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## 2012 Commission Summary for Harlan County

### Residential Real Property - Current

Number of Sales	106	Median	98.11
Total Sales Price	\$6,085,501	Mean	101.03
Total Adj. Sales Price	\$6,081,134	Wgt. Mean	95.74
Total Assessed Value	\$5,821,880	Average Assessed Value of the Base	\$44,551
Avg. Adj. Sales Price	\$57,369	Avg. Assessed Value	\$54,923

### Confidence Interval - Current

95% Median C.I	94.87 to 101.14
95% Wgt. Mean C.I	90.84 to 100.64
95% Mean C.I	95.55 to 106.51
% of Value of the Class of all Real Property Value in the	20.64
% of Records Sold in the Study Period	4.54
% of Value Sold in the Study Period	5.60

### Residential Real Property - History

Year	Number of Sales	LOV	Median
2011	121	93	93
2010	124	96	96
2009	134	97	97
2008	145	97	97

## 2012 Commission Summary for Harlan County

### Commercial Real Property - Current

Number of Sales	18	Median	110.04
Total Sales Price	\$4,169,250	Mean	115.18
Total Adj. Sales Price	\$4,144,250	Wgt. Mean	58.87
Total Assessed Value	\$2,439,835	Average Assessed Value of the Base	\$75,211
Avg. Adj. Sales Price	\$230,236	Avg. Assessed Value	\$135,546

### Confidence Interval - Current

95% Median C.I	69.56 to 134.85
95% Wgt. Mean C.I	28.62 to 89.12
95% Mean C.I	81.09 to 149.27
% of Value of the Class of all Real Property Value in the County	4.35
% of Records Sold in the Study Period	6.19
% of Value Sold in the Study Period	11.15

### Commercial Real Property - History

Year	Number of Sales	LOV	Median
2011	17		102
2010	22	100	96
2009	28	98	98
2008	27	100	100



## 2012 Opinions of the Property Tax Administrator for Harlan 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 (2011). 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 these 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
<b>Residential Real Property</b>	<b>98</b>	Meets generally accepted mass appraisal practices.	No recommendation.
<b>Commercial Real Property</b>	<b>*NEI</b>	Meets generally accepted mass appraisal practices.	No recommendation.
<b>Agricultural Land</b>	<b>73</b>	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 9th day of April, 2012.




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Ruth A. Sorensen  
Property Tax Administrator





## **2012 Residential Assessment Actions for Harlan County**

For 2012, a physical review of residential parcels in Orleans and Republican City was completed, as was a review of all improvements in the mobile home parks throughout the county. The physical review work includes an exterior review of the property. New photographs are taken and measurements are checked when necessary. The quality and condition and other listing information is reviewed for accuracy. Door hangers are left when additional information is required.

During 2011, the county converted their CAMA system to Orion. With the conversion, the costing tables were updated to the January 2011 tables. A ratio study was conducted after updating the costing tables. It was determined that adjustments to the depreciation tables were not necessary for 2012.

The pickup work was also completed.

## 2012 Residential Assessment Survey for Harlan County

1.	<b>Valuation data collection done by:</b>	
	The appraisal staff and the assessment staff as needed.	
2.	<b>In your opinion, what are the valuation groupings recognized in the County and describe the unique characteristics of each grouping:</b>	
	<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>
	01	Alma – the largest community in the county. Alma offers more services and amenities than the other towns and is influenced by its proximity to Harlan County Reservoir. The market is fairly strong here.
	02	Acreages – all residential parcels not located in the political boundaries of a Village, except those located around the reservoir.
	03	Lake Homes – includes Hunters Hill, N Shore Cabin, and Hanchetts – these are houses in areas around the lake. Properties here tend to be permanent homes rather than cabins and are generally better quality homes than are found in area 4.
	04	Lake Trailers – includes Taylor Manor and Republican City – these properties are lake influenced, but the majority of properties in these areas are mobile homes or lower quality structures. These properties are a mixture of permanent homes and cabins, generally properties will not sell as well here as they do in group 3.
	05	Oxford & Orleans – small communities within Harlan County. These communities have some amenities and market activity, but the market will generally be softer than areas 1-4.
	06	Huntley, Ragan & Stamford – very small villages with little activity and no organized market.
3.	<b>List and describe the approach(es) used to estimate the market value of residential properties.</b>	
	Only the cost approach is used.	
4.	<b>What is the costing year of the cost approach being used for each valuation grouping?</b>	
	January 2011	
5.	<b>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?</b>	
	Depreciation tables are based on local market information.	
6.	<b>Are individual depreciation tables developed for each valuation grouping?</b>	
	Yes	
7.	<b>When were the depreciation tables last updated for each valuation grouping?</b>	
	The current depreciation tables were established in 2006; a sales study is conducted annually and adjustments to the tables have been made when warranted.	
8.	<b>When was the last lot value study completed for each valuation grouping?</b>	
	Lot values were established in 2002; however, a sales study is conducted yearly to	

	monitor lot values.
9.	<b>Describe the methodology used to determine the residential lot values?</b>
	For the towns and villages a market study is completed and the square foot method is used. Lots at Harlan County Reservoir are valued based on the access or view of the lake and are not related to the size of the parcel.
10.	<b>How do you determine whether a sold parcel is substantially changed?</b>
	A parcel is substantially changed when an improvement is added to or removed from a parcel. Major additions or remodels may also warrant a sale being coded substantially changed.

**42 Harlan**  
**RESIDENTIAL**

**PAD 2012 R&O Statistics (Using 2012 Values)**

Qualified

Date Range: 7/1/2009 To 6/30/2011 Posted on: 3/21/2012

Number of Sales : 106  
Total Sales Price : 6,085,501  
Total Adj. Sales Price : 6,081,134  
Total Assessed Value : 5,821,880  
Avg. Adj. Sales Price : 57,369  
Avg. Assessed Value : 54,923

MEDIAN : 98  
WGT. MEAN : 96  
MEAN : 101  
COD : 19.58  
PRD : 105.53

COV : 28.49  
STD : 28.78  
Avg. Abs. Dev : 19.21  
MAX Sales Ratio : 241.70  
MIN Sales Ratio : 40.42

95% Median C.I. : 94.87 to 101.14  
95% Wgt. Mean C.I. : 90.84 to 100.64  
95% Mean C.I. : 95.55 to 106.51

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**DATE OF SALE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qtrts</u>											
01-JUL-09 To 30-SEP-09	15	100.17	95.64	87.36	18.89	109.48	60.20	145.15	68.26 to 109.25	72,207	63,083
01-OCT-09 To 31-DEC-09	7	98.85	102.73	104.10	07.93	98.68	87.31	120.75	87.31 to 120.75	59,714	62,163
01-JAN-10 To 31-MAR-10	8	102.48	105.59	96.07	16.06	109.91	79.25	169.25	79.25 to 169.25	64,613	62,074
01-APR-10 To 30-JUN-10	23	94.87	97.07	94.25	19.22	102.99	61.48	166.00	80.98 to 100.23	41,975	39,562
01-JUL-10 To 30-SEP-10	18	104.13	104.82	100.34	15.62	104.46	63.81	164.40	89.03 to 113.06	52,675	52,854
01-OCT-10 To 31-DEC-10	10	93.68	96.89	106.62	22.56	90.87	43.67	134.96	78.88 to 130.59	50,350	53,683
01-JAN-11 To 31-MAR-11	8	95.89	103.58	99.27	20.51	104.34	78.38	142.40	78.38 to 142.40	54,950	54,551
01-APR-11 To 30-JUN-11	17	96.24	105.51	91.95	27.40	114.75	40.42	241.70	78.14 to 120.10	70,968	65,258
<u>Study Yrs</u>											
01-JUL-09 To 30-JUN-10	53	98.05	98.70	93.45	17.39	105.62	60.20	169.25	88.43 to 102.46	56,291	52,602
01-JUL-10 To 30-JUN-11	53	98.19	103.36	97.94	21.75	105.53	40.42	241.70	90.80 to 106.74	58,447	57,245
<u>Calendar Yrs</u>											
01-JAN-10 To 31-DEC-10	59	98.19	100.56	98.66	18.68	101.93	43.67	169.25	89.03 to 103.82	49,729	49,063
<u>ALL</u>	106	98.11	101.03	95.74	19.58	105.53	40.42	241.70	94.87 to 101.14	57,369	54,923

**VALUATION GROUPING**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	38	98.95	102.53	94.38	19.83	108.64	61.48	183.14	88.43 to 104.57	61,318	57,873
02	10	96.01	97.79	96.28	17.69	101.57	56.88	129.51	74.84 to 123.55	107,140	103,150
03	8	95.53	95.90	92.33	14.44	103.87	60.20	133.29	60.20 to 133.29	152,856	141,131
04	24	97.65	103.30	100.32	23.49	102.97	40.42	241.70	82.40 to 103.82	29,691	29,785
05	15	102.46	102.92	100.92	12.87	101.98	71.06	148.10	93.01 to 114.35	33,000	33,303
06	11	98.05	94.96	99.43	22.14	95.50	43.67	145.15	64.90 to 130.59	22,655	22,525
<u>ALL</u>	106	98.11	101.03	95.74	19.58	105.53	40.42	241.70	94.87 to 101.14	57,369	54,923

**PROPERTY TYPE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	100	98.11	101.08	95.75	18.66	105.57	43.67	241.70	94.87 to 101.14	59,822	57,277
06											
07	6	95.70	100.14	95.16	35.68	105.23	40.42	169.25	40.42 to 169.25	16,492	15,693
<u>ALL</u>	106	98.11	101.03	95.74	19.58	105.53	40.42	241.70	94.87 to 101.14	57,369	54,923

**42 Harlan  
RESIDENTIAL**

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SALE PRICE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
<u>Low \$ Ranges</u>												
Less Than 5,000	3	78.88	95.65	90.26	51.01	105.97	43.67	164.40	N/A	3,167	2,858	
Less Than 15,000	20	119.17	116.49	120.92	32.54	96.34	40.42	241.70	79.25 to 142.40	8,788	10,626	
Less Than 30,000	41	102.46	110.97	108.66	29.44	102.13	40.42	241.70	87.73 to 120.96	15,636	16,991	
<u>Ranges Excl. Low \$</u>												
Greater Than 4,999	103	98.16	101.19	95.75	18.76	105.68	40.42	241.70	95.77 to 101.14	58,948	56,440	
Greater Than 14,999	86	97.70	97.43	94.99	14.27	102.57	56.88	166.00	94.54 to 100.17	68,667	65,225	
Greater Than 29,999	65	97.39	94.76	94.21	12.36	100.58	56.88	133.29	91.93 to 99.29	83,693	78,850	
<u>Incremental Ranges</u>												
0 TO 4,999	3	78.88	95.65	90.26	51.01	105.97	43.67	164.40	N/A	3,167	2,858	
5,000 TO 14,999	17	120.75	120.16	122.67	29.86	97.95	40.42	241.70	79.25 to 145.15	9,779	11,996	
15,000 TO 29,999	21	100.14	105.72	104.03	19.60	101.62	69.82	166.00	87.73 to 114.14	22,159	23,053	
30,000 TO 59,999	36	97.96	94.73	94.15	12.71	100.62	61.48	129.51	87.31 to 103.67	45,275	42,626	
60,000 TO 99,999	13	98.78	98.45	98.86	09.23	99.59	78.14	133.29	84.63 to 104.93	79,408	78,503	
100,000 TO 149,999	5	85.50	79.99	79.18	11.93	101.02	56.88	91.93	N/A	121,500	96,205	
150,000 TO 249,999	8	96.25	102.42	103.61	09.43	98.85	86.07	123.55	86.07 to 123.55	171,919	178,119	
250,000 TO 499,999	3	88.43	83.25	83.55	15.42	99.64	60.20	101.13	N/A	265,000	221,400	
500,000 TO 999,999												
1,000,000 +												
<u>ALL</u>	106	98.11	101.03	95.74	19.58	105.53	40.42	241.70	94.87 to 101.14	57,369	54,923	



## 2012 Correlation Section for Harlan County

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### **A. Residential Real Property**

The residential market in Harlan County is influenced by the local agricultural economy. In Republican City and the neighborhoods around the Harlan County reservoir a recreational influence exists and the market can be less impacted by the local economy. The smaller communities can also be influenced by their proximity to job opportunities and the amount of amenities available. Valuation groupings have been identified based on these influences.

Sales verification within the residential class is conducted by interviewing buyers and sellers, realtors, and other real estate professionals to discover sale terms. A review of the qualified and non-qualified sales rosters revealed no bias in the qualification determinations.

A physical inspection cycle began in 2008 and is nearly complete within the residential class. Only the small villages of Huntley and Ragan are left to be reviewed and are scheduled to be completed for 2013. The review work includes an on-site inspection of all parcels; when necessary interviews are conducted with property owners to gather additional information. The county equalizes assessments in the un-reviewed areas by using the same cost tables and conducting sales studies to ensure all areas are at uniform portions of market value.

Analysis of sales within the residential class indicates that only valuation groupings 01 and 04 have a sufficient number of sales; both have acceptable levels of value. Although the rest of the samples are unreliaibly small, groups 02, 03, and 06 do have medians within the acceptable range. Group 05 has a median above the acceptable range; three low dollar outliers with selling prices of \$15,000 or less are affecting the statistics. Their removal brings all measures of central tendency into the acceptable range, the median is 99%. Analysis of the sold properties indicated that all valuation groupings reflected similar changes for 2012; since the county reported that only new costing tables were implemented these results are expected. The abstract of assessment reflected an increase similar to the change of the sold parcels. The qualitative statistics are also low enough to support assessment uniformity. Based on this analysis it is believed that all valuation groupings have an acceptable level of value.

During 2011, the Department of Revenue, Property Assessment Division implemented a cyclical review process to annually conduct an assessment practices review in one-third of the counties within the state. Harlan County was one of the counties reviewed during 2011. The review indicated that appraisal techniques were consistently and equitably applied within the class. Assessment practices within the class are determined to be in compliance with generally accepted mass appraisal standards.

Based on a review of all available information, the level of value of residential parcels in Harlan County is determined to be 98%; all subclasses are within the acceptable range.

**2012 Correlation Section  
for Harlan County**

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**B. Analysis of Sales Verification**

Neb. Rev. Stat. § 77-1327(2) (2011) 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 (2010), 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 Nebraska Department of Revenue, Property Assessment Division (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.



## 2012 Correlation Section for Harlan County

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### 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 of 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 International Association of Assessing Officers (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.

## 2012 Correlation Section for Harlan County

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### **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 IAAO 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 on Ratio Studies, adopted by the International Association of Assessing Officers, January, 2010, recommends that the PRD should lie between 98 and 103. This range is

**2012 Correlation Section  
for Harlan County**

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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. 239.



## **2012 Commercial Assessment Actions for Harlan County**

As reported in the three-year plan of assessment, only routine maintenance was completed in the commercial class this year. The entire class is scheduled to be reviewed and revalued for assessment year 2013; due to the lack of sale activity it was decided not to adjust the appraisal tables until all parcels were inspected.

## 2012 Commercial Assessment Survey for Harlan County

1.	<b>Valuation data collection done by:</b>	
	The appraisal staff and the assessment staff as needed.	
2.	<b>In your opinion, what are the valuation groupings recognized in the County and describe the unique characteristics of each grouping:</b>	
	<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>
	01	Alma – largest community in the county; and is influenced by its location near Harlan County Reservoir. The market is fairly active in Alma, and is stronger than other parts of the county.
	02	Rural – contains all parcels outside of the political boundaries of the towns, except the Marinas around the reservoir. Typically, these parcels will be agricultural based and are generally not comparable to parcels within the towns.
	03	Marinas – includes parcels located around the reservoir, these parcels are influenced by the recreational activities at the lake and are not comparable to the parcels within the towns.
	04	Republican City – its proximity to the lake gives it more traffic than most of the smaller towns, however, the market is not as strong here as it is in Alma.
	05	Oxford & Orleans – small communities with a very small business district. There is some activity in these towns each year – but the market will be sporadic.
	06	Huntley, Ragan & Stamford – these parcels are typically commercial structures that are vacant or typically being used for storage. There is no commercial market in these communities.
3.	<b>List and describe the approach(es) used to estimate the market value of commercial properties.</b>	
	The cost approach is primarily used. The income approach is used when the income/expense and rent information is available and applicable. There are generally not enough sales to develop the market or sales comparison approach in the county.	
3a.	<b>Describe the process used to value unique commercial properties.</b>	
	All properties are priced based on the Marshall-Swift occupancy code. Whenever possible, depreciation models are established based on occupancy/property type and location. When necessary, sales data from outside the county is considered to establish the depreciation tables. When applicable, the income approach may also be considered for unique properties.	
4.	<b>What is the costing year of the cost approach being used for each valuation grouping?</b>	
	June 2002 is used for the entire class	
5.	<b>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?</b>	

	Depreciation studies are developed using local market information.
6.	<b>Are individual depreciation tables developed for each valuation grouping?</b>
	Yes
7.	<b>When were the depreciation tables last updated for each valuation grouping?</b>
	The current depreciation tables were implemented in 2005; sales studies have been completed annually and adjustments are made to the tables when warranted.
8.	<b>When was the last lot value study completed for each valuation grouping?</b>
	Lot values were established in 2002; however, a sales study is completed yearly to monitor the values.
9.	<b>Describe the methodology used to determine the commercial lot values.</b>
	For the towns and villages a market study is completed using the square foot method. Lots at the reservoir are established based on location, and do not relate to the size of the parcel.
10.	<b>How do you determine whether a sold parcel is substantially changed?</b>
	A parcel is substantially changed when an improvement is added to or removed from a parcel. Major additions and remodels may also warrant a sale being coded substantially changed.

**42 Harlan  
COMMERCIAL**

**PAD 2012 R&O Statistics (Using 2012 Values)**

Qualified

Date Range: 7/1/2008 To 6/30/2011 Posted on: 3/21/2012

Number of Sales : 18  
 Total Sales Price : 4,169,250  
 Total Adj. Sales Price : 4,144,250  
 Total Assessed Value : 2,439,835  
 Avg. Adj. Sales Price : 230,236  
 Avg. Assessed Value : 135,546

MEDIAN : 110  
 WGT. MEAN : 59  
 MEAN : 115  
 COD : 48.86  
 PRD : 195.65

COV : 59.51  
 STD : 68.54  
 Avg. Abs. Dev : 53.77  
 MAX Sales Ratio : 250.00  
 MIN Sales Ratio : 29.89

95% Median C.I. : 69.56 to 134.85  
 95% Wgt. Mean C.I. : 28.62 to 89.12  
 95% Mean C.I. : 81.09 to 149.27

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**DATE OF SALE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qtrts</u>											
01-JUL-08 To 30-SEP-08	2	53.53	53.53	35.06	37.55	152.68	33.43	73.63	N/A	1,042,500	365,548
01-OCT-08 To 31-DEC-08	1	134.85	134.85	134.85	00.00	100.00	134.85	134.85	N/A	87,750	118,330
01-JAN-09 To 31-MAR-09	1	69.56	69.56	69.56	00.00	100.00	69.56	69.56	N/A	1,085,500	755,035
01-APR-09 To 30-JUN-09	2	164.67	164.67	206.13	25.91	79.89	122.00	207.33	N/A	17,750	36,588
01-JUL-09 To 30-SEP-09	1	127.82	127.82	127.82	00.00	100.00	127.82	127.82	N/A	5,500	7,030
01-OCT-09 To 31-DEC-09											
01-JAN-10 To 31-MAR-10	1	71.30	71.30	71.30	00.00	100.00	71.30	71.30	N/A	150,000	106,950
01-APR-10 To 30-JUN-10	3	185.35	156.90	88.05	37.04	178.19	39.68	245.67	N/A	12,167	10,713
01-JUL-10 To 30-SEP-10											
01-OCT-10 To 31-DEC-10	2	90.16	90.16	78.77	40.22	114.46	53.90	126.42	N/A	43,750	34,460
01-JAN-11 To 31-MAR-11	3	82.42	120.77	50.27	89.02	240.24	29.89	250.00	N/A	67,333	33,850
01-APR-11 To 30-JUN-11	2	110.04	110.04	120.76	10.11	91.12	98.92	121.15	N/A	184,500	222,805
<u>Study Yrs</u>											
01-JUL-08 To 30-JUN-09	6	97.82	106.80	50.93	49.00	209.70	33.43	207.33	33.43 to 207.33	548,958	279,606
01-JUL-09 To 30-JUN-10	5	127.82	133.96	76.10	50.08	176.03	39.68	245.67	N/A	38,400	29,224
01-JUL-10 To 30-JUN-11	7	98.92	108.96	93.56	47.86	116.46	29.89	250.00	29.89 to 250.00	94,071	88,011
<u>Calendar Yrs</u>											
01-JAN-09 To 31-DEC-09	4	124.91	131.68	74.14	28.74	177.61	69.56	207.33	N/A	281,625	208,810
01-JAN-10 To 31-DEC-10	6	98.86	120.39	75.92	66.18	158.57	39.68	245.67	39.68 to 245.67	45,667	34,668
<u>ALL</u>	18	110.04	115.18	58.87	48.86	195.65	29.89	250.00	69.56 to 134.85	230,236	135,546

**VALUATION GROUPING**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	9	73.63	79.16	71.09	37.61	111.35	29.89	134.85	39.68 to 127.82	68,583	48,754
02	1	33.43	33.43	33.43	00.00	100.00	33.43	33.43	N/A	2,000,000	668,510
03	2	95.36	95.36	82.47	27.06	115.63	69.56	121.15	N/A	724,000	597,108
04	2	196.34	196.34	202.44	05.60	96.99	185.35	207.33	N/A	22,500	45,550
05	4	186.05	186.02	138.88	33.22	133.94	122.00	250.00	N/A	8,500	11,805
<u>ALL</u>	18	110.04	115.18	58.87	48.86	195.65	29.89	250.00	69.56 to 134.85	230,236	135,546



**42 Harlan  
COMMERCIAL**

**PAD 2012 R&O Statistics (Using 2012 Values)**

Qualified

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 95% Wgt. Mean C.I. : 28.62 to 89.12  
 95% Mean C.I. : 81.09 to 149.27

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**PROPERTY TYPE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
02											
03	18	110.04	115.18	58.87	48.86	195.65	29.89	250.00	69.56 to 134.85	230,236	135,546
04											
<u>ALL</u>	18	110.04	115.18	58.87	48.86	195.65	29.89	250.00	69.56 to 134.85	230,236	135,546

**SALE PRICE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Low \$ Ranges</u>											
Less Than 5,000	3	245.67	205.89	232.38	17.37	88.60	122.00	250.00	N/A	1,333	3,098
Less Than 15,000	6	156.59	171.63	158.81	35.37	108.07	98.92	250.00	98.92 to 250.00	4,333	6,882
Less Than 30,000	7	127.82	152.78	100.41	46.99	152.16	39.68	250.00	39.68 to 250.00	7,286	7,316
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	15	82.42	97.04	58.71	50.99	165.29	29.89	207.33	53.90 to 127.82	276,017	162,036
Greater Than 14,999	12	72.47	86.96	58.24	51.52	149.31	29.89	207.33	39.68 to 126.42	343,188	199,879
Greater Than 29,999	11	73.63	91.26	58.36	51.12	156.37	29.89	207.33	33.43 to 134.85	372,114	217,148
<u>Incremental Ranges</u>											
0 TO 4,999	3	245.67	205.89	232.38	17.37	88.60	122.00	250.00	N/A	1,333	3,098
5,000 TO 14,999	3	127.82	137.36	145.43	22.54	94.45	98.92	185.35	N/A	7,333	10,665
15,000 TO 29,999	1	39.68	39.68	39.68	00.00	100.00	39.68	39.68	N/A	25,000	9,920
30,000 TO 59,999	3	126.42	129.22	115.50	40.45	111.88	53.90	207.33	N/A	40,833	47,162
60,000 TO 99,999	3	82.42	96.97	98.29	24.76	98.66	73.63	134.85	N/A	80,917	79,537
100,000 TO 149,999	1	29.89	29.89	29.89	00.00	100.00	29.89	29.89	N/A	130,000	38,855
150,000 TO 249,999	1	71.30	71.30	71.30	00.00	100.00	71.30	71.30	N/A	150,000	106,950
250,000 TO 499,999	1	121.15	121.15	121.15	00.00	100.00	121.15	121.15	N/A	362,500	439,180
500,000 TO 999,999											
1,000,000 +	2	51.50	51.50	46.14	35.09	111.62	33.43	69.56	N/A	1,542,750	711,773
<u>ALL</u>	18	110.04	115.18	58.87	48.86	195.65	29.89	250.00	69.56 to 134.85	230,236	135,546

**42 Harlan**  
**COMMERCIAL**

**PAD 2012 R&O Statistics (Using 2012 Values)**

Qualified

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**OCCUPANCY CODE**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
343	2	98.86	98.86	80.49	27.88	122.82	71.30	126.42	N/A	90,000	72,438
344	2	164.05	164.05	85.85	49.76	191.09	82.42	245.67	N/A	35,750	30,690
346	1	207.33	207.33	207.33	00.00	100.00	207.33	207.33	N/A	35,000	72,565
350	1	121.15	121.15	121.15	00.00	100.00	121.15	121.15	N/A	362,500	439,180
353	4	156.59	165.52	154.15	33.30	107.38	98.92	250.00	N/A	6,000	9,249
406	4	63.77	72.30	61.97	40.00	116.67	39.68	122.00	N/A	42,000	26,028
419	1	69.56	69.56	69.56	00.00	100.00	69.56	69.56	N/A	1,085,500	755,035
477	1	29.89	29.89	29.89	00.00	100.00	29.89	29.89	N/A	130,000	38,855
494	1	134.85	134.85	134.85	00.00	100.00	134.85	134.85	N/A	87,750	118,330
899	1	33.43	33.43	33.43	00.00	100.00	33.43	33.43	N/A	2,000,000	668,510
<u>ALL</u>	<u>18</u>	110.04	115.18	58.87	48.86	195.65	29.89	250.00	69.56 to 134.85	230,236	135,546



## 2012 Correlation Section for Harlan County

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### **A. Commercial Real Property**

The commercial market in Harlan County is not organized. Only the town of Alma has an active commercial district, but even here sales are sporadic. Alma, Republican City, and the marinas around the Harlan County Reservoir receive some seasonal influence based on their proximity to the lake; there are few commercial parcels in the rest of the county. The county recognizes six different valuation groupings.

Sales verification within the commercial class is often conducted by interviewing buyers and sellers, realtors or other professionals involved in the sale. A review of qualified and non-qualified sale rosters revealed no apparent bias in the qualification determinations.

The 18 commercial sales are not representative of the class of property; six sales are low dollar sales with selling prices less than \$15,000 and three sales represent unique commercial properties including both marinas at Harlan County Reservoir and one of two feedlots that exist in the county; two of these sale have selling prices in excess of \$1,000,000. The qualitative statistics represent the dispersion found in the sales, and indicate that the median is not a reliable indicator of the level of value of commercial property.

During 2011, the Department of Revenue, Property Assessment Division implemented a cyclical review process to annually conduct an assessment practices review of one-third of the counties within the state; Harlan County was one of the counties reviewed during 2011. The review indicated that few commercial parcels had been reviewed during the current cycle, which started in 2008; the appraisal tables have also not been updated since the previous cycle. These results were expected, since the county's three year plan indicates that this work is scheduled to be completed for 2013. Because the review revealed no apparent bias in the assessment of sold and unsold properties, it is believed that the class of property has been assessed as uniformly as possible for 2012.

Based on a review of all available information, the level of value of commercial parcels in Harlan County cannot be determined.

**2012 Correlation Section  
for Harlan County**

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**B. Analysis of Sales Verification**

Neb. Rev. Stat. § 77-1327(2) (2011) 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 (2010), 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 Nebraska Department of Revenue, Property Assessment Division (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.

## 2012 Correlation Section for Harlan County

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### 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 of 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 International Association of Assessing Officers (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.

## 2012 Correlation Section for Harlan County

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### 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 IAAO 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 on Ratio Studies, adopted by the International Association of Assessing Officers, January, 2010, recommends that the PRD should lie between 98 and 103. This range is

**2012 Correlation Section  
for Harlan County**

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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. 239.





## **2012 Agricultural Assessment Actions for Harlan County**

For the agricultural improved parcels, the costing tables were updated to the Marshall & Swift January 2011. All improvements were re-priced accordingly. The pickup work was also completed.

A sales study of agricultural land was completed. The study indicated that adjustments were necessary for all subclasses of property within the county. All crop land increased 22%, except for irrigated land in area three, which had a substantially larger increase. Grassland increased 12% countywide.

## 2012 Agricultural Assessment Survey for Harlan County

1.	<b>Valuation data collection done by:</b>	
	The appraisal staff and the assessment staff as needed.	
2.	<b>List each market area, and describe the location and the specific characteristics that make each unique.</b>	
	Market Area	Description of unique characteristics
	01	Area 1 is in the northeast part of the county; it contains the best farmland and with shallow well depths making irrigation more viable in this area than the rest of the county.
	02	Area 2 is rolling hills with poorer soil types. There are areas of good level farm ground where the majority of the irrigated parcels lie, however well depths will vary in this area; generally this area is less desirable than area 1.
	03	Area 3 is south of the Republican River. The terrain in this market area is rough and the soil quality is generally poor. Irrigation is not feasible except near streams beds. The majority of this area is pasture land with small dry land tracts where farming is feasible.
3.	<b>Describe the process that is used to determine and monitor market areas.</b>	
	The market areas were developed based soil types and topographic characteristics. Annually, sales are plotted and a sales study is done to monitor the market areas.	
4.	<b>Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.</b>	
	Land is classified annually based on the findings of the land use study. Sales verification questionnaires and normal discovery help to identify alternate uses.	
5.	<b>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?</b>	
	Farm home sites and rural residential home sites carry the same value countywide.	
6.	<b>What process is used to annually update land use? (Physical inspection, FSA maps, etc.)</b>	
	AgriData software, information from the NRD, FSA maps, tax payers and some physical inspection.	
7.	<b>Describe the process used to identify and monitor the influence of non-agricultural characteristics.</b>	
	Sales are plotted annually to monitor for non-agricultural influences. The sales verification process can also reveal non-ag interests.	
8.	<b>Have special valuation applications been filed in the county? If yes, is there a value difference for the special valuation parcels.</b>	
	No	
9.	<b>How do you determine whether a sold parcel is substantially changed?</b>	
	A parcel is substantially changed when an improvement has been added to or removed from a parcel or a major addition/remodel has occurred. Within the agricultural class, land use changes will also be considered substantially changed.	

**42 Harlan**  
**AGRICULTURAL LAND**

**PAD 2012 R&O Statistics (Using 2012 Values)**

Qualified

Date Range: 7/1/2008 To 6/30/2011 Posted on: 3/21/2012

Number of Sales : 57  
Total Sales Price : 12,877,597  
Total Adj. Sales Price : 12,926,241  
Total Assessed Value : 9,756,585  
Avg. Adj. Sales Price : 226,776  
Avg. Assessed Value : 171,168

MEDIAN : 73  
WGT. MEAN : 75  
MEAN : 77  
COD : 21.92  
PRD : 101.83

COV : 29.95  
STD : 23.02  
Avg. Abs. Dev : 15.92  
MAX Sales Ratio : 176.76  
MIN Sales Ratio : 41.32

95% Median C.I. : 67.32 to 79.43  
95% Wgt. Mean C.I. : 66.26 to 84.69  
95% Mean C.I. : 70.88 to 82.84

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**DATE OF SALE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qtrts</u>											
01-JUL-08 To 30-SEP-08	2	90.75	90.75	94.03	08.36	96.51	83.16	98.33	N/A	83,750	78,750
01-OCT-08 To 31-DEC-08	10	71.12	74.58	74.01	20.13	100.77	48.65	110.75	59.65 to 99.46	173,242	128,210
01-JAN-09 To 31-MAR-09	2	93.16	93.16	98.13	11.49	94.94	82.46	103.86	N/A	246,500	241,895
01-APR-09 To 30-JUN-09	4	89.67	89.02	86.77	07.58	102.59	80.77	95.95	N/A	323,875	281,018
01-JUL-09 To 30-SEP-09	1	67.32	67.32	67.32	00.00	100.00	67.32	67.32	N/A	542,000	364,880
01-OCT-09 To 31-DEC-09	7	56.88	73.18	59.07	35.48	123.89	48.50	114.27	48.50 to 114.27	185,200	109,397
01-JAN-10 To 31-MAR-10	5	76.92	75.03	66.58	15.98	112.69	55.45	91.07	N/A	314,860	209,626
01-APR-10 To 30-JUN-10	4	74.70	69.58	56.82	16.76	122.46	41.32	87.62	N/A	316,510	179,848
01-JUL-10 To 30-SEP-10	7	65.99	71.79	75.81	20.72	94.70	45.64	121.58	45.64 to 121.58	237,870	180,326
01-OCT-10 To 31-DEC-10	11	69.86	83.32	96.30	26.05	86.52	60.00	176.76	62.45 to 117.19	189,545	182,525
01-JAN-11 To 31-MAR-11	1	59.67	59.67	59.67	00.00	100.00	59.67	59.67	N/A	130,000	77,570
01-APR-11 To 30-JUN-11	3	71.25	66.60	68.24	09.25	97.60	54.40	74.16	N/A	226,333	154,441
<u>Study Yrs</u>											
01-JUL-08 To 30-JUN-09	18	82.81	81.65	82.62	16.01	98.83	48.65	110.75	70.66 to 95.95	204,912	169,303
01-JUL-09 To 30-JUN-10	17	72.63	72.53	61.94	22.55	117.10	41.32	114.27	55.45 to 88.77	275,220	170,481
01-JUL-10 To 30-JUN-11	22	69.66	76.30	83.59	21.60	91.28	45.64	176.76	62.45 to 73.11	207,231	173,225
<u>Calendar Yrs</u>											
01-JAN-09 To 31-DEC-09	14	81.62	80.14	75.51	22.10	106.13	48.50	114.27	55.46 to 103.86	259,064	195,608
01-JAN-10 To 31-DEC-10	27	71.86	76.76	76.44	21.76	100.42	41.32	176.76	62.94 to 76.92	244,090	186,577
<u>ALL</u>	57	72.63	76.86	75.48	21.92	101.83	41.32	176.76	67.32 to 79.43	226,776	171,168

**AREA (MARKET)**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	7	72.63	87.09	83.21	40.27	104.66	41.32	176.76	41.32 to 176.76	318,977	265,412
2	39	74.16	78.96	77.44	19.82	101.96	45.64	121.58	70.66 to 83.66	218,349	169,086
3	11	62.45	62.94	59.89	09.80	105.09	48.65	82.46	55.45 to 71.86	197,981	118,577
<u>ALL</u>	57	72.63	76.86	75.48	21.92	101.83	41.32	176.76	67.32 to 79.43	226,776	171,168

**42 Harlan**  
**AGRICULTURAL LAND**

**PAD 2012 R&O Statistics (Using 2012 Values)**

Qualified

Date Range: 7/1/2008 To 6/30/2011 Posted on: 3/21/2012

Number of Sales : 57  
Total Sales Price : 12,877,597  
Total Adj. Sales Price : 12,926,241  
Total Assessed Value : 9,756,585  
Avg. Adj. Sales Price : 226,776  
Avg. Assessed Value : 171,168

MEDIAN : 73  
WGT. MEAN : 75  
MEAN : 77  
COD : 21.92  
PRD : 101.83

COV : 29.95  
STD : 23.02  
Avg. Abs. Dev : 15.92  
MAX Sales Ratio : 176.76  
MIN Sales Ratio : 41.32

95% Median C.I. : 67.32 to 79.43  
95% Wgt. Mean C.I. : 66.26 to 84.69  
95% Mean C.I. : 70.88 to 82.84

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**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
<b>_____Irrigated_____</b>											
County	3	88.77	86.17	76.14	22.08	113.17	55.46	114.27	N/A	198,333	151,018
2	3	88.77	86.17	76.14	22.08	113.17	55.46	114.27	N/A	198,333	151,018
<b>_____Dry_____</b>											
County	3	72.63	76.51	69.73	15.81	109.72	61.23	95.68	N/A	204,333	142,489
1	2	66.93	66.93	66.71	08.52	100.33	61.23	72.63	N/A	274,500	183,116
2	1	95.68	95.68	95.68	00.00	100.00	95.68	95.68	N/A	64,000	61,235
<b>_____Grass_____</b>											
County	12	69.71	74.69	71.70	22.05	104.17	54.40	111.41	59.67 to 91.07	99,142	71,080
1	1	76.92	76.92	76.92	00.00	100.00	76.92	76.92	N/A	104,299	80,230
2	8	81.30	79.68	73.83	20.06	107.92	54.40	111.41	54.40 to 111.41	106,738	78,801
3	3	62.45	60.61	61.48	02.99	98.58	56.88	62.50	N/A	77,167	47,440
<b>_____ALL_____</b>	<b>57</b>	<b>72.63</b>	<b>76.86</b>	<b>75.48</b>	<b>21.92</b>	<b>101.83</b>	<b>41.32</b>	<b>176.76</b>	<b>67.32 to 79.43</b>	<b>226,776</b>	<b>171,168</b>

**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
<b>_____Irrigated_____</b>											
County	11	69.86	73.05	69.32	22.65	105.38	48.50	114.27	53.11 to 95.95	405,227	280,906
2	10	70.56	74.82	72.11	22.63	103.76	48.50	114.27	53.11 to 95.95	371,250	267,690
3	1	55.45	55.45	55.45	00.00	100.00	55.45	55.45	N/A	745,000	413,066
<b>_____Dry_____</b>											
County	5	63.56	70.55	66.29	14.93	106.43	59.65	95.68	N/A	215,600	142,916
1	3	63.56	65.81	65.73	05.98	100.12	61.23	72.63	N/A	266,000	174,834
2	1	95.68	95.68	95.68	00.00	100.00	95.68	95.68	N/A	64,000	61,235
3	1	59.65	59.65	59.65	00.00	100.00	59.65	59.65	N/A	216,000	128,845
<b>_____Grass_____</b>											
County	17	68.83	73.40	71.82	18.12	102.20	54.40	111.41	60.00 to 83.28	105,958	76,101
1	1	76.92	76.92	76.92	00.00	100.00	76.92	76.92	N/A	104,299	80,230
2	11	79.43	77.13	73.36	18.95	105.14	54.40	111.41	59.67 to 98.33	121,127	88,860
3	5	62.50	64.50	64.73	06.83	99.64	56.88	71.86	N/A	72,917	47,203
<b>_____ALL_____</b>	<b>57</b>	<b>72.63</b>	<b>76.86</b>	<b>75.48</b>	<b>21.92</b>	<b>101.83</b>	<b>41.32</b>	<b>176.76</b>	<b>67.32 to 79.43</b>	<b>226,776</b>	<b>171,168</b>

## Harlan County 2012 Average LCG Value Comparison

	County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	AVG IRR
42.10	Harlan	1	#DIV/0!	2,504	2,015	1,745	#DIV/0!	#DIV/0!	1,160	1,160	2,287
42.20	Harlan	2	2,340	2,202	1,827	1,585	1,318	1,207	1,159	1,160	1,895
42.30	Harlan	3	#DIV/0!	1,685	1,375	1,185	1,080	#DIV/0!	1,080	1,080	1,492
69.10	Phelps	1	1,966	2,700	2,500	2,398	2,000	1,900	1,700	1,500	2,552
69.20	Phelps	2	#DIV/0!	1,735	1,450	1,200	950	750	600	550	1,358
50.10	Kearney	1	#DIV/0!	3,150	2,500	2,400	1,600	1,200	1,050	800	2,584
31.20	Franklin	2	2,525	2,545	2,330	2,290	1,895	1,885	1,885	1,885	2,380
31.10	Franklin	1	2,080	2,080	1,870	1,770	1,370	1,360	1,360	1,360	1,855
33.10	Furnas	1	2,440	2,105	1,830	1,740	1,325	1,230	1,040	855	1,884
37.40	Gosper	4	#DIV/0!	2,050	1,780	1,400	1,295	#DIV/0!	975	905	1,661

	County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	AVG DRY
	Harlan	1	#DIV/0!	1,214	1,080	1,070	#DIV/0!	#DIV/0!	730	730	1,131
	Harlan	2	920	909	766	745	645	632	635	635	845
	Harlan	3	0	914	770	745	#DIV/0!	#DIV/0!	635	635	843
	Phelps	1	1,300	1,300	1,100	950	700	600	550	500	1,131
	Phelps	2	#DIV/0!	1,050	850	825	775	460	450	425	807
	Kearney	1	#DIV/0!	1,450	1,350	1,350	700	500	509	500	1,224
	Franklin	2	1,415	1,415	1,255	1,080	1,030	930	930	885	1,268
	Franklin	1	1,095	1,090	1,055	880	830	795	690	650	895
	Furnas	1	915	900	775	700	670	580	550	500	795
	Gosper	4	#DIV/0!	800	749	700	640	#DIV/0!	530	530	740

	County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	AVG GRASS
	Harlan	1	#DIV/0!	500	500	500	#DIV/0!	#DIV/0!	500	500	500
	Harlan	2	#DIV/0!	500	500	500	500	500	500	500	500
	Harlan	3	#DIV/0!	503	530	500	#DIV/0!	#DIV/0!	502	501	501
	Phelps	1	447	634	857	658	520	543	479	399	521
	Phelps	2	#DIV/0!	468	460	445	452	435	430	420	426
	Kearney	1	#DIV/0!	575	525	500	500	500	500	500	507
	Franklin	2	710	679	633	608	593	569	562	543	563
	Franklin	1	727	670	630	602	589	595	570	570	581
	Furnas	1	600	595	565	460	415	405	385	380	403
	Gosper	4	#DIV/0!	550	490	440	400	#DIV/0!	396	395	408

\*Land capability grouping averages calculated using data reported on the 2012 Form 45, Abstract of Assessment



## 2012 Correlation Section for Harlan County

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### A. Agricultural Land

Harlan County is in the center of the Republican River Basin. The county is split into three different market areas; however, grassland is valued the same throughout the county and dry land is valued the same in areas two and three. Area one contains superior soils and flatter topography and carries a separate value for both irrigated and dry land. The county is primarily rolling plains. Harlan County is comparable to Furnas and Franklin Counties. All three of these counties are in the same natural resource district (NRD) and are affected by similar irrigation restrictions. The southwest corner of Gosper County is in a different NRD, but has natural groundwater limitations which make it comparable to Harlan. Phelps and Kearney County are not considered comparable due to topographical and soil differences and are also not impacted by the water restrictions in the Republican Basin.

Analysis of the sales within Harlan County indicated that none of the market areas contained adequate samples; areas one and three had extremely small samples, and the sales in area two were not proportionately distributed among the study period years. The samples were expanded using sales from the defined comparable areas. After bringing in all available sales, the samples in area one and three are still too small to be reliable; the area one sample is also not proportionately distributed. Three sales had to be randomly removed from the oldest year of the area two sample to achieve the study year distribution thresholds.

Assessment actions for 2012 include increasing all cropland 22% with the exception of area three irrigated land, which increased about 75%. Irrigated land in area three is less desirable than area two; the topography is steep and in dry years irrigators often cannot pump sufficient water. There are so few irrigated acres in area three that there are typically no sales. Due to the lack of reliable market data with these unique irrigated characteristics, determining assessed values is difficult. A comparison of the historic and economic movement of cropland in the region provided the basis for the county's valuation increase. Based on that analysis and because the resulting values are reasonably comparable to Furnas and Franklin counties, irrigated values in area three are determined to be acceptable. All other crop land values were adjusted at amounts typical for the market, and are very comparable to Furnas and Franklin counties. Therefore, all cropland values are determined to be acceptable.

Grassland is valued the same throughout the county, and was increased 11%. The county grassland statistics show medians within the acceptable range, and the values are comparable to all adjoining counties. The grassland values are also determined to be acceptable.

The county made adjustments that were appropriate for the market, the values are equalized with both Furnas and Franklin Counties, and where sufficient sales exist, the statistics are within the acceptable range. Therefore, it is determined that all market areas and land use subclasses are at acceptable assessment levels. Based on the consideration of all available information, the level of value of agricultural land in Harlan County is determined to be 73%.



**2012 Correlation Section  
for Harlan County**

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**B. Analysis of Sales Verification**

Neb. Rev. Stat. § 77-1327(2) (2011) 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 (2010), 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 Nebraska Department of Revenue, Property Assessment Division (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.

## 2012 Correlation Section for Harlan County

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### 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 of 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 International Association of Assessing Officers (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.

**2012 Correlation Section  
for Harlan County**

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**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 IAAO 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 on Ratio Studies, adopted by the International Association of Assessing Officers, January, 2010, recommends that the PRD should lie between 98 and 103. This range is

**2012 Correlation Section  
for Harlan County**

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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. 239.



<b>Total Real Property</b> Sum Lines 17, 25, & 30	<b>Records : 4,876</b>	<b>Value : 503,570,990</b>	<b>Growth 4,239,777</b>	<b>Sum Lines 17, 25, &amp; 41</b>
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Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
<b>01. Res UnImp Land</b>	242	622,465	43	379,275	19	85,170	304	1,086,910	
<b>02. Res Improve Land</b>	1,269	5,572,390	171	4,568,740	217	4,515,385	1,657	14,656,515	
<b>03. Res Improvements</b>	1,269	47,748,280	171	14,276,400	217	16,747,555	1,657	78,772,235	
<b>04. Res Total</b>	1,511	53,943,135	214	19,224,415	236	21,348,110	1,961	94,515,660	2,355,263
<b>% of Res Total</b>	77.05	57.07	10.91	20.34	12.03	22.59	40.22	18.77	55.55
<b>05. Com UnImp Land</b>	45	159,750	1	1,500	3	29,920	49	191,170	
<b>06. Com Improve Land</b>	228	1,242,735	4	15,020	10	80,940	242	1,338,695	
<b>07. Com Improvements</b>	228	15,991,565	4	1,140,540	10	3,224,285	242	20,356,390	
<b>08. Com Total</b>	273	17,394,050	5	1,157,060	13	3,335,145	291	21,886,255	83,857
<b>% of Com Total</b>	93.81	79.47	1.72	5.29	4.47	15.24	5.97	4.35	1.98
<b>09. Ind UnImp Land</b>	0	0	0	0	0	0	0	0	
<b>10. Ind Improve Land</b>	0	0	0	0	0	0	0	0	
<b>11. Ind Improvements</b>	0	0	0	0	0	0	0	0	
<b>12. Ind Total</b>	0	0	0	0	0	0	0	0	0
<b>% of Ind Total</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>13. Rec UnImp Land</b>	0	0	2	15,400	0	0	2	15,400	
<b>14. Rec Improve Land</b>	13	0	356	2,377,295	1	12,180	370	2,389,475	
<b>15. Rec Improvements</b>	13	107,720	356	6,908,130	1	750	370	7,016,600	
<b>16. Rec Total</b>	13	107,720	358	9,300,825	1	12,930	372	9,421,475	659,553
<b>% of Rec Total</b>	3.49	1.14	96.24	98.72	0.27	0.14	7.63	1.87	15.56
<b>Res &amp; Rec Total</b>	1,524	54,050,855	572	28,525,240	237	21,361,040	2,333	103,937,135	3,014,816
<b>% of Res &amp; Rec Total</b>	65.32	52.00	24.52	27.44	10.16	20.55	47.85	20.64	71.11
<b>Com &amp; Ind Total</b>	273	17,394,050	5	1,157,060	13	3,335,145	291	21,886,255	83,857
<b>% of Com &amp; Ind Total</b>	93.81	79.47	1.72	5.29	4.47	15.24	5.97	4.35	1.98
<b>17. Taxable Total</b>	1,797	71,444,905	577	29,682,300	250	24,696,185	2,624	125,823,390	3,098,673
<b>% of Taxable Total</b>	68.48	56.78	21.99	23.59	9.53	19.63	53.81	24.99	73.09

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	4	197,065	2,316,405	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	4	197,065	2,316,405
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				4	197,065	2,316,405

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	5	1,719,150	5	1,719,150	0
24. Non-Producing	0	0	0	0	0	0	0	0	0
25. Total	0	0	0	0	0	0	5	1,719,150	0

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	110	0	79	189

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	5	94,945	10	80,580	1,783	267,071,425	1,798	267,246,950
28. Ag-Improved Land	1	169,600	1	15,500	426	83,963,030	428	84,148,130
29. Ag Improvements	1	498,910	1	13,860	447	24,120,600	449	24,633,370
30. Ag Total							2,247	376,028,450

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	0	0.00	0	
33. HomeSite Improvements	0	0.00	0	0	0.00	0	
34. HomeSite Total							
35. FarmSite UnImp Land	1	4.00	2,000	8	15.00	7,500	
36. FarmSite Improv Land	1	204.00	39,565	1	2.00	15,500	
37. FarmSite Improvements	1	0.00	498,910	1	0.00	13,860	
38. FarmSite Total							
39. Road & Ditches	0	8.00	0	0	0.00	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
	Rural			Total			
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	22	22.00	88,500	22	22.00	88,500	
32. HomeSite Improv Land	290	305.00	4,181,000	290	305.00	4,181,000	
33. HomeSite Improvements	290	0.00	14,743,555	290	0.00	14,743,555	926,404
34. HomeSite Total				<b>312</b>	<b>327.00</b>	<b>19,013,055</b>	
35. FarmSite UnImp Land	71	144.60	91,300	80	163.60	100,800	
36. FarmSite Improv Land	415	1,090.03	681,380	417	1,296.03	736,445	
37. FarmSite Improvements	436	0.00	9,377,045	438	0.00	9,889,815	214,700
38. FarmSite Total				<b>518</b>	<b>1,459.63</b>	<b>10,727,060</b>	
39. Road & Ditches	0	6,411.52	0	0	6,419.52	0	
40. Other- Non Ag Use	0	311.00	240,515	0	311.00	240,515	
41. Total Section VI				<b>830</b>	<b>8,517.15</b>	<b>29,980,630</b>	<b>1,141,104</b>



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	19,205.00	81.62%	48,096,605	89.38%	2,504.38
47. 2A1	759.00	3.23%	1,529,385	2.84%	2,015.00
48. 2A	86.00	0.37%	150,070	0.28%	1,745.00
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	1,210.00	5.14%	1,403,600	2.61%	1,160.00
52. 4A	2,270.00	9.65%	2,633,200	4.89%	1,160.00
53. Total	23,530.00	100.00%	53,812,860	100.00%	2,286.99
<b>Dry</b>					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	7,700.00	79.60%	9,345,020	85.41%	1,213.64
56. 2D1	419.00	4.33%	452,520	4.14%	1,080.00
57. 2D	27.00	0.28%	28,890	0.26%	1,070.00
58. 3D1	0.00	0.00%	0	0.00%	0.00
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	620.00	6.41%	452,600	4.14%	730.00
61. 4D	907.00	9.38%	662,110	6.05%	730.00
62. Total	9,673.00	100.00%	10,941,140	100.00%	1,131.10
<b>Grass</b>					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	891.00	15.83%	445,500	15.83%	500.00
65. 2G1	219.00	3.89%	109,500	3.89%	500.00
66. 2G	70.00	1.24%	35,000	1.24%	500.00
67. 3G1	0.00	0.00%	0	0.00%	0.00
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	413.00	7.34%	206,500	7.34%	500.00
70. 4G	4,037.00	71.71%	2,018,500	71.71%	500.00
71. Total	5,630.00	100.00%	2,815,000	100.00%	500.00
<b>Irrigated Total</b>					
	23,530.00	60.35%	53,812,860	79.63%	2,286.99
<b>Dry Total</b>					
	9,673.00	24.81%	10,941,140	16.19%	1,131.10
<b>Grass Total</b>					
	5,630.00	14.44%	2,815,000	4.17%	500.00
72. Waste	155.00	0.40%	7,750	0.01%	50.00
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	38,988.00	100.00%	67,576,750	100.00%	1,733.27

## Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 2

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	78.70	0.10%	184,160	0.13%	2,340.03
46. 1A	49,567.03	64.98%	109,151,470	75.52%	2,202.10
47. 2A1	5,746.00	7.53%	10,495,105	7.26%	1,826.51
48. 2A	772.00	1.01%	1,223,620	0.85%	1,585.00
49. 3A1	614.00	0.80%	809,260	0.56%	1,318.01
50. 3A	1,082.00	1.42%	1,306,075	0.90%	1,207.09
51. 4A1	4,065.70	5.33%	4,711,150	3.26%	1,158.75
52. 4A	14,354.00	18.82%	16,650,640	11.52%	1,160.00
53. Total	76,279.43	100.00%	144,531,480	100.00%	1,894.76
<b>Dry</b>					
54. 1D1	5.00	0.01%	4,600	0.01%	920.00
55. 1D	43,402.75	75.35%	39,440,420	81.06%	908.71
56. 2D1	1,317.00	2.29%	1,008,355	2.07%	765.65
57. 2D	248.00	0.43%	184,760	0.38%	745.00
58. 3D1	154.00	0.27%	99,330	0.20%	645.00
59. 3D	140.00	0.24%	88,480	0.18%	632.00
60. 4D1	4,346.00	7.54%	2,759,710	5.67%	635.00
61. 4D	7,988.36	13.87%	5,072,610	10.42%	635.00
62. Total	57,601.11	100.00%	48,658,265	100.00%	844.75
<b>Grass</b>					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	8,159.00	11.21%	4,080,400	11.22%	500.11
65. 2G1	903.00	1.24%	451,500	1.24%	500.00
66. 2G	483.00	0.66%	241,500	0.66%	500.00
67. 3G1	62.00	0.09%	31,000	0.09%	500.00
68. 3G	103.00	0.14%	51,500	0.14%	500.00
69. 4G1	4,456.00	6.12%	2,228,000	6.12%	500.00
70. 4G	58,590.83	80.53%	29,295,415	80.53%	500.00
71. Total	72,756.83	100.00%	36,379,315	100.00%	500.01
<b>Irrigated Total</b>					
	76,279.43	36.21%	144,531,480	62.90%	1,894.76
<b>Dry Total</b>					
	57,601.11	27.34%	48,658,265	21.18%	844.75
<b>Grass Total</b>					
	72,756.83	34.54%	36,379,315	15.83%	500.01
72. Waste	4,038.00	1.92%	201,900	0.09%	50.00
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	17.62	0.01%	0	0.00%	0.00
75. Market Area Total	210,675.37	100.00%	229,770,960	100.00%	1,090.64

## 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	2,478.20	65.18%	4,176,695	73.61%	1,685.37
47. 2A1	225.00	5.92%	309,375	5.45%	1,375.00
48. 2A	7.00	0.18%	8,295	0.15%	1,185.00
49. 3A1	3.00	0.08%	3,240	0.06%	1,080.00
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	166.00	4.37%	179,280	3.16%	1,080.00
52. 4A	923.00	24.28%	996,840	17.57%	1,080.00
53. Total	3,802.20	100.00%	5,673,725	100.00%	1,492.22
<b>Dry</b>					
54. 1D1	2.00	0.01%	0	0.00%	0.00
55. 1D	21,273.00	74.20%	19,445,745	80.43%	914.10
56. 2D1	228.00	0.80%	175,560	0.73%	770.00
57. 2D	38.00	0.13%	28,310	0.12%	745.00
58. 3D1	0.00	0.00%	0	0.00%	0.00
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	1,662.00	5.80%	1,055,370	4.37%	635.00
61. 4D	5,466.00	19.07%	3,472,790	14.36%	635.34
62. Total	28,669.00	100.00%	24,177,775	100.00%	843.34
<b>Grass</b>					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	3,856.00	10.27%	1,939,285	10.31%	502.93
65. 2G1	49.00	0.13%	25,980	0.14%	530.20
66. 2G	88.00	0.23%	44,000	0.23%	500.00
67. 3G1	0.00	0.00%	0	0.00%	0.00
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	1,840.00	4.90%	923,885	4.91%	502.11
70. 4G	31,701.60	84.46%	15,885,210	84.41%	501.09
71. Total	37,534.60	100.00%	18,818,360	100.00%	501.36
<b>Irrigated Total</b>					
	3,802.20	5.38%	5,673,725	11.65%	1,492.22
<b>Dry Total</b>					
	28,669.00	40.60%	24,177,775	49.65%	843.34
<b>Grass Total</b>					
	37,534.60	53.16%	18,818,360	38.64%	501.36
72. Waste	605.00	0.86%	30,250	0.06%	50.00
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	70,610.80	100.00%	48,700,110	100.00%	689.70

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 2800

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	0.00	0.00%	0	0.00%	0.00
48. 2A	0.00	0.00%	0	0.00%	0.00
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	0.00	0.00%	0	0.00%	0.00
52. 4A	0.00	0.00%	0	0.00%	0.00
53. Total	0.00	0.00%	0	0.00%	0.00
<b>Dry</b>					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	0.00	0.00%	0	0.00%	0.00
56. 2D1	0.00	0.00%	0	0.00%	0.00
57. 2D	0.00	0.00%	0	0.00%	0.00
58. 3D1	0.00	0.00%	0	0.00%	0.00
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	0.00	0.00%	0	0.00%	0.00
61. 4D	0.00	0.00%	0	0.00%	0.00
62. Total	0.00	0.00%	0	0.00%	0.00
<b>Grass</b>					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	0.00	0.00%	0	0.00%	0.00
65. 2G1	0.00	0.00%	0	0.00%	0.00
66. 2G	0.00	0.00%	0	0.00%	0.00
67. 3G1	0.00	0.00%	0	0.00%	0.00
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	0.00	0.00%	0	0.00%	0.00
70. 4G	0.00	0.00%	0	0.00%	0.00
71. Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
Irrigated Total	0.00	0.00%	0	0.00%	0.00
Dry Total	0.00	0.00%	0	0.00%	0.00
Grass Total	0.00	0.00%	0	0.00%	0.00
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	0.00	0.00%	0	0.00%	0.00

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
<b>76. Irrigated</b>	104.79	199,995	0.00	0	103,506.84	203,818,070	103,611.63	204,018,065
<b>77. Dry Land</b>	24.00	20,985	90.00	73,080	95,829.11	83,683,115	95,943.11	83,777,180
<b>78. Grass</b>	4.00	2,000	0.00	0	115,917.43	58,010,675	115,921.43	58,012,675
<b>79. Waste</b>	0.00	0	0.00	0	4,798.00	239,900	4,798.00	239,900
<b>80. Other</b>	0.00	0	0.00	0	0.00	0	0.00	0
<b>81. Exempt</b>	0.00	0	0.00	0	17.62	0	17.62	0
<b>82. Total</b>	<b>132.79</b>	<b>222,980</b>	<b>90.00</b>	<b>73,080</b>	<b>320,051.38</b>	<b>345,751,760</b>	<b>320,274.17</b>	<b>346,047,820</b>

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
<b>Irrigated</b>	103,611.63	32.35%	204,018,065	58.96%	1,969.07
<b>Dry Land</b>	95,943.11	29.96%	83,777,180	24.21%	873.20
<b>Grass</b>	115,921.43	36.19%	58,012,675	16.76%	500.45
<b>Waste</b>	4,798.00	1.50%	239,900	0.07%	50.00
<b>Other</b>	0.00	0.00%	0	0.00%	0.00
<b>Exempt</b>	17.62	0.01%	0	0.00%	0.00
<b>Total</b>	<b>320,274.17</b>	<b>100.00%</b>	<b>346,047,820</b>	<b>100.00%</b>	<b>1,080.47</b>

## 2012 County Abstract of Assessment for Real Property, Form 45 Compared with the 2011 Certificate of Taxes Levied (CTL)

42 Harlan

	2011 CTL County Total	2012 Form 45 County Total	Value Difference (2012 form 45 - 2011 CTL)	Percent Change	2012 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	88,508,450	94,515,660	6,007,210	6.79%	2,355,263	4.13%
02. Recreational	7,959,435	9,421,475	1,462,040	18.37%	659,553	10.08%
03. Ag-Homesite Land, Ag-Res Dwelling	14,315,975	19,013,055	4,697,080	32.81%	926,404	26.34%
<b>04. Total Residential (sum lines 1-3)</b>	<b>110,783,860</b>	<b>122,950,190</b>	<b>12,166,330</b>	<b>10.98%</b>	<b>3,941,220</b>	<b>7.42%</b>
05. Commercial	22,291,590	21,886,255	-405,335	-1.82%	83,857	-2.19%
06. Industrial	0	0	0		0	
07. Ag-Farmsite Land, Outbuildings	11,558,960	10,727,060	-831,900	-7.20%	214,700	-9.05%
08. Minerals	1,279,600	1,719,150	439,550	34.35	0	34.35
<b>09. Total Commercial (sum lines 5-8)</b>	<b>35,130,150</b>	<b>34,332,465</b>	<b>-797,685</b>	<b>-2.27%</b>	<b>298,557</b>	<b>-3.12%</b>
<b>10. Total Non-Agland Real Property</b>	<b>145,914,010</b>	<b>157,523,170</b>	<b>11,609,160</b>	<b>7.96%</b>	<b>4,239,777</b>	<b>5.05%</b>
11. Irrigated	166,017,535	204,018,065	38,000,530	22.89%		
12. Dryland	68,510,245	83,777,180	15,266,935	22.28%		
13. Grassland	52,513,540	58,012,675	5,499,135	10.47%		
14. Wasteland	241,520	239,900	-1,620	-0.67%		
15. Other Agland	0	0	0			
<b>16. Total Agricultural Land</b>	<b>287,282,840</b>	<b>346,047,820</b>	<b>58,764,980</b>	<b>20.46%</b>		
<b>17. Total Value of all Real Property</b> (Locally Assessed)	<b>433,196,850</b>	<b>503,570,990</b>	<b>70,374,140</b>	<b>16.25%</b>	<b>4,239,777</b>	<b>15.27%</b>

**2011 PLAN OF ASSESSMENT  
FOR  
HARLAN COUNTY  
By Pam Meisenbach & Bryan Hill**

Plan of Assessment Requirements:

Pursuant to Neb. Rev. Stat. §77-1311.02 (2007), 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 Revenue, Property Assessment Division on or before October 31 each year.

Real Property Assessment Requirements:

All property in the State of Nebraska is subject to property tax unless expressly exempt by Nebraska Constitution, Article VIII, or 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 (2003).

Assessment levels required for real property are as follows:

- 1) 100% of actual value for all classes of real property excluding agricultural and horticultural land;
- 2) 75% of actual value for agricultural land and horticultural land; and
- 3) 75% of special value for agricultural and horticultural land which meets the qualifications for special valuation under §77-1344.

See Neb. Rev. Stat. §77-201 (2009).

General Description of Real Property in Harlan County:

Per the 2011 County Abstract, Harlan County consists of the following real property types:

	Parcels	% of Total Parcels	% of Taxable Value Base
Residential	1966	40%	20%
Commercial	295	6%	5%
Recreational	372	8%	2%
Agricultural	2243	46%	72%
Mineral	5	0	0
Exempt	191	0	0



Agricultural land - taxable acres 320,477.17

Other pertinent facts: For agland 36% of county is grass, 32% is irrigated, 30% is dry, and 2% is other.

For more information see 2011 Reports & Opinion, Abstract and Assessor Survey.

Current Resources:

A. Staff/Budget/Training

- 1 Assessment Manager (shared with Hitchcock County),  
Assessment Clerk –Vacant (due to hiring freeze by Governor & LB121).
- 1 Appraiser II – (shared with Hitchcock County).
- 1 Appraiser Assistant

Harlan County budget \$\_\_\_\_\_for 2010-2011.

The assessor is required to obtain 60 hours of continuing education every 4 years. The assessor has met all the educational hours required. The assessor also attends other workshops and meetings to further her knowledge of the assessment field.

The assessment staff at this time does not have continuing education requirements. The staff has voluntarily taken classes such as Windows, TerraScan user education, as well as IAAO classes.

The appraiser is currently licensed as a Certified Residential Appraiser and carries an Assessors Certificate for the State of Nebraska. The appraiser has over 10 years of experience in mass appraisal and is current on all continuing education needed to hold the Assessors Certificate and Appraisal License.

B. Cadastral Maps

The Harlan County cadastral maps were purchased in 1982. The assessment staff maintains the maps. All new subdivisions and parcel splits are kept up to date, as well as ownership transfers. At the present time, the cadastral maps are in dire need of updating and repair work as the 28 years of use have taken its toll. We are still anxiously awaiting the new GIS program and hope to have it in place for 2012 so that we might be in line with the neighboring County counties that already have a GIS program.

C. Property Record Cards

We utilize the property record cards available from the Terra Scan system. We also have aerial photos of rural parcels from a 1984 flight. The information from our re-appraisal of 1995-6 is on the computer as reference. We add new information as we gather it in review and pick-up work to further enhance our records. These records are in good condition. The Terra Scan system implemented a working and historical appraisal file that at the present needs design changes. We are waiting patiently for installation of the new CAMA/GIS system by Tyler Technologies.

D. Software for CAMA, Assessment Administration, GIS

Harlan County became a State assumed county in July 1998. We had in place the same CAMA package (Terra Scan) that is now used by the State assumed counties. At this time all data is entered in the ATR file and also the appraisal file. This data is from our re-appraisal of Harlan County in 1996 and also new improvements and review of the sales for each period. Alma, Oxford and Taylor Manor residential were all reviewed in 2008-2009. In 2010-2011 we finished the rural res review, we reviewed all residential in the North Shore Cabin Area, Orleans & Republican City. At this time we have all sketches and digital pictures in the CAMA system. In July 2011 we are scheduled to change CAMA systems from TerraScan to Orion by Tyler Technologies. We do not have a GIS system.

E. Web based – property record information access provided by Marcus Tooze Gisworkshop web site: <http://harlan.pat.gisworkshop.com>

Current Assessment Procedures for Real Property:

- A. Discover, List & Inventory all property.
- B. Data Collection.
- C. Review assessment sales ratio studies before assessment actions.
- D. Approaches to Value;
  - 1) Market Approach; sales comparisons,
  - 2) Cost Approach; cost manual used & date of manual and latest depreciation study,
  - 3) Income Approach; income and expense data collection/analysis from the market,
  - 4) Land valuation studies, establish market areas, special value for agricultural land
- E. Reconciliation of Final Value and documentation
- F. Review assessment sales ratio studies after assessment actions.
- G. Notices and Public Relations

**Level of Value, Quality, and Uniformity for assessment year 2011:**

<u>Property Class</u>	<u>Median</u>	<u>COD*</u>	<u>PRD*</u>
Residential	.93	22.88	111.62
Commercial	N/A	41.42	N/A
Agricultural Land	.71	22.40	105.32
Special Value Agland	N/A	N/A	N/A

\*COD means coefficient of dispersion and PRD means price related differential. For more information regarding statistical measures see 2011 Reports & Opinions.

**Assessment Actions Planned for Assessment Year 2012:**

Continue with the new CAMA/GIS system with Tyler Technologies that was implemented in July 2011. We will review statistics from previous year to find any hot spots to be corrected. Continue to track acres enrolled in CREP & EQIP & AWEP. Update ag land acre values with new sales data. Do normal pick-up work and sales reviews. Review areas starting with the trailer parks at Patterson Harbor, North Shore Marina, & B & R. With the passage of LB121 in 2009, the county could take over the budget for the assessment of Harlan County.

### **Assessment Actions Planned for Assessment Year 2013:**

Review residential at Haskins & Hunters Hill, Huntley & Ragan. With the new update of Marshall & Swift tables to 03/11 that came with our new CAMA system we would like to do a complete review of commercials. Review statistics to determine if any major or minor adjustments need to be made. Review market areas and any new TIF projects that develop. Do regular pick-up work and sale reviews. Verify accuracy of depreciation tables and site improvements tables with information from the market data. Implement our new GIS program. Continue to do county review as set up by the Property Assessment Division.

### **Assessment Actions Planned for Assessment Year 2014:**

We will review another ¼ of the townships. Review statistics to see if any new data has appeared that would change any of our tables that are developed from the market. Review market areas for accuracy from the sales that have occurred. Do regular pick-up work based on building permits and information from the zoning director. Continue use of GIS. Continue to do county review as set up by the Property Assessment Division.

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

1. Record Maintenance, Mapping updates, & Ownership changes
2. Annually prepare and file Assessor Administrative Reports required by law/regulation:
  - a. Abstracts (Real Property)
  - b. Assessor Survey
  - c. Sales information to PAD rosters & annual Assessed Value Update w/Abstract
  - d. Certification of Value to Political Subdivisions
  - e. School District Taxable Value Report
  - f. Homestead Exemption Tax Loss Report (in conjunction with Treasurer)
  - g. Certificate of Taxes Levied Report
  - h. Report of current values for properties owned by Board of Education Lands & Funds
  - i. Report of all Exempt Property and Taxable Government Owned Property
  - j. Annual Plan of Assessment Report
3. Personal Property; administer annual filing of 566 schedules; prepare subsequent notices for incomplete filings or failure to file and penalties applied, as required.
4. Permissive Exemptions: administer annual filings of applications for new or continued exempt use, review and make recommendations to county board.
5. Taxable Government Owned Property – annual review of government owned property not used for public purpose, send notices of intent to tax, etc.

6. Homestead Exemptions; administer 189 annual filings of applications, approval/denial process, taxpayer notifications, and taxpayer assistance.
7. Centrally Assessed – review of valuations as certified by PAD for railroads and public service entities, establish assessment records and tax billing for tax list.
8. Tax Increment Financing – management of record/valuation information for properties in community redevelopment projects for proper reporting on administrative reports and allocation of ad valorem tax.
9. Tax Districts and Tax Rates – management of school district and other tax entity boundary changes necessary for correct assessment and tax information; input/review of tax rates used for tax billing process.
10. Tax Lists; prepare and certify tax lists to county treasurer for real property, personal property, and centrally assessed.
11. Tax List Corrections – prepare tax list correction documents for county board approval.
12. County Board of Equalization - attend county board of equalization meetings for valuation protests – assemble and provide information
13. TERC Appeals - prepare information and attend taxpayer appeal hearings before TERC, defend valuation.
14. TERC Statewide Equalization – attend hearings if applicable to county, defend values, and/or implement orders of the TERC.
15. Education: Assessor and/or Appraisal Education – attend meetings, workshops, and educational classes to obtain required hours of continuing education to maintain assessor certification and/or appraiser license, etc.

Conclusion:

With all the entities of county government that utilize the assessor records in their operation, it is paramount for this office to constantly work toward perfection in record keeping.

With the continual review of all properties, records will become more accurate, and values will be assessed more equally and fairly across the county. With a well-developed plan in place, this process can flow more smoothly. Sales review will continue to be important in order to adjust for market areas in the county.

Respectfully submitted:

Date: June 24, 2011

Assessment Manager: Pam Meisenbach Appraiser: Bryan Hill

## 2012 Assessment Survey for Harlan County

### A. Staffing and Funding Information

1.	<b>Deputy(ies) on staff:</b>
	0
2.	<b>Appraiser(s) on staff:</b>
	1 appraiser, 1 appraisal assistant
3.	<b>Other full-time employees:</b>
	The administrative assessment manager
4.	<b>Other part-time employees:</b>
	0
5.	<b>Number of shared employees:</b>
	The administrative assessment manager and the appraiser are shared between Harlan and Hitchcock Counties.
6.	<b>Assessor's requested budget for current fiscal year:</b>
	n/a
7.	<b>Adopted budget, or granted budget <i>if different from above</i>:</b>
	The expenditures for assessment functions in Harlan County during the 2010-2011 fiscal year were \$80,001.29
8.	<b>Amount of the total assessor's budget set aside for appraisal work:</b>
	n/a
9.	<b>If appraisal/reappraisal budget is a separate levied fund, what is that amount:</b>
	The expenditures for the appraisal functions in Harlan County during the 2010-211 fiscal year were \$38,177.78
10.	<b>Part of the assessor's budget that is dedicated to the computer system:</b>
	\$6,839.76
11.	<b>Amount of the assessor's budget set aside for education/workshops:</b>
	n/a
12.	<b>Other miscellaneous funds:</b>
	None
13.	<b>Amount of last year's assessor's budget not used:</b>
	n/a

### B. Computer, Automation Information and GIS

1.	<b>Administrative software:</b>
	Orion
2.	<b>CAMA software:</b>
	Orion
3.	<b>Are cadastral maps currently being used?</b>
	Yes, but they are in poor condition after many years of use.
4.	<b>If so, who maintains the Cadastral Maps?</b>

	The office staff
5.	<b>Does the county have GIS software?</b>
	The County Board has voted to contract with GIS Workshop, Inc. for GIS software and hopes to have the project fully implemented by July 2013.
6.	<b>Is GIS available on a website? If so, what is the name of the website?</b>
	n/a
7.	<b>Who maintains the GIS software and maps?</b>
	n/a
8.	<b>Personal Property software:</b>
	Orion

### C. Zoning Information

1.	<b>Does the county have zoning?</b>
	Yes
2.	<b>If so, is the zoning countywide?</b>
	Yes
3.	<b>What municipalities in the county are zoned?</b>
	Alma
4.	<b>When was zoning implemented?</b>
	2002

### D. Contracted Services

1.	<b>Appraisal Services:</b>
	Pritchard and Abbott are contracted yearly to do the oil and gas mineral appraisals.
2.	<b>Other services:</b>
	None



# 2012 Certification for Harlan County

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This is to certify that the 2012 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 Harlan County Assessor.

Dated this 9th day of April, 2012.



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

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Ruth A. Sorensen  
Property Tax Administrator





