

**BEFORE THE NEBRASKA TAX EQUALIZATION  
AND REVIEW COMMISSION**

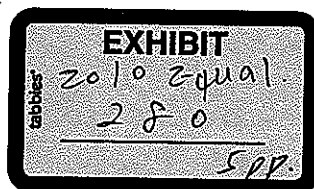
IN THE MATTER OF THE )  
EQUALIZATION OF VALUE OF REAL )  
PROPERTY WITHIN GAGE COUNTY, )  
NEBRASKA, FOR TAX YEAR 2010 )

COUNTY NUMBER 34

AFFIDAVIT

COMES NOW, Patti Milligan, and after being sworn, and on her oath, deposes and states the following:

1. That at all times relevant hereto, I am the duly elected assessor for Gage County, Nebraska. A summary of my qualifications is attached to this affidavit as Affidavit Exhibit 1, and all of the information on Exhibit 1 is true and correct to the best of my knowledge and belief.
2. As part of my duties as the Gage County Assessor, I establish values for agricultural and horticultural land properties in the County. As part of that process, every attempt is made to verify the information for all agricultural and horticultural sales reported to the Assessment Office on the Real Estate Transfer Statement, Form 521.
3. I have relied on those standards developed by the International Association of Assessing Officers ("IAAO") and generally accepted mass appraisal techniques, as they relate to the mass appraisal of real property in Gage County.
4. As part of my process of establishing the value of agricultural and horticultural land in Gage County, I have studied and analyzed the qualified sales for Gage County and the surrounding counties of Saline, Jefferson, Johnson, and Pawnee Counties. For the past several years, my office has completed two separate analyses: one that analyzes just the sales in Gage County, and a separate analysis which includes the qualified sales from the state sales file from the adjoining townships from neighboring counties.
5. As part of the Commission's Order to Show Cause, the Commission has ordered me to show cause why what I have designated as Market Area 2 should not have values increased by 18.03%.
6. As part of my process for establishing the value of agricultural and horticultural land in Gage County Market Area 2, I view the adjoining townships from Pawnee County as being most appropriate for inclusion in my analysis of the market value for agricultural and horticultural land. It is my opinion, based on my knowledge of the county and my familiarity with those counties adjoining mine, that the aforementioned adjoining townships in Pawnee County have the same market influences that are present in Gage County Market Area 2.



7. There were 15 sales of agricultural and horticultural land in Gage County Market Area 2. Seven sales occurred in the most recent year of the study period. Only two sales occurred in the earliest year of the study period.
8. In my initial analysis, I included all of the qualified sales from the adjoining townships in Pawnee County.
9. The Property Assessment Division has presented me with an analysis of the agricultural and horticultural land in Market Area 2 which is very similar to the analysis I have described above. The Division further limited the number of sales available based on proximity to Gage County. It is my opinion that there is merit to the concept of limiting the number of sales from adjoining counties included in the analysis of agricultural and horticultural land such that there is a reasonable balance between the earliest and most recent years of the study period.
10. Gage County Market Area 2 was adjusted by the Commission last year such that values for agricultural and horticultural land were lowered by just over 6.5%. An increase of just over 18% would cause an erratic fluctuation of values that does not reflect the steady increase in the market value for agricultural and horticultural land in Gage County.
11. The Report and Opinion of the Property Tax Administrator for Gage County correctly demonstrates that values for agricultural and horticultural land in Gage County were increased. While the current assessment actions demonstrate that our agricultural and horticultural land values are relatively similar to similar land values in Johnson and Pawnee Counties, the increase proposed by the Commission would leave Gage County with higher values than those counties.
12. In Gage County, that agricultural and horticultural land classified as 2D is the most prominent classification in Market Area 2.
13. The Commission's proposed adjustment would further skew the difference in values for agricultural and horticultural land between Gage County and its adjoining counties.
14. It is my opinion that the sales used in the analysis of agricultural and horticultural land by the Property Tax Administrator yield the most accurate indicator of the level of value for such land in Gage County.
15. It is my further opinion that relying on the measures of central tendency generated only from those sales that occurred within Gage County would be the least reliable indicator of the level of value for agricultural and horticultural land in Gage County.
16. As a final matter, it is my opinion that the Commission's proposed adjustment would result in significant disequalization within the county as well as across county lines.

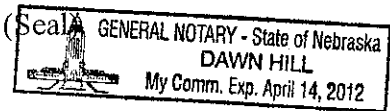
17. While I am unable to attend the show cause hearing in person due to health issues, I would request the Commission consider the further testimony of the Property Tax Administrator and/or her representatives.

FURTHERMORE AFFIANT SAYETH NOT.

Patti Milligan  
Patti Milligan, Gage County Assessor

County of Gage                    )  
  ) ss.  
State of Nebraska                )

On this, the 6<sup>th</sup> day of May, 2010, before me, a Notary Public in and for the County of Gage, State of Nebraska, came an individual known to me as Patti Milligan, and signed the above affidavit, acknowledging such as her free and voluntary act and deed.



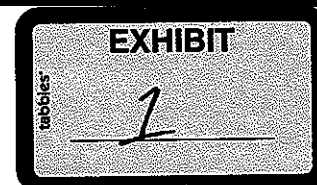
Dawn Hill  
Notary Public

# Continuing Education Report from PAD

<b>Certificate ID</b>	800908	<b>Address 2</b>	
<b>First Name</b>	PATRICIA L.	<b>City</b>	WYMORE
<b>Last Name</b>	MILLIGAN	<b>State</b>	NE
<b>Address 1</b>	816 WEST E STREET	<b>Zip</b>	68466

<b>Course Date</b>	<b>Course Name</b>	<b>Course Number</b>	<b>Course Hours</b>
1/25/2001	2001 ANNUAL COURSE OF TRAINING	0	18
9/27/2001	2001 ASSESSOR WORKSHOP	0	9
1/18/2002	2002 ANNUAL COURSE OF TRAINING	0	22.5
9/19/2002	2002 ASSESSORS WORKSHOP	0	14.5
2/11/2003	2003 ANNUAL COURSE OF TRAINING & BASIC	0	10
8/26/2003	2003 ASSESSOR WORKSHOP	0	9.5
1/15/2004	2004 ANNUAL COURSE OF TRAINING	0	22
3/11/2004	PUBLIC SERVICE DISTRIBUTION (SOUTHEAST DIST.)	0	1.5
10/8/2004	IAAO 101 FUNDAMENTALS OF REAL PROPERTY APPRAISAL	101	30
12/9/2004	2004 NACO CONVENTION	0	4
2/2/2005	2005 ABSTRACT TRAINING/SOUTHEAST DIST.	0	2.5
1/13/2006	LOW INCOME HOUSING VALUATION	0	1
6/9/2006	LB 126 SCHOOL DISTRICT CHANGES PROCEDURES	0	2
8/29/2006	2006 ASSESSOR'S WORKSHOP	0	16
12/6/2006	2006 NACO CONFERENCE	0	1.5
5/24/2007	RESIDENTIAL QUALITY, CONDITION & EFFECTIVE AGE	0	16
8/1/2007	APPRAISING AG LAND IN TRANSITION	0	14
9/17/2007	2007 ASSESSOR'S WORKSHOP	0	14
6/23/2008	AAO 300 FUNDAMENTALS OF MASS APPRAISAL	300	30
8/25/2008	2008 ASSESSOR'S WORKSHOP	0	12.25
10/7/2008	BASIC SPREADSHEET APPLICATION COURSE BY PAD	0	3
10/24/2008	UNDERSTANDING THE R & O	0	3

Monday, May 10, 2010



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12/11/2008	2008 NACO CONFERENCE	0	1
3/23/2009	FARM MANAGEMENT & APPRAISAL - SE DISTRICT MEETIN	0	1.5
5/13/2009	SAND PITS VALUATION BY PAD	0	3
12/9/2009	2009 NACO CONFERENCE - LINCOLN	0	2

Summary for 'Certificate ID' = 800908 (26 detail records)

Total approved hours 263.75

<b>Total approved hours after 01/01/2007 towards recertification</b>	<b>99.75</b>
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