

Table of Contents

2011 Commission Summary

2011 Opinions of the Property Tax Administrator

Residential Reports

- Residential Assessment Actions
- Residential Assessment Survey
- R&O Statistics

Residential Correlation

- Residential Real Property
 - I. Correlation
 - II. Analysis of Sales Verification
 - III. Measure of Central Tendency
 - IV. Analysis of Quality of Assessment

Commercial Reports

- Commercial Assessment Actions
- Commercial Assessment Survey
- R&O Statistics

Commercial Correlation

- Commercial Real Property
 - I. Correlation
 - II. Analysis of Sales Verification
 - III. Measure of Central Tendency
 - IV. Analysis of Quality of Assessment

Agricultural or Special Valuation Reports

- Agricultural Assessment Actions
- Agricultural Assessment Survey
- Agricultural Base Analysis Statistics
- Agricultural Random Inclusion Analysis Statistics
- Agricultural Random Exclusion Analysis Statistics

Special Valuation Statistics

- Special Valuation Methodology
- Special Valuation Base Analysis Statistics
- Special Valuation Random Inclusion Analysis Statistics
- Special Valuation Random Exclusion Analysis Statistics

Agricultural or Special Valuation Correlation

- Agricultural or Special Valuation Land
 - I. Correlation
 - II. Analysis of Sales Verification
 - III. Measure of Central Tendency

IV. Analysis of Quality of Assessment

County Reports

- 2011 County Abstract of Assessment for Real Property, Form 45
- 2011 County Agricultural Land Detail
- 2011 County Abstract of Assessment for Real Property Compared with the 2009 Certificate of Taxes Levied (CTL)
- County Assessor's Three Year Plan of Assessment
- Assessment Survey – General Information

Certification

Maps

- Market Areas
- Registered Wells > 500 GPM
- Geo Codes
- Soil Classes

Valuation History Charts

2011 Commission Summary for Kimball County

Residential Real Property - Current

Number of Sales	69	Median	96.17
Total Sales Price	\$5,142,968	Mean	99.85
Total Adj. Sales Price	\$5,127,968	Wgt. Mean	95.26
Total Assessed Value	\$4,884,742	Average Assessed Value of the Base	\$55,290
Avg. Adj. Sales Price	\$74,318	Avg. Assessed Value	\$70,793

Confidence Interval - Current

95% Median C.I	92.63 to 100.22
95% Mean C.I	91.15 to 99.36
95% Wgt. Mean C.I	95.20 to 104.50
% of Value of the Class of all Real Property Value in the County	23.88
% of Records Sold in the Study Period	3.74
% of Value Sold in the Study Period	4.79

Residential Real Property - History

Year	Number of Sales	LOV	Median
2010	75	94	94
2009	91	97	97
2008	109	100	100
2007	106	100	100

2011 Commission Summary for Kimball County

Commercial Real Property - Current

Number of Sales	27	Median	100.00
Total Sales Price	\$3,326,527	Mean	112.58
Total Adj. Sales Price	\$3,326,527	Wgt. Mean	115.97
Total Assessed Value	\$3,857,913	Average Assessed Value of the Base	\$119,864
Avg. Adj. Sales Price	\$123,205	Avg. Assessed Value	\$142,886

Confidence Interval - Current

95% Median C.I	92.53 to 104.54
95% Mean C.I	88.72 to 136.44
95% Wgt. Mean C.I	75.88 to 156.07
% of Value of the Class of all Real Property Value in the County	14.85
% of Records Sold in the Study Period	5.10
% of Value Sold in the Study Period	6.08

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2010	26	100	100
2009	36	98	98
2008	34	100	100
2007	36	100	100

2011 Opinions of the Property Tax Administrator for Kimball 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	96	Meets generally accepted mass appraisal practices.	No recommendation.
Commercial Real Property	100	Meets generally accepted mass appraisal practices.	No recommendation.
Agricultural Land	73	The qualitative measures calculated in the random include 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

Ruth A. Sorensen
Property Tax Administrator

2011 Residential Assessment Actions for Kimball County

For assessment year 2011, the County completed the residential pick-up work and reviewed the residential sample of qualified sales in order to determine if any changes needed to be made to the overall class or any subclass. No further changes were made.

2011 Residential Assessment Survey for Kimball County

1.	Valuation data collection done by:	
	Assessor and her 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>
	10	Kimball—includes all residential parcels within the town of Kimball and all parcels that would be considered suburban to Kimball, since there is no separate suburban market.
	20	Bushnell—all residential parcels within the village of Bushnell.
	30	Dix—all residential parcels within the village of Dix.
	80	Rural—all residential parcels not within the aforementioned valuation groupings.
3.	List and describe the approach(es) used to estimate the market value of residential properties.	
	Replacement cost new, minus depreciation.	
4.	When was the last lot value study completed?	
	2007.	
5.	Describe the methodology used to determine the residential lot values.	
	Market approach is used, and lots are valued by square foot for each valuation grouping.	
6.	What costing year for the cost approach is being used for each valuation grouping?	
	2006	
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 Assessor has in the past developed her own market-derived depreciation tables.	
8.	Are individual depreciation tables developed for each valuation grouping?	
	Yes.	
9.	How often does the County update the depreciation tables?	
	When the appraisal of the valuation grouping is completed.	
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.	
	Extensive remodeling to the improvements, or the significant additions to the parcel.	
12.	Please provide any documents related to the policies or procedures used for the residential class of property.	
	Rather than develop County-specific policies and procedures to address the	

residential class, the Assessor relies upon statutes, regulations and directives.

**53 Kimball
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 : 69
 Total Sales Price : 5,142,968
 Total Adj. Sales Price : 5,127,968
 Total Assessed Value : 4,884,742
 Avg. Adj. Sales Price : 74,318
 Avg. Assessed Value : 70,793

MEDIAN : 96
 WGT. MEAN : 95
 MEAN : 100
 COD : 14.41
 PRD : 104.82

COV : 19.75
 STD : 19.72
 Avg. Abs. Dev : 13.86
 MAX Sales Ratio : 153.75
 MIN Sales Ratio : 49.64

95% Median C.I. : 92.63 to 100.22
 95% Wgt. Mean C.I. : 91.15 to 99.36
 95% Mean C.I. : 95.20 to 104.50

Printed:3/27/2011 5:54:09PM

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-08 To 30-SEP-08	17	94.04	93.78	94.90	09.25	98.82	72.00	114.27	87.23 to 102.64	77,059	73,128
01-OCT-08 To 31-DEC-08	7	97.55	95.52	84.50	15.64	113.04	56.58	127.05	56.58 to 127.05	81,929	69,233
01-JAN-09 To 31-MAR-09	4	110.27	109.98	111.83	19.33	98.35	87.18	132.20	N/A	53,375	59,689
01-APR-09 To 30-JUN-09	10	100.41	105.68	101.95	15.63	103.66	86.20	153.75	86.77 to 129.88	58,290	59,426
01-JUL-09 To 30-SEP-09	12	95.08	97.20	93.95	15.07	103.46	49.64	134.10	83.50 to 114.83	82,597	77,600
01-OCT-09 To 31-DEC-09	5	105.26	114.28	98.74	21.75	115.74	77.76	146.56	N/A	50,500	49,865
01-JAN-10 To 31-MAR-10	7	95.79	101.87	96.22	13.40	105.87	81.40	146.60	81.40 to 146.60	79,929	76,906
01-APR-10 To 30-JUN-10	7	93.51	97.02	93.82	08.44	103.41	82.38	123.29	82.38 to 123.29	92,129	86,435
<u>Study Yrs</u>											
01-JUL-08 To 30-JUN-09	38	96.19	98.94	95.56	13.91	103.54	56.58	153.75	89.31 to 100.66	70,524	67,390
01-JUL-09 To 30-JUN-10	31	95.79	100.97	94.93	15.09	106.36	49.64	146.60	92.79 to 102.69	78,970	74,965
<u>Calendar Yrs</u>											
01-JAN-09 To 31-DEC-09	31	100.16	104.34	98.70	17.47	105.71	49.64	153.75	90.17 to 114.83	65,809	64,953
<u>ALL</u>	69	96.17	99.85	95.26	14.41	104.82	49.64	153.75	92.63 to 100.22	74,318	70,793

VALUATION GROUPING

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
10	52	97.30	103.20	98.66	13.74	104.60	75.06	153.75	93.11 to 102.69	69,660	68,725
20	6	89.96	87.08	86.40	19.38	100.79	49.64	127.05	49.64 to 127.05	29,861	25,802
30	3	100.07	107.02	107.30	08.26	99.74	98.09	122.89	N/A	61,500	65,987
80	8	83.35	84.97	83.91	11.99	101.26	56.58	102.64	56.58 to 102.64	142,750	119,781
<u>ALL</u>	69	96.17	99.85	95.26	14.41	104.82	49.64	153.75	92.63 to 100.22	74,318	70,793

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	69	96.17	99.85	95.26	14.41	104.82	49.64	153.75	92.63 to 100.22	74,318	70,793
06											
07											
<u>ALL</u>	69	96.17	99.85	95.26	14.41	104.82	49.64	153.75	92.63 to 100.22	74,318	70,793

**53 Kimball
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 : 69
 Total Sales Price : 5,142,968
 Total Adj. Sales Price : 5,127,968
 Total Assessed Value : 4,884,742
 Avg. Adj. Sales Price : 74,318
 Avg. Assessed Value : 70,793

MEDIAN : 96
 WGT. MEAN : 95
 MEAN : 100
 COD : 14.41
 PRD : 104.82

COV : 19.75
 STD : 19.72
 Avg. Abs. Dev : 13.86
 MAX Sales Ratio : 153.75
 MIN Sales Ratio : 49.64

95% Median C.I. : 92.63 to 100.22
 95% Wgt. Mean C.I. : 91.15 to 99.36
 95% Mean C.I. : 95.20 to 104.50

Printed:3/27/2011 5:54:09PM

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	1	87.33	87.33	87.33	00.00	100.00	87.33	87.33	N/A	1,500	1,310	
5000 TO 9999	1	72.00	72.00	72.00	00.00	100.00	72.00	72.00	N/A	7,000	5,040	
<u>Total \$</u>												
1 TO 9999	2	79.67	79.67	74.71	09.63	106.64	72.00	87.33	N/A	4,250	3,175	
10000 TO 29999	8	130.13	128.07	127.88	12.49	100.15	87.18	153.75	87.18 to 153.75	20,938	26,775	
30000 TO 59999	21	100.16	101.78	100.52	12.83	101.25	49.64	143.74	93.11 to 112.42	46,194	46,433	
60000 TO 99999	23	94.04	96.69	96.73	08.77	99.96	83.80	132.20	89.31 to 100.07	74,757	72,314	
100000 TO 149999	7	87.23	91.11	91.03	10.67	100.09	77.76	119.36	77.76 to 119.36	124,500	113,330	
150000 TO 249999	8	91.64	88.35	88.61	11.31	99.71	56.58	104.31	56.58 to 104.31	173,875	154,072	
250000 TO 499999												
500000 +												
<u>ALL</u>	69	96.17	99.85	95.26	14.41	104.82	49.64	153.75	92.63 to 100.22	74,318	70,793	

2011 Correlation Section for Kimball County

A. Residential Real Property

The 2011 residential statistical profile reveals that there were 69 qualified residential sales occurring during the two-year period of the sales study. All three overall measures of central tendency are within acceptable range and any could be used as the point estimate for the overall residential level of value. The coefficient of dispersion indicates strong support of the median measure, and the price-related differential is approximately two percentage points above the upper limit of its acceptable range (at 104.82). The major valuation grouping 10 (Kimball) has both a median and weighted mean within acceptable range, and a COD of 13.74. The PRD for this valuation grouping is (like the overall PRD) almost two points outside of recommended limits.

The sales qualification and review process within the County consists of a questionnaire mailed to all buyers of residential, commercial and agricultural real property. A rough estimate for the rate of return of the questionnaires is around 60 to 70 percent. In the case of non-responses, the Assessor's office then attempts to contact either the buyer or seller (and in some cases the realtor) involved in the transaction. Since Kimball County is small in size and population, the personal knowledge of the Assessor and her staff is also utilized to further enhance the qualification process.

For assessment year 2011, the County completed the residential pick-up work and reviewed the residential sample of qualified sales in order to determine if any changes needed to be made to the overall class or any subclass. No further changes were made.

Taking all of the data into account, it is determined that the overall residential level of value is 96% of actual market value. Based upon knowledge of the County's assessment practices, it is believed that residential property within Kimball County is treated both uniformly and proportionately.

**2011 Correlation Section
for Kimball 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 Kimball 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 Kimball 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 Kimball 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 Kimball County

For assessment year 2011, the County completed the commercial pick-up work and reviewed the commercial sample of qualified sales in order to determine if any changes needed to be made to the overall commercial class or any subclass. No further changes were made.

2011 Commercial Assessment Survey for Kimball County

1.	Valuation data collection done by:	
	The Assessor and her 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>
	10	Kimball—includes all commercial parcels within the town of Kimball and all parcels that would be considered suburban to Kimball, since there is not separate suburban market.
	20	Bushnell—all commercial parcels within Bushnell.
	30	Dix—any commercial parcels within the village of Dix.
	80	Rural—all commercial parcels not found within the aforementioned valuation groupings.
3.	List and describe the approach(es) used to estimate the market value of commercial properties.	
	The cost approach—replacement cost new, minus depreciation.	
4.	When was the last lot value study completed?	
	2008	
5.	Describe the methodology used to determine the commercial lot values.	
	The market approach using vacant commercial lot sales. These are then priced per square foot for each valuation grouping.	
6.	What costing year for the cost approach is being used for each valuation grouping?	
	2006	
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?	
	Jerry Knoche and the Assessor had developed market-derived depreciation tables.	
8.	Are individual depreciation tables developed for each valuation grouping?	
	Yes, and in Kimball by location.	
9.	How often does the County update the depreciation tables?	
	When the specific valuation grouping is re-appraised.	
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.	
	Extensive remodeling (such as when the occupancy code changes), and significant additions would be viewed as substantially changed.	
12.	Please provide any documents related to the policies or procedures used for the commercial class of property.	

	Rather than develop County-specific policies and procedures to address the commercial class of property, the Assessor relies upon statutes, regulations and directives.
--	---

**53 Kimball
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 : 27
 Total Sales Price : 3,326,527
 Total Adj. Sales Price : 3,326,527
 Total Assessed Value : 3,857,913
 Avg. Adj. Sales Price : 123,205
 Avg. Assessed Value : 142,886

MEDIAN : 100
 WGT. MEAN : 116
 MEAN : 113
 COD : 30.40
 PRD : 97.08

COV : 53.55
 STD : 60.29
 Avg. Abs. Dev : 30.40
 MAX Sales Ratio : 317.92
 MIN Sales Ratio : 36.10

95% Median C.I. : 92.53 to 104.54
 95% Wgt. Mean C.I. : 75.88 to 156.07
 95% Mean C.I. : 88.72 to 136.44

Printed:3/27/2011 5:54:12PM

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	102.50	102.50	102.50	00.00	100.00	102.50	102.50	N/A	31,975	32,773
01-OCT-07 To 31-DEC-07	4	100.51	101.43	102.22	02.42	99.23	98.29	106.40	N/A	93,250	95,319
01-JAN-08 To 31-MAR-08	6	95.34	106.01	109.38	46.02	96.92	36.10	239.63	36.10 to 239.63	28,692	31,382
01-APR-08 To 30-JUN-08	1	96.73	96.73	96.73	00.00	100.00	96.73	96.73	N/A	32,000	30,955
01-JUL-08 To 30-SEP-08	3	100.00	99.44	99.73	03.04	99.71	94.60	103.71	N/A	503,359	502,009
01-OCT-08 To 31-DEC-08	1	89.80	89.80	89.80	00.00	100.00	89.80	89.80	N/A	40,000	35,920
01-JAN-09 To 31-MAR-09	1	317.92	317.92	317.92	00.00	100.00	317.92	317.92	N/A	1,200	3,815
01-APR-09 To 30-JUN-09	2	116.69	116.69	114.51	16.79	101.90	97.10	136.28	N/A	22,500	25,765
01-JUL-09 To 30-SEP-09											
01-OCT-09 To 31-DEC-09	4	96.67	123.42	197.39	50.32	62.53	57.03	243.32	N/A	160,281	316,382
01-JAN-10 To 31-MAR-10	1	89.92	89.92	89.92	00.00	100.00	89.92	89.92	N/A	25,000	22,480
01-APR-10 To 30-JUN-10	3	101.76	91.89	74.58	19.42	123.21	57.32	116.60	N/A	151,667	113,106
<u>Study Yrs</u>											
01-JUL-07 To 30-JUN-08	12	100.51	103.42	103.97	23.11	99.47	36.10	239.63	86.13 to 105.51	50,760	52,775
01-JUL-08 To 30-JUN-09	7	100.00	134.20	100.06	39.49	134.12	89.80	317.92	89.80 to 317.92	228,040	228,185
01-JUL-09 To 30-JUN-10	8	96.67	107.41	145.15	34.35	74.00	57.03	243.32	57.03 to 243.32	140,141	203,416
<u>Calendar Yrs</u>											
01-JAN-08 To 31-DEC-08	11	96.73	101.90	100.40	26.56	101.49	36.10	239.63	64.16 to 105.51	159,475	160,109
01-JAN-09 To 31-DEC-09	7	100.80	149.28	192.18	63.90	77.68	57.03	317.92	57.03 to 317.92	98,189	188,696
<u>ALL</u>	27	100.00	112.58	115.97	30.40	97.08	36.10	317.92	92.53 to 104.54	123,205	142,886

VALUATION GROUPING

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
10	25	100.00	105.00	116.09	23.99	90.45	36.10	243.32	92.53 to 103.71	131,733	152,926
20	1	317.92	317.92	317.92	00.00	100.00	317.92	317.92	N/A	1,200	3,815
30	1	96.73	96.73	96.73	00.00	100.00	96.73	96.73	N/A	32,000	30,955
<u>ALL</u>	27	100.00	112.58	115.97	30.40	97.08	36.10	317.92	92.53 to 104.54	123,205	142,886

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
02											
03	26	99.85	107.55	96.05	26.10	111.97	36.10	317.92	92.53 to 103.71	110,636	106,268
04	1	243.32	243.32	243.32	00.00	100.00	243.32	243.32	N/A	450,000	1,094,940
<u>ALL</u>	27	100.00	112.58	115.97	30.40	97.08	36.10	317.92	92.53 to 104.54	123,205	142,886

**53 Kimball
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 : 27
 Total Sales Price : 3,326,527
 Total Adj. Sales Price : 3,326,527
 Total Assessed Value : 3,857,913
 Avg. Adj. Sales Price : 123,205
 Avg. Assessed Value : 142,886

MEDIAN : 100
 WGT. MEAN : 116
 MEAN : 113
 COD : 30.40
 PRD : 97.08

COV : 53.55
 STD : 60.29
 Avg. Abs. Dev : 30.40
 MAX Sales Ratio : 317.92
 MIN Sales Ratio : 36.10

95% Median C.I. : 92.53 to 104.54
 95% Wgt. Mean C.I. : 75.88 to 156.07
 95% Mean C.I. : 88.72 to 136.44

Printed:3/27/2011 5:54:12PM

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	2	202.03	202.03	139.62	57.37	144.70	86.13	317.92	N/A	2,600	3,630	
5000 TO 9999	1	116.60	116.60	116.60	00.00	100.00	116.60	116.60	N/A	5,000	5,830	
<u>Total \$</u>												
1 TO 9999	3	116.60	173.55	128.33	66.26	135.24	86.13	317.92	N/A	3,400	4,363	
10000 TO 29999	8	93.51	102.31	101.63	43.32	100.67	36.10	239.63	36.10 to 239.63	21,391	21,738	
30000 TO 59999	6	101.65	99.84	100.03	04.00	99.81	89.80	105.51	89.80 to 105.51	40,218	40,230	
60000 TO 99999	2	102.93	102.93	102.94	01.57	99.99	101.31	104.54	N/A	79,500	81,837	
100000 TO 149999	3	94.60	97.84	98.04	04.88	99.80	92.53	106.40	N/A	119,333	116,994	
150000 TO 249999	2	100.73	100.73	100.80	01.02	99.93	99.70	101.76	N/A	160,000	161,278	
250000 TO 499999	2	150.32	150.32	171.98	61.87	87.41	57.32	243.32	N/A	365,000	627,714	
500000 +	1	100.00	100.00	100.00	00.00	100.00	100.00	100.00	N/A	1,336,898	1,336,898	
<u>ALL</u>	27	100.00	112.58	115.97	30.40	97.08	36.10	317.92	92.53 to 104.54	123,205	142,886	

OCCUPANCY CODE											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
Blank	6	78.35	76.84	86.18	31.16	89.16	36.10	116.60	36.10 to 116.60	50,187	43,249	
1	1	101.76	101.76	101.76	00.00	100.00	101.76	101.76	N/A	170,000	173,000	
325	2	101.10	101.10	100.19	01.38	100.91	99.70	102.50	N/A	90,988	91,164	
326	2	94.11	94.11	93.54	04.45	100.61	89.92	98.29	N/A	22,000	20,578	
334	1	243.32	243.32	243.32	00.00	100.00	243.32	243.32	N/A	450,000	1,094,940	
340	1	100.00	100.00	100.00	00.00	100.00	100.00	100.00	N/A	1,336,898	1,336,898	
343	2	173.02	173.02	123.98	38.50	139.55	106.40	239.63	N/A	72,000	89,268	
353	7	104.54	136.98	105.89	36.23	129.36	96.73	317.92	96.73 to 317.92	33,907	35,904	
404	1	86.13	86.13	86.13	00.00	100.00	86.13	86.13	N/A	4,000	3,445	
437	1	101.31	101.31	101.31	00.00	100.00	101.31	101.31	N/A	79,000	80,038	
455	1	57.32	57.32	57.32	00.00	100.00	57.32	57.32	N/A	280,000	160,487	
494	1	89.80	89.80	89.80	00.00	100.00	89.80	89.80	N/A	40,000	35,920	
528	1	103.71	103.71	103.71	00.00	100.00	103.71	103.71	N/A	58,180	60,340	
<u>ALL</u>	27	100.00	112.58	115.97	30.40	97.08	36.10	317.92	92.53 to 104.54	123,205	142,886	

2011 Correlation Section for Kimball County

A. Commercial Real Property

The 2011 Kimball County commercial statistical profile reveals a total of twenty-seven qualified commercial sales to be used as a sample for the three-year study period. Of this sample, the profile indicates that one of the three measures of central tendency, the median, is within acceptable range (with the mean and weighted mean considerably above the upper limit of acceptable range). Regarding the qualitative statistical measures, the COD is at 30 percent (outside of recommended range) and the price-related differential is about one point below its prescribed parameters (at 97.08). It should be noted that the coefficient of dispersion is being skewed by one sale (book 71, page 265), and the hypothetical removal of this would dramatically lower the COD to 23.19. This sale is also a low-dollar sale that has a sale price of less than \$2000.

A discussion of the County's sales review and verification process is a reiteration of that mentioned in the residential correlation: a questionnaire is mailed to all buyers of residential, commercial and agricultural real property. A rough estimate for the rate of return of the questionnaires is around 60 to 70 percent. In the case of non-responses, the Assessor's office then attempts to contact either the buyer or seller (and in some cases the realtor) involved in the transaction. Since Kimball County is small in size and population, the personal knowledge of the Assessor and her staff is also utilized to further enhance the qualification process.

For assessment year 2011, the County completed the commercial pick-up work and reviewed the commercial sample of qualified sales in order to determine if any changes needed to be made to the overall commercial class or any subclass. No further changes were made.

In light of the above information, the overall commercial level of value is determined to be at 100%. Although the hypothetically trimmed COD qualitative statistic is slightly above its respective range, and the PRD is slightly below its prescribed parameters, it is believed that the assessment practices of the County produce an overall uniform and proportionate treatment of commercial property.

**2011 Correlation Section
for Kimball 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 Kimball 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 Kimball 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 Kimball 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 Kimball County

Actions taken to address agricultural land within Kimball County included the review of the base sample and this resulted in the raising of four dry subclasses in agricultural market area two: 2D1, 2D, 3D1 and 3D.

2011 Agricultural Assessment Survey for Kimball County

1.	Valuation data collection done by:	
	The Assessor's staff.	
2.	List each market area, and describe the location and the specific characteristics that make each unique. In Kimball, a committee of farmers, County Commissioners and the Assessor physically toured the County, and coupled with the use of soil maps, developed and implemented the four agricultural market areas.	
	Market Area	Description of unique characteristics
	1	The western portion borders Wyoming and the southern portion borders Colorado. Consists perhaps of about 2/3 grass and about 1/3 dry land.
	2	The eastern portion borders Cheyenne County and is surrounded by the other three market areas. Almost evenly divided between dry land and grass.
	3	The western portion of this market area borders Wyoming, and the northern portion borders Banner County. Has slightly more dry land than grassland.
	4.	Located in the northeast portion of the County, it borders both Banner and Cheyenne Counties. Consists of more than 50% dry land, and has almost twice the percentage of irrigated land than the other three market areas.
3.	Describe the process that is used to determine and monitor market areas.	
	Review of market activity within each specific area.	
4.	Describe the process used to identify and value rural residential land and recreational land in the county.	
	The process is determining primary use of the parcel. Rural residential is valued by market comparison with other like properties. The Assessor has not found a recreational use within her County.	
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?	
	Yes	
6.	What land characteristics are used to assign differences in assessed values?	
	Primarily land use (i.e., irrigated, dry, grass, CRP) and by LCG.	
7.	What process is used to annually update land use? (Physical inspection, FSA maps, etc.)	
	Physical inspection, FSA maps provided by taxpayers, and GIS maps.	
8.	Describe the process used to identify and monitor the influence of non-agricultural characteristics.	
	Sales verification questionnaires returned would be a basic means of identifying a non-agricultural influence.	
9.	Have special valuations applications been filed in the county? If yes, is there a value difference for the special valuation parcels.	
	No	

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 new home or significant additions to a vacant parcel of land would suggest a sold parcel is substantially changed.
12.	Please provide any documents related to the policies or procedures used for the agricultural class of property.
	Rather than develop County-specific policies and procedures to address the agricultural land class, the Assessor relies upon statutes, regulations and directives.

53 Kimball
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 : 76
 Total Sales Price : 8,943,877
 Total Adj. Sales Price : 8,903,975
 Total Assessed Value : 6,631,045
 Avg. Adj. Sales Price : 117,158
 Avg. Assessed Value : 87,251

MEDIAN : 73
 WGT. MEAN : 74
 MEAN : 77
 COD : 19.04
 PRD : 103.68

COV : 26.67
 STD : 20.59
 Avg. Abs. Dev : 13.95
 MAX Sales Ratio : 158.61
 MIN Sales Ratio : 28.72

95% Median C.I. : 70.53 to 78.92
 95% Wgt. Mean C.I. : 70.68 to 78.26
 95% Mean C.I. : 72.58 to 81.84

Printed:3/27/2011 5:54:14PM

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	2	66.67	66.67	71.17	20.16	93.68	53.23	80.10	N/A	168,500	119,923
01-OCT-07 To 31-DEC-07	6	69.82	82.91	71.22	26.65	116.41	60.09	137.33	60.09 to 137.33	113,079	80,540
01-JAN-08 To 31-MAR-08	8	71.72	70.21	69.28	06.62	101.34	56.33	77.37	56.33 to 77.37	143,850	99,662
01-APR-08 To 30-JUN-08	6	71.38	71.61	68.61	12.44	104.37	56.91	86.79	56.91 to 86.79	59,433	40,778
01-JUL-08 To 30-SEP-08	4	75.91	86.18	78.02	30.19	110.46	61.36	131.53	N/A	74,625	58,223
01-OCT-08 To 31-DEC-08	6	69.53	68.36	64.68	16.08	105.69	51.67	86.58	51.67 to 86.58	125,308	81,050
01-JAN-09 To 31-MAR-09	8	85.00	89.31	82.82	19.09	107.84	62.20	121.38	62.20 to 121.38	140,063	115,999
01-APR-09 To 30-JUN-09	3	72.81	79.45	77.78	21.47	102.15	59.32	106.21	N/A	207,500	161,402
01-JUL-09 To 30-SEP-09	6	75.24	74.00	75.96	07.62	97.42	60.74	82.63	60.74 to 82.63	129,133	98,086
01-OCT-09 To 31-DEC-09	12	70.21	70.32	75.84	19.81	92.72	28.72	111.41	54.36 to 82.59	91,455	69,356
01-JAN-10 To 31-MAR-10	6	91.04	97.46	87.21	22.66	111.75	65.88	158.61	65.88 to 158.61	115,000	100,296
01-APR-10 To 30-JUN-10	9	78.65	73.94	69.43	12.31	106.50	47.61	89.47	60.06 to 84.36	113,944	79,117
<u>Study Yrs</u>											
01-JUL-07 To 30-JUN-08	22	70.77	73.73	69.96	14.82	105.39	53.23	137.33	63.71 to 77.37	114,676	80,229
01-JUL-08 To 30-JUN-09	21	73.31	81.32	76.30	23.38	106.58	51.67	131.53	65.16 to 86.66	133,017	101,495
01-JUL-09 To 30-JUN-10	33	75.26	76.91	76.22	18.34	100.91	28.72	158.61	69.83 to 81.74	108,720	82,867
<u>Calendar Yrs</u>											
01-JAN-08 To 31-DEC-08	24	71.72	72.76	68.86	14.53	105.66	51.67	131.53	65.16 to 77.37	106,573	73,381
01-JAN-09 To 31-DEC-09	29	73.31	77.26	78.36	19.14	98.60	28.72	121.38	69.83 to 82.63	124,664	97,689
<u>ALL</u>	76	73.27	77.21	74.47	19.04	103.68	28.72	158.61	70.53 to 78.92	117,158	87,251

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	33	78.65	77.84	76.16	16.67	102.21	47.61	137.33	69.83 to 82.63	122,589	93,362
2	25	73.22	79.53	74.04	24.87	107.41	28.72	158.61	68.61 to 84.80	87,230	64,586
3	14	70.71	72.79	71.88	14.79	101.27	53.23	121.38	60.09 to 77.64	143,970	103,493
4	4	71.77	72.96	73.47	05.07	99.31	69.10	79.18	N/A	165,552	121,638
<u>ALL</u>	76	73.27	77.21	74.47	19.04	103.68	28.72	158.61	70.53 to 78.92	117,158	87,251

53 Kimball
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 : 76
 Total Sales Price : 8,943,877
 Total Adj. Sales Price : 8,903,975
 Total Assessed Value : 6,631,045
 Avg. Adj. Sales Price : 117,158
 Avg. Assessed Value : 87,251

MEDIAN : 73
 WGT. MEAN : 74
 MEAN : 77
 COD : 19.04
 PRD : 103.68

COV : 26.67
 STD : 20.59
 Avg. Abs. Dev : 13.95
 MAX Sales Ratio : 158.61
 MIN Sales Ratio : 28.72

95% Median C.I. : 70.53 to 78.92
 95% Wgt. Mean C.I. : 70.68 to 78.26
 95% Mean C.I. : 72.58 to 81.84

Printed:3/27/2011 5:54:14PM

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
___Dry___											
County	24	70.42	71.29	70.28	13.68	101.44	51.67	106.21	61.75 to 76.03	109,222	76,760
1	10	70.92	71.32	70.26	14.42	101.51	54.01	96.71	54.36 to 85.19	91,750	64,467
2	9	71.00	71.88	69.67	16.37	103.17	51.67	106.21	53.67 to 86.79	116,644	81,265
3	2	66.47	66.47	63.92	09.60	103.99	60.09	72.84	N/A	70,913	45,325
4	3	69.54	72.61	73.32	04.83	99.03	69.10	79.18	N/A	170,735	125,182
___Grass___											
County	11	73.31	70.25	73.74	15.85	95.27	28.72	92.65	56.91 to 86.66	164,137	121,030
1	8	77.09	77.06	75.93	09.75	101.49	63.71	92.65	63.71 to 92.65	188,506	143,140
2	3	56.91	52.07	62.60	24.53	83.18	28.72	70.59	N/A	99,152	62,068
___ALL___	76	73.27	77.21	74.47	19.04	103.68	28.72	158.61	70.53 to 78.92	117,158	87,251

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	2	66.44	66.44	65.91	09.60	100.80	60.06	72.81	N/A	379,000	249,808
3	2	66.44	66.44	65.91	09.60	100.80	60.06	72.81	N/A	379,000	249,808
___Dry___											
County	32	70.42	72.75	70.97	16.34	102.51	47.61	137.33	62.92 to 76.03	105,120	74,600
1	14	72.22	75.99	72.61	21.14	104.66	47.61	137.33	54.36 to 87.13	87,357	63,432
2	10	69.81	70.77	69.37	16.44	102.02	51.67	106.21	53.67 to 86.79	108,680	75,386
3	4	65.77	66.12	66.04	07.01	100.12	60.09	72.84	N/A	97,956	64,688
4	4	71.77	72.96	73.47	05.07	99.31	69.10	79.18	N/A	165,552	121,638
___Grass___											
County	12	71.95	69.09	71.69	16.76	96.37	28.72	92.65	56.91 to 80.10	170,559	122,267
1	9	75.26	74.76	73.23	11.68	102.09	56.33	92.65	63.71 to 86.66	194,361	142,333
2	3	56.91	52.07	62.60	24.53	83.18	28.72	70.59	N/A	99,152	62,068
___ALL___	76	73.27	77.21	74.47	19.04	103.68	28.72	158.61	70.53 to 78.92	117,158	87,251

53 Kimball
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 : 72
 Total Sales Price : 8,905,477
 Total Adj. Sales Price : 8,865,575
 Total Assessed Value : 6,481,074
 Avg. Adj. Sales Price : 123,133
 Avg. Assessed Value : 90,015

MEDIAN : 73
 WGT. MEAN : 73
 MEAN : 77
 COD : 17.59
 PRD : 104.69

COV : 26.19
 STD : 20.04
 Avg. Abs. Dev : 12.85
 MAX Sales Ratio : 158.61
 MIN Sales Ratio : 28.72

95% Median C.I. : 70.53 to 77.02
 95% Wgt. Mean C.I. : 69.21 to 77.00
 95% Mean C.I. : 71.90 to 81.16

Printed:3/27/2011 5:54:17PM

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>Qtrrs</u>											
01-JUL-07 To 30-SEP-07	2	66.67	66.67	71.17	20.16	93.68	53.23	80.10	N/A	168,500	119,923
01-OCT-07 To 31-DEC-07	6	69.82	82.91	71.22	26.65	116.41	60.09	137.33	60.09 to 137.33	113,079	80,540
01-JAN-08 To 31-MAR-08	8	71.72	70.21	69.28	06.62	101.34	56.33	77.37	56.33 to 77.37	143,850	99,662
01-APR-08 To 30-JUN-08	6	71.38	71.61	68.61	12.44	104.37	56.91	86.79	56.91 to 86.79	59,433	40,778
01-JUL-08 To 30-SEP-08	4	75.91	86.18	78.02	30.19	110.46	61.36	131.53	N/A	74,625	58,223
01-OCT-08 To 31-DEC-08	7	72.85	71.06	66.21	15.98	107.33	51.67	87.27	51.67 to 87.27	115,207	76,279
01-JAN-09 To 31-MAR-09	10	79.17	84.10	76.42	21.85	110.05	52.98	121.38	62.20 to 111.05	154,050	117,724
01-APR-09 To 30-JUN-09	3	72.81	79.45	77.78	21.47	102.15	59.32	106.21	N/A	207,500	161,402
01-JUL-09 To 30-SEP-09	4	72.03	70.61	73.35	06.43	96.26	60.74	77.64	N/A	124,325	91,198
01-OCT-09 To 31-DEC-09	10	72.35	69.82	75.24	13.38	92.80	28.72	82.59	62.92 to 81.76	115,096	86,592
01-JAN-10 To 31-MAR-10	6	82.31	91.10	81.24	27.29	112.14	64.83	158.61	64.83 to 158.61	104,500	84,897
01-APR-10 To 30-JUN-10	6	76.14	73.28	68.50	07.70	106.98	60.06	81.74	60.06 to 81.74	133,250	91,274
<u>Study Yrs</u>											
01-JUL-07 To 30-JUN-08	22	70.77	73.73	69.96	14.82	105.39	53.23	137.33	63.71 to 77.37	114,676	80,229
01-JUL-08 To 30-JUN-09	24	73.42	80.06	74.31	22.38	107.74	51.67	131.53	65.16 to 86.66	136,164	101,179
01-JUL-09 To 30-JUN-10	26	74.65	75.65	74.40	15.06	101.68	28.72	158.61	68.61 to 79.50	118,260	87,990
<u>Calendar Yrs</u>											
01-JAN-08 To 31-DEC-08	25	72.43	73.34	69.24	14.62	105.92	51.67	131.53	65.88 to 77.37	104,494	72,352
01-JAN-09 To 31-DEC-09	27	73.31	76.29	75.88	17.02	100.54	28.72	121.38	69.83 to 81.76	141,158	107,117
<u>ALL</u>	72	73.04	76.53	73.10	17.59	104.69	28.72	158.61	70.53 to 77.02	123,133	90,015

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	22	72.87	77.02	73.64	15.34	104.59	56.33	137.33	65.88 to 82.59	130,384	96,018
2	25	73.22	79.53	74.04	24.87	107.41	28.72	158.61	68.61 to 84.80	87,230	64,586
3	14	70.71	72.79	71.88	14.79	101.27	53.23	121.38	60.09 to 77.64	143,970	103,493
4	11	74.00	73.52	72.47	09.19	101.45	52.98	87.27	64.83 to 81.76	163,710	118,649
<u>ALL</u>	72	73.04	76.53	73.10	17.59	104.69	28.72	158.61	70.53 to 77.02	123,133	90,015

53 Kimball
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 : 72	MEDIAN : 73	COV : 26.19	95% Median C.I. : 70.53 to 77.02
Total Sales Price : 8,905,477	WGT. MEAN : 73	STD : 20.04	95% Wgt. Mean C.I. : 69.21 to 77.00
Total Adj. Sales Price : 8,865,575	MEAN : 77	Avg. Abs. Dev : 12.85	95% Mean C.I. : 71.90 to 81.16
Total Assessed Value : 6,481,074			
Avg. Adj. Sales Price : 123,133	COD : 17.59	MAX Sales Ratio : 158.61	
Avg. Assessed Value : 90,015	PRD : 104.69	MIN Sales Ratio : 28.72	

Printed:3/27/2011 5:54:17PM

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
_____Dry_____											
County	24	71.61	73.16	73.06	12.14	100.14	51.67	106.21	68.61 to 79.18	127,618	93,231
1	7	72.00	74.77	73.94	11.36	101.12	61.36	96.71	61.36 to 96.71	98,499	72,829
2	9	71.00	71.88	69.67	16.37	103.17	51.67	106.21	53.67 to 86.79	116,644	81,265
3	2	66.47	66.47	63.92	09.60	103.99	60.09	72.84	N/A	70,913	45,325
4	6	76.36	75.44	76.64	06.18	98.43	69.10	81.76	69.10 to 81.76	196,951	150,952
_____Grass_____											
County	12	71.95	70.49	73.36	16.75	96.09	28.72	92.65	63.71 to 86.66	148,509	108,940
1	7	75.26	76.80	75.60	10.72	101.59	63.71	92.65	63.71 to 92.65	194,007	146,678
2	3	56.91	52.07	62.60	24.53	83.18	28.72	70.59	N/A	99,152	62,068
4	2	76.05	76.05	74.51	14.75	102.07	64.83	87.27	N/A	63,300	47,166
_____ALL_____	72	73.04	76.53	73.10	17.59	104.69	28.72	158.61	70.53 to 77.02	123,133	90,015

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	2	66.44	66.44	65.91	09.60	100.80	60.06	72.81	N/A	379,000	249,808
3	2	66.44	66.44	65.91	09.60	100.80	60.06	72.81	N/A	379,000	249,808
_____Dry_____											
County	30	71.61	74.61	73.18	14.26	101.95	51.67	137.33	68.61 to 76.03	119,344	87,335
1	9	72.43	82.15	76.72	19.76	107.08	61.36	137.33	65.88 to 96.71	85,555	65,636
2	10	69.81	70.77	69.37	16.44	102.02	51.67	106.21	53.67 to 86.79	108,680	75,386
3	4	65.77	66.12	66.04	07.01	100.12	60.09	72.84	N/A	97,956	64,688
4	7	74.00	75.24	76.35	05.47	98.55	69.10	81.76	69.10 to 81.76	190,244	145,245
_____Grass_____											
County	13	70.59	69.40	71.33	17.31	97.29	28.72	92.65	56.91 to 86.66	155,639	111,012
1	8	74.29	74.24	72.70	12.69	102.12	56.33	92.65	56.33 to 92.65	199,906	145,328
2	3	56.91	52.07	62.60	24.53	83.18	28.72	70.59	N/A	99,152	62,068
4	2	76.05	76.05	74.51	14.75	102.07	64.83	87.27	N/A	63,300	47,166
_____ALL_____	72	73.04	76.53	73.10	17.59	104.69	28.72	158.61	70.53 to 77.02	123,133	90,015

53 Kimball
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 : 75
 Total Sales Price : 9,222,477
 Total Adj. Sales Price : 9,182,575
 Total Assessed Value : 6,755,223
 Avg. Adj. Sales Price : 122,434
 Avg. Assessed Value : 90,070

MEDIAN : 73
 WGT. MEAN : 74
 MEAN : 76
 COD : 17.89
 PRD : 103.89

COV : 26.23
 STD : 20.05
 Avg. Abs. Dev : 13.03
 MAX Sales Ratio : 158.61
 MIN Sales Ratio : 28.72

95% Median C.I. : 69.83 to 77.02
 95% Wgt. Mean C.I. : 69.67 to 77.47
 95% Mean C.I. : 71.89 to 80.97

Printed:3/27/2011 5:54:20PM

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	2	66.67	66.67	71.17	20.16	93.68	53.23	80.10	N/A	168,500	119,923
01-OCT-07 To 31-DEC-07	6	69.82	82.91	71.22	26.65	116.41	60.09	137.33	60.09 to 137.33	113,079	80,540
01-JAN-08 To 31-MAR-08	8	71.72	70.21	69.28	06.62	101.34	56.33	77.37	56.33 to 77.37	143,850	99,662
01-APR-08 To 30-JUN-08	6	71.38	71.61	68.61	12.44	104.37	56.91	86.79	56.91 to 86.79	59,433	40,778
01-JUL-08 To 30-SEP-08	5	65.16	81.28	74.07	29.21	109.73	61.36	131.53	N/A	78,700	58,295
01-OCT-08 To 31-DEC-08	8	69.53	70.45	66.21	15.85	106.40	51.67	87.27	51.67 to 87.27	120,806	79,984
01-JAN-09 To 31-MAR-09	9	84.80	87.56	81.85	18.49	106.98	62.20	121.38	72.00 to 111.05	138,944	113,732
01-APR-09 To 30-JUN-09	4	66.07	71.29	71.20	27.58	100.13	46.81	106.21	N/A	197,625	140,713
01-JUL-09 To 30-SEP-09	4	72.03	70.61	73.35	06.43	96.26	60.74	77.64	N/A	124,325	91,198
01-OCT-09 To 31-DEC-09	11	74.11	72.59	78.70	15.10	92.24	28.72	100.36	62.92 to 82.59	121,360	95,507
01-JAN-10 To 31-MAR-10	6	82.31	91.10	81.24	27.29	112.14	64.83	158.61	64.83 to 158.61	104,500	84,897
01-APR-10 To 30-JUN-10	6	76.14	73.28	68.50	07.70	106.98	60.06	81.74	60.06 to 81.74	133,250	91,274
<u>Study Yrs</u>											
01-JUL-07 To 30-JUN-08	22	70.77	73.73	69.96	14.82	105.39	53.23	137.33	63.71 to 77.37	114,676	80,229
01-JUL-08 To 30-JUN-09	26	73.08	78.58	74.03	22.07	106.15	46.81	131.53	65.16 to 86.58	130,806	96,838
01-JUL-09 To 30-JUN-10	27	75.19	76.56	75.87	15.64	100.91	28.72	158.61	68.61 to 79.55	120,695	91,570
<u>Calendar Yrs</u>											
01-JAN-08 To 31-DEC-08	27	71.00	72.64	68.82	14.63	105.55	51.67	131.53	65.16 to 77.37	106,198	73,085
01-JAN-09 To 31-DEC-09	28	73.42	76.93	77.50	18.02	99.26	28.72	121.38	70.59 to 81.76	138,331	107,207
<u>ALL</u>	75	72.85	76.43	73.57	17.89	103.89	28.72	158.61	69.83 to 77.02	122,434	90,070

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	22	72.87	77.02	73.64	15.34	104.59	56.33	137.33	65.88 to 82.59	130,384	96,018
2	27	73.22	79.09	74.15	25.73	106.66	28.72	158.61	62.20 to 86.79	93,806	69,554
3	15	68.61	72.04	71.42	14.91	100.87	53.23	121.38	61.67 to 77.37	140,705	100,499
4	11	74.00	74.73	75.26	07.57	99.30	64.83	87.27	66.20 to 81.76	151,891	114,309
<u>ALL</u>	75	72.85	76.43	73.57	17.89	103.89	28.72	158.61	69.83 to 77.02	122,434	90,070

53 Kimball
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 : 75
 Total Sales Price : 9,222,477
 Total Adj. Sales Price : 9,182,575
 Total Assessed Value : 6,755,223
 Avg. Adj. Sales Price : 122,434
 Avg. Assessed Value : 90,070

MEDIAN : 73
 WGT. MEAN : 74
 MEAN : 76
 COD : 17.89
 PRD : 103.89

COV : 26.23
 STD : 20.05
 Avg. Abs. Dev : 13.03
 MAX Sales Ratio : 158.61
 MIN Sales Ratio : 28.72

95% Median C.I. : 69.83 to 77.02
 95% Wgt. Mean C.I. : 69.67 to 77.47
 95% Mean C.I. : 71.89 to 80.97

Printed:3/27/2011 5:54:20PM

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
_____Dry_____											
County	24	71.61	73.16	73.06	12.14	100.14	51.67	106.21	68.61 to 79.18	127,618	93,231
1	7	72.00	74.77	73.94	11.36	101.12	61.36	96.71	61.36 to 96.71	98,499	72,829
2	9	71.00	71.88	69.67	16.37	103.17	51.67	106.21	53.67 to 86.79	116,644	81,265
3	2	66.47	66.47	63.92	09.60	103.99	60.09	72.84	N/A	70,913	45,325
4	6	76.36	75.44	76.64	06.18	98.43	69.10	81.76	69.10 to 81.76	196,951	150,952
_____Grass_____											
County	15	70.59	70.62	73.08	19.12	96.63	28.72	100.36	63.71 to 86.66	152,940	111,767
1	7	75.26	76.80	75.60	10.72	101.59	63.71	92.65	63.71 to 92.65	194,007	146,678
2	5	56.91	60.68	69.21	33.53	87.68	28.72	100.36	N/A	129,891	89,901
4	3	66.20	72.77	69.87	11.30	104.15	64.83	87.27	N/A	95,533	66,750
_____ALL_____	75	72.85	76.43	73.57	17.89	103.89	28.72	158.61	69.83 to 77.02	122,434	90,070

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	2	66.44	66.44	65.91	09.60	100.80	60.06	72.81	N/A	379,000	249,808
3	2	66.44	66.44	65.91	09.60	100.80	60.06	72.81	N/A	379,000	249,808
_____Dry_____											
County	30	71.61	74.61	73.18	14.26	101.95	51.67	137.33	68.61 to 76.03	119,344	87,335
1	9	72.43	82.15	76.72	19.76	107.08	61.36	137.33	65.88 to 96.71	85,555	65,636
2	10	69.81	70.77	69.37	16.44	102.02	51.67	106.21	53.67 to 86.79	108,680	75,386
3	4	65.77	66.12	66.04	07.01	100.12	60.09	72.84	N/A	97,956	64,688
4	7	74.00	75.24	76.35	05.47	98.55	69.10	81.76	69.10 to 81.76	190,244	145,245
_____Grass_____											
County	16	68.40	69.72	71.49	19.81	97.52	28.72	100.36	56.91 to 86.66	158,457	113,274
1	8	74.29	74.24	72.70	12.69	102.12	56.33	92.65	56.33 to 92.65	199,906	145,328
2	5	56.91	60.68	69.21	33.53	87.68	28.72	100.36	N/A	129,891	89,901
4	3	66.20	72.77	69.87	11.30	104.15	64.83	87.27	N/A	95,533	66,750
_____ALL_____	75	72.85	76.43	73.57	17.89	103.89	28.72	158.61	69.83 to 77.02	122,434	90,070

2011 Correlation Section for Kimball County

A. Agricultural Land

Kimball County has a total land area of 952 square miles, and the agricultural land consists of approximately of 50% grass, 43% dry land and about 7% irrigated. The County currently has four clearly defined agricultural market areas based on topography, soil type and availability of water. Counties contiguous to Kimball are Banner to the north and Cheyenne to the east. The southern part of the County borders the State of Colorado, and the western portion is contiguous to the State of Wyoming. Neighboring Banner County has no defined agricultural market areas.

Historically, the sales qualification and review process within the County consists of a questionnaire mailed to all buyers of residential, commercial and agricultural real property. A rough estimate for the rate of return of the questionnaires is around 60 to 70 percent. In the case of non-responses, the Assessor's office then attempts to contact either the buyer or seller (and in some cases the realtor) involved in the transaction. Since Kimball County is small in size and population, the personal knowledge of the Assessor and her staff is also utilized to further enhance the qualification process.

Actions taken to address agricultural land within Kimball County for assessment year 2011 included the review of the base sample and this resulted in the raising of four dry subclasses in agricultural market area two: 2D1, 2D, 3D1 and 3D.

The agricultural Base Stat profile reveals that for the three-year timeframe of the sales study, there were seventy-six sales deemed qualified by the Assessor. Of these, twenty-two occurred during July 1, 2007 to June 30, 2008, twenty-one occurred during the second study year from July 1, 2008 to June 30, 2009. Thirty-three sales occurred during the latest study year from July 1, 2009 to June 30, 2010. The Base Stat overall distribution of sales is not within the minimum threshold of 10% variance of total sales per year as set in Department policy, since 43% of the total sales occurred during the third year of the study period. Further, agricultural market areas one and four exhibit the greatest disparity of sales. Area one has thirty-three sales, and nineteen of these occurred during the third year (eight occurred in the first year, and only six in the second year). Area four has only four sales, with three occurring in the first year, one in the second and none in the latest year. Examination of the sample land use (for the whole County, rather than by market area) is roughly 46% grass, 51% dry and 3% irrigated. Comparison of the sample land use to the actual land percentages of the County reveals there is less than 10% difference in the sample land use for each class of land. Therefore, the overall land use of the sample is representative of the land population.

To arrive at the level of value and quality of assessment for agricultural land within Kimball County, three statistical tests were utilized: the first test, named Base Stat, consists of the statistical profile using only the sales that occurred during the timeframe of the sales study within Kimball County. Test two, named Random Include, consists of the County sales and a random inclusion of comparable sales (similar soils, use, topography) from contiguous counties to eliminate the time bias in agricultural market areas one and four. To develop a large enough sample of comparable sales and mitigate the possibility of having to exclude sales occurring in Kimball County, a twelve-mile expansion from the County's borders was

2011 Correlation Section for Kimball County

implemented. There were twenty-five total comparable sales from all of the counties bordering Kimball within twelve miles, and of these none existed that could be drawn from neighboring Cheyenne County to add to area one (noting again that the southern border of area one is the State of Colorado the western border is the State of Wyoming, and the northern border is Kimball area three). Since the 10% minimum threshold of variance of total sales per year as set in Department policy was still not met, eleven Kimball County sales were randomly eliminated from the third year of the study period. This action left eight sales in the first year, six in the second and eight in the third.

Only seven comparable sales from the two neighboring counties were borrowed to balance the sales year bias in agricultural market area four. Three comparables occurred during the second year of the study (7.01.08 to 6.30.09) and four occurred during the third year of the study (7.01.09 to 6.30.10). The 10% minimum threshold of variance of total sales per year was now met. There are now a total of seventy-two sales for the County, with twenty-two sales in the first year, twenty-four in the second and twenty-six sales in the third year.

Test three (named Random Exclude) consists of including all comparable sales (within twelve miles) and then randomly excluding these to obtain a proportionate sample and to eliminate time bias caused by more than 10% variance of total sales per year. Again, there were the same issues of available comparable sales for agricultural market area one. Random elimination of eleven sales from the third year of the study period was still necessary. The result was a total of seventy-five sales, with the addition of two sales in area two, one sale in area three and the seven sales in area four. The breakdown of sales per area per year (from first to third) for test three are now as follows: area one with 8, 6, and 8; area two with 7, 10 and 10; area three with 4, 6 and 5; area four with 3, 4, and 4.

A review of the statistical data from all three tests reveals a median of 73% (rounded) for all three, with coefficients of dispersion that would provide strong support for these (19.04 Base, 17.59 Random Include and 17.89 Random Exclude). Further examination of all three profiles indicates that for both the Random Include and Random Exclude, the median measurements for all four market areas are within range. Only the median measurement for market area one is above acceptable range in the Base Stat. Again, it should be noted that the Base Stat has an extreme last year time bias in market area one (nineteen out of thirty-three sales). A review of Majority Land Use >95% in all three tests indicates that the two largest land uses in Kimball County (grass and dry) have medians within acceptable range (and CODs that support these).

Thus, all three tests reveal a median that is within acceptable range, and to a large extent support the level of value measurement of each other. It is my opinion, based on consideration of all the information available to me that the level of value of agricultural land in Kimball County is 73%. Further, with knowledge of the County's assessment practices it is believed that agricultural land is being assessed uniformly and proportionately.

**2011 Correlation Section
for Kimball 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 Kimball 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 Kimball 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 Kimball 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 : 4,860	Value : 426,964,042	Growth 21,084,328	Sum Lines 17, 25, & 41
--	------------------------	----------------------------	--------------------------	-----------------------------------

Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
01. Res UnImp Land	147	558,390	16	96,765	30	257,710	193	912,865	
02. Res Improve Land	1,292	7,939,225	55	616,635	196	3,141,506	1,543	11,697,366	
03. Res Improvements	1,361	67,647,474	59	4,496,897	231	17,199,890	1,651	89,344,261	
04. Res Total	1,508	76,145,089	75	5,210,297	261	20,599,106	1,844	101,954,492	524,764
% of Res Total	81.78	74.69	4.07	5.11	14.15	20.20	37.94	23.88	2.49
05. Com UnImp Land	61	374,192	5	36,805	22	181,120	88	592,117	
06. Com Improve Land	337	3,035,803	7	140,040	88	644,215	432	3,820,058	
07. Com Improvements	337	20,586,080	7	747,289	88	3,385,050	432	24,718,419	
08. Com Total	398	23,996,075	12	924,134	110	4,210,385	520	29,130,594	267,725
% of Com Total	76.54	82.37	2.31	3.17	21.15	14.45	10.70	6.82	1.27
09. Ind UnImp Land	0	0	0	0	1	110,650	1	110,650	
10. Ind Improve Land	5	122,945	1	15,245	2	99,540	8	237,730	
11. Ind Improvements	5	1,934,325	1	259,184	2	31,735,445	8	33,928,954	
12. Ind Total	5	2,057,270	1	274,429	3	31,945,635	9	34,277,334	1,025,834
% of Ind Total	55.56	6.00	11.11	0.80	33.33	93.20	0.19	8.03	4.87
13. Rec UnImp Land	0	0	0	0	0	0	0	0	
14. Rec Improve Land	0	0	0	0	0	0	0	0	
15. Rec Improvements	0	0	0	0	0	0	0	0	
16. Rec Total	0	0	0	0	0	0	0	0	0
% of Rec Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Res & Rec Total	1,508	76,145,089	75	5,210,297	261	20,599,106	1,844	101,954,492	524,764
% of Res & Rec Total	81.78	74.69	4.07	5.11	14.15	20.20	37.94	23.88	2.49
Com & Ind Total	403	26,053,345	13	1,198,563	113	36,156,020	529	63,407,928	1,293,559
% of Com & Ind Total	76.18	41.09	2.46	1.89	21.36	57.02	10.88	14.85	6.14
17. Taxable Total	1,911	102,198,434	88	6,408,860	374	56,755,126	2,373	165,362,420	1,818,323
% of Taxable Total	80.53	61.80	3.71	3.88	15.76	34.32	48.83	38.73	8.62

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	1	26,398	1,596,571	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	1	26,398	1,596,571
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				1	26,398	1,596,571

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	252	89,066,800	252	89,066,800	18,507,180
24. Non-Producing	0	0	0	0	276	135,879	276	135,879	0
25. Total	0	0	0	0	528	89,202,679	528	89,202,679	18,507,180

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	118	33	330	481

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	0	0	4	92,140	1,443	105,322,870	1,447	105,415,010
28. Ag-Improved Land	0	0	2	75,290	510	44,063,285	512	44,138,575
29. Ag Improvements	0	0	2	54,820	510	22,790,538	512	22,845,358
30. Ag Total							1,959	172,398,943

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	1	1.00	5,465	
33. HomeSite Improvements	0	0.00	0	1	0.00	51,025	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	1	1.01	220	
36. FarmSite Improv Land	0	0.00	0	2	2.04	450	
37. FarmSite Improvements	0	0.00	0	2	0.00	3,795	
38. FarmSite Total							
39. Road & Ditches	0	0.00	0	3	5.37	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	52	62.00	313,940	52	62.00	313,940	
32. HomeSite Improv Land	213	259.54	1,357,735	214	260.54	1,363,200	
33. HomeSite Improvements	222	0.00	14,152,860	223	0.00	14,203,885	0
34. HomeSite Total				275	322.54	15,881,025	
35. FarmSite UnImp Land	63	178.53	90,910	64	179.54	91,130	
36. FarmSite Improv Land	414	2,073.86	541,535	416	2,075.90	541,985	
37. FarmSite Improvements	503	0.00	8,637,678	505	0.00	8,641,473	758,825
38. FarmSite Total				569	2,255.44	9,274,588	
39. Road & Ditches	1,387	5,295.93	0	1,390	5,301.30	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
41. Total Section VI				844	7,879.28	25,155,613	758,825

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

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

Schedule VIII : Agricultural Records : Special Value

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

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

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 1

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	863.16	8.35%	630,105	11.65%	730.00
47. 2A1	3,389.81	32.80%	2,322,025	42.93%	685.00
48. 2A	2,018.81	19.54%	1,090,160	20.16%	540.00
49. 3A1	309.92	3.00%	153,405	2.84%	494.98
50. 3A	681.44	6.59%	258,950	4.79%	380.00
51. 4A1	2,730.01	26.42%	859,940	15.90%	315.00
52. 4A	341.16	3.30%	93,810	1.73%	274.97
53. Total	10,334.31	100.00%	5,408,395	100.00%	523.34
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	6,564.68	8.66%	2,067,895	11.67%	315.00
56. 2D1	7,072.88	9.33%	1,945,035	10.97%	275.00
57. 2D	19,924.62	26.28%	5,379,640	30.35%	270.00
58. 3D1	9,646.72	12.73%	2,170,495	12.25%	225.00
59. 3D	677.68	0.89%	135,540	0.76%	200.01
60. 4D1	24,377.81	32.16%	4,631,780	26.13%	190.00
61. 4D	7,539.57	9.95%	1,394,790	7.87%	185.00
62. Total	75,803.96	100.00%	17,725,175	100.00%	233.83
Grass					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	4,081.89	2.85%	1,345,160	4.36%	329.54
65. 2G1	9,744.99	6.80%	2,871,415	9.31%	294.66
66. 2G	14,245.00	9.94%	3,939,945	12.78%	276.58
67. 3G1	7,717.66	5.38%	1,818,225	5.90%	235.59
68. 3G	7,989.12	5.57%	1,618,280	5.25%	202.56
69. 4G1	47,944.80	33.45%	9,476,295	30.74%	197.65
70. 4G	51,625.67	36.01%	9,762,795	31.66%	189.11
71. Total	143,349.13	100.00%	30,832,115	100.00%	215.08
Irrigated Total					
	10,334.31	4.50%	5,408,395	10.02%	523.34
Dry Total					
	75,803.96	33.03%	17,725,175	32.85%	233.83
Grass Total					
	143,349.13	62.46%	30,832,115	57.13%	215.08
72. Waste	0.00	0.00%	0	0.00%	0.00
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	229,487.40	100.00%	53,965,685	100.00%	235.16

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 2

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	1,939.28	13.94%	1,493,240	19.74%	770.00
47. 2A1	4,164.20	29.93%	2,894,040	38.25%	694.98
48. 2A	1,785.33	12.83%	1,026,540	13.57%	574.99
49. 3A1	818.24	5.88%	405,015	5.35%	494.98
50. 3A	1,000.03	7.19%	384,985	5.09%	384.97
51. 4A1	3,171.48	22.80%	1,078,285	14.25%	339.99
52. 4A	1,033.46	7.43%	284,205	3.76%	275.00
53. Total	13,912.02	100.00%	7,566,310	100.00%	543.87
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	1,289.07	1.55%	386,695	2.07%	299.98
56. 2D1	8,222.88	9.89%	2,466,880	13.21%	300.00
57. 2D	15,575.51	18.73%	4,361,150	23.35%	280.00
58. 3D1	21,558.50	25.93%	5,389,620	28.86%	250.00
59. 3D	906.67	1.09%	199,455	1.07%	219.99
60. 4D1	23,651.65	28.45%	4,020,735	21.53%	170.00
61. 4D	11,937.44	14.36%	1,850,290	9.91%	155.00
62. Total	83,141.72	100.00%	18,674,825	100.00%	224.61
Grass					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	564.31	0.62%	156,630	0.91%	277.56
65. 2G1	4,467.26	4.93%	1,208,145	7.04%	270.44
66. 2G	5,740.94	6.33%	1,574,180	9.17%	274.20
67. 3G1	6,051.21	6.67%	1,397,700	8.14%	230.98
68. 3G	8,273.24	9.12%	1,680,390	9.79%	203.11
69. 4G1	30,884.21	34.05%	5,459,955	31.81%	176.79
70. 4G	34,719.19	38.28%	5,686,330	33.13%	163.78
71. Total	90,700.36	100.00%	17,163,330	100.00%	189.23
Irrigated Total					
	13,912.02	7.41%	7,566,310	17.43%	543.87
Dry Total					
	83,141.72	44.28%	18,674,825	43.03%	224.61
Grass Total					
	90,700.36	48.31%	17,163,330	39.54%	189.23
72. Waste	0.00	0.00%	0	0.00%	0.00
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	187,754.10	100.00%	43,404,465	100.00%	231.18

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 3

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	643.97	9.17%	779,195	12.19%	1,209.99
47. 2A1	1,807.81	25.75%	1,907,240	29.84%	1,055.00
48. 2A	1,760.89	25.09%	1,672,850	26.17%	950.00
49. 3A1	213.74	3.04%	191,300	2.99%	895.01
50. 3A	463.54	6.60%	389,375	6.09%	840.00
51. 4A1	2,019.58	28.77%	1,383,380	21.64%	684.98
52. 4A	109.95	1.57%	69,260	1.08%	629.92
53. Total	7,019.48	100.00%	6,392,600	100.00%	910.69
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	5,010.82	9.79%	1,628,495	14.46%	325.00
56. 2D1	4,412.03	8.62%	1,213,295	10.77%	275.00
57. 2D	18,464.45	36.08%	4,246,790	37.71%	230.00
58. 3D1	2,350.96	4.59%	505,460	4.49%	215.00
59. 3D	990.52	1.94%	198,110	1.76%	200.01
60. 4D1	18,611.14	36.37%	3,256,950	28.92%	175.00
61. 4D	1,336.36	2.61%	213,830	1.90%	160.01
62. Total	51,176.28	100.00%	11,262,930	100.00%	220.08
Grass					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	1,354.60	3.20%	482,490	5.67%	356.19
65. 2G1	3,028.28	7.15%	1,016,180	11.95%	335.56
66. 2G	7,260.12	17.13%	2,150,675	25.28%	296.23
67. 3G1	2,608.93	6.16%	555,650	6.53%	212.98
68. 3G	1,975.29	4.66%	365,410	4.30%	184.99
69. 4G1	16,202.29	38.23%	2,537,910	29.84%	156.64
70. 4G	9,948.03	23.47%	1,397,605	16.43%	140.49
71. Total	42,377.54	100.00%	8,505,920	100.00%	200.72
Irrigated Total					
	7,019.48	6.98%	6,392,600	24.44%	910.69
Dry Total					
	51,176.28	50.88%	11,262,930	43.05%	220.08
Grass Total					
	42,377.54	42.14%	8,505,920	32.51%	200.72
72. Waste	0.00	0.00%	0	0.00%	0.00
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	100,573.30	100.00%	26,161,450	100.00%	260.12

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 4

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	1,206.88	12.65%	1,448,250	16.44%	1,200.00
47. 2A1	648.11	6.79%	712,915	8.09%	1,099.99
48. 2A	3,259.39	34.15%	3,096,375	35.15%	949.99
49. 3A1	39.79	0.42%	34,820	0.40%	875.09
50. 3A	575.59	6.03%	489,250	5.55%	850.00
51. 4A1	3,336.04	34.96%	2,668,790	30.30%	799.99
52. 4A	478.00	5.01%	358,485	4.07%	749.97
53. Total	9,543.80	100.00%	8,808,885	100.00%	923.00
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	6,965.64	17.26%	2,646,960	23.73%	380.00
56. 2D1	3,574.46	8.86%	1,251,035	11.22%	349.99
57. 2D	13,146.00	32.57%	3,943,795	35.36%	300.00
58. 3D1	1,648.59	4.08%	412,150	3.70%	250.00
59. 3D	1,098.99	2.72%	258,255	2.32%	234.99
60. 4D1	12,883.74	31.92%	2,447,895	21.95%	190.00
61. 4D	1,047.41	2.59%	193,760	1.74%	184.99
62. Total	40,364.83	100.00%	11,153,850	100.00%	276.33
Grass					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	497.48	2.40%	182,095	4.86%	366.03
65. 2G1	368.64	1.78%	123,190	3.29%	334.17
66. 2G	2,010.97	9.72%	602,415	16.07%	299.56
67. 3G1	289.58	1.40%	72,285	1.93%	249.62
68. 3G	905.74	4.38%	179,660	4.79%	198.36
69. 4G1	6,988.84	33.77%	1,127,235	30.07%	161.29
70. 4G	9,633.75	46.55%	1,462,115	39.00%	151.77
71. Total	20,695.00	100.00%	3,748,995	100.00%	181.15
Irrigated Total					
	9,543.80	13.52%	8,808,885	37.15%	923.00
Dry Total					
	40,364.83	57.17%	11,153,850	47.04%	276.33
Grass Total					
	20,695.00	29.31%	3,748,995	15.81%	181.15
72. Waste	0.00	0.00%	0	0.00%	0.00
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	70,603.63	100.00%	23,711,730	100.00%	335.84

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	0.00	0	51.02	35,455	40,758.59	28,140,735	40,809.61	28,176,190
77. Dry Land	0.00	0	38.08	9,385	250,448.71	58,807,395	250,486.79	58,816,780
78. Grass	0.00	0	646.71	116,455	296,475.32	60,133,905	297,122.03	60,250,360
79. Waste	0.00	0	0.00	0	0.00	0	0.00	0
80. Other	0.00	0	0.00	0	0.00	0	0.00	0
81. Exempt	0.00	0	0.00	0	0.00	0	0.00	0
82. Total	0.00	0	735.81	161,295	587,682.62	147,082,035	588,418.43	147,243,330

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	40,809.61	6.94%	28,176,190	19.14%	690.43
Dry Land	250,486.79	42.57%	58,816,780	39.95%	234.81
Grass	297,122.03	50.50%	60,250,360	40.92%	202.78
Waste	0.00	0.00%	0	0.00%	0.00
Other	0.00	0.00%	0	0.00%	0.00
Exempt	0.00	0.00%	0	0.00%	0.00
Total	588,418.43	100.00%	147,243,330	100.00%	250.24

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

53 Kimball

	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	101,056,185	101,954,492	898,307	0.89%	524,764	0.37%
02. Recreational	0	0	0		0	
03. Ag-Homesite Land, Ag-Res Dwelling	15,914,631	15,881,025	-33,606	-0.21%	0	-0.21%
04. Total Residential (sum lines 1-3)	116,970,816	117,835,517	864,701	0.74%	524,764	0.29%
05. Commercial	29,656,652	29,130,594	-526,058	-1.77%	267,725	-2.68%
06. Industrial	33,251,500	34,277,334	1,025,834	3.09%	1,025,834	0.00%
07. Ag-Farmsite Land, Outbuildings	8,978,149	9,274,588	296,439	3.30%	758,825	-5.15%
08. Minerals	60,010,911	89,202,679	29,191,768	48.64	18,507,180	17.80
09. Total Commercial (sum lines 5-8)	131,897,212	161,885,195	29,987,983	22.74%	20,559,564	7.15%
10. Total Non-Agland Real Property	248,868,028	279,720,712	30,852,684	12.40%	21,084,328	3.93%
11. Irrigated	28,246,780	28,176,190	-70,590	-0.25%		
12. Dryland	58,711,030	58,816,780	105,750	0.18%		
13. Grassland	59,255,875	60,250,360	994,485	1.68%		
14. Wasteland	0	0	0			
15. Other Agland	0	0	0			
16. Total Agricultural Land	146,213,685	147,243,330	1,029,645	0.70%		
17. Total Value of all Real Property (Locally Assessed)	395,081,713	426,964,042	31,882,329	8.07%	21,084,328	2.73%

2010 Plan of Assessment for Kimball County
Assessment Years 2011 and 2,012 and 2,013
Date: June 15, 2010

Plan of Assessment Requirements:

Pursuant to Neb. Laws 2005, LB 263, Section 9, on or before June 15 each year, the assessor shall prepare a plan of assessment, (herein after referred to as the “plan”), 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 Property Assessment and Taxation on or before October 31 of each year.

Real Property Assessment Requirements:

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

Assessment levels required for real property are as follows:

1. 100% of actual value for all classes or real property excluding agricultural and horticultural land:
2. 75% of actual value for agricultural land and horticultural land: and
3. 75% of special value for agricultural and horticultural land which meets the qualifications for special valuation under 77-1344 and shall be at its actual value when the land is disqualified for special valuation under 77-1347.

Reference, Neb Rev. Stat. 77-201 (R.S. Supp 2006).

General Description of Real Property in Kimball County:

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

	Parcels	% of Total Parcels	% of Taxable Value Base
Residential	1841	38.00%	25.50%
Commercial	515	10.50%	7.50%
Industrial	9	.50%	8.50%
Recreational	0		
Minerals	516	10.50%	15.00%
Agricultural	1958	40.50%	43.50%

Agricultural land – taxable acres 588,415.650

Other pertinent facts: 43.50% of Kimball County is agricultural and of that 7% is irrigated land, 43% is dry land, 50% is grassland and 0% is waste land.

New Property: For assessment year 2010, an estimated 6,201,393 of new growth.

For more information see 2010 Reports & Opinions, Abstract and Assessor Survey.

Current Resources

A. Staff/Budget/Training

- Assessor – Alice Ryschon
- Deputy Assessor – Fran Janicek
- Full-time employees – Sherry Winstrom
- Linda Gunderson
- Wiletha Bell

Deputy Fran Janicek does the real estate transfers, sales verification process, answers the phone, computer work and waits the counter. Fran helps with the administrative job of the Assessor and everything else that is asked of her.

The process of doing real estate transfers is the job of the Kimball County Deputy Assessor. Because of doing all the steps above, this is a full time job for her. This duty does not allow her extra time to help in the appraisal projects.

Clerk Sherry Winstrom manages the review process. She is in charge of organizing the work. She is the main person and does the physically inspections with the help of Linda and Wiletha. Sherry also manages the annual pickup work and everything else that is asked of her. Sherry is also the manager of the Oil and Gas Properties. With the retirement of Sallie Mihalek, Sherry was taken on the GIS maps. Sallie trained her prior to leaving and with the help of GIS Workshop, she has done very well.

Clerk Wiletha Bell 'Willie B' manages the personal property assessments of commercial and agricultural. Willie B works with the appraisal cards keeping the information current and addresses corrected. She also sends out homestead information and keeps the exemptions coming in and organized. Wiletha also does everything else that is asked of her.

Linda is the second in charge of review and pickup work. Linda does most of the write ups when a physical inspection is done to property. Linda also does GIS land changes. She redraws the land usage when needed. Linda does personal property, waits the counter and everything else that is asked of her.

The staff has been well trained to do their job. The Deputy has received training from IAAO, the PAT, Annual Workshops, NACO Workshops, etc. The Clerks have received training from PAT, Marshall and Swift Training, etc.

For 2009-2010 the Assessor's and the Reappraisal budget request was \$175,931 and the adopted budget was \$175,016.

B. Cadastral Maps accuracy/condition, other land use maps, aerial photos

Cadastral Maps and aerial photos are kept up to date whenever a transfer is done. They are very accurate. We have the GIS system that will provide us a great deal of information.

C. Property Record Cards

Our property record cards are kept current. The appraisal file contains:

- Owner's name,
- Address,
- Legal description.
- Parcel identification number,
- Cadastral map number
- Taxing district
- School district
- Amenities
- Past valuation broke down to primary, secondary, land and total
- current valuation broke down to primary, secondary, land and total
- A summary sheet with a correlation statement. This sheet contains depreciation, replacement costs, final valuations for home and outbuildings. Attached to this is the CAMA replacement cost.
- a current sketch of the home
- Photos of the front of the home, back of the home, garages, outbuildings.
- Typed written notes concerning inspections

D. Software for CAMA, Assessment Administration, GIS

- MIPS/County Solutions provide the CAMA and Assessment Administration

- GIS Workshop provides the GIS programming and support

E. Web based – property record information access website:

<http://kimball.assessor.gisworkshop.com>

A contract was signed October 19, 2009, with GIS Workshop

Current Assessment Procedures for Real Property

- A. Discover, List and Inventory all property
- B. Data Collection

Real Estate Transfers being recorded in this office. Every transfer statement needs the following work done.

1. Update the Property card
2. Fill out the sheets that are sent in to the PAT along with the transfer statement.
3. Send out Data Confirmation sheets on all sales
4. Update the computer (County Solutions and CAMA)
5. Change the counter rolodex
6. Update the cadastral map
7. Update the cadastral card
8. Update the aerial map for rural
9. Update the label information
10. Inform the Treasurer's Office on landfill changes
11. Update Counter Book
12. Update Sales Book
13. Update GIS maps
14. Inform SPNRD on irrigated land sales

The process of doing real estate transfers is the job of the Kimball County Deputy Assessor. Because of doing all the steps above, this is a full time job for her. This duty does not allow her extra time to help in the appraisal projects.

History of real estate transfers:

2001 - 344
2002 - 406
2003 - 406
2004 - 413
2005 - 460
2006 - 356
2007 - 419
2008 - 359
2009 - 333
2010 – to date 162

Annual Pickup Work.

Along with the review work, we still do our annual pickup work. This work consists of:

1. Organizing cards, copying field sheets, notifying taxpayers of inspection times
2. Review what people have reported
3. Review what we have found by driving
4. Review the building permits
5. Review sold properties. We send out a questionnaire on all sales. We do calling on agricultural, commercial and residential sales if the questionnaire does not come back and the assessed value is substantially different from the selling price. This is also a small county and a lot of information is received from other taxpayers.

After completing the physical inspection during the annual pickup work, the office staff will place updated values on the properties for each year. This process begins around the last of August and will continue until finished. The annual pickup work will be completed around March 1 of each year. ***The additional work of reviewing all properties will be in conjunction with pickup work during this time.***

The review process is as follows:

- Postcards are sent to the property owner, telling them that we will be out and to please call the office for an appointment. If we do not hear from them, Willie B is calling to make an appointment and explains why we are doing the review. A team of 2, Sherry Winstrom and or Willie B and Linda Gunderson do the review. One person asks the questions while holding the card and one person does the writing, however they both do the inspection.
- Ninety-five percent (95%) of the time, the property owner takes the team through the entire property. They are checking our appraisal card to make sure the correct information is noted such as; room count, bathrooms/fixtures, etc. In the basement, we are checking for the correct finish and room count. If the basement has finish, they are making a determination if it is minimal or partition. They are re-measuring if the card appears to be different then what is there.
- More questions are asked about kitchen and or bathroom remodeling and when it was done.
- We are reviewing the kind of heating/cooling system in place, and if there has been any rewiring of electricity or if plumbing has been updated.
- Re-measuring will happen if the team looks at the sketch and sees something has been changed.
- Outside decks, patios and slabs are noted and re-sketches if different. Garage finishes are noted.

- If the property owner does not allow a tour of the home, the questions are still asked and recorded.
- A sheet with the above information is presented to the property owner for review, and then they are asked to review the sheet and sign and date it.
- Pictures are then taken of the front of the property, the back of the property, garages, decks or sheds.
- The information is then brought back to the office for finalization.
- The pictures are downloaded onto the computer and then matched to the property record card in CAMA
- A property record summary is typed and attached to the record card.
- The information is then checked with the appraisal card and changes are made to the card and to the record. CAMA is checked and corrections made and sketches redone if necessary. When sketching, they are trying to get the correct placement of house with outbuildings.

After all of the property has been physically inspected and information updated, a pilot study will be done on the sale properties before applying new depreciation to the remainder of the properties. New values will be sent to each taxpayer in Kimball County.

C. Review assessment sales ratio studies before assessment actions

The Assessment/Sales Ratio study is conducted every year after the final sales rosters are done. I, the Assessor have a spreadsheet program that enables me to stratify the properties into different neighbors and market areas. I study the sales and I work each area until I achieve the best level of value, COD and PRD that I can with percentage adjustments.

D. Approaches to Value

Because of the variety of sales that occur in Kimball County, I use the Market approach and the Cost approach together when doing a complete repricing. I use the most current cost manual which is available. I have used 9/2004 for all homes. The latest depreciation study, I did as of November 2004.

At this time, the income approach is not used by Kimball County.

Land market areas were determined years ago by the Commissioners and the Assessor appointing land owners to a board. We drove the county and looked at each sale and the current soil maps. The

areas were determined with the land owners and commissioners. At this time there is no special value for agricultural land in Kimball County.

E. Reconciliation of Final Value and documentation and review the sales ratio studies

After the percentage adjustments or review of a neighborhood or market area are done, the statistics are again reviewed. The values must be in the middle of the range of value, and that the quality (COD and PRD) are the best possible.

F. Notices and Public Relations

Notices are sent out to the taxpayers May 31st of each year. In the notices, we send out the notice of valuation change, a letter to the taxpayer explaining the increases, a list of land sales and a list of home sales in the revalued area.

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

**2010 STATISTICS FOR
KIMBALL COUNTY BY CLASS**

PROPERTY CLASS	ASSESSMENT- SALES MEDIAN RATIO	COEFFICIENT OF DISPERSION(COD)	PRICE RELATED DIFFERENTIAL (PRD)
RESIDENTIAL	94.00	11.58	101.94
COMMERCIAL	100.00	21.63	107.57
AGRICULTURAL	73.00	19.84	98.09

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

Assessment Actions Completed for Assessment Year 2010:

Residential Property:

Pickup work was completed for this term. The real estate sales will continue to be monitored for the median level. In between times that all property is reviewed, percentage adjustments will be used to maintain the median level of value. Ratio studies will be conducted each year for each class and subclass of properties. Subclasses of properties will be monitored more closely and additional adjustments made.

We send out questionnaires on every sale to try to gather information concerning the sale.

Commercial Property:

Pickup work was continued for this term. The real estate sales were monitored for the median level. Percentage adjustments would have been used to maintain the median level of value. Ratio studies were conducted for each class and subclass of properties. Subclasses of properties were monitored closely and additional adjustments would have been made to avoid TERC adjustments.

We send out questionnaires on every sale to try to gather information concerning the sale.

Agricultural Land:

As real estate transfers come through, we send out a questionnaire confirming the land use. We have the GIS System running. The new soils are loaded on the GIS system. A new conversion was implemented and new values were assessed according to the 3 years of sales. We now have the 2009 aerial that we are using for land use.

Assessment Actions Planned for Assessment Year 2011:

(ORIGINAL PLAN)

Residential Property:

The review work for rural residential and farm buildings were started in July, 2008. We sent post cards ahead of time. We will be taking pictures of all buildings again and comparing them to the pictures in the file and we will make the necessary changes in the valuation when complete. We have physically inspected all improvements in townships 12, 13 and part of 14. We will again be starting this process again with the rest of township 14 and all of 15 and 16 around the middle of August. The original plan was to have all rural improvements physically inspected for 2011.

Pickup work will also be continuing for this term. The real estate sales will continue to be monitored for the median level. Until the time that all property is reviewed, percentage adjustments will be used to maintain the median level of value. Ratio studies will be conducted each year for each class and subclass of properties. Subclasses of properties will be monitored more closely and additional adjustments made to avoid TERC adjustments.

We send out questionnaires on every sale to try to gather information concerning the sale.

***NOTE: KIMBALL COUNTY VOTERS ELECTED A NEW ASSESSOR FOR 2011. THIS IS ALL SUBJECT TO CHANGE.....**

Commercial Property:

Pickup work will also be continuing for this term. The real estate sales will continue to be monitored for the median level. Until the time that all property is reviewed, percentage adjustments will be used to

maintain the median level of value. Ratio studies will be conducted each year for each class and subclass of properties. Subclasses of properties will be monitored more closely and additional adjustments made to avoid TERC adjustments.

We send out questionnaires on every sale to try to gather information concerning the sale.

***NOTE: KIMBALL COUNTY VOTERS ELECTED A NEW ASSESSOR FOR 2011. THIS IS ALL SUBJECT TO CHANGE.....**

Agricultural Land:

Some CRP contracts expired the fall of 2009. We had the landowner bring in maps and letters of rejection for 2010. If they had left the land in grass as of January 1, we made the change. However, many were going to break some of the CRP up to dry land. This needs to be checked on all the landowners with expired CRP for 2011.

As real estate transfers come through, we send out a questionnaire confirming the land use.

Ratio studies will be conducted each year for each class and subclass of properties. Subclasses of properties will be monitored more closely and additional adjustments made to avoid TERC adjustments.

We send out questionnaires on every sale to try to gather information concerning the sale.

***NOTE: KIMBALL COUNTY VOTERS ELECTED A NEW ASSESSOR FOR 2011. THIS IS ALL SUBJECT TO CHANGE.....**

Assessment Actions Planned for Assessment Year 2012:

(ORIGINAL PLAN)

Residential Property:

Begin working on the review of residential property in Kimball and surrounding areas. We will again be making appointments and reviewing the property with the homeowner. New pictures will be taken and compared with old.

Pickup work will also be continuing for this term. The real estate sales will continue to be monitored for the median level. Ratio studies will be conducted each year for each class and subclass of properties. Subclasses of properties will be monitored more closely and additional adjustments made to avoid TERC adjustments.

Sale questionnaires are sent out on every sale to gather information concerning the sale.

***NOTE: KIMBALL COUNTY VOTERS ELECTED A NEW ASSESSOR FOR 2011. THIS IS ALL SUBJECT TO CHANGE.....**

Commercial Property:

Pickup work will be continuing for this term. The real estate sales will continue to be monitored for the median level. Until the time that all property is reviewed, percentage adjustments will be used to maintain the median level of value. Ratio studies will be conducted each year for each class and subclass of properties. Subclasses of properties will be monitored more closely and additional adjustments made to avoid TERC adjustments.

We send out questionnaires on every sale to try to gather information concerning the sale

***NOTE: KIMBALL COUNTY VOTERS ELECTED A NEW ASSESSOR FOR 2011. THIS IS ALL SUBJECT TO CHANGE.....**

Agricultural Land:

As real estate transfers come through, we send out a questionnaire confirming the land use

Ratio studies will be conducted each year for each class and subclass of properties. Subclasses of properties will be monitored more closely and additional adjustments made to avoid TERC adjustments.

We send out questionnaires on every sale to try to gather information concerning the sale

***NOTE: KIMBALL COUNTY VOTERS ELECTED A NEW ASSESSOR FOR 2011. THIS IS ALL SUBJECT TO CHANGE.....**

Assessment Actions Planned for Assessment Year 2013:

(ORIGINAL PLAN)

Residential Property:

Continuing to work on the review of residential property in Kimball and surrounding areas. We will continue to make appointments and review the property with the homeowner. New pictures will be taken and compared with old.

Pickup work will be continuing for this term. The real estate sales will continue to be monitored for the median level. Until the time that all property is reviewed, percentage adjustments will be used to maintain the median level of value. Ratio studies will be conducted each year for each class and subclass of properties. Subclasses of properties will be monitored more closely and additional adjustments made to avoid TERC adjustments

***NOTE: KIMBALL COUNTY VOTERS ELECTED A NEW ASSESSOR FOR 2011. THIS IS ALL SUBJECT TO CHANGE.....**

Commercial Property:

Pickup work will be continuing for this term. The real estate sales will continue to be monitored for the median level. Until the time that all property is reviewed, percentage adjustments will be used to maintain the median level of value. Ratio studies will be conducted each year for each class and subclass of properties. Subclasses of properties will be monitored more closely and additional adjustments made to avoid TERC adjustments.

We send out questionnaires on every sale to try to gather information concerning the sale

***NOTE: KIMBALL COUNTY VOTERS ELECTED A NEW ASSESSOR FOR 2011. THIS IS ALL SUBJECT TO CHANGE.....**

Agricultural Land:

As real estate transfers come through, we send out a questionnaire confirming the land use

Ratio studies will be conducted each year for each class and subclass of properties. Subclasses of properties will be monitored more closely and additional adjustments made to avoid TERC adjustments.

We send out questionnaires on every sale to try to gather information concerning the sale

***NOTE: KIMBALL COUNTY VOTERS ELECTED A NEW ASSESSOR FOR 2011. THIS IS ALL SUBJECT TO CHANGE.....**

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

Filing of Personal Property (This job is done by all staff)

- 1. Commercial
- 2. Agricultural
- 3. Oil and Gas
- 4. Specials, which includes Railroads, Pipelines, Telephone Companies.

Administer the Homestead Exemption Programs for the State of Nebraska, Department of Revenue.

Complete all the administrative reports due to the Property Assessment and Taxation Department.

Some of the reports are:

- a. Abstract (Real and Personal Property)
- b. School District Taxable Value Report – Due August 20
- c. Certificate of Taxes Levied – Due December 1
- d. Assessor Survey
- e. Sales information to PA & T rosters & annual Assessed Value Update w/Abstract
- f. Certification of Value to Political Subdivisions
- g. School District Taxable Value Report

- h. Report of current values for properties owned by Board of Education Lands & Funds
- i. Report of all Exempt Property and Taxable Government Owned Property
- j. Annual Plan of Assessment Report

Complete the Tax Roll every year. This includes proofing all cards to the computer. We proof value, names, legal descriptions, codes and miscellaneous information.

Complete and send out valuation notice each year and sit with the Board of Equalization to review the protests.

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

Tax Increment Financing

Tax Districts and Tax Rates – management of school district and other tax entity boundary changes necessary for correct assessment and tax information.

Tax Lists: prepare and certify tax lists to county treasurer for real property, personal property, and centrally assessed.

Tax List Corrections – prepare tax list correction documents for county board approval.

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

Waiting on the counter takes a lot of time. Most of our customers are Realtors, Appraisers, Insurance Agents, Title Insurance Agents, etc. This takes a lot of card pulling and copying the files for them. Our appraisal cards *are not* for our use only. The public is becoming more informed about our cards and that they are open for public use. More prospective homebuyers are using our information on our cards and our sales book to determine a price to offer on a home.

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

Education: Assessor and Deputy Assessor must attend meetings, workshops and educational classes to obtain required hours of continuing education to maintain assessor certification.

Continue to work for the education of taxpayers to the Nebraska Property Tax System.

Conclusion:

The County Board of Commissioners continues to work on the County Zoning Proposal. The committee has submitted a plan; however the Board has not completely accepted it.

Respectfully submitted:

Alice Ryschon
Kimball County Assessor
June 15, 2010

ATTACHED: THE 2010 PROPERTY TAX CALENDAR

2011 Assessment Survey for Kimball County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	One
2.	Appraiser(s) on staff:
	None
3.	Other full-time employees:
	Three
4.	Other part-time employees:
	None
5.	Number of shared employees:
	None
6.	Assessor's requested budget for current fiscal year:
	\$173,424
7.	Adopted budget, or granted budget if different from above:
	\$180,924
8.	Amount of the total budget set aside for appraisal work:
	\$ 39,703
9.	Appraisal/Reappraisal budget, if not part of the total budget:
	\$ 13,350
10.	Part of the budget that is dedicated to the computer system:
	\$ 26,600
11.	Amount of the total budget set aside for education/workshops:
	\$ 4,500
12.	Other miscellaneous funds:
	Telephone, postage, Assessor's cellular phone and County car usage are taken out of the General Fund.
13.	Amount of last year's budget not used:
	\$ 65,875

B. Computer, Automation Information and GIS

1.	Administrative software:
	County Solutions
2.	CAMA software:
	County Solutions
3.	Are cadastral maps currently being used?
	Yes, and these are GIS-produced maps.
4.	If so, who maintains the Cadastral Maps?
	The Deputy Assessor and staff clerk Sherrie maintain the GIS cadastral maps.
5.	Does the county have GIS software?

	Yes
6.	Who maintains the GIS software and maps?
	Staff member Sherrie Winstrom
7.	Personal Property software:
	County Solutions

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?
	The city of Kimball, the village of Bushnell and the village of Dix.
4.	When was zoning implemented?
	It is unknown when zoning was implemented.

D. Contracted Services

1.	Appraisal Services:
	Physical inspection and valuation have been done “in-house” for all three property classes. Pritchard & Abbott is the contracted appraisal service for oil, gas and mineral interests.
2.	Other services:
	County Solutions for administrative, CAMA and personal property software. GIS WorkShop is contracted for both GIS and the County’s internet web site.

2011 Certification for Kimball 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 Kimball County Assessor.

Dated this 11th day of April, 2011.



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

Ruth A. Sorensen
Property Tax Administrator

