

AGRICULTURAL LAND:

The sale verification of agricultural property in Seward County is done by the county assessor and the assessor's staff. The verification relies on personal knowledge of the county, phone interviews, third party interviews and often direct interviews with a party to the sale. When it is necessary, some situations require off site inspection and occasional on site inspection. In the initial screening, all transfers with stamps in excess of $2.25 or consideration in excess of $100 are reviewed and classified as sales. Then, based on the general knowledge of the assessor, transfers that are between family members, business associates or known to be transfers of convenience are disqualified as non arms length sales. The assessor then includes all sales that pass the initial screening and are from familiar parties transferring property under normal circumstances in the initial sales file as qualified sales.

The assessor personally attends as many agricultural land auctions as possible. This forms the foundation of her personal knowledge of the sales. Any unusual conditions or personal property issues are known to all at an auction. In addition, the assessor and the members of the office staff often have direct knowledge of the agricultural land buyers and sellers, including their family relationships or business relationships. Still, the assessor estimates that nearly 80% of the sales are verified through a phone interview or through a direct interview with a direct party to or knowledgeable third party to the sale. Nearly all irrigated sales with known irrigation equipment or other personal property are contacted to verify the price and value of personal property. If the buyer returns a logical response, and the sale is deemed to be arms-length, any needed adjustments are made and it is included in the sales file as qualified. The assessor does not require an inspection of the parcel unless there are unresolved issues, like land use or improvement condition and value that can be addressed in no other way.

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	**73**	**70**	**73**

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

	COD	PRD
R&O Statistics	**17.12**	**105.02**

AGRICULTURAL LAND:

The coefficient of dispersion calculates to 17.12% which is within the acceptable range. The price-related differential is high at 105.02%. The COD indicates an acceptable level of dispersion. The PRD measures the assessment of this sample as mildly regressive. The PRD exceed the desired tolerances, but this is not unusual in a measurement process that covers 3 years of sales in a time when agricultural land is appreciating to historical levels. The Seward County assessment practices are sound and it is believed that they have achieved good uniformity within the agricultural class of property.

County Reports

Total Real Property (Sum Lines 17, 25, & 30) **Records :** 10,135 **Value :** 1,548,174,922 **Growth** 17,116,007 (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	391	4,537,610	134	2,823,160	178	4,480,372	703	11,841,142	
02. Res Improve Land	3,846	59,623,755	372	11,629,264	1,004	37,771,789	5,222	109,024,808	
03. Res Improvements	3,933	350,511,012	378	50,464,621	1,056	140,685,021	5,367	541,660,654	
04. Res Total	4,324	414,672,377	512	64,917,045	1,234	182,937,182	6,070	662,526,604	12,201,778
% of Res Total	71.24	62.59	8.43	9.80	20.33	27.61	59.89	42.79	71.29
05. Com UnImp Land	71	1,543,518	6	117,956	31	863,829	108	2,525,303	
06. Com Improve Land	437	14,303,316	23	607,282	37	4,523,548	497	19,434,146	
07. Com Improvements	465	66,736,526	29	6,877,270	62	20,486,556	556	94,100,352	
08. Com Total	536	82,583,360	35	7,602,508	93	25,873,933	664	116,059,801	2,878,892
% of Com Total	80.72	71.16	5.27	6.55	14.01	22.29	6.55	7.50	16.82
09. Ind UnImp Land	5	51,431	0	0	0	0	5	51,431	
10. Ind Improve Land	6	1,640,440	1	122,250	0	0	7	1,762,690	
11. Ind Improvements	6	11,424,177	1	2,946,948	0	0	7	14,371,125	
12. Ind Total	11	13,116,048	1	3,069,198	0	0	12	16,185,246	0
% of Ind Total	91.67	81.04	8.33	18.96	0.00	0.00	0.12	1.05	0.00
13. Rec UnImp Land	0	0	2	66,429	7	152,500	9	218,929	
14. Rec Improve Land	0	0	2	80,401	3	49,055	5	129,456	
15. Rec Improvements	1	1,384	3	178,988	93	750,520	97	930,892	
16. Rec Total	1	1,384	5	325,818	100	952,075	106	1,279,277	0
% of Rec Total	0.94	0.11	4.72	25.47	94.34	74.42	1.05	0.08	0.00
Res & Rec Total	4,325	414,673,761	517	65,242,863	1,334	183,889,257	6,176	663,805,881	12,201,778
% of Res & Rec Total	70.03	62.47	8.37	9.83	21.60	27.70	60.94	42.88	71.29
Com & Ind Total	547	95,699,408	36	10,671,706	93	25,873,933	676	132,245,047	2,878,892
% of Com & Ind Total	80.92	72.37	5.33	8.07	13.76	19.57	6.67	8.54	16.82
17. Taxable Total	4,872	510,373,169	553	75,914,569	1,427	209,763,190	6,852	796,050,928	15,080,670
% of Taxable Total	71.10	64.11	8.07	9.54	20.83	26.35	67.61	51.42	88.11

Schedule II : Tax Increment Financing (TIF)

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

Schedule III : Mineral Interest Records

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

Schedule IV : Exempt Records : Non-Agricultural

	Urban	SubUrban	Rural	Total
	Records	Records	Records	Records
26. Producing	381	66	112	559

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	8	656,853	290	51,704,255	1,772	345,520,051	2,070	397,881,159
28. Ag-Improved Land	0	0	145	32,158,954	942	220,857,811	1,087	253,016,765
29. Ag Improvements	0	0	154	14,709,764	1,059	86,516,306	1,213	101,226,070
30. Ag Total							**3,283**	**752,123,994**

Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	2	2.00	36,000	
32. HomeSite Improv Land	0	0.00	0	101	103.00	1,841,000	
33. HomeSite Improvements	0	0.00	0	100	99.00	11,194,734	
34. HomeSite Total							
35. FarmSite UnImp Land	5	135.57	259,922	20	58.31	24,761	
36. FarmSite Improv Land	0	0.00	0	51	164.49	309,833	
37. FarmSite Improvements	0	0.00	0	148	0.00	3,515,030	
38. FarmSite Total							
39. Road & Ditches	0	0.77	0	0	750.28	0	
40. Other- Non Ag Use	0	0.00	0	0	111.87	0	
	Rural			**Total**			**Growth**
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	7	7.00	126,000	9	9.00	162,000	
32. HomeSite Improv Land	636	642.00	11,475,800	737	745.00	13,316,800	
33. HomeSite Improvements	613	609.00	65,062,092	713	708.00	76,256,826	2,035,337
34. HomeSite Total				**722**	**754.00**	**89,735,626**	
35. FarmSite UnImp Land	134	446.47	260,920	159	640.35	545,603	
36. FarmSite Improv Land	389	732.82	1,039,322	440	897.31	1,349,155	
37. FarmSite Improvements	1,036	0.00	21,454,214	1,184	0.00	24,969,244	0
38. FarmSite Total				**1,343**	**1,537.66**	**26,864,002**	
39. Road & Ditches	0	5,853.76	0	0	6,604.81	0	
40. Other- Non Ag Use	0	197.12	0	0	308.99	0	
41. Total Section VI				**2,065**	**9,205.46**	**116,599,628**	**2,035,337**

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

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	0	0.00	0	3	343.02	329,142
	Rural			**Total**		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	12	1,194.55	1,077,875	15	1,537.57	1,407,017

Schedule VIII : Agricultural Records : Special Value

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	0	0.00	0	102	10,573.49	13,362,616
44. Recapture Value N/A	0	0.00	0	102	10,573.49	18,032,253
	Rural			**Total**		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	787	81,965.89	91,940,792	889	92,539.38	105,303,408
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	38,202.74	30.49%	122,248,768	33.36%	3,200.00
46. 1A	32,873.23	26.24%	102,729,078	28.03%	3,125.01
47. 2A1	11,661.77	9.31%	34,110,803	9.31%	2,925.01
48. 2A	726.82	0.58%	2,125,957	0.58%	2,925.01
49. 3A1	27,438.38	21.90%	80,257,518	21.90%	2,925.01
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	9,712.85	7.75%	18,454,415	5.04%	1,900.00
52. 4A	4,680.32	3.74%	6,552,448	1.79%	1,400.00
53. Total	125,296.11	100.00%	366,478,987	100.00%	2,924.90
Dry					
54. 1D1	9,874.56	21.19%	23,698,960	26.43%	2,400.00
55. 1D	12,594.65	27.03%	27,708,230	30.90%	2,200.00
56. 2D1	4,165.96	8.94%	8,331,920	9.29%	2,000.00
57. 2D	373.66	0.80%	747,320	0.83%	2,000.00
58. 3D1	10,378.16	22.27%	18,680,688	20.83%	1,800.00
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	6,971.18	14.96%	8,714,264	9.72%	1,250.04
61. 4D	2,237.07	4.80%	1,789,657	2.00%	800.00
62. Total	46,595.24	100.00%	89,671,039	100.00%	1,924.47
Grass					
63. 1G1	651.53	0.00%	522,684	6.05%	802.24
64. 1G	1,079.14	7.53%	911,247	10.54%	844.42
65. 2G1	1,148.56	8.02%	809,895	9.37%	705.14
66. 2G	393.49	2.75%	262,259	3.03%	666.49
67. 3G1	2,379.12	16.61%	1,535,607	17.76%	645.45
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	3,073.78	21.46%	1,802,009	20.84%	586.25
70. 4G	5,598.45	39.08%	2,801,469	32.41%	500.40
71. Total	14,324.07	100.00%	8,645,170	100.00%	603.54
Irrigated Total	125,296.11	66.07%	366,478,987	78.72%	2,924.90
Dry Total	46,595.24	24.57%	89,671,039	19.26%	1,924.47
Grass Total	14,324.07	7.55%	8,645,170	1.86%	603.54
Waste	1,647.76	0.87%	164,776	0.04%	100.00
Other	1,788.24	0.94%	579,120	0.12%	323.85
Exempt	72.78	0.04%	0	0.00%	0.00
Market Area Total	189,651.42	100.00%	465,539,092	100.00%	2,454.71

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

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	401.55	28.82%	843,255	31.56%	2,100.00
46. 1A	270.91	19.44%	568,911	21.29%	2,100.00
47. 2A1	359.50	25.80%	719,000	26.91%	2,000.00
48. 2A	0.00	0.00%	0	0.00%	0.00
49. 3A1	175.96	12.63%	299,132	11.19%	1,700.00
50. 3A	43.38	3.11%	69,408	2.60%	1,600.00
51. 4A1	89.00	6.39%	124,600	4.66%	1,400.00
52. 4A	53.12	3.81%	47,808	1.79%	900.00
53. Total	1,393.42	100.00%	2,672,114	100.00%	1,917.67
Dry					
54. 1D1	4,241.45	10.82%	8,270,907	14.14%	1,950.02
55. 1D	7,401.15	18.89%	13,695,010	23.41%	1,850.39
56. 2D1	6,396.41	16.32%	9,598,767	16.41%	1,500.65
57. 2D	739.71	1.89%	1,109,565	1.90%	1,500.00
58. 3D1	6,329.28	16.15%	9,341,275	15.97%	1,475.88
59. 3D	5,149.59	13.14%	6,327,162	10.82%	1,228.67
60. 4D1	7,057.53	18.01%	8,652,921	14.79%	1,226.06
61. 4D	1,871.84	4.78%	1,497,472	2.56%	800.00
62. Total	39,186.96	100.00%	58,493,079	100.00%	1,492.67
Grass					
63. 1G1	281.21	0.00%	278,331	1.08%	989.76
64. 1G	1,137.03	2.94%	1,170,624	4.52%	1,029.55
65. 2G1	4,526.52	11.72%	4,076,943	15.75%	900.68
66. 2G	738.51	1.91%	640,285	2.47%	867.00
67. 3G1	5,056.90	13.09%	3,710,550	14.33%	733.76
68. 3G	6,306.30	16.33%	4,450,179	17.19%	705.67
69. 4G1	9,832.18	25.45%	6,078,810	23.48%	618.26
70. 4G	10,747.15	27.82%	5,480,700	21.17%	509.97
71. Total	38,625.80	100.00%	25,886,422	100.00%	670.18

Irrigated Total	1,393.42	1.66%	2,672,114	3.03%	1,917.67
Dry Total	39,186.96	46.81%	58,493,079	66.30%	1,492.67
Grass Total	38,625.80	46.14%	25,886,422	29.34%	670.18
Waste	1,625.83	1.94%	162,583	0.18%	100.00
Other	2,878.76	3.44%	1,010,254	1.15%	350.93
Exempt	58.70	0.07%	0	0.00%	0.00
Market Area Total	83,710.77	100.00%	88,224,452	100.00%	1,053.92

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

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	2,160.89	37.03%	4,537,869	39.76%	2,100.00
46. 1A	1,181.50	20.25%	2,481,150	21.74%	2,100.00
47. 2A1	1,086.14	18.61%	2,172,280	19.03%	2,000.00
48. 2A	164.86	2.82%	296,748	2.60%	1,800.00
49. 3A1	830.57	14.23%	1,411,969	12.37%	1,700.00
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	285.16	4.89%	399,224	3.50%	1,400.00
52. 4A	126.75	2.17%	114,075	1.00%	900.00
53. Total	5,835.87	100.00%	11,413,315	100.00%	1,955.72
Dry					
54. 1D1	9,337.69	23.15%	18,208,594	28.07%	1,950.01
55. 1D	9,399.32	23.30%	17,388,909	26.81%	1,850.02
56. 2D1	4,499.56	11.16%	6,749,340	10.41%	1,500.00
57. 2D	362.53	0.90%	543,795	0.84%	1,500.00
58. 3D1	7,708.46	19.11%	11,370,059	17.53%	1,475.01
59. 3D	158.22	0.39%	193,824	0.30%	1,225.03
60. 4D1	7,787.64	19.31%	9,539,940	14.71%	1,225.01
61. 4D	1,078.89	2.68%	863,112	1.33%	800.00
62. Total	40,332.31	100.00%	64,857,573	100.00%	1,608.08
Grass					
63. 1G1	400.05	0.00%	371,272	7.27%	928.06
64. 1G	614.69	7.81%	556,623	10.89%	905.53
65. 2G1	1,032.60	13.12%	761,767	14.91%	737.72
66. 2G	211.97	2.69%	163,837	3.21%	772.93
67. 3G1	1,082.62	13.76%	734,499	14.38%	678.45
68. 3G	179.71	2.28%	124,690	2.44%	693.84
69. 4G1	1,882.16	23.91%	1,159,289	22.69%	615.94
70. 4G	2,466.81	31.34%	1,237,397	24.22%	501.62
71. Total	7,870.61	100.00%	5,109,374	100.00%	649.17
Irrigated Total	5,835.87	10.38%	11,413,315	13.96%	1,955.72
Dry Total	40,332.31	71.75%	64,857,573	79.33%	1,608.08
Grass Total	7,870.61	14.00%	5,109,374	6.25%	649.17
Waste	1,428.12	2.54%	142,812	0.17%	100.00
Other	747.88	1.33%	237,748	0.29%	317.90
Exempt	0.00	0.00%	0	0.00%	0.00
Market Area Total	56,214.79	100.00%	81,760,822	100.00%	1,454.44

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	0.00	0	14,581.91	40,848,871	117,943.49	339,715,545	132,525.40	380,564,416
77. Dry Land	232.13	383,442	21,847.45	36,357,548	104,034.93	176,280,701	126,114.51	213,021,691
78. Grass	15.47	10,742	6,606.70	4,146,751	54,198.31	35,483,473	60,820.48	39,640,966
79. Waste	17.54	1,754	969.60	96,960	3,714.57	371,457	4,701.71	470,171
80. Other	5.38	993	643.93	201,485	4,765.57	1,624,644	5,414.88	1,827,122
81. Exempt	0.00	0	0.00	0	131.48	0	131.48	0
82. Total	**270.52**	**396,931**	**44,649.59**	**81,651,615**	**284,656.87**	**553,475,820**	**329,576.98**	**635,524,366**

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	132,525.40	40.21%	380,564,416	59.88%	2,871.63
Dry Land	126,114.51	38.27%	213,021,691	33.52%	1,689.11
Grass	60,820.48	18.45%	39,640,966	6.24%	651.77
Waste	4,701.71	1.43%	470,171	0.07%	100.00
Other	5,414.88	1.64%	1,827,122	0.29%	337.43
Exempt	131.48	0.04%	0	0.00%	0.00
Total	**329,576.98**	100.00%	**635,524,366**	100.00%	1,928.30

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

80 Seward

	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	648,392,803	662,526,604	14,133,801	2.18%	12,201,778	0.30%
02. Recreational	1,261,609	1,279,277	17,668	1.40%	0	1.40%
03. Ag-Homesite Land, Ag-Res Dwelling	87,853,651	89,735,626	1,881,975	2.14%	2,035,337	-0.17%
04. Total Residential (sum lines 1-3)	**737,508,063**	**753,541,507**	**16,033,444**	**2.17%**	**14,237,115**	**0.24%**
05. Commercial	112,703,720	116,059,801	3,356,081	2.98%	2,878,892	0.42%
06. Industrial	17,206,761	16,185,246	-1,021,515	-5.94%	0	-5.94%
07. Ag-Farmsite Land, Outbuildings	25,609,528	26,864,002	1,254,474	4.90%	0	4.90%
08. Minerals	0	0	0		0	
09. Total Commercial (sum lines 5-8)	**155,520,009**	**159,109,049**	**3,589,040**	**2.31%**	**2,878,892**	**0.46%**
10. Total Non-Agland Real Property	**893,028,072**	**912,650,556**	**19,622,484**	**2.20%**	**17,116,007**	**0.28%**
11. Irrigated	315,671,875	380,564,416	64,892,541	20.56%		
12. Dryland	207,948,988	213,021,691	5,072,703	2.44%		
13. Grassland	41,516,152	39,640,966	-1,875,186	-4.52%		
14. Wasteland	483,506	470,171	-13,335	-2.76%		
15. Other Agland	31,372	1,827,122	1,795,750	5,724.05%		
16. Total Agricultural Land	**565,651,893**	**635,524,366**	**69,872,473**	**12.35%**		
17. Total Value of all Real Property	**1,458,679,965**	**1,548,174,922**	**89,494,957**	**6.14%**	**17,116,007**	**4.96%**
(Locally Assessed)						

Seward County
2010 Plan of Assessment
For years 2010, 2011 & 2012

Requirements:
Pursuant to Neb. Laws 2005, LB263, Section 9, on or before June 15 each year, the Assessor shall prepare a plan of assessment which describes the assessment actions planned to the next assessment year and two years thereafter. The plan shall indicate the classes or subclasses of real property that the county assessor plans to examine during the years contained in the plan of assessment. The plan shall describe all the assessment actions necessary to achieve the levels of value and quality of assessment practices required by law, and the resources necessary to complete those actions. On or before July 31 each year, the assessor shall present the plan to the county board of equalization and the assessor may amend the plan if necessary, after the county board approves the budget. A copy of the plan and any amendments thereto shall be mailed to the Department of Revenue, Property Assessment Division on or before October 31 each year.

Real Property Assessment Requirements:

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

Assessment levels required for real property are as follows:

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

Assessment Statistics for 2009:

Property Class	Median	COD	PRD
Residential	95%	8.61	100.86
Commercial	92%	16.86	105.14
Agricultural Land Unimproved	71%	15.20	105.30

Median: The middle placement when the assessment/sales ratios are arrayed from high to low (or low to high)
COD: (Coefficient of Dispersion) The average absolute deviation divided by the median
PRD: (Price Related Differential) The mean ratio divided by the aggregate ratio
Aggregate: The sum of the assessed values divided by the sum of the sales prices
Average Absolute Deviation: Each ratio minus the median, summed and divided by the number of sales
Mean: The sum of the ratios divided by the number of sales.

Office Staff and Budget Information
Seward County Assessor's Office currently employs 2 full time personnel, 1 temporary part time person and a part time contract Appraiser besides the Assessor and Deputy Assessor. Information pertaining to budget and staffing is included in the survey given to the Department of Revenue, Property Assessment Division (PAD). Staff salaries are included in the office's budget presented to the County Board each year.
Goals
The main goal for the Seward County Assessor's Office is doing the best job possible in a professional manner to maintain fair and equitable values in meeting the statutory statistical requirements with the resources available.

Procedures Manual
Procedures have been established in the office and are updated as needed. The Department of Revenue, Property Assessment Division Regulations and Directives as approved by the Attorney General and signed by the Governor is filed in the office.
Responsibilities:
Record Maintenance
Property record cards are maintained for every parcel of real property including improvements on leased land. The cards are updated annually to include any changes made to the assessment information of the property. The record cards contain current owner name and address, legal description, book and page number of the last deed of record and any changes of record of ownership. Also included is situs address, pictures of improvement or main structure, sketches, cadastral map book and page numbers, tax district codes, valuation information and other codes created that are relevant to the specific parcel.

The office maintains a cadastral map system. The current cadastral maps were done in May 1966. They have been kept up to date with name changes, separations and new subdivisions. Seward County has implemented a GIS system. The office staff has completed identifying each parcel and attaching the parcel identification number used in the Terra Scan CAMA system. A land use layer is completed. A flood plane layer has been added. Other layers will be developed in the future.

Other functions performed by the assessor's office, but not limited to:
Prepare annually and file the following Administrative Reports

- County Abstract of Assessment for Real Property and Personal Property
- Assessor Survey
- Certification of Values to Political Subdivision
- School District Taxable Value Report
- Sales information including rosters & annual Assessed Value Update w/Abstract
- Certification of Taxes Levied Report
- Homestead Exemption Tax Loss
- Report of current values for properties owned by Board of Education Lands & Funds
- Annual Plan of Assessment Report

Homestead Exemptions - Homestead Exemption applications are accepted in the office from February 1st through June 30. They are verified that the applicant is owner/occupant. An ad is placed in the two newspapers in the county with information about the Homestead Exemption. Follow up post cards and phone calls are made to ensure all applicants from the previous year refile and those inquiring throughout the year are notified that they may now file. Applications along with an income statement and a doctor's certification of disability (where appropriate) is forwarded to the Nebraska Department of Revenue by August 1 for income verification. Notice of rejection is sent when the applicant does not the requirement of owner/occupant through August 15th. The State returns a roster in October of approved (with a percentage) and disapproved for final processing. Property record cards are pulled and the Homestead Exemption percentage and amount is notated on them with a follow up of the data entered in the computer.

Personal Property - All depreciable tangible personal property which is used in a trade or business for the production of income, and which has a determinable life of longer than one year is filed on or before May 1. After May 1st but before August 1st a 10 percent penalty is applied and on August 1st and after a 25 percent penalty is applied. Every year for two weeks advertisements are published in the local newspapers and a weekly news supplement for non-subscribers. Out of county filers receive the actual schedule in the mail to review, correct and return. All in county filers receive a mailer reminding it is time to file their personal property. This office documents at least 4-6 reminders to those who need to file personal property.

Permissive Exemptions - Administer annual filings of applications for new or continued exempt use or continued exempt use. Review and make recommendations to the county board.

Taxable Government Owned Property - Annual review of government owned property not used public purpose, send notices of intent to tax, etc.

Centrally Assessed Properties - Review the valuations as certified by the Department of Revenue, Property Assessment Division. Establish and maintain assessment records and tax billing for the tax list.

Tax Districts and Tax Rates – Maintain school district and other tax entity boundary changes necessary for correct assessment and tax information including the input of tax rates used for tax billing.

Tax Lists - Prepare and certify the tax lists to the county treasurer for real property, personal property and centrally assessed properties.

Tax List Corrections - Prepare tax list correction documents for the county board's approval.

County Board of Equalization - Attend county board of equalization meetings including meetings for valuation protests. Prepare documentation for the board for the hearings.

TERC (Tax Equalization and Review Commission) Appeals - Prepare the information and attend the taxpayer appeals hearings before TERC. Testify in defense of the county's valuation.

TERC Statewide Equalization - Attend the hearings if applicable to the county, to testify in defense of the county's values, and to implement TERC's orders.

Education - Attend meetings, workshops and educational classes to obtain the required hours of continuing education to maintain the assessor certification.

Real Property: A four-year comprehensive countywide reappraisal of all classes of real property was started for assessment year 1997 and completed for assessment year 2000. The county contracted with an appraisal company for this project. The reappraisal consisted of visiting every property, re-measuring, new photographs of the main structure and interior inspections of homes where permitted. New property record cards were made. The following is a list of what properties were complete in each year.

1997 - Residential properties in the towns of Seward and Milford
1998 - Residential properties in the towns of Beaver Crossing, Bee, Garland, Goehner, Pleasant Dale, Staplehurst, Tamora, Utica and all the acreages
1999 - All improvements on properties classified as farm (residences and outbuildings)
2000 - All commercial and industrial properties in the county.

An annual analysis will be done and areas prioritized for reappraisal accordingly. Reviews of properties will be done along with a market analysis to establish physical and economic depreciation. New pricing will be applied. Adequate funding will be needed to support the continuation of this process.

For assessment year 2001 the following was reappraised: Bee and Milford residential.
For assessment year 2002, the following was reappraised:

- Seward residential land and changed some boundaries on some neighborhoods and added some new ones.
- Reappraised the residential properties in the towns of Cordova, Pleasant Dale, and Staplehurst including new lot values.
- Re-priced acreage land in the county. Range 4 houses received a 5% increase and Range 3 received 3% increase.
- Approximately 550 building and development permits were picked up along with approximately 70 recounts of agricultural land due to use changes or requests.
- Ag Land: Established a 3rd Market Area and expanded Market Area 2 by 8 sections.
  Market Area 1 is an area defined as such as it lies over an aquifer and recognizes the possibility for irrigation.
  Market Area 2 is an area defined as Range 4 (six miles wide adjacent to Lancaster County). It was expanded for 2002 by 8 sections, 2 miles closer to Seward and 2 miles on either side of Highway 34. Area 2 is a special valuation area.
  Market Area 3 is an area defined as it does not lie over an aquifer. The probability of irrigation will likely be limited to ponds and rivers. The agricultural values established in Market Area 3 set the special valuations in Market Area 2.

For the assessment year 2003, the following changes were made:
Residential:

- Reappraisal of the towns of Garland, Goehner and land in Beaver Crossing
- Range 3 & 4 acreages – increase in land values & Range 3 acreage houses – increased 3%
- Countywide increased improved site by an additional 2000 valuation

- Reviewed new subdivisions in Seward, recalculated discount cash flow and re-priced some to reflect current market trends
- Completed pickup work – 376 parcels including building permits on new construction

Commercial:

- Reviewed and analyzed sales to see if the comprehensive 2000 reappraisal was staying with the current market
- Revalued land in the towns of Garland, Goehner and Beaver Crossing
- Reviewed neighborhoods in Seward and re-neighborhooded 2 areas
- Completed pickup work – 34 parcels including building permits on new construction

Agricultural Land:

- Reviewed and analyzed sales to verify Market Areas follow the market trends
- Changed irrigated values in Market Area 1
- Verified land use changes using FSA records and maps along with contact with property owners and inspection of the property
- Reclassified wetlands into it's own class and valuation
- Started to reclassify CRP into it's own class and valuation
- Completed pickup work on ag improvements and building permits (rural homes and out buildings) – 64

For the assessment year 2004, the following changes were made:

Residential:

- Reviewed sales
- Reappraisal of the towns of Bee, Utica and improvements only in Beaver Crossing.
- Reappraisal of the acreages in Range 4
- Reappraisal of the platted rural subdivisions in Range 4
- Reviewed new subdivisions in Seward, recalculated discount cash flow and priced some to reflect current market trends
- Completed pickup work and building permits on new construction
- Completed inspections on rural sites, both farms and acreages in the north half of the county (8 precincts) except about two-thirds of A Precinct due to running out of time. Inspected and updated properties for new construction, changes in construction including condition and removal or buildings.

Commercial:

- Reviewed sales to see if the 2000 county's comprehensive reappraisal was staying with the current market.
- Completed pickup work and building permits on new construction.

Agricultural Land:

- Reviewed sales and verified Market Areas still follow the market trends
- Verified land use changes using FSA records and maps, form 13AG (Nebraska Sales and Use Tax Exemption Certificate) along with contact with property owners. Completed changes and recounted acres on 110 properties.
- Reviewed and made changes for the properties enrolled in CRP as needed.
- Revalued agricultural land as needed to comply with the required level of value.
- Revalued the market (recapture) value as needed to comply with the required level of value.

For assessment year 2005, the following changes were made:

Residential:

- Reviewed sales
- Reappraisal of the towns of Seward and Milford
- Reappraisal of the acreages in Range 3 (Precincts B, G, J and 0)
- Completed pickup work and building permits on new construction
- Completed inspections on rural sites, both farms and acreages in the south half of the county. Picked up unreported improvements.
- Increased by five percent (5%) the houses on properties classified as farms in the east half of the county.

Commercial:

- Reviewed sales
- Completed pickup work

Agricultural land:

- Reviewed sales
- Verified land use changes, completed changes.
- Reviewed and accounted for the properties in CRP.
- Verified Market Areas still follow the market trends.
- Revalued agricultural land as needed to comply with the required level of value.
- Started to create the land use layer in the GIS program.

For assessment year 2006, the following changes were made:

Residential:

- Reviewed sales

- Reappraisal of the acreages in the west half of the county. (Completes a 3 year process of county-wide acreage reappraisal)
- Completed pickup work and building permits on new construction. Reviewed parcels that were a partial valuation for 2005 and changed according to completion as of January 1, 2006
- Increased by five percent (5%) the houses on properties classified as farms in the west half of the county
- Appraisal update on residential properties in the towns of Garland, Goehner, Grover and Pleasant Dale
- Reviewed and recalculated cash flow discounts on new subdivisions that were discounted and re-classified some neighborhoods in Seward as the market analysis indicated.

Commercial:

- Reviewed the sales
- Completed pickup work and building permits on new construction. Reviewed parcels that were a partial valuation for 2005 and changed according to completion as of January 1, 2006
- Reviewed and revalued tower sites on improvements on leased land (IOLL)
- Revalued land in Garland, Goehner, Grover and Pleasant Dale
- Reappraisal of the apartment buildings in Seward, Milford and Pleasant Dale

Agricultural Land:

- Reviewed the sales
- Verified land use changes using GIS, FSA records and maps along with contact with property owners and physical inspections. Completed such changes and recounted acres
- Reviewed and accounted for the properties enrolled in the CRP and WRP programs and made changes.
- Verified the existing market areas still follow the market trends
- Revalued agricultural land as needed to comply with the required level of value. Changed various irrigated and dry cropland LCG values in the Market Area 1. Changed 1D1, 1D and 3D1 in Market Area 3
- Analyzed and changed market/recapture values in all the LCG's in the special valuation Market Area 2

For assessment year 2007, the following changes were made:

Residential:

- Reviewed sales
- Reappraisal of the villages of Garland, Pleasant Dale and Staplehurst
- Reanalyzed neighborhoods in Milford and changed 5 of them
- Completed pickup work and building permits on new construction. Reviewed parcels that were a partial valuation for 2006 and changed according to completion as of January 1, 2007.
- Reappraisal of the houses and buildings on properties classified as farms in Range 4
- Changed farm home sites county wide from 12,000 to 15,000 for the first acre.
- Reviewed and recalculated cash flow discounts on new subdivisions that were discounted.
- Picked up improvements at Horseshoe Bend Lake in 15-10-3

Commercial:

- Reviewed sales
- Completed pickup work and building permits on new construction. Reviewed parcels that was a partial valuation for 2006 and changed according to completion as of January 1, 2007.
- Re-Neighborhooded and repriced land at the Seward and I80 Interchange.

Agricultural land:

- Reviewed sales
- Verified land use changes using GIS, FSA maps along with contacting property owners and physical inspections. Completed changes and recounted acres. Fifteen out of sixteen precincts completed for GIS land use layer.
- Reviewed and accounted for the properties enrolled in the CRP and WRP programs and made changes.
- Verified the existing market areas still follow the market trends.
- Revalued agricultural land as needed to comply with the required level of value. Changed various irrigated and dry cropland LCG values in Market Area 1. Changed various irrigated LCG values in Market Areas 2 & 3.
- Analyzed and changed market/recapture values in the special valuation Market Area 2.

For assessment year 2008, the following changes were made:

Residential:

- Reviewed sales
- Reappraisal of the improvements in the city of Milford
- Reanalyzed neighborhoods in Milford and changed some subdivision lot values
- Completed pickup work and building permits on new construction. Reviewed parcels that were a partial valuation for 2007 and changed according to completion as of January 1, 2008.
- Reappraisal of the houses and buildings on properties classified as farms in Range 3. New aerial photos were taken in May 2008 for the project and GPS'd into the GIS system and attached to the parcel in the TerraScan cama system.
- Changed farm homesites and rural residential homesites county wide from 15,000 and 17,000 respectively to 18,000 for the first acre.
- Reviewed and recalculated cash flow discounts on new subdivisions that were discounted.
- Reviewed land values in rural residential subdivisions and revalued Westford Downs Subdivision.

- Reviewed and revalued lots in several Seward subdivisions.
- Reviewed, inspected and disqualified special valuation on parcels not primarily used for agricultural and horticultural purposes. Sent disqualification notices and held County Board of Equalization hearings for appeals.

Commercial:

- Reviewed sales
- Completed pickup work and building permits on new construction. Reviewed parcels that were a partial valuation for 2007 and changed according to completion as of January 1, 2008.
- Revalued land in the city of Seward
- Revalued land in Seward on properties classified as apartments.
- Reviewed Section 42 Housing properties and revalued.

Agricultural Land:

- Reviewed sales
- Verified land use changes using GIS, FSA records and maps along with contact with property owners and physical Inspections. Completed such changes and recounted acres. All sixteen precincts completed for GIS land use layer.
- Reviewed and accounted for the properties enrolled in the CRP and WRP programs and made necessary changes.
- Verified the existing market areas still follow the market trends. Made a slight change in moving properties in 3 Sections from Market Area 1 to Market Area 3.
- Revalued agricultural land as needed to comply with the required level of value. Changed various irrigated and dry land crop and grassland LCG values in Market Areas 1 and 3. Changed special valuation and market (recapture) values in Market Area 2.
- Changed building site acre from 1,750 to 1,800.

For assessment year 2009 the following changes were made:

Residential:

- Reviewed sales
- Reappraisal of the land and improvements in the unincorporated village of Tamora with 2005 pricing.
- Reappraisal of the houses and buildings on properties classified as farms in Range 2.
- Increased land in Beaver Crossing by 10% (percent).
- Completed pickup work and building permits on new construction. Reviewed parcels that were a partial valuation for 2008 and changed according to completion as of January 1, 2009.
- Increased the first vacant acre value and the additional acres on the homesites.
- Reviewed and recalculated cash flow discounts on new subdivisions that were discounted.
- Reviewed lots in several Seward subdivisions and made minor adjustments.
- Reappraised the properties that were annexed to Milford in 2008 using the same cost table as the rest of the town.

Commercial:

- Reviewed the sales to see if the 2000 county's comprehensive reappraisal was staying with the current market.
- Completed pickup work and building permits on new construction. Reviewed parcels that were a partial valuation for 2008 and changed according to completion as of January 1, 2009.
- Revalued land in the city of Seward for 2008 and made some adjustments for 2009.
- Revalued land and improvements in the city of Milford and adjusted by a percentage.
- Reviewed land reappraised commercial properties (improvements) in the city limits of Seward.
- Reviewed Section 42 Housing properties. No adjustments were made.

Agricultural Land:

- Reviewed the sales.
- Verified land use changes using GIS, FSA maps along with contact with property owners and physical inspections if necessary. Completed such changes and recounted acres. Completed all sixteen precincts for GIS land use layer.
- Reviewed and accounted for properties enrolled in the CRP and WRP programs and made changes as necessary.
- Verified the existing market areas still follow the market trends. No change for 2009.
- Revalued agricultural land as needed to comply with the required level of value. Changed various irrigated and dry Cropland and grassland LCG values in Market Areas 1 and 3. Values in area 3 are the special valuations for Market Area 2.
- Changed the tree cover classifications into one class which is GRT1 with one value for trees.
- Completed the soil conversion in Market Areas 2 and 3. Recounted all the acres in these two market areas.
- Removed the spot symbol adjustments.

Agricultural land is reviewed every year and values established to maintain the ratios and statistics mandated by the Tax Equalization and Review Commission. An annual study will be conducted to see if the current market continues to support the areas.

The office utilizes the Terra Scan administrative and CAMA system using the Marshall Swift costs. We download digital camera photos into the system. Eight by ten color aerial photos were taken during 2000 and 2001. The aerial photos were scanned into the computer and attached to the property record card. Some new digital aerials of the rural properties in Ranges 1 and 2 have been taken in 2008 and 2009.

Pickup work, the collection of data relating to new construction, remodeling, additions, alterations and removals of existing buildings or structures along with zoning and annexation is done on a continuous year round basis. Parcels are flagged if the value is to be added for the following year to be changed during the appropriate time frame.

RCN (replacement cost new). The cost approach is used in setting our values. An income analysis is only used occasionally for commercial property to substantiate the cost approach.

The real estate transfer statements, form 521, are processed on a continual basis.

The assessment plans for year 2010 are as follows:
Residential:

- Reappraisal of the houses and buildings classified as farms in Range 1.
- Review and analyze sales. Prioritize other areas that need adjustments. Possible percentage adjustments as budget restraints, personnel limitations and time factors allow keeping values within acceptable range of value.
- Review and analyze and recalculate newer subdivisions in Seward that already have land values set using discount cash flow. Set values in new subdivisions using a discount cash flow.
- Complete pickup work, including building permits on new construction.
- Start inspections in the town of Milford including new photos.

Commercial:

- Complete pickup work and building permits on new construction.
- Review and analyze the sales.
- Reappraise Milford

Agricultural Land:

- Review and analyze sales for market trends
- Review and analyze the 3 market areas
- Revalue land as needed to comply with the required level of value
- Continue to monitor land use changes, using GIS, FSA records, maps, owner information and inspection of properties
- Implement new soil conversion. Complete Market Area 1 including a recount of acres. Send to the property owners a GIS map asking for verification of the accuracy of the acres in the various Land Classification Groups. Market Areas 2 & 3 was completed for 2009.

GIS:

- Continue with building of the GIS system.

The assessment plans for year 2011 are as follows:
Residential:

- Review and analyze sales. Prioritize areas that need appraisal review.
- Complete pickup work, including building permits on new construction.
- Continue with inspection process

Commercial:

- Review and analyze sales. Prioritize areas that need appraisal review
- Complete pickup work, including building permits on new construction
- Start reappraisal of the rest of the small towns

Agricultural Land:

- Review and analyze sales and analyze market areas
- Review and keep current on CRP and other farm programs
- Monitor and keep current with land use changes

GIS:

- Continue with building of the GIS system.

The assessment plans for year 2012 are as follows:
Residential:

- Prioritize areas that need review and analyze sales

- Complete pickup work, including building permits on new construction
- Continue with inspection process

Commercial:

- Review and analyze sales. Prioritize areas that need appraisal and review
- Complete pickup work, including building permits on new construction

Agricultural Land:

- Review and analyze sales and market areas
- Review and keep current with CRP and other farm programs
- Monitor and keep current with land use changes

GIS:

- Continue with building the GIS system.

I respectfully submit this plan of assessment and request the resources needed to continue with maintaining up-to-date, fair and equitable assessments in achieving the statutory required statistics.

_____ _____

Date

Marilyn Hladky
Seward County Assessor

2010 Assessment Survey for Seward County

I. General Information

A. Staffing and Funding Information

1.	**Deputy(ies) on staff**
	1
2.	**Appraiser(s) on staff**
	0
3.	**Other full-time employees**
	2
4.	**Other part-time employees**
	2 -1 temporary part time & -1 part time lister 20 hrs per week, begins in 2010
5.	**Number of shared employees**
	0
6.	**Assessor's requested budget for current fiscal year**
	$248,400
7.	**Adopted budget, or granted budget if different from above**
	$243,900
8.	**Amount of the total budget set aside for appraisal work**
	$39,000
9.	**Appraisal/Reappraisal budget, if not part of the total budget**
	0
10.	**Part of the budget that is dedicated to the computer system**
	$22,000 Including GIS, Network maintenance and GIS Workshop
11.	**Amount of the total budget set aside for education/workshops**
	$1,200
12.	**Other miscellaneous funds**
	$3,500 -$1,500 for the final payment for the purchase of a personal property program and -$2,000 in a sinking fund with treasurer to replace the server
13.	**Was any of last year's budget not used:**
	$3,900

B. Computer, Automation Information and GIS

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

3.	**Cadastral maps: Are they currently being used?**
	Yes; The cadastral maps were purchased in 1966 and are still maintained by the County Assessor's office. The county is moving to GIS maps and is in the process of replacing the cadastral maps at this time.
4.	**Who maintains the Cadastral Maps?**
	The county assessor's staff
5.	**Does the county have GIS software?**
	Yes
6.	**Who maintains the GIS software and maps?**
	The programming is maintained by GIS Workshop and the maps are maintained by the county assessor's office staff.
7.	**Personal Property software:**
	TerraScan

C. Zoning Information

1.	**Does the county have zoning?**
	Yes
2.	**If so, is the zoning countywide?**
	Yes
3.	**What municipalities in the county are zoned?**
	Beaver Crossing, Bee, Garland, Goehner, Milford, Pleasant Dale, Seward, and Utica
4.	**When was zoning implemented?**
	1973; The comprehensive plan was updated in 1995. More recently, the county board conducted a total review of the comprehensive plan. It was then updated and adopted in 2007.

D. Contracted Services

1.	**Appraisal Services**
	Jon Fritz does all commercial & industrial valuations including pickup work, sales verification and maintenance. He also assists in residential market studies and has been doing reappraisal of towns and rural areas as needed. Jon assists in other requests from the assessor, including difficult to value properties.
2.	**Other services**
	TerraScan software package for administrative purposes and for CAMA processes, including Marshall and Swift. GIS Workshop maintains and supports the GIS software ESRI updates and maintains a website that provides public access to the counties assessment records. New in 2010 is an on line personal property schedule system. It is developed by Bottom Line Resources from Aurora.

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 Seward County Assessor.

Dated this 7th day of April, 2010.

Ruth A. Sorensen
Property Tax Administrator

Map Section

Valuation History Charts