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2010 Commission Summary

87 Thurston

Residential Real Property - Current

Number of Sales	66	Median	95
Total Sales Price	\$3,632,625	Mean	109
Total Adj. Sales Price	\$3,632,625	Wgt. Mean	95
Total Assessed Value	\$3,436,880	Average Assessed Value of the Base	\$41,735
Avg. Adj. Sales Price	\$55,040	Avg. Assessed Value	\$52,074

Confidence Interval - Current

95% Median C.I	90.74 to 101.30
95% Mean C.I	96.96 to 121.48
95% Wgt. Mean C.I	85.06 to 104.17

% of Value of the Class of all Real Property Value in the County	14.97
% of Records Sold in the Study Period	4.19
% of Value Sold in the Study Period	5.23

Residential Real Property - History

Year	Number of Sales	LOV	Median
2009	66	94	94
2008	68	96	96
2007	94	93	93
2006	85	93	93

2010 Commission Summary

87 Thurston

Commercial Real Property - Current

Number of Sales	8	Median	96
Total Sales Price	\$400,000	Mean	92
Total Adj. Sales Price	\$400,000	Wgt. Mean	83
Total Assessed Value	\$331,730	Average Assessed Value of the Base	\$44,108
Avg. Adj. Sales Price	\$50,000	Avg. Assessed Value	\$41,466

Confidence Interval - Current

95% Median C.I	42.41 to 156.17
95% Mean C.I	63.14 to 120.13
95% Wgt. Mean C.I	46.38 to 119.49

% of Value of the Class of all Real Property Value in the County	2.84
% of Records Sold in the Study Period	2.83
% of Value Sold in the Study Period	2.66

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2009	10	98	98
2008	12	99	99
2007	12	97	97
2006	13	94	94

2010 Opinions of the Property Tax Administrator for Thurston 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 Thurston County is 95% of market value. The quality of assessment for the class of residential real property in Thurston 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 Thurston County is 100% of market value. The quality of assessment for the class of commercial real property in Thurston 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 Thurston County is 70% of market value. The quality of assessment for the class of agricultural land in Thurston County indicates the assessment practices meet generally accepted mass appraisal practices.

Dated this 7th day of April, 2010.



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

Ruth A. Sorensen
Property Tax Administrator

2010 Assessment Actions for Thurston County

taken to address the following property classes/subclasses:

Residential

Update the lot values in Walthill and Winnebago using the square foot method

Review rural residential and implement the costing so that all residential are on the same costing table.

2010 Assessment Survey for Thurston County

Residential Appraisal Information

1.	Valuation data collection done by:
	Assessor, staff
2.	List the valuation groupings used by the County:
	Valuation Group 1 - Pender Group 5 - Emerson and Thurston, Group 10 -The villages of Rosalie, Walthill and Winnebago Group 15 - all rural residential properties.
a.	Describe the specific characteristics of the valuation groupings that make them unique.
	Valuation Group 1 is the county seat and the most populated village in the county. Group 5 are villages located north of Pender Group 10 is a combination of three small villages; these villages appear to be more run down and less desirable to live in. Group 15 includes all residential property located outside of any city or village boundaries and covers the entire county.
3.	What approach(es) to value is/are used for this class to estimate the market value of properties? List or describe.
	Cost and Market
4	When was the last lot value study completed?
	Emerson/Thurston 2005, Pender 2007, Rosalie 2009, Walthill 2010
a.	What methodology was used to determine the residential lot values?
	Market
5.	Is the same costing year for the cost approach being used for the entire valuation grouping? If not, identify and explain the differences?
	Emerson 2005, Pender and Thurston 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?
	Pender and Rosalie based on local market
a.	How often does the County update depreciation tables?
	When implementing the updated costing
7.	Pickup work:
a.	Is pickup work done annually and is it completed by March 19th?
	Yes
b.	By Whom?
	Assessor and 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
8.	What is the County's progress with the 6 year inspection and review requirement? (Statute 77-1311.03)
	Nothing written
a.	Does the County maintain a tracking process? If yes describe.
	No
b.	How are the results of the portion of the properties inspected and reviewed applied to the balance of the county?
	Uniformly

PAD 2010 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

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

NUMBER of Sales:	66	MEDIAN:	95	COV:	46.52	95% Median C.I.:	90.74 to 101.30	(! : Derived)
TOTAL Sales Price:	3,632,625	WGT. MEAN:	95	STD:	50.81	95% Wgt. Mean C.I.:	85.06 to 104.17	
TOTAL Adj.Sales Price:	3,632,625	MEAN:	109	AVG.ABS.DEV:	29.28	95% Mean C.I.:	96.96 to 121.48	
TOTAL Assessed Value:	3,436,880							
AVG. Adj. Sales Price:	55,039	COD:	30.83	MAX Sales Ratio:	300.75			
AVG. Assessed Value:	52,073	PRD:	115.44	MIN Sales Ratio:	44.18			

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DATE OF SALE *	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
<u>Qrtrs</u>											
07/01/07 TO 09/30/07	16	91.04	91.77	88.19	12.21	104.06	65.18	121.13	82.29 to 99.00	80,293	70,814
10/01/07 TO 12/31/07	6	90.00	89.61	80.69	20.03	111.06	61.23	116.54	61.23 to 116.54	93,500	75,444
01/01/08 TO 03/31/08	6	100.23	121.63	99.50	46.24	122.24	45.42	261.40	45.42 to 261.40	44,491	44,268
04/01/08 TO 06/30/08	10	96.27	116.69	98.55	40.01	118.40	44.18	300.75	73.05 to 138.97	36,300	35,773
07/01/08 TO 09/30/08	5	90.59	96.89	95.13	27.12	101.85	54.24	157.06	N/A	70,200	66,781
10/01/08 TO 12/31/08	7	94.79	117.05	103.94	29.30	112.61	80.97	239.88	80.97 to 239.88	32,214	33,482
01/01/09 TO 03/31/09	6	111.50	109.80	91.39	14.38	120.14	75.63	134.87	75.63 to 134.87	25,982	23,746
04/01/09 TO 06/30/09	10	106.98	134.35	121.79	46.96	110.31	64.64	300.00	75.73 to 204.50	42,458	51,708
<u>Study Years</u>											
07/01/07 TO 06/30/08	38	92.16	102.70	89.23	27.38	115.10	44.18	300.75	86.62 to 99.00	65,148	58,132
07/01/08 TO 06/30/09	28	99.73	118.07	106.13	33.80	111.26	54.24	300.00	90.77 to 120.65	41,320	43,851
<u>Calendar Yrs</u>											
01/01/08 TO 12/31/08	28	94.47	114.30	98.77	37.22	115.72	44.18	300.75	89.89 to 117.14	43,087	42,558
<u>ALL</u>											
	66	94.97	109.22	94.61	30.83	115.44	44.18	300.75	90.74 to 101.30	55,039	52,073

VALUATION GROUP	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
01	25	98.39	105.87	95.29	18.34	111.10	73.96	239.88	90.74 to 114.10	64,459	61,425
05	6	100.56	140.59	133.47	64.40	105.34	54.24	300.00	54.24 to 300.00	45,846	61,190
10	17	95.16	112.43	88.51	35.72	127.04	45.42	300.75	80.97 to 125.29	24,597	21,770
15	18	92.58	100.39	87.66	30.54	114.53	44.18	261.40	75.63 to 116.54	73,772	64,668
<u>ALL</u>											
	66	94.97	109.22	94.61	30.83	115.44	44.18	300.75	90.74 to 101.30	55,039	52,073

STATUS: IMPROVED, UNIMPROVED & IOLL	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	60	93.57	104.11	92.68	27.35	112.34	44.18	300.75	89.56 to 99.00	59,362	55,014
2	6	123.21	160.37	191.82	39.36	83.60	100.00	261.40	100.00 to 261.40	11,815	22,665
<u>ALL</u>											
	66	94.97	109.22	94.61	30.83	115.44	44.18	300.75	90.74 to 101.30	55,039	52,073

PROPERTY TYPE *	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
01	65	95.16	109.66	94.67	31.01	115.83	44.18	300.75	90.77 to 101.30	55,655	52,688
06											
07	1	80.97	80.97	80.97			80.97	80.97	N/A	15,000	12,145
<u>ALL</u>											
	66	94.97	109.22	94.61	30.83	115.44	44.18	300.75	90.74 to 101.30	55,039	52,073

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

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AVG. Assessed Value:	52,073	PRD:	115.44	MIN Sales Ratio:	44.18			

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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	148.29	174.33	188.38	41.60	92.54	100.00	300.75	N/A	3,098	5,837
5000 TO 9999	2	222.19	222.19	226.27	7.96	98.20	204.50	239.88	N/A	6,500	14,707
Total \$ _____											
1 TO 9999	6	187.90	190.29	207.78	30.92	91.58	100.00	300.75	100.00 to 300.75	4,232	8,794
10000 TO 29999	17	105.65	104.24	104.67	19.12	99.59	65.18	157.06	80.97 to 121.13	17,941	18,778
30000 TO 59999	19	94.79	106.92	104.43	20.58	102.38	54.24	261.40	90.77 to 116.54	40,576	42,374
60000 TO 99999	13	98.39	105.51	100.42	35.86	105.07	44.18	300.00	65.40 to 114.49	77,421	77,745
100000 TO 149999	6	78.96	77.57	77.38	7.80	100.25	64.64	85.21	64.64 to 85.21	118,666	91,820
150000 TO 249999	5	88.13	85.28	85.90	10.40	99.28	61.23	101.30	N/A	162,560	139,633
ALL	66	94.97	109.22	94.61	30.83	115.44	44.18	300.75	90.74 to 101.30	55,039	52,073

**2010 Correlation Section
for Thurston County**

Residential Real Property

I. Correlation

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

RESIDENTIAL: The county reported in the assessment actions that the continuation of updating lot values would be completed in the towns of Walthill and Winnebago. The county completed the pickup work and minimal changes were completed on the remaining residential class of property for the 2010 assessment year.

**2010 Correlation Section
for Thurston County**

II. Analysis of Sales Verification

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

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

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

RESIDENTIAL: The sales review process is not a strong point in the county to date. The previous employ, deputy, handled sending out a questionnaire. The deputy retired and the practice has not continued. The assessor said that she will look into this matter.

Prior to the retirement of the deputy, a questionnaire was mailed out. There was minimal follow up if the questionnaire was not returned.

Review of the non-qualified sales by the liaison indicates that the majority of the non-qualified sales are reasonable. Partial interest, foreclosure sales and family transactions make up the majority of the non-qualified reasons for the sales transactions.

**2010 Correlation Section
for Thurston County**

III. Measure of Central Tendency

There are three measures of central tendency calculated by the Division: median ratio, weighted mean ratio, and mean ratio. Since each measure of central tendency has strengths and weaknesses, the use of any statistic for equalization should be reconciled with the other two, as in an appraisal, based on the appropriateness in the use of the statistic for a defined purpose, the quantity of the information from which it was drawn, and the reliability of the data that was used in its calculation. An examination of the three measures can serve to illustrate important trends in the data if the measures do not closely correlate to each other.

The IAAO considers the median ratio the most appropriate statistical measure for use in determining level of value for direct equalization; the process of adjusting the values of classes or subclasses of property in response to the determination of level of value at a point above or below a particular range. Since the median ratio is considered neutral in relationship to either assessed value or selling price, its use in adjusting the class or subclass of properties will not change the relationships between assessed value and level of value already present within the class or subclass of properties, thus rendering an adjustment neutral in its impact on the relative tax burden to an individual property. Additionally, the median ratio is less influenced by the presence of extreme ratios, commonly called outliers. One outlier in a small sample size of sales can have controlling influence over the other measures of central tendency. The median ratio limits the distortion potential of an outlier.

The weighted mean ratio is viewed by the IAAO as the most appropriate statistical measure for indirect equalization. The weighted mean, because it is a value weighted ratio, best reflects a comparison of the assessed and market value of property in the political subdivision. If the distribution of aid to political subdivisions must relate to the market value available for assessment in the political subdivision, the measurement of central tendency used to analyze level of value should reflect the dollars of value available to be assessed. The weighted mean ratio does that more than either of the other measures of central tendency.

If the weighted mean ratio, because of its dollar-weighting feature, is significantly different from the median ratio, it may be an indication of other problems with assessment proportionality. When this occurs, an evaluation of the county's assessment practices and procedures is appropriate to discover remedies to the situation.

The mean ratio is used as a basis for other statistical calculations, such as the price related differential and coefficient of variation. However, the mean ratio has limited application in the analysis of level of value because it assumes a normal distribution of the data set around the mean ratio with each ratio having the same impact on the calculation regardless of the assessed value or the selling price.

	Median	Wgt. Mean	Mean
R&O Statistics	95	95	109

**2010 Correlation Section
for Thurston County**

IV. Analysis of Quality of Assessment

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

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

Single-family residences: a COD of 15 percent or less.

For newer and fairly homogeneous areas: a COD of 10 or less.

Income-producing property: a COD of 20 or less, or in larger urban jurisdictions, 15 or less.

Vacant land and other unimproved property, such as agricultural land: a COD of 20 or less.

Rural residential and seasonal properties: a COD of 20 or less.

Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), p. 246.

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

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

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

**2010 Correlation Section
for Thurston County**

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

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

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

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

	COD	PRD
R&O Statistics	30.83	115.44

RESIDENTIAL:It is apparent that the COD and PRD are both well outside the acceptable parameters for the residential class of property. A conclusion cannot be drawn that the cause is in any one area, but that the county need to look at the appraisal of the residential class as a whole.

2010 Assessment Actions for Thurston County

taken to address the following property classes/subclasses:

Commercial

Plans are to review and reprice the villages of Pender and Thurston.

2010 Assessment Survey for Thurston County

Commercial / Industrial Appraisal Information

1.	Valuation data collection done by:
	Assessor and Staff
2.	List the valuation groupings used by the County:
	Valuation Group 1- Pender Group 5 - Emerson and Thurston, Group 10 - The villages of Rosalie, Walthill and Winnebago Group 15 - all rural residential properties.
a.	Describe the specific characteristics of the valuation groupings that make them unique.
	Valuation Group 1 is the county seat and the most populated village in the county. Group 5 are villages located north of Pender Group 10 is a combination of three small villages, these villages appear to be more run down and less desirable to live in. Group 15 includes all residential property located outside of any city or village boundaries and covers the entire county.
3.	What approach(es) to value is/are used for this class to estimate the market value of properties? List or describe.
	Market
4	When was the last lot value study completed?
	Not for some time
a.	What methodology was used to determine the commercial lot values?
	Market
5.	Is the same costing year for the cost approach being used for entire valuation grouping? If not, identify and explain the differences?
	Yes
6.	Does the County develop the depreciation study(ies) based on local market information or does the County use the tables provided by their CAMA vender?
	Not for a long time
a.	How often does the County update the depreciation tables?
	Not for a long time
7.	Pickup work:
a.	Is pickup work done annually and is it completed by March 19th?
	Yes
b.	By Whom?
	Assessor and 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
8.	What is the Counties progress with the 6 year inspection and review requirement? (Statute 77-1311.03)
	Nothing written at this time
a.	Does the County maintain a tracking process? If yes describe.
	No
b.	How are the results of the portion of the properties inspected and reviewed applied to the balance of the county?
	Uniformly

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:	8	MEDIAN:	96	COV:	37.19	95% Median C.I.:	42.41 to 156.17	(!: Derived)
TOTAL Sales Price:	400,000	WGT. MEAN:	83	STD:	34.08	95% Wgt. Mean C.I.:	46.38 to 119.49	
TOTAL Adj.Sales Price:	400,000	MEAN:	92	AVG.ABS.DEV:	22.56	95% Mean C.I.:	63.14 to 120.13	
TOTAL Assessed Value:	331,730							
AVG. Adj. Sales Price:	50,000	COD:	23.45	MAX Sales Ratio:	156.17			
AVG. Assessed Value:	41,466	PRD:	110.49	MIN Sales Ratio:	42.41			

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DATE OF SALE *	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
<u>Qrtrs</u>											
07/01/06 TO 09/30/06	2	128.09	128.09	155.75	21.93	82.24	100.00	156.17	N/A	20,250	31,540
10/01/06 TO 12/31/06	1	81.69	81.69	81.69			81.69	81.69	N/A	100,000	81,690
01/01/07 TO 03/31/07											
04/01/07 TO 06/30/07	1	57.09	57.09	57.09			57.09	57.09	N/A	16,000	9,135
07/01/07 TO 09/30/07											
10/01/07 TO 12/31/07	2	96.21	96.21	95.71	1.16	100.52	95.09	97.33	N/A	24,250	23,210
01/01/08 TO 03/31/08	1	103.29	103.29	103.29			103.29	103.29	N/A	80,000	82,635
04/01/08 TO 06/30/08	1	42.41	42.41	42.41			42.41	42.41	N/A	115,000	48,770
07/01/08 TO 09/30/08											
10/01/08 TO 12/31/08											
01/01/09 TO 03/31/09											
04/01/09 TO 06/30/09											
<u>Study Years</u>											
07/01/06 TO 06/30/07	4	90.85	98.74	98.34	32.31	100.40	57.09	156.17	N/A	39,125	38,476
07/01/07 TO 06/30/08	4	96.21	84.53	73.03	16.40	115.75	42.41	103.29	N/A	60,875	44,456
07/01/08 TO 06/30/09											
<u>Calendar Yrs</u>											
01/01/07 TO 12/31/07	3	95.09	83.17	86.13	14.11	96.56	57.09	97.33	N/A	21,500	18,518
01/01/08 TO 12/31/08	2	72.85	72.85	67.39	41.78	108.11	42.41	103.29	N/A	97,500	65,702
<u>ALL</u>											
	8	96.21	91.63	82.93	23.45	110.49	42.41	156.17	42.41 to 156.17	50,000	41,466

VALUATION GROUP	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
01	4	96.21	84.53	73.03	16.40	115.75	42.41	103.29	N/A	60,875	44,456
05	2	90.85	90.85	81.74	10.08	111.13	81.69	100.00	N/A	50,150	40,995
10	2	106.63	106.63	127.96	46.46	83.33	57.09	156.17	N/A	28,100	35,957
<u>ALL</u>											
	8	96.21	91.63	82.93	23.45	110.49	42.41	156.17	42.41 to 156.17	50,000	41,466

STATUS: IMPROVED, UNIMPROVED & IOLL	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	7	95.09	90.44	82.92	26.38	109.07	42.41	156.17	42.41 to 156.17	57,100	47,347
2	1	100.00	100.00	100.00			100.00	100.00	N/A	300	300
<u>ALL</u>											
	8	96.21	91.63	82.93	23.45	110.49	42.41	156.17	42.41 to 156.17	50,000	41,466

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:	8	MEDIAN:	96	COV:	37.19	95% Median C.I.:	42.41 to 156.17	(! : Derived)
TOTAL Sales Price:	400,000	WGT. MEAN:	83	STD:	34.08	95% Wgt. Mean C.I.:	46.38 to 119.49	
TOTAL Adj.Sales Price:	400,000	MEAN:	92	AVG.ABS.DEV:	22.56	95% Mean C.I.:	63.14 to 120.13	
TOTAL Assessed Value:	331,730							
AVG. Adj. Sales Price:	50,000	COD:	23.45	MAX Sales Ratio:	156.17			
AVG. Assessed Value:	41,466	PRD:	110.49	MIN Sales Ratio:	42.41			

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PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
02											
03	8	96.21	91.63	82.93	23.45	110.49	42.41	156.17	42.41 to 156.17	50,000	41,466
04											
ALL	8	96.21	91.63	82.93	23.45	110.49	42.41	156.17	42.41 to 156.17	50,000	41,466

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	1	100.00	100.00	100.00			100.00	100.00	N/A	300	300
Total \$											
1 TO 9999	1	100.00	100.00	100.00			100.00	100.00	N/A	300	300
10000 TO 29999	2	77.21	77.21	75.51	26.06	102.25	57.09	97.33	N/A	14,750	11,137
30000 TO 59999	2	125.63	125.63	127.74	24.31	98.35	95.09	156.17	N/A	37,600	48,030
60000 TO 99999	1	103.29	103.29	103.29			103.29	103.29	N/A	80,000	82,635
100000 TO 149999	2	62.05	62.05	60.68	31.65	102.26	42.41	81.69	N/A	107,500	65,230
ALL	8	96.21	91.63	82.93	23.45	110.49	42.41	156.17	42.41 to 156.17	50,000	41,466

OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	2	128.09	128.09	155.75	21.93	82.24	100.00	156.17	N/A	20,250	31,540
340	1	81.69	81.69	81.69			81.69	81.69	N/A	100,000	81,690
344	1	57.09	57.09	57.09			57.09	57.09	N/A	16,000	9,135
350	1	97.33	97.33	97.33			97.33	97.33	N/A	13,500	13,140
410	1	42.41	42.41	42.41			42.41	42.41	N/A	115,000	48,770
442	1	95.09	95.09	95.09			95.09	95.09	N/A	35,000	33,280
531	1	103.29	103.29	103.29			103.29	103.29	N/A	80,000	82,635
ALL	8	96.21	91.63	82.93	23.45	110.49	42.41	156.17	42.41 to 156.17	50,000	41,466

**2010 Correlation Section
for Thurston County**

Commerical Real Property

I. Correlation

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

COMMERCIAL: The commercial pickup work was completed and minimal changes were done to the remaining commercial class for the 2010 assessment year.

**2010 Correlation Section
for Thurston County**

II. Analysis of Sales Verification

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

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

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

COMMERCIAL: The sales review process is not a strong point in the county to date. The previous employ, deputy, handled sending out a questionnaire. The deputy retired and the practice has not continued. The assessor said that she will look into this matter.

Prior to the retirement of the deputy, a questionnaire was mailed out. There was minimal follow up if the questionnaire was not returned.

Review of the non-qualified sales by the liaison indicates that the majority of the non-qualified sales are reasonable. Partial interest, foreclosure sales and family transactions make up the majority of the non-qualified reasons for the sales transactions.

**2010 Correlation Section
for Thurston County**

III. Measure of Central Tendency

There are three measures of central tendency calculated by the Division: median ratio, weighted mean ratio, and mean ratio. Since each measure of central tendency has strengths and weaknesses, the use of any statistic for equalization should be reconciled with the other two, as in an appraisal, based on the appropriateness in the use of the statistic for a defined purpose, the quantity of the information from which it was drawn, and the reliability of the data that was used in its calculation. An examination of the three measures can serve to illustrate important trends in the data if the measures do not closely correlate to each other.

The IAAO considers the median ratio the most appropriate statistical measure for use in determining level of value for direct equalization; the process of adjusting the values of classes or subclasses of property in response to the determination of level of value at a point above or below a particular range. Since the median ratio is considered neutral in relationship to either assessed value or selling price, its use in adjusting the class or subclass of properties will not change the relationships between assessed value and level of value already present within the class or subclass of properties, thus rendering an adjustment neutral in its impact on the relative tax burden to an individual property. Additionally, the median ratio is less influenced by the presence of extreme ratios, commonly called outliers. One outlier in a small sample size of sales can have controlling influence over the other measures of central tendency. The median ratio limits the distortion potential of an outlier.

The weighted mean ratio is viewed by the IAAO as the most appropriate statistical measure for indirect equalization. The weighted mean, because it is a value weighted ratio, best reflects a comparison of the assessed and market value of property in the political subdivision. If the distribution of aid to political subdivisions must relate to the market value available for assessment in the political subdivision, the measurement of central tendency used to analyze level of value should reflect the dollars of value available to be assessed. The weighted mean ratio does that more than either of the other measures of central tendency.

If the weighted mean ratio, because of its dollar-weighting feature, is significantly different from the median ratio, it may be an indication of other problems with assessment proportionality. When this occurs, an evaluation of the county's assessment practices and procedures is appropriate to discover remedies to the situation.

The mean ratio is used as a basis for other statistical calculations, such as the price related differential and coefficient of variation. However, the mean ratio has limited application in the analysis of level of value because it assumes a normal distribution of the data set around the mean ratio with each ratio having the same impact on the calculation regardless of the assessed value or the selling price.

	Median	Wgt. Mean	Mean
R&O Statistics	96	83	92

**2010 Correlation Section
for Thurston County**

IV. Analysis of Quality of Assessment

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

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

Single-family residences: a COD of 15 percent or less.

For newer and fairly homogeneous areas: a COD of 10 or less.

Income-producing property: a COD of 20 or less, or in larger urban jurisdictions, 15 or less.

Vacant land and other unimproved property, such as agricultural land: a COD of 20 or less.

Rural residential and seasonal properties: a COD of 20 or less.

Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), p. 246.

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

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

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

**2010 Correlation Section
for Thurston County**

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

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

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

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

	COD	PRD
R&O Statistics	23.45	110.49

COMMERCIAL: The COD and PRD are outside the acceptable parameters but with only 8 sales in the county it is difficult to say that this information is representative of the entire commercial class. The commercial properties in Thurston County appear to be declining. The only town that has a reasonable commercial base would be the county seat of Pender.

2010 Assessment Actions for Thurston County

taken to address the following property classes/subclasses:

Agricultural

Review land use changes in the middle of the county. Continue the drive by review of rural buildings and houses for condition of structures and new construction. Conduct market analysis of agricultural sales.

2010 Assessment Survey for Thurston County

Agricultural Appraisal Information

1.	Valuation data collection done by:
	Assessor and Staff
2.	Does the County maintain more than one market area / valuation grouping in the agricultural property class?
	Yes
a.	What is the process used to determine and monitor market areas / valuation groupings? (Neb. Rev. Stat. § 77-1363) List or describe. Class or subclass includes, but not limited to, the classifications of agricultural land listed in section 77-1363, parcel use, parcel type, location, geographic characteristics, zoning, city size, parcel size and market characteristics.
	The valuation groups are based on the characteristics, parcel use, size and geographic characteristics of the parcels.
b.	Describe the specific characteristics of the market area / valuation groupings that make them unique?
	The county has two market areas, Market Area 1 is located on the western part of the county with boundaries of Wayne County and Cuming County. Market Area 2 is located on the eastern half of the county with the east boundary being the Missouri River. A large portion of the eastern portion of the county is the Winnebago and Omaha Indian Reservations. The border on the north is Dakota County and on the South is Burt County.
3.	Agricultural Land
a.	How is agricultural land defined in this county?
	Land use, statutes and regulations
b.	When is it agricultural land, when is it residential, when is it recreational?
	Agricultural – cropped, residential – small tracts
c.	Are these definitions in writing?
	No
d.	What are the recognized differences?
	Use
e.	How are rural home sites valued?
	By replacement cost less depreciation corresponding to the market
f.	Are rural home sites valued the same as rural residential home sites?
	Yes
g.	Are all rural home sites valued the same or are market differences recognized?
	Yes, valued the same
h.	What are the recognized differences?
	N/A
4.	What is the status of the soil conversion from the alpha to numeric notation?
	Converted from alpha to numeric
a.	Are land capability groupings (LCG) used to determine assessed value?
	Yes

b.	What other land characteristics or analysis are/is used to determine assessed values?
	Location
5.	Is land use updated annually?
	CRP has not been identified
a.	By what method? (Physical inspection, FSA maps, etc.)
	Physical inspections, FSA maps if provided by the taxpayer
6.	Is there agricultural land in the County that has a non-agricultural influence?
	No
a.	How is the County developing the value for non-agricultural influences?
	NA
b.	Has the County received applications for special valuation?
	No
c.	Describe special value methodology
	NA
7	Pickup work:
a.	Is pickup work done annually and is it completed by March 19th?
	Yes
b.	By Whom?
	Assessor and staff
c.	Is the valuation process (cost date and depreciation schedule or market comparison) used for the pickup work on the rural improvements the same as what was used for the general population of the valuation group?
	Yes
d.	Is the pickup work schedule the same for the land as for the improvements?
	Yes
8.	What is the counties progress with the 6 year inspection and review requirement as it relates to rural improvements? (Neb. Rev. Stat. § 77-1311.03)
	Nothing at this time
a.	Does the County maintain a tracking process?
	No
b.	How are the results of the portion of the properties inspected and reviewed applied to the balance of the county?
	NA

Proportionality Among Study Years

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

Preliminary Results:

Study Year	County	Area 1	Area 2
07/01/06 - 06/30/07	13	7	6
07/01/07 - 06/30/08	28	18	10
07/01/08 - 06/30/09	28	18	10
Totals	69	43	26

Added Sales:

Study Year	Total	Mkt 1	Mkt 2
7/1/06 - 6/30/07	11	5	6
7/1/07 - 6/30/08	0	0	0
7/1/08 - 6/30/09	0	0	0
Totals	11	5	6

Final Results:

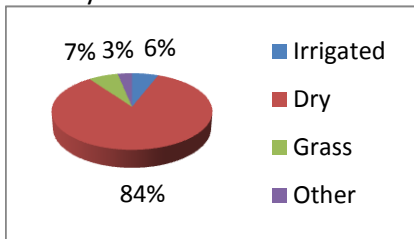
Study Year	County	Area 1	Area 2
07/01/06 - 06/30/07	24	12	12
07/01/07 - 06/30/08	28	18	10
07/01/08 - 06/30/09	28	18	10
Totals	80	48	32

Representativeness by Majority Land Use

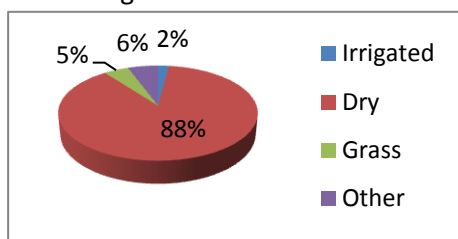
The following tables and charts compare the makeup of land use in the population to the make up of land use in both the sales file and the representative sample.

	Entire County		
	county	sales file	Sample
Irrigated	6%	2%	5%
Dry	84%	88%	84%
Grass	7%	5%	6%
Other	3%	6%	5%

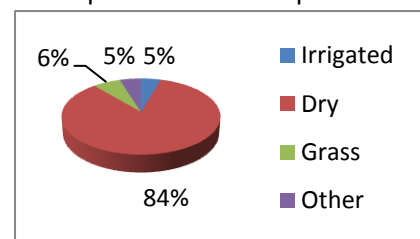
County



Original Sales File

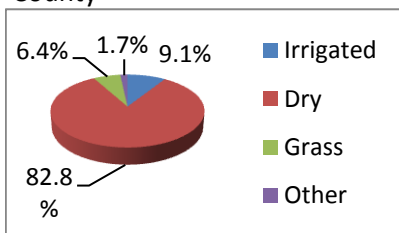


Representative Sample

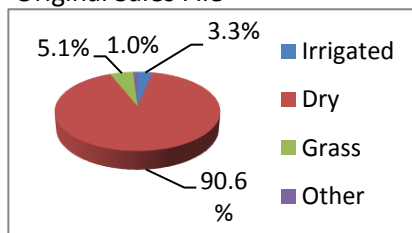


	Mkt Area 1		
	county	sales file	sample
Irrigated	9%	3%	4%
Dry	83%	91%	89%
Grass	6%	5%	5%
Other	2%	1%	1%

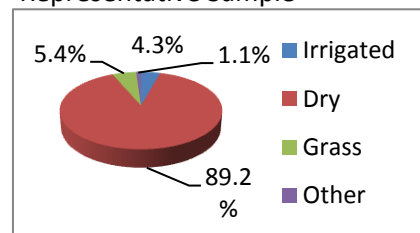
County



Original Sales File

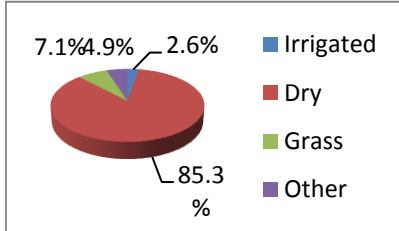


Representative Sample

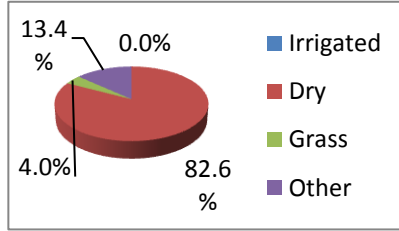


Mkt Area 2			
	county	sales file	sample
Irrigated	3%	0%	5%
Dry	85%	83%	78%
Grass	7%	4%	7%
Other	5%	13%	10%

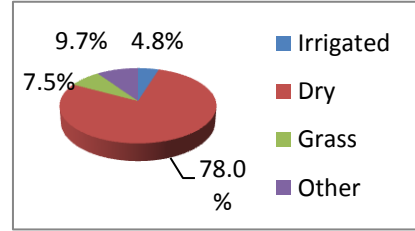
County



Original Sales File



Representative Sample



Adequacy of Sample

	County Total	Mrkt Area 1	Mrkt Area 2
Number of Sales - Original Sales File	69	43	26
Number of Sales - Expanded Sample	80	48	32
Total Number of Acres Added	1652	474	1178

Ratio Study

Final Statistics

Preliminary Statistics

County # sales	79	Median	70%	AAD	15.60%
		Mean	73%	COD	22.15%
		W. Mean	70%	PRD	105.36%

Median	61%	AAD	13.55%
Mean	63%	COD	22.13%
W. Mean	60%	PRD	105.11%

Market Area 1 # sales	48	Median	71%	AAD	13.78%
		Mean	73%	COD	19.35%
		W. Mean	71%	PRD	103.42%

Median	65%	AAD	12.98%
Mean	67%	COD	19.91%
W. Mean	65%	PRD	103.15%

Market Area 2 # sales	32	Median	71%	AAD	17.93%
		Mean	74%	COD	25.14%
		W. Mean	69%	PRD	107.83%

Median	54%	AAD	14.06%
Mean	57%	COD	25.91%
W. Mean	52%	PRD	108.87%

Majority Land Use

95% MLU	Irrigated		Dry		Grass	
	# Sales	Median	#	Median	# Sales	Median
County	0	N/A	52	69.82%	1	46.90%
Mkt Area 1	0	N/A	34	70.08%	1	46.90%
Mkt Area 2	0	N/A	18	68.78%	0	N/A

80% MLU	Irrigated		Dry		Grass	
	# Sales	Median	#	Median	# Sales	Median
County	1	73.56%	61	70.42%	2	31.70%
Mkt Area 1	1	73.56%	39	70.42%	1	46.90%
Mkt Area 2	0	N/A	22	71.30%	1	16.50%

**Agricultural or Special
Valuation Correlation**

2010 Correlation Section

For Thurston County

Agricultural Land

I. Correlation

The level of value for the agricultural real property in Thurston County, as determined by the PTA is 70%. The mathematically calculated median is 70%.

AGRICULTURAL LAND:

An analysis of the sales file was prepared for Thurston County. The county assessor studied the file and came to the conclusion that the market areas were sufficient for the 2010 assessment year. There are two market areas for Thurston County. Market Area 1 is the western portion of the county surrounded by Dakota, Dixon, Wayne and Cuming counties. Market Area 2 is the eastern side of the county bordered on the north by Dakota County on the south by Burt County and on the east by the Missouri river.

The proportionality of the sales file over the three year study period was addressed. Overall the county was not proportionate in the oldest study period. In order to apply a proportionate sample; the sales base was expanded to include sales from neighboring counties with similar land use characteristics. The expanded analysis was discussed with the county assessor and the conclusion supported the efforts of the county in establishing the 2010 agricultural land values which are equalized both within the County and with the adjoining counties.

The county has achieved a uniform and proportionate level of value for the agricultural class and there will not be a non-binding recommendation for this class.

2010 Correlation Section

For Thurston County

II. Analysis of Sales Verification

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

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

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

AGRICULTURAL LAND:

The sales review process is not a strong point in the county to date. The previous employ, deputy, handled sending out a questionnaire. The deputy retired and the practice has not continued. The assessor said that she will look into this matter.

Prior to the retirement of the deputy, a questionnaire was mailed out. There was minimal follow up if the questionnaire wasn't returned.

Review of the non qualified sales by the liaison indicates that the majority of the non – qualified sales are reasonable. Partial interest, foreclosure sales and family transactions make up the majority of the non-qualified reasons for the sales transactions.

2010 Correlation Section

For Thurston County

III. Measures of Central Tendency

There are three measures of central tendency calculated by the Division: median ratio, weighted mean ratio, and mean ratio. Since each measure of central tendency has strengths and weaknesses, the use of any statistic for equalization should be reconciled with the other two, as in an appraisal, based on the appropriateness in the use of the statistic for a defined purpose, the quantity of the information from which it was drawn, and the reliability of the data that was used in its calculation. An examination of the three measures can serve to illustrate important trends in the data if the measures do not closely correlate to each other.

The IAAO considers the median ratio the most appropriate statistical measure for use in determining level of value for direct equalization; the process of adjusting the values of classes or subclasses of property in response to the determination of level of value at a point above or below a particular range. Since the median ratio is considered neutral in relationship to either assessed value or selling price, its use in adjusting the class or subclass of properties will not change the relationships between assessed value and level of value already present within the class or subclass of properties, thus rendering an adjustment neutral in its impact on the relative tax burden to an individual property. Additionally, the median ratio is less influenced by the presence of extreme ratios, commonly called outliers. One outlier in a small sample size of sales can have controlling influence over the other measures of central tendency. The median ratio limits the distortion potential of an outlier.

The weighted mean ratio is viewed by the IAAO as the most appropriate statistical measure for indirect equalization. The weighted mean, because it is a value weighted ratio, best reflects a comparison of the assessed and market value of property in the political subdivision. If the distribution of aid to political subdivisions must relate to the market value available for assessment in the political subdivision, the measurement of central tendency used to analyze level of value should reflect the dollars of value available to be assessed. The weighted mean ratio does that more than either of the other measures of central tendency.

If the weighted mean ratio, because of its dollar-weighting feature, is significantly different from the median ratio, it may be an indication of other problems with assessment proportionality. When this occurs, an evaluation of the county's assessment practices and procedures is appropriate to discover remedies to the situation.

The mean ratio is used as a basis for other statistical calculations, such as the price related differential and coefficient of variation. However, the mean ratio has limited application in the analysis of level of value because it assumes a normal distribution of the data set around the mean ratio with each ratio having the same impact on the calculation regardless of the assessed value or the selling price.

	Median	Wgt.Mean	Mean
R&O Statistics	70	73	70

2010 Correlation Section

For Thurston County

IV. Analysis of Quality of Assessment

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

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

Single-family residences: a COD of 15 percent or less.

For newer and fairly homogeneous areas: a COD of 10 or less.

Income-producing property: a COD of 20 or less, or in larger urban jurisdictions, 15 or less.

Vacant land and other unimproved property, such as agricultural land: a COD of 20 or less.

Rural residential and seasonal properties: a COD of 20 or less.

Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), p. 246.

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

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

There is no range of acceptability stated in the Nebraska statutes for the PRD measure. The Standard of Ratio Studies, adopted by the International Association of Assessing Officers, July, 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 Thurston County, which are considered as one part of the analysis of the County's assessment practices.

	COD	PRD
R&O Statistics	22.15	105.36

AGRICULTURAL LAND:

The COD and PRD are slightly above the acceptable parameters. The measures are reflective of the increasing market of the agricultural class of property.

Total Real Property Sum Lines 17, 25, & 30	Records : 4,150	Value : 438,881,155	Growth 2,738,355	Sum Lines 17, 25, & 41
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Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
01. Res UnImp Land	243	1,057,685	17	115,820	5	34,040	265	1,207,545	
02. Res Improve Land	978	4,985,080	76	949,180	194	3,280,660	1,248	9,214,920	
03. Res Improvements	988	38,734,185	78	4,851,325	209	11,296,680	1,275	54,882,190	
04. Res Total	1,231	44,776,950	95	5,916,325	214	14,611,380	1,540	65,304,655	1,176,315
% of Res Total	79.94	68.57	6.17	9.06	13.90	22.37	37.11	14.88	42.96
05. Com UnImp Land	42	60,135	11	183,765	1	9,835	54	253,735	
06. Com Improve Land	179	485,225	34	212,770	4	19,600	217	717,595	
07. Com Improvements	179	6,167,415	34	2,993,925	4	371,395	217	9,532,735	
08. Com Total	221	6,712,775	45	3,390,460	5	400,830	271	10,504,065	25,950
% of Com Total	81.55	63.91	16.61	32.28	1.85	3.82	6.53	2.39	0.95
09. Ind UnImp Land	2	9,640	0	0	0	0	2	9,640	
10. Ind Improve Land	8	52,070	2	23,135	0	0	10	75,205	
11. Ind Improvements	8	1,397,920	2	495,785	0	0	10	1,893,705	
12. Ind Total	10	1,459,630	2	518,920	0	0	12	1,978,550	0
% of Ind Total	83.33	73.77	16.67	26.23	0.00	0.00	0.29	0.45	0.00
13. Rec UnImp Land	0	0	0	0	31	366,140	31	366,140	
14. Rec Improve Land	0	0	0	0	3	19,035	3	19,035	
15. Rec Improvements	0	0	0	0	3	1,235	3	1,235	
16. Rec Total	0	0	0	0	34	386,410	34	386,410	0
% of Rec Total	0.00	0.00	0.00	0.00	100.00	100.00	0.82	0.09	0.00
Res & Rec Total	1,231	44,776,950	95	5,916,325	248	14,997,790	1,574	65,691,065	1,176,315
% of Res & Rec Total	78.21	68.16	6.04	9.01	15.76	22.83	37.93	14.97	42.96
Com & Ind Total	231	8,172,405	47	3,909,380	5	400,830	283	12,482,615	25,950
% of Com & Ind Total	81.63	65.47	16.61	31.32	1.77	3.21	6.82	2.84	0.95
17. Taxable Total	1,462	52,949,355	142	9,825,705	253	15,398,620	1,857	78,173,680	1,202,265
% of Taxable Total	78.73	67.73	7.65	12.57	13.62	19.70	44.75	17.81	43.90

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 Records	SubUrban Records	Rural Records	Total Records
26. Producing	210	181	870	1,261

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	0	0	213	22,664,740	1,392	190,944,630	1,605	213,609,370
28. Ag-Improved Land	0	0	78	11,988,930	610	106,405,340	688	118,394,270
29. Ag Improvements	0	0	78	2,965,520	610	25,738,315	688	28,703,835
30. Ag Total							2,293	360,707,475

Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	1	1.00	8,000	
32. HomeSite Improv Land	0	0.00	0	36	38.00	290,750	
33. HomeSite Improvements	0	0.00	0	37	0.00	1,499,205	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	3	3.57	7,140	
36. FarmSite Improv Land	0	0.00	0	64	239.99	479,980	
37. FarmSite Improvements	0	0.00	0	77	0.00	1,466,315	
38. FarmSite Total							
39. Road & Ditches	0	0.00	0	0	309.91	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
	Records	Acres	Value	Records	Acres	Value	Growth
31. HomeSite UnImp Land	5	5.00	40,000	6	6.00	48,000	
32. HomeSite Improv Land	289	304.85	2,372,630	325	342.85	2,663,380	
33. HomeSite Improvements	295	0.00	14,241,645	332	0.00	15,740,850	183,615
34. HomeSite Total				338	348.85	18,452,230	
35. FarmSite UnImp Land	16	39.81	79,620	19	43.38	86,760	
36. FarmSite Improv Land	523	2,100.34	4,149,960	587	2,340.33	4,629,940	
37. FarmSite Improvements	605	0.00	11,496,670	682	0.00	12,962,985	1,352,475
38. FarmSite Total				701	2,383.71	17,679,685	
39. Road & Ditches	0	3,171.51	0	0	3,481.42	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
41. Total Section VI				1,039	6,213.98	36,131,915	1,536,090

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

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	0	0.00	0	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	0	0.00	0	0	0.00	0

Schedule VIII : Agricultural Records : Special Value

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	0	0.00	0	0	0.00	0
44. Recapture Value N/A	0	0.00	0	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	0	0.00	0	0	0.00	0
44. Market Value	0	0	0	0	0	0

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

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 1

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	3,622.90	41.35%	9,781,830	46.67%	2,700.00
46. 1A	755.10	8.62%	1,955,720	9.33%	2,590.01
47. 2A1	248.10	2.83%	595,440	2.84%	2,400.00
48. 2A	1,335.13	15.24%	2,950,640	14.08%	2,210.00
49. 3A1	1,288.77	14.71%	2,757,950	13.16%	2,139.99
50. 3A	1,102.30	12.58%	2,193,565	10.47%	1,989.99
51. 4A1	276.58	3.16%	497,845	2.38%	1,800.00
52. 4A	133.10	1.52%	226,270	1.08%	1,700.00
53. Total	8,761.98	100.00%	20,959,260	100.00%	2,392.07
Dry					
54. 1D1	6,976.34	8.86%	17,894,485	10.74%	2,565.02
55. 1D	15,131.30	19.21%	37,147,620	22.30%	2,455.02
56. 2D1	3,092.09	3.92%	6,910,975	4.15%	2,235.05
57. 2D	4,080.44	5.18%	8,650,505	5.19%	2,119.99
58. 3D1	16,883.55	21.43%	35,540,430	21.33%	2,105.03
59. 3D	16,313.66	20.71%	31,648,480	19.00%	1,940.00
60. 4D1	15,315.07	19.44%	27,186,130	16.32%	1,775.12
61. 4D	987.44	1.25%	1,614,585	0.97%	1,635.12
62. Total	78,779.89	100.00%	166,593,210	100.00%	2,114.67
Grass					
63. 1G1	480.11	0.00%	298,465	9.93%	621.66
64. 1G	974.15	16.00%	592,605	19.71%	608.33
65. 2G1	537.65	8.83%	299,550	9.96%	557.15
66. 2G	1,354.54	22.25%	760,580	25.30%	561.50
67. 3G1	842.53	13.84%	333,170	11.08%	395.44
68. 3G	397.94	6.54%	156,545	5.21%	393.39
69. 4G1	1,057.86	17.38%	407,670	13.56%	385.37
70. 4G	442.56	7.27%	157,950	5.25%	356.90
71. Total	6,087.34	100.00%	3,006,535	100.00%	493.90
Irrigated Total					
Irrigated Total	8,761.98	9.20%	20,959,260	10.99%	2,392.07
Dry Total					
Dry Total	78,779.89	82.71%	166,593,210	87.39%	2,114.67
Grass Total					
Grass Total	6,087.34	6.39%	3,006,535	1.58%	493.90
Waste					
Waste	1,623.82	1.70%	81,230	0.04%	50.02
Other					
Other	0.00	0.00%	0	0.00%	0.00
Exempt					
Exempt	10,866.58	11.41%	0	0.00%	0.00
Market Area Total					
Market Area Total	95,253.03	100.00%	190,640,235	100.00%	2,001.41

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 2

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	405.20	17.72%	1,094,040	21.21%	2,700.00
46. 1A	153.00	6.69%	396,275	7.68%	2,590.03
47. 2A1	107.90	4.72%	258,960	5.02%	2,400.00
48. 2A	179.60	7.86%	396,920	7.69%	2,210.02
49. 3A1	1,177.31	51.50%	2,519,455	48.84%	2,140.01
50. 3A	109.33	4.78%	217,570	4.22%	1,990.03
51. 4A1	133.30	5.83%	239,940	4.65%	1,800.00
52. 4A	20.60	0.90%	35,020	0.68%	1,700.00
53. Total	2,286.24	100.00%	5,158,180	100.00%	2,256.18
Dry					
54. 1D1	3,562.53	4.78%	7,837,570	6.20%	2,200.00
55. 1D	12,802.15	17.19%	27,012,455	21.36%	2,109.99
56. 2D1	4,323.47	5.81%	8,646,940	6.84%	2,000.00
57. 2D	1,633.43	2.19%	2,776,830	2.20%	1,700.00
58. 3D1	11,878.19	15.95%	18,411,180	14.56%	1,550.00
59. 3D	6,936.08	9.32%	10,750,950	8.50%	1,550.00
60. 4D1	26,902.62	36.13%	41,699,105	32.98%	1,550.00
61. 4D	6,420.71	8.62%	9,310,090	7.36%	1,450.01
62. Total	74,459.18	100.00%	126,445,120	100.00%	1,698.18
Grass					
63. 1G1	122.02	0.00%	70,030	3.31%	573.92
64. 1G	849.79	13.57%	470,285	22.21%	553.41
65. 2G1	393.31	6.28%	182,930	8.64%	465.10
66. 2G	130.91	2.09%	66,910	3.16%	511.11
67. 3G1	528.09	8.44%	168,340	7.95%	318.77
68. 3G	173.64	2.77%	54,730	2.58%	315.19
69. 4G1	2,084.10	33.29%	629,230	29.72%	301.92
70. 4G	1,978.24	31.60%	474,815	22.43%	240.02
71. Total	6,260.10	100.00%	2,117,270	100.00%	338.22
Irrigated Total					
Irrigated Total	2,286.24	2.62%	5,158,180	3.85%	2,256.18
Dry Total					
Dry Total	74,459.18	85.29%	126,445,120	94.41%	1,698.18
Grass Total					
Grass Total	6,260.10	7.17%	2,117,270	1.58%	338.22
Waste					
Waste	4,293.81	4.92%	214,755	0.16%	50.02
Other					
Other	0.00	0.00%	0	0.00%	0.00
Exempt					
Exempt	44,991.30	51.54%	0	0.00%	0.00
Market Area Total	87,299.33	100.00%	133,935,325	100.00%	1,534.21

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	0.00	0	863.10	2,136,185	10,185.12	23,981,255	11,048.22	26,117,440
77. Dry Land	0.00	0	16,252.00	31,115,925	136,987.07	261,922,405	153,239.07	293,038,330
78. Grass	0.00	0	1,373.32	580,965	10,974.12	4,542,840	12,347.44	5,123,805
79. Waste	0.00	0	693.90	34,725	5,223.73	261,260	5,917.63	295,985
80. Other	0.00	0	0.00	0	0.00	0	0.00	0
81. Exempt	3.00	0	6,730.16	0	49,124.72	0	55,857.88	0
82. Total	0.00	0	19,182.32	33,867,800	163,370.04	290,707,760	182,552.36	324,575,560

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	11,048.22	6.05%	26,117,440	8.05%	2,363.95
Dry Land	153,239.07	83.94%	293,038,330	90.28%	1,912.30
Grass	12,347.44	6.76%	5,123,805	1.58%	414.97
Waste	5,917.63	3.24%	295,985	0.09%	50.02
Other	0.00	0.00%	0	0.00%	0.00
Exempt	55,857.88	30.60%	0	0.00%	0.00
Total	182,552.36	100.00%	324,575,560	100.00%	1,777.99

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

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	2009 CTL County Total	2010 Form 45 County Total	Value Difference (2010 form 45 - 2009 CTL)	Percent Change	2010 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	63,672,575	65,304,655	1,632,080	2.56%	1,176,315	0.72%
02. Recreational	321,950	386,410	64,460	20.02%	0	20.02%
03. Ag-Homesite Land, Ag-Res Dwelling	18,241,855	18,452,230	210,375	1.15%	183,615	0.15%
04. Total Residential (sum lines 1-3)	82,236,380	84,143,295	1,906,915	2.32%	1,359,930	0.67%
05. Commercial	10,679,380	10,504,065	-175,315	-1.64%	25,950	-1.88%
06. Industrial	1,978,550	1,978,550	0	0.00%	0	0.00%
07. Ag-Farmsite Land, Outbuildings	16,599,220	17,679,685	1,080,465	6.51%	1,352,475	-1.64%
08. Minerals	0	0	0		0	
09. Total Commercial (sum lines 5-8)	29,257,150	30,162,300	905,150	3.09%	1,378,425	-1.62%
10. Total Non-Agland Real Property	111,493,530	114,305,595	2,812,065	2.52%	2,738,355	0.07%
11. Irrigated	23,356,555	26,117,440	2,760,885	11.82%		
12. Dryland	251,302,470	293,038,330	41,735,860	16.61%		
13. Grassland	4,318,815	5,123,805	804,990	18.64%		
14. Wasteland	295,355	295,985	630	0.21%		
15. Other Agland	0	0	0			
16. Total Agricultural Land	279,273,195	324,575,560	45,302,365	16.22%		
17. Total Value of all Real Property (Locally Assessed)	390,766,725	438,881,155	48,114,430	12.31%	2,738,355	11.61%

2009 Plan of Assessment for Thurston County

Assessment Years 2010, 2011, and 2012

Date: June 2009

General Description of Real Property in Thurston County:

Thurston County is located in Northeast Nebraska. The county is irregular in shape with the Missouri River forming the eastern boundary. Pender is the county seat and largest community. Pender is located in the southwestern part. Other communities include, Macy, Rosalie, Thurston, Walthill, Winnebago, and part of the community of Emerson. Thurston County was organized in 1889. It was originally part of the acreage selected by the Omaha Indians as their reservation. The Omaha tribe sold part of the land to the Winnebago Reservation also includes part of Dixon County. The county has a checker board type of ownership. Approximately 55,667 acres of the land in Thurston County is exempt. This property is exempt because it is U.S.A. in Trust for the Winnebago Tribe of Nebraska or the Omaha Tribe of Nebraska and Allotment Land. Complicating the process, a large number of HUD houses, mobile homes, and commercial buildings located on the above described exempt land. Native American's are exempt from taxation on Improvements on Leased land. Some of the properties are co-owned by non-Indian people. That portion is taxable; the discovery process is very difficult in these situations.

Thurston County had a total count of 4,153 taxable parcels on the 2009 County Abstract.

Per the 2009 County Abstract, Thurston County consists of the following real property types.

	Parcels	% of Total Parcels	% of Taxable Value Base
Residential	1,535	37	17
Commercial	273	7	3
Industrial	12	0	1
Recreational	39	0	1
Agricultural	2,294	56	78

Agricultural land – taxable acres 182,471.48

For Assessment year 2009, an estimated 200 building permits, information statements and other means of assessing were valued as new property construction/additions.

Current Resources

The staff of the Thurston County Assessor’s office consists of the Assessor, one part time and one full time Clerk. With limited funds in Thurston County there is little money available for registration, motels and travel. The General Assessors budget was cut for 2009. However, the mileage allowance, fuel, office equipment and repair, office supplies, dues, registration, training and data processing fees, printing and publishing are all increasing. MIPS/County Solutions contract costs have really put the office in a budget bind.

Discover, List and Inventory all property. Real Estate Transfers along with a photocopy of the deeds are filed timely by the Clerk’s office. A clerk processes the Real Estate Transfer, followed by a double check by a second clerk. The Assessor reviews the transfer and forwards the information to P.A.T.

The property record cards contain all information required by regulation 10-004, which included the legal description property owner, classification codes, and supporting documentation. The supporting documentation includes any field notes, a sketch of the property. A photograph of the property, and if agricultural land is involved an inventory of the soil types by land use. The new and old aerial photographs of the buildings are included. The cards are in good condition and updated and or replaced as needed. Allotment land cards are kept in a separate file. Because of the reservations located in Thurston County, the historical information is kept in the Assessor’s office.

Level of Value, Quality, and Uniformity of Assessment year 2009

Property Class	Median%	C.O.D. %	P.R.D.%
Residential	94	20.50	110.45
Commercial	98	26.86	111.89
Agricultural Land	70	22.52	104.42
Special Value	0		

Assessment Actions Planned for Assessment year 2010:

Residential: Keep reviewing rural residential. Change lot values in Walthill village from front footage value to square foot value.

Commercial: Review; reprice with new Cama program all commercial property in Thurston & Pender. Check for condition of structures and also new construction. Develop depreciation study for commercial buildings.

Agricultural: Review land use changes in the middle of the county. Continue the drive by review of rural buildings and houses for condition of structures and new construction. Conduct market analysis of agricultural sales.

Special Value: None

Assessment Actions Planned for Assessment year 2011:

Residential: Change lot values in Winnebago to square foot instead of front foot value. Review and reprice with Cama program all residential property in both towns. Study the market and develop depreciation accordingly.

Commercial: Review and reprice with Cama commercial property in Rosalie. Change value of lots to square foot instead of front foot.

Agricultural: Review the county for land use change. Continue the drive by review of rural buildings and houses for condition and new construction. Analysis agricultural sales.

Special Value: None

Assessment Actions Planned for Assessment year 2012:

Residential: Change lot values in Macy from front foot value to square foot value. Review and reprice with Cama program all residential property in the three towns. Study market depreciation.

Commercial: Review and reprice with Cama commercial property in Winnebago, Walthill and Macy. Change lot values to the square foot method.

Agricultural Land: Review the county for land use changes. Continue the drive by review of rural buildings and houses for condition and new construction. Conduct market analysis of agricultural sales.

Special Value: None

The Cadastral Maps in Thurston County are old. The maps are current with parcel identification according to regulation 10-004.03. The Assessor would like to implement a GIS system. Funds are not available for this project.

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

Record Maintenance, Mapping updates, & Ownership changes

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

- a. Abstracts (Real & Personal Property
- b. Assessor Survey
- c. Sales information and P A & T rosters & annual Assessed Value Update w/Abstract
- d. Certifications of Value to Political Subdivisions
- e. School District Taxable Value Report
- f. Homestead Exemption Tax Loss Report
- g. Certificate of Taxes Levied Report
- h. Report of current values for properties owned by Board of Education Lands & Funds
- i. Report of all Exempt Property and Taxable Government Owned Property
- j. Annual Plan of Assessment Report

Personal Property: administer annual filing of 505 schedules; prepare subsequent notes for incomplete filings or failure to file and penalties applied, as required.

Permissive Exemption: Administer annual filings for application for new and continued exempt use, review and make recommendations to county board.

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

Homestead exemptions: administer 180 annual filings of applications approval/denial process, taxpayer notifications, and taxpayer assistance.

Centrally Assessed: Review of valuations as certified by PA&T for railroads and public service entities, establish assessment records and tax billing for tax list.

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

Tax Lists: prepare and certify tax list correction documents for county board approval

County Board of Equalization: attend county board of equalization meetings for valuation protest-assemble and provide information.

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

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

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

Conclusion:

This document is a description of the various duties and three year plan of assessment in the Assessor's office. Without proper funding the tasks described will be difficult to complete. The current budget request is \$62,855 for the General Fund, 29,854 reappraisal fund. (Last year's reappraisal was 54,400.) Most of the budget increase is the cost of the computer vendor.

Respectfully submitted:

Assessor

Signature _____ Date _____ -

2010 Assessment Survey for Thurston County

I. General Information

A. Staffing and Funding Information

1.	Deputy(ies) on staff
	None, the previous deputy retired in October
2.	Appraiser(s) on staff
	0
3.	Other full-time employees
	1
4.	Other part-time employees
	1
5.	Number of shared employees
	0
6.	Assessor's requested budget for current fiscal year
	\$62,855
7.	Adopted budget, or granted budget if different from above
	\$62,855
8.	Amount of the total budget set aside for appraisal work
	\$0
9.	Appraisal/Reappraisal budget, if not part of the total budget
	\$54,400
10.	Part of the budget that is dedicated to the computer system
	\$49,855
11.	Amount of the total budget set aside for education/workshops
	\$1,400
12.	Other miscellaneous funds
	\$0
13.	Was any of last year's budget not used:
	Yes, \$7,000, county didn't hire an employee

B. Computer, Automation Information and GIS

1.	Administrative software
	MIPS
2.	CAMA software
	MIPS
3.	Cadastral maps: Are they currently being used?
	Yes
4.	Who maintains the Cadastral Maps?
	Staff

5.	Does the county have GIS software?
	No
6.	Who maintains the GIS software and maps?
	NA
7.	Personal Property software:
	MIPS

C. Zoning Information

1.	Does the county have zoning?
	No
2.	If so, is the zoning countywide?
	NA
3.	What municipalities in the county are zoned?
	Pender, Emerson and Walthill
4.	When was zoning implemented?
	NA

D. Contracted Services

1.	Appraisal Services
	Craig Bachtell on an as needed basis
2.	Other services
	NA

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 Thurston County Assessor.

Dated this 7th day of April, 2010.



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

Ruth A. Sorensen
Property Tax Administrator

Valuation History Charts