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2011 Commission Summary for Brown County

Residential Real Property - Current

Number of Sales	84	Median	98.72
Total Sales Price	\$3,740,700	Mean	97.18
Total Adj. Sales Price	\$3,748,750	Wgt. Mean	97.45
Total Assessed Value	\$3,653,030	Average Assessed Value of the Base	\$34,356
Avg. Adj. Sales Price	\$44,628	Avg. Assessed Value	\$43,488

Confidence Interval - Current

95% Median C.I	97.94 to 99.12
95% Mean C.I	95.06 to 99.83
95% Wgt. Mean C.I	93.79 to 100.57
% of Value of the Class of all Real Property Value in the County	14.45
% of Records Sold in the Study Period	4.93
% of Value Sold in the Study Period	6.24

Residential Real Property - History

Year	Number of Sales	LOV	Median
2010	86	97	97
2009	79	96	96
2008	90	94	94
2007	88	99	99

2011 Commission Summary for Brown County

Commercial Real Property - Current

Number of Sales	16	Median	97.71
Total Sales Price	\$1,054,212	Mean	98.74
Total Adj. Sales Price	\$1,054,212	Wgt. Mean	99.79
Total Assessed Value	\$1,052,003	Average Assessed Value of the Base	\$93,136
Avg. Adj. Sales Price	\$65,888	Avg. Assessed Value	\$65,750

Confidence Interval - Current

95% Median C.I	83.46 to 107.23
95% Mean C.I	86.20 to 111.28
95% Wgt. Mean C.I	93.86 to 105.72
% of Value of the Class of all Real Property Value in the County	6.28
% of Records Sold in the Study Period	5.86
% of Value Sold in the Study Period	4.14

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2010	14	97	97
2009	12	97	97
2008	8	100	96
2007	13	97	97

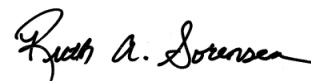
2011 Opinions of the Property Tax Administrator for Brown County

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.

Class	Level of Value	Quality of Assessment	Non-binding recommendation
Residential Real Property	99	Meets generally accepted mass appraisal practices.	No recommendation.
Commercial Real Property	*NEI	Meets generally accepted mass appraisal practices.	No recommendation.
Agricultural Land	72	The qualitative measures calculated in the random exclude sample best reflect the dispersion of the assessed values within the population. The quality of assessment meets generally accepted mass appraisal practices.	No recommendation.
Special Valuation of Agricultural Land	72	The qualitative measures calculated in the random exclude sample best reflect the dispersion of the assessed values within the population. The quality of assessment meets generally accepted mass appraisal practices.	No recommendation.

***A level of value displayed as NEI, not enough information, represents a class of property with insufficient information to determine a level of value.*

Dated this 11th day of April, 2011.



Ruth A. Sorensen
Property Tax Administrator



2011 Residential Assessment Actions for Brown County

The rural residential acreages were inspected, reviewed, and revalued by the contract appraisal company based on current market sales analysis. June 2009 Marshall-Swift costing was implemented on these properties.

The valuation grouping of Ainsworth was inspected, reviewed and revalued by the assessor and staff based on current market sales analysis. June 2009 Marshall-Swift costing was implemented on these properties.

All new construction was inspected, reviewed and valued and added to the 2011 assessment roll as well as any changes necessary to demolishing, etc.

The assessor reviewed all residential sales. Questionnaires were sent to each buyer and seller to gain as much information about the sale as possible.

All pick up work was completed and placed on the assessment roll for 2011.

2011 Residential Assessment Survey for Brown County

1.	Valuation data collection done by:	
	Assessor and Staff	
2.	List the valuation groupings used by the County and describe the unique characteristics that effect value:	
	<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>
	01	Ainsworth is all improved and unimproved properties located within the City limits. Ainsworth is the largest community in Brown County, population approximately 1,862. The public school system is located in town as well as a variety of jobs, services, and goods.
	02	Johnstown is all improved and unimproved properties located within the Village limits. The population is approximately 53 and is 10 miles west of Ainsworth. The village consists of a post office, small tavern with eating facilities and a store that sells gifts, antiques, etc.
	03	Long Pine is all improved and unimproved properties located within the City limits. The population is approximately 340 and is 10 miles to the east of Ainsworth. The City contains a post office, grocery store, tavern with eating facilities, lumberyard, feed and grain business and a store with gifts/antiques. There is also the Legion Club, Masonic Temple and Senior Center. Across the HWY from Long Pine is the Pine Valley Resort which consists of cabins for rent.
	04	Rural Rec consists of parcels located in the Hidden Paradise area which is located in the Long Pine city suburban zoning jurisdiction. Also the Clear Lake area which is improvements on leased land, located south of Ainsworth approximately 20 miles.
	05	Rural Res 1 is all improved and unimproved properties within 5 miles of Ainsworth and Long Pine.
	06	Rural Res 2 is all improved and unimproved properties 6 miles or further from Ainsworth and Long Pine.
3.	List and describe the approach(es) used to estimate the market value of residential properties.	
	The Cost Approach minus depreciation is used as well as a market analysis of the qualified sales to estimate the market value of properties.	
4	When was the last lot value study completed?	
	Rural Res and Rural Rec 2004, Ainsworth 2005, Long Pine and Johnstown 2006	
5.	Describe the methodology used to determine the residential lot values.	
	Market analysis of vacant land sales to determine sq ft value.	
6.	What costing year for the cost approach is being used for each valuation grouping?	
	Ainsworth, Rural Res and Long Pine valuation groupings are on the June 2009 costing. Rural Rec and Johnstown are on the June 2003.	
7.	If the cost approach is used, does the County develop the depreciation study(ies) based on local market information or does the county use the tables	

	provided by the CAMA vendor?
	The county develops the depreciation study based on their local market information.
8.	Are individual depreciation tables developed for each valuation grouping?
	Depreciation is based on the square foot value of local market sales with equalization kept in mind for each valuation grouping.
9.	How often does the County update the depreciation tables?
	As needed, generally when the market indicates a revaluation.
10.	Is the valuation process (cost date and depreciation schedule or market comparison) used for the pickup work the same as was used for the general population of the class/valuation grouping?
	Yes
11.	Describe the method used to determine whether a sold parcel is substantially changed.
	A parcel is considered to be substantially changed when improvements are added that significantly affect the value such that the parcel no longer represents what sold. These sales are discussed with the field liaison as well.
12.	Please provide any documents related to the policies or procedures used for the residential class of property.
	The assessor follows statutes, regulations, and directives, even though there are no specific written county policies or procedures.

09 Brown
RESIDENTIAL

PAD 2011 R&O Statistics (Using 2011 Values)

Qualified

Date Range: 7/1/2008 To 6/30/2010 Posted on: 2/17/2011

Number of Sales : 84
Total Sales Price : 3,740,700
Total Adj. Sales Price : 3,748,750
Total Assessed Value : 3,653,030
Avg. Adj. Sales Price : 44,628
Avg. Assessed Value : 43,488

MEDIAN : 99
WGT. MEAN : 97
MEAN : 97
COD : 06.35
PRD : 99.72

COV : 16.30
STD : 15.84
Avg. Abs. Dev : 06.27
MAX Sales Ratio : 172.24
MIN Sales Ratio : 18.15

95% Median C.I. : 97.94 to 99.12
95% Wgt. Mean C.I. : 95.06 to 99.83
95% Mean C.I. : 93.79 to 100.57

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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
<u>Qrtrs</u>											
01-JUL-08 To 30-SEP-08	17	98.86	98.36	98.79	03.26	99.56	88.69	116.59	94.36 to 99.97	57,621	56,924
01-OCT-08 To 31-DEC-08	10	99.52	99.17	98.88	01.08	100.29	96.50	101.40	97.87 to 100.68	41,750	41,284
01-JAN-09 To 31-MAR-09	6	95.80	98.34	99.28	06.57	99.05	90.90	117.53	90.90 to 117.53	38,000	37,727
01-APR-09 To 30-JUN-09	9	97.88	105.10	100.24	10.23	104.85	91.33	172.24	94.73 to 99.28	37,167	37,257
01-JUL-09 To 30-SEP-09	15	99.25	95.46	94.79	06.14	100.71	51.49	106.32	97.26 to 100.09	51,247	48,578
01-OCT-09 To 31-DEC-09	10	99.22	84.98	92.88	14.64	91.49	18.15	99.72	39.82 to 99.57	48,000	44,581
01-JAN-10 To 31-MAR-10	4	97.41	97.35	98.05	01.29	99.29	95.86	98.72	N/A	35,500	34,806
01-APR-10 To 30-JUN-10	13	98.03	99.38	99.65	06.55	99.73	76.17	132.30	95.46 to 100.07	30,654	30,546
<u>Study Yrs</u>											
01-JUL-08 To 30-JUN-09	42	98.65	100.00	99.12	04.78	100.89	88.69	172.24	97.87 to 99.28	46,656	46,244
01-JUL-09 To 30-JUN-10	42	98.73	94.36	95.62	07.91	98.68	18.15	132.30	97.57 to 99.28	42,600	40,733
<u>Calendar Yrs</u>											
01-JAN-09 To 31-DEC-09	40	98.57	95.44	95.86	09.36	99.56	18.15	172.24	97.57 to 99.28	45,280	43,404
<u>ALL</u>	84	98.72	97.18	97.45	06.35	99.72	18.15	172.24	97.94 to 99.12	44,628	43,488

VALUATION GROUPING

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	56	99.10	98.99	99.65	02.60	99.34	76.17	117.53	98.71 to 99.42	46,509	46,348
02	1	90.91	90.91	90.91	00.00	100.00	90.91	90.91	N/A	550	500
03	19	97.22	98.95	97.59	12.14	101.39	39.82	172.24	93.18 to 99.31	30,021	29,298
04	2	34.82	34.82	43.24	47.87	80.53	18.15	51.49	N/A	46,500	20,108
05	4	98.15	95.96	95.38	02.78	100.61	88.69	98.86	N/A	94,500	90,131
06	2	97.52	97.52	97.38	00.27	100.14	97.26	97.77	N/A	51,150	49,809
<u>ALL</u>	84	98.72	97.18	97.45	06.35	99.72	18.15	172.24	97.94 to 99.12	44,628	43,488

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	82	98.73	98.70	98.83	04.92	99.87	39.82	172.24	98.03 to 99.16	44,582	44,059
06	2	34.82	34.82	43.24	47.87	80.53	18.15	51.49	N/A	46,500	20,108
07											
<u>ALL</u>	84	98.72	97.18	97.45	06.35	99.72	18.15	172.24	97.94 to 99.12	44,628	43,488

09 Brown
RESIDENTIAL

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SALE PRICE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
<u>Low \$</u>												
1 TO 4999	4	90.91	91.82	92.11	09.11	99.69	76.17	109.29	N/A	2,638	2,430	
5000 TO 9999	8	99.90	103.43	109.04	06.66	94.86	91.33	132.30	91.33 to 132.30	7,813	8,519	
<u>Total \$</u>												
1 TO 9999	12	99.12	99.56	106.60	08.65	93.40	76.17	132.30	90.91 to 105.97	6,088	6,489	
10000 TO 29999	23	96.11	93.27	90.96	12.04	102.54	18.15	172.24	94.36 to 97.94	18,761	17,065	
30000 TO 59999	24	99.13	99.46	99.59	01.61	99.87	96.50	117.53	98.04 to 99.57	42,563	42,386	
60000 TO 99999	20	99.00	97.63	97.60	04.44	100.03	51.49	116.59	98.49 to 99.92	76,485	74,650	
100000 TO 149999	3	97.88	95.35	95.50	03.68	99.84	88.69	99.48	N/A	122,667	117,143	
150000 TO 249999	2	98.77	98.77	98.76	00.25	100.01	98.52	99.01	N/A	162,500	160,480	
250000 TO 499999												
500000 +												
<u>ALL</u>	84	98.72	97.18	97.45	06.35	99.72	18.15	172.24	97.94 to 99.12	44,628	43,488	

**2011 Correlation Section
for Brown County**

A. Residential Real Property

The residential sales file for Brown County consists of 84 qualified sales. This sample will be considered adequate and reliable for the measurement of the residential class of property. There is a close relationship between all three measures of central tendency, and the qualitative measures are within the recommended parameters. All valuation groupings that are adequately represented in the sales file are within the acceptable range.

The Brown County Assessor reviews all residential sales by sending questionnaires to the seller and buyer to gather as much information about the sale as possible. Occasionally phone calls will be made to the buyer or seller if the assessor has additional questions concerning the sale. Additional resources such as attorneys and real estate agents are utilized in this process to acquire more accurate information concerning sales.

Based on the consideration of all available information, the level of value is determined to be 99% of market value for the residential class of property. Because of the known assessment practices, the sales review, and the analysis of the residential market it is believed that the residential properties in Brown County have been treated in the most uniform and proportionate manner possible.

**2011 Correlation Section
for Brown County**

B. 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.

2011 Correlation Section for Brown County

C. 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.

2011 Correlation Section for Brown County

D. 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,

**2011 Correlation Section
for Brown County**

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.

2011 Commercial Assessment Actions for Brown County

No major changes addressed in the commercial class of property except for pickup work being inspected, reviewed, valued and placed on the 2011 assessment roll.

The two motels in Ainsworth were reviewed by the contract appraiser.

Commercial properties that no longer have a going business in Ainsworth and Long Pine were also reviewed.

2011 Commercial Assessment Survey for Brown County

1.	Valuation data collection done by:	
	Assessor and staff with specialty properties completed by Standard Appraisal.	
2.	List the valuation groupings used by the County and describe the unique characteristics that effect value:	
	<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>
	01	Ainsworth is all improved and unimproved properties located within the City limits. Ainsworth is the largest community in Brown County, population approximately 1,862. The public school system is located in town as well as a variety of jobs, services, and goods.
	02	Johnstown is all improved and unimproved properties located within the Village limits. The population is approximately 53 and is 10 miles west of Ainsworth. The village consists of a post office, small tavern with eating facilities and a store that sells gifts, antiques, etc.
	03	Long Pine is all improved and unimproved properties located within the City limits. The population is approximately 340 and is 10 miles to the east of Ainsworth. The City contains a post office, grocery store, tavern with eating facilities, lumberyard, feed and grain business and a store with gifts/antiques. There is also the Legion Club, Masonic Temple and Senior Center. Across the HWY from Long Pine is the Pine Valley Resort which consists of cabins for rent.
	04	Rural Com is all improved and unimproved properties located outside the City limits in the rural areas.
3.	List and describe the approach(es) used to estimate the market value of commercial properties.	
	All three approaches are performed by the contract appraiser when they apply.	
4.	When was the last lot value study completed?	
	All commercial was done in 2005.	
5.	Describe the methodology used to determine the commercial lot values.	
	Vacant lot market analysis was done by the contracted appraisal company.	
6.	What costing year for the cost approach is being used for each valuation grouping?	
	June 2003 is being used for all commercial valuation groupings	
7.	If the cost approach is used, does the County develop the depreciation study(ies) based on local market information or does the county use the tables provided by the CAMA vendor?	
	Depreciation studies are developed based on local market information by the contracted appraisal company.	
8.	Are individual depreciation tables developed for each valuation grouping?	
	Depreciation is based on the square foot value of local market sales with equalization kept in mind for each valuation grouping.	

9.	How often does the County update the depreciation tables?
	As needed, generally when the market indicates a revaluation.
10.	Is the valuation process (cost date and depreciation schedule or market comparison) used for the pickup work the same as was used for the general population of the class/valuation grouping?
	Yes
11.	Describe the method used to determine whether a sold parcel is substantially changed.
	A parcel is considered to be substantially changed when improvements are added that significantly affect the value such that the parcel no longer represents what sold. These sales are discussed with the field liaison as well.
12.	Please provide any documents related to the policies or procedures used for the commercial class of property.
	The assessor follows statutes, regulations, and directives, even though there are no specific written county policies or procedures.

09 Brown
COMMERCIAL

PAD 2011 R&O Statistics (Using 2011 Values)

Qualified

Date Range: 7/1/2007 To 6/30/2010 Posted on: 2/17/2011

Number of Sales : 16
Total Sales Price : 1,054,212
Total Adj. Sales Price : 1,054,212
Total Assessed Value : 1,052,003
Avg. Adj. Sales Price : 65,888
Avg. Assessed Value : 65,750

MEDIAN : 98
WGT. MEAN : 100
MEAN : 99
COD : 15.73
PRD : 98.95

COV : 23.84
STD : 23.54
Avg. Abs. Dev : 15.37
MAX Sales Ratio : 150.00
MIN Sales Ratio : 63.64

95% Median C.I. : 83.46 to 107.23
95% Wgt. Mean C.I. : 93.86 to 105.72
95% Mean C.I. : 86.20 to 111.28

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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
<u>Qtrts</u>											
01-JUL-07 To 30-SEP-07	1	97.02	97.02	97.02	00.00	100.00	97.02	97.02	N/A	154,612	150,000
01-OCT-07 To 31-DEC-07											
01-JAN-08 To 31-MAR-08	2	94.37	94.37	94.36	00.14	100.01	94.24	94.49	N/A	46,250	43,640
01-APR-08 To 30-JUN-08	3	98.40	92.62	97.30	08.10	95.19	77.78	101.69	N/A	23,833	23,190
01-JUL-08 To 30-SEP-08	2	148.60	148.60	148.09	00.95	100.34	147.19	150.00	N/A	23,500	34,800
01-OCT-08 To 31-DEC-08	1	101.06	101.06	101.06	00.00	100.00	101.06	101.06	N/A	170,000	171,800
01-JAN-09 To 31-MAR-09	1	107.23	107.23	107.23	00.00	100.00	107.23	107.23	N/A	70,000	75,058
01-APR-09 To 30-JUN-09	1	63.64	63.64	63.64	00.00	100.00	63.64	63.64	N/A	11,000	7,000
01-JUL-09 To 30-SEP-09											
01-OCT-09 To 31-DEC-09	1	64.29	64.29	64.29	00.00	100.00	64.29	64.29	N/A	7,000	4,500
01-JAN-10 To 31-MAR-10	1	107.33	107.33	107.33	00.00	100.00	107.33	107.33	N/A	150,000	160,992
01-APR-10 To 30-JUN-10	3	92.07	91.84	91.31	05.98	100.58	83.46	100.00	N/A	93,533	85,401
<u>Study Yrs</u>											
01-JUL-07 To 30-JUN-08	6	95.76	93.94	96.31	05.33	97.54	77.78	101.69	77.78 to 101.69	53,102	51,142
01-JUL-08 To 30-JUN-09	5	107.23	113.82	108.54	24.71	104.86	63.64	150.00	N/A	59,600	64,692
01-JUL-09 To 30-JUN-10	5	92.07	89.43	96.37	12.95	92.80	64.29	107.33	N/A	87,520	84,339
<u>Calendar Yrs</u>											
01-JAN-08 To 31-DEC-08	8	99.73	108.11	104.53	16.93	103.42	77.78	150.00	77.78 to 150.00	47,625	49,781
01-JAN-09 To 31-DEC-09	3	64.29	78.39	98.36	22.60	79.70	63.64	107.23	N/A	29,333	28,853
<u>ALL</u>	16	97.71	98.74	99.79	15.73	98.95	63.64	150.00	83.46 to 107.23	65,888	65,750

VALUATION GROUPING

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	11	98.40	102.38	101.65	15.90	100.72	64.29	150.00	77.78 to 147.19	55,747	56,668
03	4	95.35	90.42	99.12	17.69	91.22	63.64	107.33	N/A	80,250	79,542
04	1	92.07	92.07	92.07	00.00	100.00	92.07	92.07	N/A	120,000	110,485
<u>ALL</u>	16	97.71	98.74	99.79	15.73	98.95	63.64	150.00	83.46 to 107.23	65,888	65,750

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	16	97.71	98.74	99.79	15.73	98.95	63.64	150.00	83.46 to 107.23	65,888	65,750
04											
<u>ALL</u>	16	97.71	98.74	99.79	15.73	98.95	63.64	150.00	83.46 to 107.23	65,888	65,750

09 Brown
COMMERCIAL

PAD 2011 R&O Statistics (Using 2011 Values)

Qualified

Date Range: 7/1/2007 To 6/30/2010 Posted on: 2/17/2011

Number of Sales : 16
Total Sales Price : 1,054,212
Total Adj. Sales Price : 1,054,212
Total Assessed Value : 1,052,003
Avg. Adj. Sales Price : 65,888
Avg. Assessed Value : 65,750

MEDIAN : 98
WGT. MEAN : 100
MEAN : 99
COD : 15.73
PRD : 98.95

COV : 23.84
STD : 23.54
Avg. Abs. Dev : 15.37
MAX Sales Ratio : 150.00
MIN Sales Ratio : 63.64

95% Median C.I. : 83.46 to 107.23
95% Wgt. Mean C.I. : 93.86 to 105.72
95% Mean C.I. : 86.20 to 111.28

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SALE PRICE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
Low \$												
1 TO 4999												
5000 TO 9999	2	71.04	71.04	71.88	09.50	98.83	64.29	77.78	N/A	8,000	5,750	
Total \$												
1 TO 9999	2	71.04	71.04	71.88	09.50	98.83	64.29	77.78	N/A	8,000	5,750	
10000 TO 29999	2	106.82	106.82	113.46	40.42	94.15	63.64	150.00	N/A	13,000	14,750	
30000 TO 59999	5	98.40	107.20	105.32	12.23	101.79	94.24	147.19	N/A	37,400	39,390	
60000 TO 99999	3	100.00	96.90	95.74	07.92	101.21	83.46	107.23	N/A	76,867	73,592	
100000 TO 149999	1	92.07	92.07	92.07	00.00	100.00	92.07	92.07	N/A	120,000	110,485	
150000 TO 249999	3	101.06	101.80	101.72	03.40	100.08	97.02	107.33	N/A	158,204	160,931	
250000 TO 499999												
500000 +												
ALL	16	97.71	98.74	99.79	15.73	98.95	63.64	150.00	83.46 to 107.23	65,888	65,750	

OCCUPANCY CODE											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
Blank	1	64.29	64.29	64.29	00.00	100.00	64.29	64.29	N/A	7,000	4,500	
339	1	83.46	83.46	83.46	00.00	100.00	83.46	83.46	N/A	90,000	75,118	
350	1	101.06	101.06	101.06	00.00	100.00	101.06	101.06	N/A	170,000	171,800	
353	9	98.40	103.05	103.91	19.05	99.17	63.64	150.00	77.78 to 147.19	32,511	33,783	
386	1	97.02	97.02	97.02	00.00	100.00	97.02	97.02	N/A	154,612	150,000	
406	1	107.33	107.33	107.33	00.00	100.00	107.33	107.33	N/A	150,000	160,992	
528	1	92.07	92.07	92.07	00.00	100.00	92.07	92.07	N/A	120,000	110,485	
551	1	107.23	107.23	107.23	00.00	100.00	107.23	107.23	N/A	70,000	75,058	
ALL	16	97.71	98.74	99.79	15.73	98.95	63.64	150.00	83.46 to 107.23	65,888	65,750	

**2011 Correlation Section
for Brown County**

A. Commerical Real Property

A review of the statistical analysis reveals 16 qualified commercial sales in the three year study period. Although the calculated statistics indicate the level of value is within the acceptable range, there are not a sufficient number of sales to have confidence in the calculated statistics. Commercial parcels in Brown County are generally valued by occupancy code. When reviewing the occupancy code of the 16 sales only retail stores (353) appear in the sales file with any frequency. Since commercial parcels in Brown County are made up of a much broader mix of occupancies, the calculated median should not be used as an indication of the level of value in the county.

The Brown County Assessor reviews all commercial sales by sending questionnaires to the seller and buyer to gather as much information about the sale as possible. Occasionally phone calls will be made to the buyer or seller if the assessor has additional questions concerning the sale. Additional resources such as attorneys and real estate agents are utilized in this process to acquire more accurate information concerning sales.

The assessor uses a contract appraiser to aid in valuing commercial properties. This class of property will be reviewed and revalued within the 6 year systematic inspection cycle in assessment year 2012, which is indicated in the three year plan. The assessor and contract appraiser yearly completes the pick-up work and conducts a sales study to determine whether adjustments are required.

Based on the consideration of all available information, the level of value cannot be determined for the commercial class of real property. Because the known assessment practices are reliable and consistent it is believed that the commercial class of property is being treated in the most uniform and proportionate manner possible.

**2011 Correlation Section
for Brown County**

B. 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.

2011 Correlation Section for Brown County

C. 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.

2011 Correlation Section for Brown County

D. 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,

**2011 Correlation Section
for Brown County**

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.

2011 Agricultural Assessment Actions for Brown County

For assessment year 2011 a market study of land was performed to determine values and to bring the land values into the statutory required level of value. Changes in land valuation were made to land capability groups in irrigated, dry and grass.

The assessor reviewed all agricultural sales. Questionnaires were sent to each buyer and seller to gain as much information about the sale as possible.

All pick up work was completed and placed on the assessment roll for 2011.

2011 Agricultural Assessment Survey for Brown County

1.	Valuation data collection done by:	
	Assessor, staff and the contracted appraisal company.	
2.	List each market area, and describe the location and the specific characteristics that make each unique.	
	Market Area	Description of unique characteristics
	1	Soils, land use and geographic characteristics.
3.	Describe the process that is used to determine and monitor market areas.	
	Each year agricultural sales and characteristics are studied to see if the market is showing any trend that may say a market area or areas are needed.	
4.	Describe the process used to identify and value rural residential land and recreational land in the county.	
	Rural residential land is directly associated with a residence and has no agricultural use. Recreational land - the county currently has no identified recreational acres, but is continually monitoring land use and value for recreational influence.	
5.	Do farm home sites carry the same value as rural residential home sites or are market differences recognized? If differences, what are the recognized market differences?	
	Currently the farm home sites are valued at \$5893 and the rural residential home sites are valued at \$6000 for the first acre. The farm home sites will be changed to match the rural residential sites at the next review/revalue.	
6.	What land characteristics are used to assign differences in assessed values?	
	Sand hill pasture, irrigated crop, irrigated grass, dry land, CRP and meadow acres.	
7.	What process is used to annually update land use? (Physical inspection, FSA maps, etc.)	
	FSA maps and GIS 2010 aerial imagery. Some physical inspection done on questionable properties.	
8.	Describe the process used to identify and monitor the influence of non-agricultural characteristics.	
	Sales are monitored and studied on a yearly basis to see if there are any non-agricultural characteristics.	
9.	Have special valuations applications been filed in the county? If yes, is there a value difference for the special valuation parcels.	
	Yes, however it has been determined there is no difference in the two values.	
10.	Is the valuation process (cost date and depreciation schedule or market comparison) used for the pickup work on the rural improvements the same as was used for the general population of the class?	
	Yes	
11.	Describe the method used to determine whether a sold parcel is substantially changed.	
	A parcel is considered to be substantially changed when improvements are added or land use changes that significantly affect the value such that the parcel no longer represents what sold. These sales are discussed with the field liaison as well.	

12.	Please provide any documents related to the policies or procedures used for the agricultural class of property.
	The assessor follows statutes, regulations, and directives, even though there are no specific written county policies or procedures.

09 Brown
AGRICULTURAL - BASE STAT

PAD 2011 R&O Statistics (Using 2011 Values)

Qualified

Date Range: 7/1/2007 To 6/30/2010 Posted on: 2/17/2011

Number of Sales : 40
 Total Sales Price : 12,277,323
 Total Adj. Sales Price : 11,964,823
 Total Assessed Value : 8,104,253
 Avg. Adj. Sales Price : 299,121
 Avg. Assessed Value : 202,606

MEDIAN : 70
 WGT. MEAN : 68
 MEAN : 70
 COD : 29.92
 PRD : 102.78

COV : 40.08
 STD : 27.90
 Avg. Abs. Dev : 21.04
 MAX Sales Ratio : 164.68
 MIN Sales Ratio : 19.34

95% Median C.I. : 54.73 to 76.62
 95% Wgt. Mean C.I. : 58.00 to 77.46
 95% Mean C.I. : 60.96 to 78.26

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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
<u>Qtrts</u>											
01-JUL-07 To 30-SEP-07	1	78.95	78.95	78.95	00.00	100.00	78.95	78.95	N/A	62,000	48,950
01-OCT-07 To 31-DEC-07											
01-JAN-08 To 31-MAR-08	6	77.39	82.96	78.85	16.13	105.21	61.84	106.22	61.84 to 106.22	381,487	300,803
01-APR-08 To 30-JUN-08	8	78.49	89.65	96.19	32.87	93.20	44.86	164.68	44.86 to 164.68	111,374	107,135
01-JUL-08 To 30-SEP-08	2	46.99	46.99	33.38	58.84	140.77	19.34	74.63	N/A	438,300	146,289
01-OCT-08 To 31-DEC-08	4	71.66	73.51	83.30	15.02	88.25	57.12	93.61	N/A	556,238	463,355
01-JAN-09 To 31-MAR-09	3	76.62	70.60	73.86	34.26	95.59	28.21	106.96	N/A	125,333	92,566
01-APR-09 To 30-JUN-09	1	44.99	44.99	44.99	00.00	100.00	44.99	44.99	N/A	470,000	211,446
01-JUL-09 To 30-SEP-09	2	39.42	39.42	37.93	08.88	103.93	35.92	42.92	N/A	70,205	26,632
01-OCT-09 To 31-DEC-09	1	56.68	56.68	56.68	00.00	100.00	56.68	56.68	N/A	365,000	206,884
01-JAN-10 To 31-MAR-10											
01-APR-10 To 30-JUN-10	12	52.60	59.18	58.50	24.79	101.16	36.94	107.16	47.48 to 73.17	355,829	208,177
<u>Study Yrs</u>											
01-JUL-07 To 30-JUN-08	15	77.39	86.26	83.62	24.37	103.16	44.86	164.68	72.22 to 102.69	216,128	180,723
01-JUL-08 To 30-JUN-09	10	71.51	64.48	66.75	29.18	96.60	19.34	106.96	28.21 to 93.61	394,755	263,514
01-JUL-09 To 30-JUN-10	15	52.51	56.38	57.76	23.71	97.61	35.92	107.16	42.92 to 62.46	318,357	183,885
<u>Calendar Yrs</u>											
01-JAN-08 To 31-DEC-08	20	74.78	80.15	76.54	25.76	104.72	19.34	164.68	68.39 to 93.61	314,073	240,394
01-JAN-09 To 31-DEC-09	7	44.99	56.04	55.45	42.30	101.06	28.21	106.96	28.21 to 106.96	193,059	107,041
<u>ALL</u>	40	70.31	69.61	67.73	29.92	102.78	19.34	164.68	54.73 to 76.62	299,121	202,606

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	40	70.31	69.61	67.73	29.92	102.78	19.34	164.68	54.73 to 76.62	299,121	202,606
<u>ALL</u>	40	70.31	69.61	67.73	29.92	102.78	19.34	164.68	54.73 to 76.62	299,121	202,606

95%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Irrigated</u>											
County	4	68.90	74.29	65.97	30.22	112.61	52.22	107.16	N/A	300,932	198,512
1	4	68.90	74.29	65.97	30.22	112.61	52.22	107.16	N/A	300,932	198,512
<u>Grass</u>											
County	20	69.51	65.24	61.04	34.70	106.88	19.34	116.27	42.92 to 78.95	235,382	143,681
1	20	69.51	65.24	61.04	34.70	106.88	19.34	116.27	42.92 to 78.95	235,382	143,681
<u>ALL</u>	40	70.31	69.61	67.73	29.92	102.78	19.34	164.68	54.73 to 76.62	299,121	202,606

09 Brown
AGRICULTURAL - BASE STAT

PAD 2011 R&O Statistics (Using 2011 Values)

Qualified

Date Range: 7/1/2007 To 6/30/2010 Posted on: 2/17/2011

Number of Sales : 40
 Total Sales Price : 12,277,323
 Total Adj. Sales Price : 11,964,823
 Total Assessed Value : 8,104,253
 Avg. Adj. Sales Price : 299,121
 Avg. Assessed Value : 202,606

MEDIAN : 70
 WGT. MEAN : 68
 MEAN : 70
 COD : 29.92
 PRD : 102.78

COV : 40.08
 STD : 27.90
 Avg. Abs. Dev : 21.04
 MAX Sales Ratio : 164.68
 MIN Sales Ratio : 19.34

95% Median C.I. : 54.73 to 76.62
 95% Wgt. Mean C.I. : 58.00 to 77.46
 95% Mean C.I. : 60.96 to 78.26

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80%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
_____Irrigated_____											
County	13	72.22	69.16	64.55	21.95	107.14	44.99	107.16	52.22 to 83.06	348,310	224,845
1	13	72.22	69.16	64.55	21.95	107.14	44.99	107.16	52.22 to 83.06	348,310	224,845
_____Dry_____											
County	1	57.12	57.12	57.12	00.00	100.00	57.12	57.12	N/A	58,000	33,130
1	1	57.12	57.12	57.12	00.00	100.00	57.12	57.12	N/A	58,000	33,130
_____Grass_____											
County	20	69.51	65.24	61.04	34.70	106.88	19.34	116.27	42.92 to 78.95	235,382	143,681
1	20	69.51	65.24	61.04	34.70	106.88	19.34	116.27	42.92 to 78.95	235,382	143,681
_____ALL_____											
	40	70.31	69.61	67.73	29.92	102.78	19.34	164.68	54.73 to 76.62	299,121	202,606

09 Brown
AGRICULTURAL - RANDOM INCLUDE

PAD 2011 R&O Statistics (Using 2011 Values)

Qualified

Date Range: 7/1/2007 To 6/30/2010 Posted on: 2/17/2011

Number of Sales : 48	MEDIAN : 70	COV : 37.80	95% Median C.I. : 57.12 to 76.62
Total Sales Price : 13,741,795	WGT. MEAN : 68	STD : 26.44	95% Wgt. Mean C.I. : 59.59 to 77.08
Total Adj. Sales Price : 13,429,295	MEAN : 70	Avg. Abs. Dev : 19.91	95% Mean C.I. : 62.47 to 77.43
Total Assessed Value : 9,177,057			
Avg. Adj. Sales Price : 279,777	COD : 28.32	MAX Sales Ratio : 164.68	
Avg. Assessed Value : 191,189	PRD : 102.36	MIN Sales Ratio : 19.34	

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DATE OF SALE *											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
<u>Qtrts</u>												
01-JUL-07 To 30-SEP-07	1	78.95	78.95	78.95	00.00	100.00	78.95	78.95	N/A	62,000	48,950	
01-OCT-07 To 31-DEC-07												
01-JAN-08 To 31-MAR-08	6	77.39	82.96	78.85	16.13	105.21	61.84	106.22	61.84 to 106.22	381,487	300,803	
01-APR-08 To 30-JUN-08	8	78.49	89.65	96.19	32.87	93.20	44.86	164.68	44.86 to 164.68	111,374	107,135	
01-JUL-08 To 30-SEP-08	3	57.78	50.58	37.46	31.90	135.02	19.34	74.63	N/A	350,867	131,426	
01-OCT-08 To 31-DEC-08	7	74.93	75.59	82.88	22.01	91.20	43.85	105.19	43.85 to 105.19	397,253	329,232	
01-JAN-09 To 31-MAR-09	7	75.43	70.31	71.94	19.82	97.73	28.21	106.96	28.21 to 106.96	158,379	113,942	
01-APR-09 To 30-JUN-09	1	44.99	44.99	44.99	00.00	100.00	44.99	44.99	N/A	470,000	211,446	
01-JUL-09 To 30-SEP-09	2	39.42	39.42	37.93	08.88	103.93	35.92	42.92	N/A	70,205	26,632	
01-OCT-09 To 31-DEC-09	1	56.68	56.68	56.68	00.00	100.00	56.68	56.68	N/A	365,000	206,884	
01-JAN-10 To 31-MAR-10												
01-APR-10 To 30-JUN-10	12	52.60	59.18	58.50	24.79	101.16	36.94	107.16	47.48 to 73.17	355,829	208,177	
<u>Study Yrs</u>												
01-JUL-07 To 30-JUN-08	15	77.39	86.26	83.62	24.37	103.16	44.86	164.68	72.22 to 102.69	216,128	180,723	
01-JUL-08 To 30-JUN-09	18	71.51	67.67	68.51	25.10	98.77	19.34	106.96	57.12 to 77.14	300,668	205,997	
01-JUL-09 To 30-JUN-10	15	52.51	56.38	57.76	23.71	97.61	35.92	107.16	42.92 to 62.46	318,357	183,885	
<u>Calendar Yrs</u>												
01-JAN-08 To 31-DEC-08	24	74.78	78.99	76.44	26.45	103.34	19.34	164.68	64.38 to 93.61	292,220	223,366	
01-JAN-09 To 31-DEC-09	11	61.12	61.15	60.90	28.88	100.41	28.21	106.96	35.92 to 77.14	189,460	115,381	
<u>ALL</u>	48	70.31	69.95	68.34	28.32	102.36	19.34	164.68	57.12 to 76.62	279,777	191,189	

AREA (MARKET)											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
1	48	70.31	69.95	68.34	28.32	102.36	19.34	164.68	57.12 to 76.62	279,777	191,189	
<u>ALL</u>	48	70.31	69.95	68.34	28.32	102.36	19.34	164.68	57.12 to 76.62	279,777	191,189	

95%MLU By Market Area											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
<u>Irrigated</u>												
County	4	68.90	74.29	65.97	30.22	112.61	52.22	107.16	N/A	300,932	198,512	
1	4	68.90	74.29	65.97	30.22	112.61	52.22	107.16	N/A	300,932	198,512	
<u>Grass</u>												
County	28	70.67	67.07	63.94	30.15	104.90	19.34	116.27	47.48 to 77.39	220,432	140,944	
1	28	70.67	67.07	63.94	30.15	104.90	19.34	116.27	47.48 to 77.39	220,432	140,944	
<u>ALL</u>	48	70.31	69.95	68.34	28.32	102.36	19.34	164.68	57.12 to 76.62	279,777	191,189	

09 Brown
AGRICULTURAL - RANDOM INCLUDE

PAD 2011 R&O Statistics (Using 2011 Values)

Qualified

Date Range: 7/1/2007 To 6/30/2010 Posted on: 2/17/2011

Number of Sales : 48
 Total Sales Price : 13,741,795
 Total Adj. Sales Price : 13,429,295
 Total Assessed Value : 9,177,057
 Avg. Adj. Sales Price : 279,777
 Avg. Assessed Value : 191,189

MEDIAN : 70
 WGT. MEAN : 68
 MEAN : 70
 COD : 28.32
 PRD : 102.36

COV : 37.80
 STD : 26.44
 Avg. Abs. Dev : 19.91
 MAX Sales Ratio : 164.68
 MIN Sales Ratio : 19.34

95% Median C.I. : 57.12 to 76.62
 95% Wgt. Mean C.I. : 59.59 to 77.08
 95% Mean C.I. : 62.47 to 77.43

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80%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
_____Irrigated_____											
County	13	72.22	69.16	64.55	21.95	107.14	44.99	107.16	52.22 to 83.06	348,310	224,845
1	13	72.22	69.16	64.55	21.95	107.14	44.99	107.16	52.22 to 83.06	348,310	224,845
_____Dry_____											
County	1	57.12	57.12	57.12	00.00	100.00	57.12	57.12	N/A	58,000	33,130
1	1	57.12	57.12	57.12	00.00	100.00	57.12	57.12	N/A	58,000	33,130
_____Grass_____											
County	28	70.67	67.07	63.94	30.15	104.90	19.34	116.27	47.48 to 77.39	220,432	140,944
1	28	70.67	67.07	63.94	30.15	104.90	19.34	116.27	47.48 to 77.39	220,432	140,944
_____ALL_____											
	48	70.31	69.95	68.34	28.32	102.36	19.34	164.68	57.12 to 76.62	279,777	191,189

09 Brown
AGRICULTURAL - RANDOM EXCLUDE

PAD 2011 R&O Statistics (Using 2011 Values)

Qualified

Date Range: 7/1/2007 To 6/30/2010 Posted on: 2/17/2011

Number of Sales : 57	MEDIAN : 72	COV : 35.87	95% Median C.I. : 61.84 to 76.62
Total Sales Price : 16,295,360	WGT. MEAN : 70	STD : 25.76	95% Wgt. Mean C.I. : 62.37 to 77.68
Total Adj. Sales Price : 15,777,210	MEAN : 72	Avg. Abs. Dev : 19.17	95% Mean C.I. : 65.13 to 78.51
Total Assessed Value : 11,047,913			
Avg. Adj. Sales Price : 276,793	COD : 26.49	MAX Sales Ratio : 164.68	
Avg. Assessed Value : 193,823	PRD : 102.57	MIN Sales Ratio : 19.34	

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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
<u>Qtrts</u>											
01-JUL-07 To 30-SEP-07	1	78.95	78.95	78.95	00.00	100.00	78.95	78.95	N/A	62,000	48,950
01-OCT-07 To 31-DEC-07	1	74.78	74.78	74.78	00.00	100.00	74.78	74.78	N/A	306,250	229,000
01-JAN-08 To 31-MAR-08	9	77.39	84.02	79.93	16.14	105.12	61.84	106.22	71.74 to 102.81	343,139	274,269
01-APR-08 To 30-JUN-08	10	73.07	84.11	86.99	31.48	96.69	44.86	164.68	60.11 to 116.27	120,645	104,952
01-JUL-08 To 30-SEP-08	2	46.99	46.99	33.38	58.84	140.77	19.34	74.63	N/A	438,300	146,289
01-OCT-08 To 31-DEC-08	5	74.93	79.85	85.24	19.56	93.68	57.12	105.19	N/A	488,190	416,124
01-JAN-09 To 31-MAR-09	8	75.99	71.09	72.78	17.40	97.68	28.21	106.96	28.21 to 106.96	169,319	123,226
01-APR-09 To 30-JUN-09	1	44.99	44.99	44.99	00.00	100.00	44.99	44.99	N/A	470,000	211,446
01-JUL-09 To 30-SEP-09	4	43.48	44.05	43.82	10.65	100.52	35.92	53.31	N/A	148,153	64,915
01-OCT-09 To 31-DEC-09	2	67.11	67.11	64.40	15.54	104.21	56.68	77.54	N/A	289,800	186,642
01-JAN-10 To 31-MAR-10	1	95.96	95.96	95.96	00.00	100.00	95.96	95.96	N/A	350,000	335,860
01-APR-10 To 30-JUN-10	13	52.69	63.80	60.96	32.55	104.66	36.94	119.25	47.48 to 83.06	342,304	208,675
<u>Study Yrs</u>											
01-JUL-07 To 30-JUN-08	21	77.39	83.38	81.41	21.77	102.42	44.86	164.68	71.74 to 97.65	222,045	180,757
01-JUL-08 To 30-JUN-09	16	74.78	69.18	69.44	22.23	99.63	19.34	106.96	57.12 to 77.14	321,381	223,153
01-JUL-09 To 30-JUN-10	20	53.00	61.79	61.65	31.23	100.23	35.92	119.25	47.48 to 73.17	298,608	184,079
<u>Calendar Yrs</u>											
01-JAN-08 To 31-DEC-08	26	74.78	80.41	77.39	24.75	103.90	19.34	164.68	68.39 to 93.61	292,779	226,582
01-JAN-09 To 31-DEC-09	15	61.12	61.61	61.07	27.36	100.88	28.21	106.96	44.04 to 76.62	199,784	122,013
<u>ALL</u>	57	72.37	71.82	70.02	26.49	102.57	19.34	164.68	61.84 to 76.62	276,793	193,823

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	57	72.37	71.82	70.02	26.49	102.57	19.34	164.68	61.84 to 76.62	276,793	193,823
<u>ALL</u>	57	72.37	71.82	70.02	26.49	102.57	19.34	164.68	61.84 to 76.62	276,793	193,823

95%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Irrigated</u>											
County	6	74.14	74.24	68.33	19.80	108.65	52.22	107.16	52.22 to 107.16	282,354	192,944
1	6	74.14	74.24	68.33	19.80	108.65	52.22	107.16	52.22 to 107.16	282,354	192,944
<u>Grass</u>											
County	30	74.78	69.06	66.35	27.20	104.08	19.34	116.27	53.31 to 77.54	219,306	145,503
1	30	74.78	69.06	66.35	27.20	104.08	19.34	116.27	53.31 to 77.54	219,306	145,503
<u>ALL</u>	57	72.37	71.82	70.02	26.49	102.57	19.34	164.68	61.84 to 76.62	276,793	193,823

09 Brown
AGRICULTURAL - RANDOM EXCLUDE

PAD 2011 R&O Statistics (Using 2011 Values)

Qualified

Date Range: 7/1/2007 To 6/30/2010 Posted on: 2/17/2011

Number of Sales : 57
 Total Sales Price : 16,295,360
 Total Adj. Sales Price : 15,777,210
 Total Assessed Value : 11,047,913
 Avg. Adj. Sales Price : 276,793
 Avg. Assessed Value : 193,823

MEDIAN : 72
 WGT. MEAN : 70
 MEAN : 72
 COD : 26.49
 PRD : 102.57

COV : 35.87
 STD : 25.76
 Avg. Abs. Dev : 19.17
 MAX Sales Ratio : 164.68
 MIN Sales Ratio : 19.34

95% Median C.I. : 61.84 to 76.62
 95% Wgt. Mean C.I. : 62.37 to 77.68
 95% Mean C.I. : 65.13 to 78.51

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80%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
_____Irrigated_____											
County	18	72.70	72.59	67.57	23.67	107.43	44.04	119.25	52.51 to 83.06	329,035	222,329
1	18	72.70	72.59	67.57	23.67	107.43	44.04	119.25	52.51 to 83.06	329,035	222,329
_____Dry_____											
County	1	57.12	57.12	57.12	00.00	100.00	57.12	57.12	N/A	58,000	33,130
1	1	57.12	57.12	57.12	00.00	100.00	57.12	57.12	N/A	58,000	33,130
_____Grass_____											
County	31	74.63	68.77	66.13	27.00	103.99	19.34	116.27	53.31 to 77.54	219,973	145,463
1	31	74.63	68.77	66.13	27.00	103.99	19.34	116.27	53.31 to 77.54	219,973	145,463
_____ALL_____											
	57	72.37	71.82	70.02	26.49	102.57	19.34	164.68	61.84 to 76.62	276,793	193,823



CHARLENE FOX, COUNTY ASSESSOR
PHONE: 402-387-1621
FAX: 402-387-0918

Assessor's Office
BROWN COUNTY

148 West 4th
Ainsworth, Nebraska 69210

March 1, 2011

2011 Methodology Report for Special Valuation

Brown County, Nebraska

There is nothing at this time to indicate implementing special value in the county. The parcels approved for the special value applications have no different value than the other agricultural parcels within the county.

Charlene Fox
Brown County Assessor

AGRICULTURAL - BASE STAT

Type : Qualified

Date Range : 07/01/2007 to 06/30/2010 Posted Before : 02/17/2011

Number of Sales :	40	Median :	70	COV :	40.08	95% Median C.I. :	54.73 to 76.62
Total Sales Price :	12,277,323	Wgt. Mean :	68	STD :	27.90	95% Wgt. Mean C.I. :	58.00 to 77.46
Total Adj. Sales Price :	11,964,823	Mean :	70	Avg.Abs.Dev :	21.04	95% Mean C.I. :	60.96 to 78.26
Total Assessed Value :	8,104,253						
Avg. Adj. Sales Price :	299,121	COD :	29.92	MAX Sales Ratio :	164.68		
Avg. Assessed Value :	202,606	PRD :	102.78	MIN Sales Ratio :	19.34		

Printed : 03/30/2011

DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
<u>Qrtrs</u>											
07/01/2007 To 09/30/2007	1	78.95	78.95	78.95		100.00	78.95	78.95	N/A	62,000	48,950
10/01/2007 To 12/31/2007											
01/01/2008 To 03/31/2008	6	77.39	82.96	78.85	16.13	105.21	61.84	106.22	61.84 to 106.22	381,487	300,803
04/01/2008 To 06/30/2008	8	78.49	89.65	96.19	32.87	93.20	44.86	164.68	44.86 to 164.68	111,374	107,135
07/01/2008 To 09/30/2008	2	46.99	46.99	33.38	58.84	140.77	19.34	74.63	N/A	438,300	146,289
10/01/2008 To 12/31/2008	4	71.66	73.51	83.30	15.02	88.25	57.12	93.61	N/A	556,238	463,355
01/01/2009 To 03/31/2009	3	76.62	70.60	73.86	34.26	95.59	28.21	106.96	N/A	125,333	92,566
04/01/2009 To 06/30/2009	1	44.99	44.99	44.99		100.00	44.99	44.99	N/A	470,000	211,446
07/01/2009 To 09/30/2009	2	39.42	39.42	37.93	08.88	103.93	35.92	42.92	N/A	70,205	26,632
10/01/2009 To 12/31/2009	1	56.68	56.68	56.68		100.00	56.68	56.68	N/A	365,000	206,884
01/01/2010 To 03/31/2010											
04/01/2010 To 06/30/2010	12	52.60	59.18	58.50	24.79	101.16	36.94	107.16	47.48 to 73.17	355,829	208,177
<u>Study Yrs</u>											
07/01/2007 To 06/30/2008	15	77.39	86.26	83.62	24.37	103.16	44.86	164.68	72.22 to 102.69	216,128	180,723
07/01/2008 To 06/30/2009	10	71.51	64.48	66.75	29.18	96.60	19.34	106.96	28.21 to 93.61	394,755	263,514
07/01/2009 To 06/30/2010	15	52.51	56.38	57.76	23.71	97.61	35.92	107.16	42.92 to 62.46	318,357	183,885
<u>Calendar Yrs</u>											
01/01/2008 To 12/31/2008	20	74.78	80.15	76.54	25.76	104.72	19.34	164.68	68.39 to 93.61	314,073	240,394
01/01/2009 To 12/31/2009	7	44.99	56.04	55.45	42.30	101.06	28.21	106.96	28.21 to 106.96	193,059	107,041
<u>ALL</u>											
07/01/2007 To 06/30/2010	40	70.31	69.61	67.73	29.92	102.78	19.34	164.68	54.73 to 76.62	299,121	202,606

AGRICULTURAL - BASE STAT

Type : Qualified

Date Range : 07/01/2007 to 06/30/2010 Posted Before : 02/17/2011

Number of Sales :	40	Median :	70	COV :	40.08	95% Median C.I. :	54.73 to 76.62
Total Sales Price :	12,277,323	Wgt. Mean :	68	STD :	27.90	95% Wgt. Mean C.I. :	58.00 to 77.46
Total Adj. Sales Price :	11,964,823	Mean :	70	Avg.Abs.Dev :	21.04	95% Mean C.I. :	60.96 to 78.26
Total Assessed Value :	8,104,253						
Avg. Adj. Sales Price :	299,121	COD :	29.92	MAX Sales Ratio :	164.68		
Avg. Assessed Value :	202,606	PRD :	102.78	MIN Sales Ratio :	19.34		

Printed : 03/30/2011

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
1	40	70.31	69.61	67.73	29.92	102.78	19.34	164.68	54.73 to 76.62	299,121	202,606
<u>ALL</u>											
07/01/2007 To 06/30/2010	40	70.31	69.61	67.73	29.92	102.78	19.34	164.68	54.73 to 76.62	299,121	202,606

95%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
<u>Irrigated</u>											
County	4	68.90	74.29	65.97	30.22	112.61	52.22	107.16	N/A	300,932	198,512
1	4	68.90	74.29	65.97	30.22	112.61	52.22	107.16	N/A	300,932	198,512
<u>Grass</u>											
County	20	69.51	65.24	61.04	34.70	106.88	19.34	116.27	42.92 to 78.95	235,382	143,681
1	20	69.51	65.24	61.04	34.70	106.88	19.34	116.27	42.92 to 78.95	235,382	143,681
<u>ALL</u>											
07/01/2007 To 06/30/2010	40	70.31	69.61	67.73	29.92	102.78	19.34	164.68	54.73 to 76.62	299,121	202,606

80%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
<u>Irrigated</u>											
County	13	72.22	69.16	64.55	21.95	107.14	44.99	107.16	52.22 to 83.06	348,310	224,845
1	13	72.22	69.16	64.55	21.95	107.14	44.99	107.16	52.22 to 83.06	348,310	224,845
<u>Dry</u>											
County	1	57.12	57.12	57.12		100.00	57.12	57.12	N/A	58,000	33,130
1	1	57.12	57.12	57.12		100.00	57.12	57.12	N/A	58,000	33,130
<u>Grass</u>											
County	20	69.51	65.24	61.04	34.70	106.88	19.34	116.27	42.92 to 78.95	235,382	143,681
1	20	69.51	65.24	61.04	34.70	106.88	19.34	116.27	42.92 to 78.95	235,382	143,681
<u>ALL</u>											

07/01/2007 To 06/30/2010

40

70.31

69.61

67.73

29.92

102.78

19.34

164.68

54.73 to 76.62

299,121

202,606

AGRICULTURAL-RANDOM INCLUDE

Type : Qualified

Number of Sales :	48	Median :	70	COV :	37.80	95% Median C.I. :	57.12 to 76.62
Total Sales Price :	13,741,795	Wgt. Mean :	68	STD :	26.44	95% Wgt. Mean C.I. :	59.59 to 77.08
Total Adj. Sales Price :	13,429,295	Mean :	70	Avg. Abs. Dev :	19.91	95% Mean C.I. :	62.47 to 77.43
Total Assessed Value :	9,177,057						
Avg. Adj. Sales Price :	279,777	COD :	28.32	MAX Sales Ratio :	164.68		
Avg. Assessed Value :	191,189	PRD :	102.36	MIN Sales Ratio :	19.34		

DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
<u>Qrtrs</u>											
07/01/2007 To 09/30/2007	1	78.95	78.95	78.95	100.00	78.95	78.95		N/A	62,000	48,950
10/01/2007 To 12/31/2007											
01/01/2008 To 03/31/2008	6	77.39	82.96	78.85	16.13	105.21	61.84	106.22	61.84 to 106.22	381,487	300,803
04/01/2008 To 06/30/2008	8	78.49	89.65	96.19	32.87	93.20	44.86	164.68	44.86 to 164.68	111,374	107,135
07/01/2008 To 09/30/2008	3	57.78	50.58	37.46	31.90	135.02	19.34	74.63	N/A	350,867	131,426
10/01/2008 To 12/31/2008	7	74.93	75.59	82.88	22.01	91.20	43.85	105.19	43.85 to 105.19	397,253	329,232
01/01/2009 To 03/31/2009	7	75.43	70.31	71.94	19.82	97.73	28.21	106.96	28.21 to 106.96	158,379	113,942
04/01/2009 To 06/30/2009	1	44.99	44.99	44.99		100.00	44.99	44.99	N/A	470,000	211,446
07/01/2009 To 09/30/2009	2	39.42	39.42	37.93	08.88	103.93	35.92	42.92	N/A	70,205	26,632
10/01/2009 To 12/31/2009	1	56.68	56.68	56.68		100.00	56.68	56.68	N/A	365,000	206,884
01/01/2010 To 03/31/2010											
04/01/2010 To 06/30/2010	12	52.60	59.18	58.50	24.79	101.16	36.94	107.16	47.48 to 73.17	355,829	208,177
<u>Study Yrs</u>											
07/01/2007 To 06/30/2008	15	77.39	86.26	83.62	24.37	103.16	44.86	164.68	72.22 to 102.69	216,128	180,723
07/01/2008 To 06/30/2009	18	71.51	67.67	68.51	25.10	98.77	19.34	106.96	57.12 to 77.14	300,668	205,997
07/01/2009 To 06/30/2010	15	52.51	56.38	57.76	23.71	97.61	35.92	107.16	42.92 to 62.46	318,357	183,885
<u>Calendar Yrs</u>											
01/01/2008 To 12/31/2008	24	74.78	78.99	76.44	26.45	103.34	19.34	164.68	64.38 to 93.61	292,220	223,366
01/01/2009 To 12/31/2009	11	61.12	61.15	60.90	28.88	100.41	28.21	106.96	35.92 to 77.14	189,460	115,381

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
1	48	70.31	69.95	68.34	28.32	102.36	19.34	164.68	57.12 to 76.62	279,777	191,189

AGRICULTURAL-RANDOM INCLUDE

Type : Qualified

Number of Sales :	48	Median :	70	COV :	37.80	95% Median C.I. :	57.12 to 76.62
Total Sales Price :	13,741,795	Wgt. Mean :	68	STD :	26.44	95% Wgt. Mean C.I. :	59.59 to 77.08
Total Adj. Sales Price :	13,429,295	Mean :	70	Avg. Abs. Dev :	19.91	95% Mean C.I. :	62.47 to 77.43
Total Assessed Value :	9,177,057						
Avg. Adj. Sales Price :	279,777	COD :	28.32	MAX Sales Ratio :	164.68		
Avg. Assessed Value :	191,189	PRD :	102.36	MIN Sales Ratio :	19.34		

95%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
<u>Irrigated</u>											
County	4	68.90	74.29	65.97	30.22	112.61	52.22	107.16	N/A	300,932	198,512
1	4	68.90	74.29	65.97	30.22	112.61	52.22	107.16	N/A	300,932	198,512
<u>Grass</u>											
County	28	70.67	67.07	63.94	30.15	104.90	19.34	116.27	47.48 to 77.39	220,432	140,944
1	28	70.67	67.07	63.94	30.15	104.90	19.34	116.27	47.48 to 77.39	220,432	140,944
<u>ALL</u>											
07/01/2007 To 06/30/2010	48	70.31	69.95	68.34	28.32	102.36	19.34	164.68	57.12 to 76.62	279,777	191,189

80%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
<u>Irrigated</u>											
County	13	72.22	69.16	64.55	21.95	107.14	44.99	107.16	52.22 to 83.06	348,310	224,845
1	13	72.22	69.16	64.55	21.95	107.14	44.99	107.16	52.22 to 83.06	348,310	224,845
<u>Dry</u>											
County	1	57.12	57.12	57.12		100.00	57.12	57.12	N/A	58,000	33,130
1	1	57.12	57.12	57.12		100.00	57.12	57.12	N/A	58,000	33,130
<u>Grass</u>											
County	28	70.67	67.07	63.94	30.15	104.90	19.34	116.27	47.48 to 77.39	220,432	140,944
1	28	70.67	67.07	63.94	30.15	104.90	19.34	116.27	47.48 to 77.39	220,432	140,944
<u>ALL</u>											
07/01/2007 To 06/30/2010	48	70.31	69.95	68.34	28.32	102.36	19.34	164.68	57.12 to 76.62	279,777	191,189

AGRICULTURAL-RANDOM EXCLUDE

Type : Qualified

Number of Sales :	57	Median :	72	COV :	35.87	95% Median C.I. :	61.84 to 76.62
Total Sales Price :	16,295,360	Wgt. Mean :	70	STD :	25.76	95% Wgt. Mean C.I. :	62.37 to 77.68
Total Adj. Sales Price :	15,777,210	Mean :	72	Avg. Abs. Dev :	19.17	95% Mean C.I. :	65.13 to 78.51
Total Assessed Value :	11,047,913						
Avg. Adj. Sales Price :	276,793	COD :	26.49	MAX Sales Ratio :	164.68		
Avg. Assessed Value :	193,823	PRD :	102.57	MIN Sales Ratio :	19.34		

DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
<u>Qrtrs</u>											
07/01/2007 To 09/30/2007	1	78.95	78.95	78.95		100.00	78.95	78.95	N/A	62,000	48,950
10/01/2007 To 12/31/2007	1	74.78	74.78	74.78		100.00	74.78	74.78	N/A	306,250	229,000
01/01/2008 To 03/31/2008	9	77.39	84.02	79.93	16.14	105.12	61.84	106.22	71.74 to 102.81	343,139	274,269
04/01/2008 To 06/30/2008	10	73.07	84.11	86.99	31.48	96.69	44.86	164.68	60.11 to 116.27	120,645	104,952
07/01/2008 To 09/30/2008	2	46.99	46.99	33.38	58.84	140.77	19.34	74.63	N/A	438,300	146,289
10/01/2008 To 12/31/2008	5	74.93	79.85	85.24	19.56	93.68	57.12	105.19	N/A	488,190	416,124
01/01/2009 To 03/31/2009	8	75.99	71.09	72.78	17.40	97.68	28.21	106.96	28.21 to 106.96	169,319	123,226
04/01/2009 To 06/30/2009	1	44.99	44.99	44.99		100.00	44.99	44.99	N/A	470,000	211,446
07/01/2009 To 09/30/2009	4	43.48	44.05	43.82	10.65	100.52	35.92	53.31	N/A	148,153	64,915
10/01/2009 To 12/31/2009	2	67.11	67.11	64.40	15.54	104.21	56.68	77.54	N/A	289,800	186,642
01/01/2010 To 03/31/2010	1	95.96	95.96	95.96		100.00	95.96	95.96	N/A	350,000	335,860
04/01/2010 To 06/30/2010	13	52.69	63.80	60.96	32.55	104.66	36.94	119.25	47.48 to 83.06	342,304	208,675
<u>Study Yrs</u>											
07/01/2007 To 06/30/2008	21	77.39	83.38	81.41	21.77	102.42	44.86	164.68	71.74 to 97.65	222,045	180,757
07/01/2008 To 06/30/2009	16	74.78	69.18	69.44	22.23	99.63	19.34	106.96	57.12 to 77.14	321,381	223,153
07/01/2009 To 06/30/2010	20	53.00	61.79	61.65	31.23	100.23	35.92	119.25	47.48 to 73.17	298,608	184,079
<u>Calendar Yrs</u>											
01/01/2008 To 12/31/2008	26	74.78	80.41	77.39	24.75	103.90	19.34	164.68	68.39 to 93.61	292,779	226,582
01/01/2009 To 12/31/2009	15	61.12	61.61	61.07	27.36	100.88	28.21	106.96	44.04 to 76.62	199,784	122,013

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
1	57	72.37	71.82	70.02	26.49	102.57	19.34	164.68	61.84 to 76.62	276,793	193,823

AGRICULTURAL-RANDOM EXCLUDE

Type : Qualified

Number of Sales :	57	Median :	72	COV :	35.87	95% Median C.I. :	61.84 to 76.62
Total Sales Price :	16,295,360	Wgt. Mean :	70	STD :	25.76	95% Wgt. Mean C.I. :	62.37 to 77.68
Total Adj. Sales Price :	15,777,210	Mean :	72	Avg. Abs. Dev :	19.17	95% Mean C.I. :	65.13 to 78.51
Total Assessed Value :	11,047,913						
Avg. Adj. Sales Price :	276,793	COD :	26.49	MAX Sales Ratio :	164.68		
Avg. Assessed Value :	193,823	PRD :	102.57	MIN Sales Ratio :	19.34		

95%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
<u>Irrigated</u>											
County	6	74.14	74.24	68.33	19.80	108.65	52.22	107.16	52.22 to 107.16	282,354	192,944
1	6	74.14	74.24	68.33	19.80	108.65	52.22	107.16	52.22 to 107.16	282,354	192,944
<u>Grass</u>											
County	30	74.78	69.06	66.35	27.20	104.08	19.34	116.27	53.31 to 77.54	219,306	145,503
1	30	74.78	69.06	66.35	27.20	104.08	19.34	116.27	53.31 to 77.54	219,306	145,503
<u>ALL</u>											
07/01/2007 To 06/30/2010	57	72.37	71.82	70.02	26.49	102.57	19.34	164.68	61.84 to 76.62	276,793	193,823

80%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
<u>Irrigated</u>											
County	18	72.70	72.59	67.57	23.67	107.43	44.04	119.25	52.51 to 83.06	329,035	222,329
1	18	72.70	72.59	67.57	23.67	107.43	44.04	119.25	52.51 to 83.06	329,035	222,329
<u>Dry</u>											
County	1	57.12	57.12	57.12		100.00	57.12	57.12	N/A	58,000	33,130
1	1	57.12	57.12	57.12		100.00	57.12	57.12	N/A	58,000	33,130
<u>Grass</u>											
County	31	74.63	68.77	66.13	27.00	103.99	19.34	116.27	53.31 to 77.54	219,973	145,463
1	31	74.63	68.77	66.13	27.00	103.99	19.34	116.27	53.31 to 77.54	219,973	145,463
<u>ALL</u>											
07/01/2007 To 06/30/2010	57	72.37	71.82	70.02	26.49	102.57	19.34	164.68	61.84 to 76.62	276,793	193,823

2011 Correlation Section for Brown County

A. Agricultural Land

Brown County has one market area with the majority of the county consisting of grassland parcels. In reviewing the comparability of the surrounding counties, it was determined that land both within and beyond six miles was comparable in terms of soil type and topography.

In the base statistic, which is comprised of 40 sales within Brown County, the distribution of the sales among the three year study period was reviewed for adequacy, proportionality and representativeness. The sample was not proportionately distributed, nor representative of the make-up of land uses in the county.

Sales from the comparable areas outside the county were used in the expanded samples. The measures of central tendency in both the random inclusion and random exclusion samples are all within the acceptable ranges indicating that assessments are acceptable. The coefficient of dispersion does improve with the larger random exclusion sample. The distribution of sales as well as the representativeness of land use thresholds has also been met.

In analyzing the three statistical samples it appears all subclasses are at the same proportion to market value. The values are also reasonably similar to adjoining counties with similar influences. The coefficient of dispersion is above the standard range, but based on the systematic approach the assessor used to assign agricultural land values, it is believed that assessments are uniform and proportionate in the agricultural class. All indications support that the county has achieved both inter and intra-county equalization.

Based on the consideration of all available information, the level of value is determined to be 72% of market value for the agricultural land class of property, and all subclasses are determined to be valued within the acceptable range.

A1. Correlation for Special Valuation of Agricultural Land

A review of Brown County indicates applications for special valuation have been filed, however the influences have been determined to be only those typical in the agricultural market. As a result, the assessed values for agricultural land and special value land are the same. Therefore, it is the opinion of Property Tax Administrator that the level of value for special value parcels is 72% of market value, as indicated by the level of value for agricultural land.

2011 Correlation Section for Brown County

B. 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.

2011 Correlation Section for Brown County

C. 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.

2011 Correlation Section for Brown County

D. 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,

**2011 Correlation Section
for Brown County**

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.

Total Real Property Sum Lines 17, 25, & 30	Records : 4,893	Value : 404,940,250	Growth 2,351,625	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	188	493,237	44	383,339	17	245,455	249	1,122,031	
02. Res Improve Land	1,119	3,992,796	93	956,897	91	1,305,533	1,303	6,255,226	
03. Res Improvements	1,129	35,359,520	97	6,417,820	104	7,074,597	1,330	48,851,937	
04. Res Total	1,317	39,845,553	141	7,758,056	121	8,625,585	1,579	56,229,194	953,878
% of Res Total	83.41	70.86	8.93	13.80	7.66	15.34	32.27	13.89	40.56
05. Com UnImp Land	38	162,781	1	5,000	1	6,700	40	174,481	
06. Com Improve Land	180	1,599,868	16	276,642	19	186,967	215	2,063,477	
07. Com Improvements	188	13,943,721	21	2,863,893	23	6,103,742	232	22,911,356	
08. Com Total	226	15,706,370	22	3,145,535	24	6,297,409	272	25,149,314	216,413
% of Com Total	83.09	62.45	8.09	12.51	8.82	25.04	5.56	6.21	9.20
09. Ind UnImp Land	0	0	0	0	0	0	0	0	
10. Ind Improve Land	0	0	1	6,080	0	0	1	6,080	
11. Ind Improvements	0	0	1	270,820	0	0	1	270,820	
12. Ind Total	0	0	1	276,900	0	0	1	276,900	0
% of Ind Total	0.00	0.00	100.00	100.00	0.00	0.00	0.02	0.07	0.00
13. Rec UnImp Land	0	0	35	73,744	3	5,410	38	79,154	
14. Rec Improve Land	0	0	60	129,086	8	235,622	68	364,708	
15. Rec Improvements	0	0	60	1,465,537	26	369,030	86	1,834,567	
16. Rec Total	0	0	95	1,668,367	29	610,062	124	2,278,429	135,365
% of Rec Total	0.00	0.00	76.61	73.22	23.39	26.78	2.53	0.56	5.76
Res & Rec Total	1,317	39,845,553	236	9,426,423	150	9,235,647	1,703	58,507,623	1,089,243
% of Res & Rec Total	77.33	68.10	13.86	16.11	8.81	15.79	34.80	14.45	46.32
Com & Ind Total	226	15,706,370	23	3,422,435	24	6,297,409	273	25,426,214	216,413
% of Com & Ind Total	82.78	61.77	8.42	13.46	8.79	24.77	5.58	6.28	9.20
17. Taxable Total	1,543	55,551,923	259	12,848,858	174	15,533,056	1,976	83,933,837	1,305,656
% of Taxable Total	78.09	66.19	13.11	15.31	8.81	18.51	40.38	20.73	55.52

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	2	38,705	1,753,193	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	2	38,705	1,753,193
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				2	38,705	1,753,193

Schedule III : Mineral Interest Records

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

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	103	43	388	534

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	0	0	31	2,760,858	2,329	216,136,446	2,360	218,897,304
28. Ag-Improved Land	0	0	56	5,285,384	486	60,508,652	542	65,794,036
29. Ag Improvements	0	0	56	5,640,855	501	30,674,218	557	36,315,073
30. Ag Total							2,917	321,006,413

Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	0	0.00	0	
32. HomeSite Improv Land	0	0.00	0	42	43.50	256,346	
33. HomeSite Improvements	0	0.00	0	42	42.50	2,437,408	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	4	6.42	13,700	
36. FarmSite Improv Land	0	0.00	0	41	281.80	202,202	
37. FarmSite Improvements	0	0.00	0	51	0.00	3,203,447	
38. FarmSite Total							
39. Road & Ditches	0	0.00	0	0	161.64	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	6	6.00	35,358	6	6.00	35,358	
32. HomeSite Improv Land	344	373.29	2,204,218	386	416.79	2,460,564	
33. HomeSite Improvements	357	369.29	21,674,057	399	411.79	24,111,465	1,045,969
34. HomeSite Total				405	422.79	26,607,387	
35. FarmSite UnImp Land	29	347.15	1,337,022	33	353.57	1,350,722	
36. FarmSite Improv Land	377	1,253.87	1,010,519	418	1,535.67	1,212,721	
37. FarmSite Improvements	457	0.00	9,000,161	508	0.00	12,203,608	0
38. FarmSite Total				541	1,889.24	14,767,051	
39. Road & Ditches	0	3,572.17	0	0	3,733.81	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
41. Total Section VI				946	6,045.84	41,374,438	1,045,969

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	15	3,941.81	993,835	15	3,941.81	993,835

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	10	3,236.99	884,430	10	3,236.99	884,430
44. Market Value	0	0	0	0	0	0

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

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 1

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	15,546.34	24.15%	25,310,715	28.69%	1,628.08
47. 2A1	11,745.79	18.24%	19,059,019	21.60%	1,622.63
48. 2A	8,224.99	12.77%	13,138,831	14.89%	1,597.43
49. 3A1	3,027.32	4.70%	3,819,567	4.33%	1,261.70
50. 3A	5,853.67	9.09%	6,495,566	7.36%	1,109.66
51. 4A1	15,300.99	23.76%	15,360,320	17.41%	1,003.88
52. 4A	4,685.91	7.28%	5,034,193	5.71%	1,074.33
53. Total	64,385.01	100.00%	88,218,211	100.00%	1,370.17
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	525.83	18.85%	257,658	22.12%	490.00
56. 2D1	602.50	21.60%	295,226	25.34%	490.00
57. 2D	381.79	13.69%	173,715	14.91%	455.00
58. 3D1	68.38	2.45%	30,089	2.58%	440.03
59. 3D	449.96	16.13%	168,742	14.48%	375.02
60. 4D1	603.59	21.64%	190,137	16.32%	315.01
61. 4D	156.92	5.63%	49,432	4.24%	315.01
62. Total	2,788.97	100.00%	1,164,999	100.00%	417.72
Grass					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	8,517.15	1.26%	3,829,091	2.03%	449.57
65. 2G1	16,894.35	2.49%	7,597,907	4.02%	449.73
66. 2G	12,466.62	1.84%	5,595,917	2.96%	448.87
67. 3G1	30,467.23	4.49%	12,106,331	6.40%	397.36
68. 3G	20,985.22	3.10%	6,718,960	3.55%	320.18
69. 4G1	138,684.17	20.46%	36,169,029	19.13%	260.80
70. 4G	449,918.41	66.37%	117,035,977	61.91%	260.13
71. Total	677,933.15	100.00%	189,053,212	100.00%	278.87
Irrigated Total					
	64,385.01	8.43%	88,218,211	31.55%	1,370.17
Dry Total					
	2,788.97	0.37%	1,164,999	0.42%	417.72
Grass Total					
	677,933.15	88.73%	189,053,212	67.61%	278.87
72. Waste	17,493.02	2.29%	1,049,590	0.38%	60.00
73. Other	1,434.19	0.19%	145,963	0.05%	101.77
74. Exempt	10,011.66	1.31%	0	0.00%	0.00
75. Market Area Total	764,034.34	100.00%	279,631,975	100.00%	365.99

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	0.00	0	4,097.00	5,801,965	60,288.01	82,416,246	64,385.01	88,218,211
77. Dry Land	0.00	0	251.15	104,831	2,537.82	1,060,168	2,788.97	1,164,999
78. Grass	0.00	0	5,139.88	1,665,077	672,793.27	187,388,135	677,933.15	189,053,212
79. Waste	0.00	0	35.06	2,102	17,457.96	1,047,488	17,493.02	1,049,590
80. Other	0.00	0	0.31	19	1,433.88	145,944	1,434.19	145,963
81. Exempt	0.00	0	531.13	0	9,480.53	0	10,011.66	0
82. Total	0.00	0	9,523.40	7,573,994	754,510.94	272,057,981	764,034.34	279,631,975

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	64,385.01	8.43%	88,218,211	31.55%	1,370.17
Dry Land	2,788.97	0.37%	1,164,999	0.42%	417.72
Grass	677,933.15	88.73%	189,053,212	67.61%	278.87
Waste	17,493.02	2.29%	1,049,590	0.38%	60.00
Other	1,434.19	0.19%	145,963	0.05%	101.77
Exempt	10,011.66	1.31%	0	0.00%	0.00
Total	764,034.34	100.00%	279,631,975	100.00%	365.99

2011 County Abstract of Assessment for Real Property, Form 45 Compared with the 2010 Certificate of Taxes Levied (CTL)

09 Brown

	2010 CTL County Total	2011 Form 45 County Total	Value Difference (2011 form 45 - 2010 CTL)	Percent Change	2011 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	54,106,746	56,229,194	2,122,448	3.92%	953,878	2.16%
02. Recreational	2,185,450	2,278,429	92,979	4.25%	135,365	-1.94%
03. Ag-Homesite Land, Ag-Res Dwelling	25,853,521	26,607,387	753,866	2.92%	1,045,969	-1.13%
04. Total Residential (sum lines 1-3)	82,145,717	85,115,010	2,969,293	3.61%	2,135,212	1.02%
05. Commercial	24,558,296	25,149,314	591,018	2.41%	216,413	1.53%
06. Industrial	276,900	276,900	0	0.00%	0	0.00%
07. Ag-Farmsite Land, Outbuildings	14,489,661	14,767,051	277,390	1.91%	0	1.91%
08. Minerals	0	0	0		0	
09. Total Commercial (sum lines 5-8)	39,324,857	40,193,265	868,408	2.21%	216,413	1.66%
10. Total Non-Agland Real Property	121,470,574	125,308,275	3,837,701	3.16%	2,351,625	1.22%
11. Irrigated	85,575,159	88,218,211	2,643,052	3.09%		
12. Dryland	1,106,803	1,164,999	58,196	5.26%		
13. Grassland	178,171,279	189,053,212	10,881,933	6.11%		
14. Wasteland	766,516	1,049,590	283,074	36.93%		
15. Other Agland	0	145,963	145,963			
16. Total Agricultural Land	265,619,757	279,631,975	14,012,218	5.28%		
17. Total Value of all Real Property (Locally Assessed)	387,090,331	404,940,250	17,849,919	4.61%	2,351,625	4.00%



CHARLENE FOX, COUNTY ASSESSOR
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Assessor's Office
BROWN COUNTY

148 West 4th
Ainsworth, Nebraska 69210

2010-YR. PLAN OF ASSESSMENT
FOR BROWN COUNTY

PREPARED BY
CHARLENE K FOX, BROWN COUNTY ASSESSOR

JUNE 15,2010

INTRODUCTION: 77-1311.02 (the new law as written in LB334)

Pursuant to Neb. Laws 2007, LB334, Section 64, on or before June 15 each year, the assessor shall prepare a plan of assessment which describes the assessment actions planned for 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 budget is approved by the county board. A copy of the plan and any amendments thereto shall be mailed to the Department of Revenue 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 of 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 .

GENERAL DESCRIPTION OF REAL PROPERTY IN BROWN COUNTY:

Per the 2010 County Abstract, Brown County consists of the following real property types:

	Parcel/Acres Count	% Parcel l	Total Value	% Value	Land Only	Improvements
Residential/Rec	1707	35%	56,391,213	16%	7,912,048	48,479,165
Commercial/Ind	278	6%	24,613,191	7%	2,254,532	22,358,659
Agricultural	2912/ 764,183.04	59%	305,352,107	77%	270,051,496	35,300,611
Total	4897	100%	386,356,511	100%	280,218,076	106,138,435

Brown County is predominantly an agricultural county with 74% of its area being agricultural. Of the 74% agricultural area, 89% of that is grassland and 7% is irrigated crop.

New Property: For assessment year 2010, an estimated 929 building permits and/or information statements were either valued for new property construction/additions in the county or looked at for additional reasons.

CURRENT RESOURCES:

A. BUDGET, STAFFING & TRAINING:

Proposed Budget

2010-2011 Assessor Budget = \$86,780

2010-2011 Co. Appraisal Budget = \$82,200 (Inc.GIS Program)

2010-2011 Computer Hardware/Software Budget = \$10,849 (1/2 Shared Budget w/Treasurer)

Staff

1 County Assessor

2 Full-time Clerks (35 Hrs. Per Week)

Training

The assessor attends monthly District Meetings, Spring & Fall Assessor Workshops, and takes various educational courses to keep updated on assessment & appraisal knowledge and to obtain the required 60 hour requirement of certified education for maintaining the assessor’s certificate. The assessor strives to keep updated on legislation that affects her office. Knowledge is then passed on to the staff for additional expertise in the process of the assessment responsibility. It would be a positive thing to be able to send the staff for additional educational courses. At this point, most of the training for them has been “hands on” from the assessor herself.

B. Cadastral Maps:

Brown County’s cadastral maps have a photo base that was taken in 1989. The assessor’s office is now using the GIS Map to determine the number of acres in each soil type as well as considering the land use of that soil type. Aerial photos of the farm sites that were taken in 1986 are included in the property record

file. Brown County is in need of current aerial photos of all rural farm sites and would like to be able to have those taken in the near future as the 1986 photos are somewhat outdated. A lot of changes have taken place in the last 20 years as far as buildings gone and new buildings having been put up.

C. Property Record Cards:

Property record files were last created for Brown County's records in the 2000 year and are now once again being created for all three classes of property (residential, commercial, agricultural & exempt). Files will be up-to-date with current listings, photos and sketches for those properties that have structures. Electronic property record cards are available in the Terra Scan software program.

D. Computer Software:

Brown County is contracted with The Property Assessment Division of the Dept. of Revenue for the Terra Scan software that is used for the assessment administration and the CAMA (appraisal) administration. The assessor's office has completed work on editing and setting up the administration of GIS Workshop software for the county.

E. World Wide Web:

Access to property record information on the web is now available at this time for Brown County. The office has received lots of great comments and thanks for getting the web info up and running! It is updated every 24 hrs. from GIS Workshop. The 2010 tax information will not be available on the web until the tax roll is ran by the assessor's office in November, 2010 and delivered to the treasurer for distribution to all the county property owners.

CURRENT ASSESSMENT PROCEDURES FOR REAL PROPERTY:

A. Discover, List & Inventory Property:

Real estate transfer statements are brought to the assessor's office whenever the clerk's office has finished their responsibility with the form. Ownerships are then changed on the hard copy property record cards as well as the electronic cards that are involved in the legal description that is on the transfer statements. The electronic ownerships are changed through the sale file. Sales review of each transfer is done through a sales verification process of sending a questionnaire out to the buyer and seller to determine if the transaction is an arms-length bona-fide sale.

Two towns in Brown County are required through city regulations to obtain building permits for new construction. They are then brought to the assessor's office. Brown County, itself, does not require building permits in the rural for farm buildings (which includes the farm house) but zoning permits are required for non-farm buildings. Those permits are filed in the clerk's office and brought to the assessor by the zoning administrator or the clerk's office. Information statements are filed with the assessor for some construction that takes place in the county but the assessor's office works very diligently & actively to take notice of all things that they might hear or know of to pick up for new assessments. Frequently, the assessor sends out information statements to the property owner to obtain that information or it would not get added to the tax roll in the valuation process as far as the filing process described in Statute 77-1318.01. All new construction is added to the tax roll on an annual basis as it is discovered.

B. Data Collection:

Brown County is working on a process of a systematic inspection & review by class or subclass of property on a 6-year cycle (Statute 77-1311.03) to determine if a revaluation is required of that class. When

a revaluation is done, a market analysis is done and income data is obtained for the commercial class either by a contracted appraisal company or the assessor's office.

C. Ratio Studies:

Ratio studies are performed on an annual basis on all classes of property to determine whether assessment actions are needed in a specific area or neighborhood or in the entire class of property throughout the county. The county works with the field liaison assigned to their county by the state at all times.

D. Value Approaches:

1) Market Approach: The market approach is used on all classes of property to attempt to obtain market value on each parcel of property. Using sales comparisons is one way of determining market value on like properties.

2) Cost Approach: The cost approach is used primarily in the residential and commercial valuation process. Brown County currently is using a Marshall/Swift cost manual dated June 2003 & June 2009 to arrive at a Replacement Cost New (RCN) calculation to start with. A depreciation factor derived from a market analysis in the county is then used to apply to that RCN to arrive at market value. A current depreciation study for a residential revaluation and commercial revaluation was done for the 2005 year market values. Farm homes and outbuildings had a market study done for the 2006 year market values by a contracted appraisal company. The goal for the assessor's office is have all properties in the county based off the June 2009 costing program as soon as possible.

3) Income Approach: The income approach is used primarily in the valuation of commercial properties. Brown County income & expense data collection/analysis from the market was collected for the 2005 year revaluation process by a contracted appraisal company. For the 2010 year, retail stores on Main Street received a 20% decrease based on a market study showing a need for that.

4) Land Valuation Studies: These studies are done on an annual basis in Brown County. A three year study period of arms-length sales is used to determine current market values. Currently, Brown County consists of only 1 market area.

E. Reconciliation of Value:

The reconciliation of the 3 approaches (if used) to value property and documentation of that on the hard copy property record card is something that needs continued work. The electronic file has the capability of showing it if the approaches are used on that parcel.

F. Sales Ratio Review:

After new valuation procedures are finished, another sales ratio study is done to determine the statistics on that class of property. This is done to determine if the median and quality statistics are in line with the required statistics for the particular class or subclass of property.

G. Notices:

Notices of valuations that change, either increase or decrease, are sent out to the property owner as required by Statute 77-1315 on an annual basis. Generally a letter of explanation for a change in value is inserted by the assessor.

Level of Value, Quality, and Uniformity for assessment year 2010:

<u>Property Class</u>	<u>Median</u>	<u>COD*</u>	<u>PRD*</u>
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Residential	97.00%	27.38	112.88
Commercial	97.00%	16.12	97.46
Agricultural Land	70.00%	29.30	111.63

*COD means coefficient of dispersion and PRD means price related differential.
For more information regarding statistical measures, see 2010 Reports & Opinions.

Assessment Actions Planned for Assessment Year 2011:

Residential: Ainsworth City properties will get reviewed this year under the 6-year inspection and review plan. We will be looking at changing the RCN costing program out of the Marshall & Swift Program to calculate the market value using the cost approach from the 2003 year costing to the 2009 year costing programs. Continued sales review and new construction valuation added will also be a part of the assessment actions on this class of property.

Commercial: Sales on this class of property will be closely monitored to determine adjustments that might be needed to keep the statistics within the regulations required. Sales verifications and ratio studies will be done as usual.

Agricultural: Statistical Ratio Studies will be done to determine adjustments on value to any of the land classification groups, if needed, to be at the required 75% level of value range. Gravity Irrigated parcels may need a factor adjustment for all gravity irrigated parcels across the county in comparison to the pivot irrigated parcels. Sales verifications will continue.

Acreage: It is planned to use a qualified appraisal company to help with the revaluation & review on the valuation of the acreage properties. It will be important to budget the necessary monies for this project to take place. The June 2009 year costing program will be used for the RCN cost as has been done on the other properties in the county. New construction will be valued and added to the 2011 tax roll as is necessary and a main objective of the assessor's office.

Assessment Actions Planned for Assessment Year 2012:

Residential: Rural Farm Residential and outbldgs will need review in the 6 yr. systematic inspection process. Ratio studies will be done to determine what extent values need to be changed, if any. Continued sales review and new construction value will be added as part of the continued process of the assessor's work.

Commercial: This class of property will need review & revalue within the 6 yr. systematic inspection process as well. Sales verifications with monitoring of those sales will be done with this class of property. Ratio studies will continue to determine if any change in value is warranted this year. New construction value will be added to the tax roll as necessary. It is planned to use a qualified commercial appraisal company to help with the income valuation process for these properties.

Agricultural: Again, sales will be monitored for any change in value based on market sales. Sales verification will be completed as usual. Land use will continue to be monitored & hopefully a better designation of acreages against true agricultural properties can be determined.

Assessment Actions Planned for Assessment Year 2013:

Residential: Rural Farm Residential and outbldgs will need review in the 6 Yr. systematic inspection process if not done for the 2012 review. Ratio studies will be done to determine to what extent values need to be changed, if any. Continued sales review and new construction value will be added as part of the continued process of the assessor's work.

Commercial: Sales verifications with monitoring of those sales will be done with this class of property. Ratio studies will continue to determine if any change in value is warranted for the year after the complete review and revaluation that is planned to have been done in the 2012 year. New construction value will be added to the tax roll as necessary.

Agricultural: Again, sales will be monitored for any change in value that might be required from market sales coming into the assessor's office. Sales verifications will be completed as normally done. We would hope by now that the county has completed a policy for what is truly ag in the county against properties that might have another designation.

Other Functions Performed by Assessor's Office, but not limited to:

Assessor & Staff Responsibilities

The following reports and documents are mandated for the assessor's office throughout the calendar year to be filed timely to meet the requirements of legislative law:

Permissive Exemptions: Approximately 42 Tax Exempt Organizations filed for property tax exemption for the 2010 year by December 30th. Administer annual filings of applications for new or continued exempt use, review and make recommendations to county board.

Homestead Exemptions: Approximately 220 Homestead Exemption Applications were filed in Brown Co. by June 30th for 2010. Administer annual filings of applications, approval/denial process, taxpayer notifications, and taxpayer assistance.

Homestead Exemption Tax Loss Report: Report filed by Nov. 30th in conjunction with the treasurer for tax loss in Brown County due to loss of tax dollars reimbursed by state to county.

Personal Property Schedules: Approximately 565 Personal Property Schedules were filed in Brown Co. by May 1st for 2010. Administer annual filings of schedules; prepare subsequent notices for incomplete filings or failure to file and penalties applied, as required.

Form 45 County Abstract of Assessment for Real Property: All Real Estate values are accumulated by March 19th after an enormous amount of detailed work in determining market value on all classes of property in Brown County.

Bd. Of Educational Land & Funds Report: Current valuations for properties owned by BOELF must be reported to them.

Sales Information: Send to PAD rosters & annual Assessed Value Update w/abstract by March 19th.

Notice of Valuation Change: These forms are sent to all property owners whose value has either decreased or increased by June 1st based on Statute 77-1315.

Form 45 County Abstract of Assessment for Personal Property: All personal property values are accumulated after May 1st to meet the June 15th deadline on this report. This requires a lot of extra time spent making phone calls or written requests for necessary documents needed for this assessment.

Tax List Corrections: Prepare tax list correction documents for county board approval.

County Bd. Of Equalization: Attend all County Board of Equalization meetings for valuation protests – assemble and provide information on all protests (June 1st – July 25th)

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.

Centralized Assessments: Data for 8 Centralized Assessment companies located in Brown County is reviewed as certified from the Property Assessment Division of The Department of Revenue for public service entities, establish assessment records and tax billing for tax list. There are 2 gas companies and 5 telephone companies within the county.

Value Certifications: Real Estate, Personal Property & Centralized Company assessments are accumulated & certified to 11 political subdivisions and 5 school districts for levy setting purposes by August 20th.

School District Taxable Value Report: The values for the School Districts are accumulated together in this final report to be sent to the Property Tax Administrator by August 25th.

Annual Inventory Statement: This report designating personal property located in the Assessor's Office must be reported to County Board by August 25th.

Average Residential Value for Homestead Exemption: Assessor must determine this value and certify to Department of Revenue by September 1st.

Annual Plan of Assessment: Pursuant to LB 263 Section 9, the assessment plan is formed & written on or before June 15 each year and submitted to the County Bd. of Equalization on or before July 31 and to the Property Tax Administrator on or before October 31 of each year.

Ag-Land Trust Report: A list of all trust ownership of property in the county is accumulated for a report that is submitted by October 1st to the Secretary of State.

Tax Districts & 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.

Implement LB126 Class I School District Merger requirements.

Tax List: The tax list is prepared and certified to the county treasurer for real property, personal property and centrally assessed property by November 22nd.

Government Owned Property Listing: For the 2004 Yr. and every 4th year after, the assessor must file a report by Dec. 1st with CBE & Property Assessment Division for taxable & exempt properties owned by the state or governmental subdivision of the state.

CTL (Certificate of Taxes Levied): This is the final report for the calendar year which is the total taxes collected in the county for tax year. It has a deadline date of December 1st and sent to the Property Tax Administrator.

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

Throughout the calendar tax year, the assessor's office continuously updates records with the transfer of ownership of property from the 521 Transfer Statements that are brought to them by the County Clerk's office. Many requests for information by real estate brokers, insurance companies, mortgage companies, appraisers, bankers, etc. are attended to on a daily basis with the telephone or at the counter. Records are continually updated with new data such as address changes, etc. Splits and combination of records are made as required daily. Information for those changes will be kept updated on the GIS program.

Contract Appraiser

Brown County does not hire a contract appraiser on an annual basis. The assessor and staff list & value the appraisal maintenance or "new construction work" annually from the numerous building permits, information statements or other resource means of new construction. Contracted appraisal work will be required for future projects. The three KBR counties (Keya Paha, Brown & Rock) have had discussion on the desire to hire a contract appraiser for the 3 counties combined. Nothing has developed from the need and desire.

CONCLUSION:

The Brown County Assessor & her staff work diligently to comply with state statute and the rules and regulations of the Property Assessment Division of The Department of Revenue to attempt to assure uniform and proportionate assessments of all properties in Brown County. Much needed improvement was made in the residential and commercial properties with the help of a contracted appraisal company for the 2005 & 2006 year. A 6-year systematic inspection & review of all property in the county will be started in the 2009 assessment year. Land use review is of major concern for the assessor in the canyon, tree covered area of Brown County. Sales need to be monitored very closely in those areas for actual use of property. This type of sale may create a different way of valuing specific types of property depending on use & market of that property! Brown County needs to desperately work on finishing up an ag land definition policy to help with that problem.

BUDGET CONSTRAINTS are of major concern in Brown County **AGAIN** this year. Huge cuts will **PROBABLY** be made for all budgets. It is hoped that the appraisal budget will be allowed to continue to grow for additional appraisal projects that must be continued to assure accurate & fair assessments in the county.

MAIN PROJECTS TO BE COMPLETED

Farm Site Residential Digital Photos
Continued water/Waste Land Use Review
Ag Land Definition Policy for Brown County

SIGNATURE _____

DATE _____

2011 Assessment Survey for Brown County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	None
2.	Appraiser(s) on staff:
	None
3.	Other full-time employees:
	Two
4.	Other part-time employees:
	None
5.	Number of shared employees:
	None
6.	Assessor's requested budget for current fiscal year:
	\$86,780
7.	Adopted budget, or granted budget if different from above:
	Same as above
8.	Amount of the total budget set aside for appraisal work:
	N/A
9.	Appraisal/Reappraisal budget, if not part of the total budget:
	\$82,200
10.	Part of the budget that is dedicated to the computer system:
	\$10,099
11.	Amount of the total budget set aside for education/workshops:
	\$2,100
12.	Other miscellaneous funds:
	None
13.	Amount of last year's budget not used:
	Yes, \$1520 in assessor budget. \$71,170 in appraisal budget, and \$1,828 in finance budget.

B. Computer, Automation Information and GIS

1.	Administrative software:
	Terra Scan
2.	CAMA software:
	Terra Scan
3.	Are cadastral maps currently being used?
	Yes, ownership is being kept updated.
4.	If so, who maintains the Cadastral Maps?
	Assessor and Staff
5.	Does the county have GIS software?

	Yes
6.	Who maintains the GIS software and maps?
	Assessor and Staff
7.	Personal Property software:
	Terra Scan

C. Zoning Information

1.	Does the county have zoning?
	Yes
2.	If so, is the zoning countywide?
	Yes
3.	What municipalities in the county are zoned?
	Ainsworth and Long Pine
4.	When was zoning implemented?
	1993

D. Contracted Services

1.	Appraisal Services:
	Some services are contracted with Standard Appraisal – In house reviews/revaluations are done as well.
2.	Other services:
	GIS Workshop

2011 Certification for Brown County

This is to certify that the 2011 Reports and Opinions of the Property Tax Administrator have been sent to the following:

One copy by electronic transmission to the Tax Equalization and Review Commission.

One copy by electronic transmission to the Brown County Assessor.

Dated this 11th day of April, 2011.



A handwritten signature in black ink that reads "Ruth A. Sorensen".

Ruth A. Sorensen
Property Tax Administrator

