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## 2012 Commission Summary for Saline County

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### Residential Real Property - Current

Number of Sales	166	Median	97.39
Total Sales Price	\$16,544,540	Mean	99.58
Total Adj. Sales Price	\$16,533,540	Wgt. Mean	97.54
Total Assessed Value	\$16,127,200	Average Assessed Value of the Base	\$74,244
Avg. Adj. Sales Price	\$99,600	Avg. Assessed Value	\$97,152

### Confidence Interval - Current

95% Median C.I	95.69 to 98.76
95% Wgt. Mean C.I	95.78 to 99.31
95% Mean C.I	97.17 to 101.99
% of Value of the Class of all Real Property Value in the	28.65
% of Records Sold in the Study Period	3.17
% of Value Sold in the Study Period	4.15

### Residential Real Property - History

Year	Number of Sales	LOV	Median
2011	180	97	97
2010	173	96	96
2009	235	96	96
2008	296	98	98

## 2012 Commission Summary for Saline County

### Commercial Real Property - Current

Number of Sales	21	Median	96.16
Total Sales Price	\$3,514,250	Mean	91.42
Total Adj. Sales Price	\$3,308,070	Wgt. Mean	93.51
Total Assessed Value	\$3,093,360	Average Assessed Value of the Base	\$209,411
Avg. Adj. Sales Price	\$157,527	Avg. Assessed Value	\$147,303

### Confidence Interval - Current

95% Median C.I	86.82 to 98.13
95% Wgt. Mean C.I	89.39 to 97.63
95% Mean C.I	84.79 to 98.05
% of Value of the Class of all Real Property Value in the County	10.19
% of Records Sold in the Study Period	3.18
% of Value Sold in the Study Period	2.24

### Commercial Real Property - History

Year	Number of Sales	LOV	Median
2011	23		96
2010	29	96	96
2009	32	99	99
2008	38	99	99



## 2012 Opinions of the Property Tax Administrator for Saline 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>	97	Meets generally accepted mass appraisal practices.	No recommendation.
<b>Commercial Real Property</b>	*NEI	Meets generally accepted mass appraisal practices.	No recommendation.
<b>Agricultural Land</b>	73	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.



*Ruth A. Sorensen*

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Ruth A. Sorensen  
Property Tax Administrator





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

For 2012, Saline County has followed their 3 Year Plan which includes the following actions:

The county completed all pickup work of new improvements on residential parcels.

The county conducted a thorough sale verification and analysis process, resulting in adjustments to all residential values in the following towns: Friend by -4%; and Western by -6%.

For 2012, Saline County has done inspections of the residences in the assessor locations of Dewitt, Tobias, and Wilber.

The inspection and revaluation process included an on-site inspection using the record cards to verify the measurements, classification and condition of the existing improvements. If there was a discrepancy that required a measurement or closer inspection, they measured the building. The county listed new unreported improvements and removed any houses or buildings from the records that had been torn down. Interior inspections were only done for new or remodeled property or on the request of the owner. They took new photos of houses and other significant buildings. There were new costs using 2010 costs, new depreciation, new record cards, and new sketches done for this project.

Regarding the 6 Year inspection and review process:

Saline County completed the review of all residential parcels during 2010 for use in 2011. The work done during 2011 for use in 2012 is the beginning of the second inspection and review process.

## 2012 Residential Assessment Survey for Saline County

1.	<b>Valuation data collection done by:</b>	
	The contract appraiser, the office appraiser and part time listers	
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	Wilber: Wilber is the county seat and is a local trade center.
	02	Crete: Crete is influenced by its proximity to Lincoln and also has a significant amount of industry and employment opportunities within the community.
	03	DeWitt: DeWitt is currently experiencing a depressed market due to lingering effects of the loss of a major industrial employer.
	04	Dorchester: This is one of 5 small communities within Saline County; each has unique characteristics related to location, schools, commercial businesses and employment.
	05	Friend: This is one of 5 small communities within Saline County; each has unique characteristics related to location, schools, commercial businesses and employment.
	06	Swanton: This is one of 5 small communities within Saline County; each has unique characteristics related to location, schools, commercial businesses and employment.
	07	Tobias: This is one of 5 small communities within Saline County; each has unique characteristics related to location, schools, commercial businesses and employment.
	08	Western: This is one of 5 small communities within Saline County; each has unique characteristics related to location, schools, commercial businesses and employment.
	09	Y-BRL: The Y-BRL valuation grouping consists of the cabins at Blue River Lodge and gets significant influence from the recreational opportunities present.
	10	Y-Cabin: The Y-Cabin valuation grouping consists of rural cabins with recreational influence.

11	Rural Residential Area 4500: The three rural valuation groupings are aligned closely aligned with the agricultural market areas. The assessor notes that the areas closest to Lincoln and Crete are the more desirable because of the commuting opportunities; the influence decreases the further southwest you move though the county. Area 4500 corresponds to Ag Market Area 3 which is in the north part of the county.
12	Rural Residential Area 4505: The three rural valuation groupings are aligned closely aligned with the agricultural market areas. The assessor notes that the areas closest to Lincoln and Crete are the more desirable because of the commuting opportunities; the influence decreases the further southwest you move though the county. Area 4505 corresponds to Ag Market Area 2 which is in the southern part of the county.
13	Rural Residential Area 4510: The three rural valuation groupings are aligned closely aligned with the agricultural market areas. The assessor notes that the areas closest to Lincoln and Crete are the more desirable because of the commuting opportunities; the influence decreases the further southwest you move though the county. Area 4510 corresponds to Ag Market Area 1 which is in the center part of the county.
3.	<b>List and describe the approach(es) used to estimate the market value of residential properties.</b>
	The cost approach to value is used.
4	<b>What is the costing year of the cost approach being used for each valuation grouping?</b>
	2011 – Wilber, DeWitt and Tobias 2006 - Crete 2008 – Friend, Dorchester, Swanton, Western, Y-BRL 2010 –All of the Rural Residential and Y-Cabin
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 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>
	Depreciation tables are established for individual valuation groupings each time a reappraisal is completed.

8.	<b>When was the last lot value study completed for each valuation grouping?</b>
	A lot value study is completed each time a valuation grouping is reappraised, so it varies between the valuation groups. The dates of the lot value are essentially the same as the cost year for each subclass.
9.	<b>Describe the methodology used to determine the residential lot values?</b>
	A market analysis is conducted by using vacant lot sales. In 2012, the county converted the Wilber residential lots unit from a site value to a square foot value.
10.	<b>How do you determine whether a sold parcel is substantially changed?</b>
	The sale verification and inspection provides information about changes to the property. Additionally information provided by seller/buyer during the sales review process is used to determine if a change is substantial.

**76 Saline**  
**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 : 166  
Total Sales Price : 16,544,540  
Total Adj. Sales Price : 16,533,540  
Total Assessed Value : 16,127,200  
Avg. Adj. Sales Price : 99,600  
Avg. Assessed Value : 97,152

MEDIAN : 97  
WGT. MEAN : 98  
MEAN : 100  
COD : 10.05  
PRD : 102.09

COV : 15.89  
STD : 15.82  
Avg. Abs. Dev : 09.79  
MAX Sales Ratio : 195.90  
MIN Sales Ratio : 57.18

95% Median C.I. : 95.69 to 98.76  
95% Wgt. Mean C.I. : 95.78 to 99.31  
95% Mean C.I. : 97.17 to 101.99

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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	27	96.48	98.47	96.96	07.47	101.56	84.87	121.47	93.48 to 100.94	122,176	118,462
01-OCT-09 To 31-DEC-09	17	96.89	97.17	98.23	06.03	98.92	81.68	111.45	91.86 to 102.70	99,426	97,669
01-JAN-10 To 31-MAR-10	11	95.67	95.79	95.43	04.46	100.38	88.30	110.06	88.52 to 100.56	81,591	77,860
01-APR-10 To 30-JUN-10	34	97.71	100.98	98.15	09.49	102.88	76.79	156.32	94.86 to 100.95	97,969	96,155
01-JUL-10 To 30-SEP-10	25	104.05	106.67	104.52	13.60	102.06	79.91	195.90	95.35 to 110.14	94,356	98,624
01-OCT-10 To 31-DEC-10	15	95.69	97.21	94.66	08.41	102.69	81.15	151.92	89.98 to 98.10	104,993	99,385
01-JAN-11 To 31-MAR-11	18	101.47	97.41	96.55	11.21	100.89	65.29	117.58	84.33 to 109.24	76,689	74,042
01-APR-11 To 30-JUN-11	19	95.50	97.58	92.59	13.93	105.39	57.18	150.64	87.56 to 104.13	105,363	97,552
<u>Study Yrs</u>											
01-JUL-09 To 30-JUN-10	89	96.89	98.85	97.47	07.68	101.42	76.79	156.32	94.93 to 98.83	103,567	100,951
01-JUL-10 To 30-JUN-11	77	97.98	100.42	97.63	12.74	102.86	57.18	195.90	95.60 to 101.51	95,014	92,761
<u>Calendar Yrs</u>											
01-JAN-10 To 31-DEC-10	85	97.38	101.31	99.02	10.37	102.31	76.79	195.90	95.60 to 99.08	96,026	95,084
<u>ALL</u>	166	97.39	99.58	97.54	10.05	102.09	57.18	195.90	95.69 to 98.76	99,600	97,152

**VALUATION GROUPING**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	30	97.80	103.43	98.71	09.06	104.78	84.87	195.90	96.41 to 99.05	106,073	104,710
02	80	94.70	96.76	95.76	10.62	101.04	57.18	151.92	91.86 to 99.41	106,161	101,662
03	8	99.11	101.94	99.59	05.74	102.36	94.71	119.85	94.71 to 119.85	49,125	48,926
04	8	97.98	96.45	96.69	07.90	99.75	79.95	113.47	79.95 to 113.47	60,875	58,858
05	15	97.08	101.67	100.87	10.30	100.79	76.79	124.92	93.97 to 111.01	106,517	107,445
06	2	93.63	93.63	94.26	01.50	99.33	92.23	95.03	N/A	27,500	25,923
07	1	109.24	109.24	109.24	00.00	100.00	109.24	109.24	N/A	18,500	20,210
08	5	96.74	107.62	98.31	17.95	109.47	86.48	150.64	N/A	39,000	38,341
09	5	100.11	109.07	103.19	14.74	105.70	90.12	156.32	N/A	28,538	29,447
11	7	101.38	101.48	103.42	06.85	98.12	85.68	118.90	85.68 to 118.90	162,071	167,607
12	2	99.80	99.80	100.84	02.92	98.97	96.89	102.70	N/A	257,500	259,663
13	3	101.51	94.57	86.07	09.75	109.88	76.25	105.95	N/A	106,667	91,812
<u>ALL</u>	166	97.39	99.58	97.54	10.05	102.09	57.18	195.90	95.69 to 98.76	99,600	97,152

**76 Saline**  
**RESIDENTIAL**

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MEDIAN : 97  
 WGT. MEAN : 98  
 MEAN : 100  
 COD : 10.05  
 PRD : 102.09

COV : 15.89  
 STD : 15.82  
 Avg. Abs. Dev : 09.79  
 MAX Sales Ratio : 195.90  
 MIN Sales Ratio : 57.18

95% Median C.I. : 95.69 to 98.76  
 95% Wgt. Mean C.I. : 95.78 to 99.31  
 95% Mean C.I. : 97.17 to 101.99

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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
01	161	97.38	99.28	97.49	09.88	101.84	57.18	195.90	95.69 to 98.71	101,807	99,254
06	5	100.11	109.07	103.19	14.74	105.70	90.12	156.32	N/A	28,538	29,447
07											
<u>ALL</u>	166	97.39	99.58	97.54	10.05	102.09	57.18	195.90	95.69 to 98.76	99,600	97,152

**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											
Less Than 15,000	4	151.28	149.64	138.21	16.04	108.27	100.11	195.90	N/A	9,000	12,439
Less Than 30,000	13	117.58	125.75	117.94	20.75	106.62	92.23	195.90	98.71 to 151.92	16,592	19,568
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	166	97.39	99.58	97.54	10.05	102.09	57.18	195.90	95.69 to 98.76	99,600	97,152
Greater Than 14,999	162	97.19	98.34	97.45	08.99	100.91	57.18	156.32	95.67 to 98.50	101,837	99,243
Greater Than 29,999	153	96.89	97.35	97.27	08.38	100.08	57.18	140.11	95.50 to 98.23	106,653	103,744
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999	4	151.28	149.64	138.21	16.04	108.27	100.11	195.90	N/A	9,000	12,439
15,000 TO 29,999	9	109.24	115.13	113.88	14.81	101.10	92.23	156.32	96.48 to 142.53	19,966	22,736
30,000 TO 59,999	31	96.74	97.97	97.94	10.29	100.03	65.29	121.47	91.62 to 104.22	47,371	46,395
60,000 TO 99,999	55	97.08	98.16	98.45	10.16	99.71	57.18	140.11	93.80 to 99.08	77,315	76,115
100,000 TO 149,999	35	96.36	96.10	96.31	06.35	99.78	82.95	117.34	93.03 to 100.08	126,216	121,563
150,000 TO 249,999	28	97.24	95.95	95.72	05.14	100.24	76.25	110.58	94.62 to 99.41	176,143	168,604
250,000 TO 499,999	4	100.00	102.23	102.01	08.57	100.22	90.04	118.90	N/A	311,875	318,158
500,000 TO 999,999											
1,000,000 +											
<u>ALL</u>	166	97.39	99.58	97.54	10.05	102.09	57.18	195.90	95.69 to 98.76	99,600	97,152



**2012 Correlation Section  
for Saline County**

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**A. Residential Real Property**

Saline County is an agriculturally based county with an array of small towns and villages that exist primarily to support agriculture. Crete is the largest town and Wilber is the county seat. Most of the residential properties in the county are in the towns and villages but there are some houses on acreages and houses on agricultural parcels. Saline County is bordered on the north by Seward County, on the south by Jefferson County, on the east by Lancaster and Gage Counties and on the west by Fillmore County. The county has divided the residential analysis and valuation work into 13 Valuation Groupings, 8 of them centered on individual towns plus two for cabin areas three for rural residential parcels. In the Residential Survey and Residential Assessment Actions section of the R&O, the characteristics of the Valuation Groupings are described in detail. The county believes that each grouping is unique with differing combinations of population, schools, available commercial services, healthcare services and employment outside the agricultural sector. Some locations have shown positive residential growth and some have shown decline. In all, the residential is stable, but values are somewhat flat to slightly increasing.

The key statistics considered for measurement are as follows: there are 166 qualified sales; the median ratio is 97%; the weighted mean ratio is 98%; the mean ratio is 100%; the COD is 10.05; the PRD is 102.09 and the 95% median confidence interval is 95.69 to 98.76. The analysis of the assessment process in the county goes beyond the statistics that are produced from the sales that have occurred in the current study period. The actions taken during the assessment process are of considerable importance when determining the quality of assessment. The assessor annually reports their assessment intentions in their 3 Year Plan; they verify their accomplishments during the interview for the Assessment Actions section of the R&O; and explain many of the other details and valuation procedures or policies during the preparation of the Survey. The discussion of their 6 Year Inspection process further reveals steps in any inspection, review or revaluation process and supports the thoroughness and the consistency of their actions. As of January 1, 2011, the county had completed all of their 6 year process of inspection and review of the residential property.

The best basis to evaluate intra-county equalization is to determine that the valuation process is current, accurate, and applied consistently. The assessment actions narratives prepared this year and in prior years describe a process that is likely to produce equalized results. The Department believes that the quality of assessment of residential property in the county is good. There are numerous reasons, but the most relevant are the Departments ongoing interaction with the assessor, and the annual reporting of their actions with regard to residential property. The county has built thorough, high quality and current records by the regular inspection of all parcels, and the ongoing process of discovering any changes to those parcels. The county verifies all sales and reviews many of them in preparation for future updates or revaluations. They are in regular contact with many property owners to keep up to date on the local market. All of the available indications are that the county has done a consistent and uniform job of valuation. The costs used are related to the inspection and review dates associated with each individual valuation group and are the same within the individual groups. The land values and the depreciation schedules are developed to work with the costs for each individual valuation group. Each valuation group may be adjusted between the years of inspection and review if the market analysis indicates that an adjustment is needed to keep it current.



**2012 Correlation Section  
for Saline County**

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During 2011, the Department conducted an extensive review of the values posted to the sales file using the 2011 AVU. This process was done to make sure that the data that had been used for the measurement process was in fact the 2011 assessed values of the parcels in the sales file. This test of the county assessment practices demonstrated no irregularities. Those practices are expected to also be the same for 2012.

The Department is confident that the current R&O Statistics are meaningful to measure the entire class partly because the sample is adequate and partly because the assessment actions are good. For 2012, the median ratio is 97% for the residential property. The COD is within the acceptable range and PRD is within the acceptable range. The median confidence interval indicates a level of value within the range of 92 to 100%. Considering all of the factors, the level of value is 97%. There are no notable subclasses outside the acceptable range. There are no recommendations for the adjustment of the class or for any subclasses of the residential class. The quality of assessment based on the assessment actions of the assessor for the residential class is acceptable.

**2012 Correlation Section  
for Saline 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 Saline 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 Saline 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 Saline 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 Saline County**

For 2012, Saline County has followed their 3 Year Plan which includes the following actions:

The county completed all pickup work of new improvements on commercial parcels.

The county conducted a thorough sale verification and analysis process.

Regarding the 6 Year inspection and review process:

Saline County completed the review of all commercial parcels during 2010 for use in 2011. As a result no commercial inspection and review work was done for 2012.

## 2012 Commercial Assessment Survey for Saline County

1.	<b>Valuation data collection done by:</b>	
	The contract appraiser and office appraiser	
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>
		Saline County has identified the valuation groups as the same as the Assessor Locations since they were created using the unique characteristics described below.
	01	<b>Wilber:</b> Wilber is the county seat and is a local trade center.
	02	<b>Crete:</b> Crete is influenced by its proximity to Lincoln and also has a significant amount of industry and employment opportunities within the community.
	03	<b>DeWitt:</b> DeWitt is currently experiencing a depressed market due to lingering effects of the loss of a major industrial employer.
	04	<b>Dorchester:</b> This is one of 5 small communities within Saline County; each has unique characteristics related to location, schools, commercial businesses and employment.
	05	<b>Friend:</b> This is one of 5 small communities within Saline County; each has unique characteristics related to location, schools, commercial businesses and employment.
	06	<b>Swanton:</b> This is one of 5 small communities within Saline County; each has unique characteristics related to location, schools, commercial businesses and employment.
	07	<b>Tobias:</b> This is one of 5 small communities within Saline County; each has unique characteristics related to location, schools, commercial businesses and employment.
	08	<b>Western:</b> This is one of 5 small communities within Saline County; each has unique characteristics related to location, schools, commercial businesses and employment.
	09	<b>Rural:</b> The rural valuation grouping contains all commercial properties that do not lie within one of the towns of Saline County.



3.	<b>List and describe the approach(es) used to estimate the market value of commercial properties.</b>
	Cost approach is used in the county. The income approach was used on most subclasses in Crete.
3a.	<b>Describe the process used to value unique commercial properties.</b>
	Unique commercial property is appraised exclusively by the contract appraiser. He uses the cost approach on all parcels, does additional sales research beyond Saline County, and studies the methodologies, approaches to values and values of similar parcels in other counties. All of this is done to address uniformity as well as develop the best estimate of market value that they can.
4.	<b>What is the costing year of the cost approach being used for each valuation grouping?</b>
	2007 – Crete 2009 – DeWitt, Swanton, Western, Tobias 2010 – Friend, Wilber, Dorchester, and Rural Commercial
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>
	The CAMA depreciation tables are used; however, local market adjustments are applied when needed.
6.	<b>Are individual depreciation tables developed for each valuation grouping?</b>
	Yes, if the depreciation is close to market we will use the CAMA tables, but if they are not, we will make our own tables.
7.	<b>When were the depreciation tables last updated for each valuation grouping?</b>
	The depreciation tables are updated by valuation grouping each time a reappraisal is completed. The date of the depreciation is usually the same as the date of the cost tables.
8.	<b>When was the last lot value study completed for each valuation grouping?</b>
	A lot value study is completed each time a valuation grouping is reappraised and the value is either affirmed or updated. The date of the lot values is usually the same as the date of the cost tables.
9.	<b>Describe the methodology used to determine the commercial lot values.</b>
	The front foot method is used in the downtown/main street areas; other areas are assessed using the square foot method. When limited sales of vacant lots are available to establish lot values, a method that abstracts the improvement value from the selling price may be developed.
10.	<b>How do you determine whether a sold parcel is substantially changed?</b>
	If use has been changed, or physical condition has been altered since last reappraisal. Also gather information from physical inspection and obtaining information provided by seller/buyer through the sale review process.

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**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 : 21  
Total Sales Price : 3,514,250  
Total Adj. Sales Price : 3,308,070  
Total Assessed Value : 3,093,360  
Avg. Adj. Sales Price : 157,527  
Avg. Assessed Value : 147,303

MEDIAN : 96  
WGT. MEAN : 94  
MEAN : 91  
COD : 09.58  
PRD : 97.76

COV : 15.93  
STD : 14.56  
Avg. Abs. Dev : 09.21  
MAX Sales Ratio : 122.98  
MIN Sales Ratio : 48.73

95% Median C.I. : 86.82 to 98.13  
95% Wgt. Mean C.I. : 89.39 to 97.63  
95% Mean C.I. : 84.79 to 98.05

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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	6	96.20	88.62	95.53	08.59	92.77	48.73	98.13	48.73 to 98.13	336,262	321,238
01-OCT-08 To 31-DEC-08	1	89.76	89.76	89.76	00.00	100.00	89.76	89.76	N/A	35,000	31,415
01-JAN-09 To 31-MAR-09											
01-APR-09 To 30-JUN-09	1	80.20	80.20	80.20	00.00	100.00	80.20	80.20	N/A	358,000	287,105
01-JUL-09 To 30-SEP-09	2	95.32	95.32	95.52	01.66	99.79	93.74	96.89	N/A	57,500	54,925
01-OCT-09 To 31-DEC-09	1	92.06	92.06	92.06	00.00	100.00	92.06	92.06	N/A	41,500	38,205
01-JAN-10 To 31-MAR-10	3	99.01	96.23	92.90	06.02	103.58	85.89	103.78	N/A	51,333	47,687
01-APR-10 To 30-JUN-10	1	92.19	92.19	92.19	00.00	100.00	92.19	92.19	N/A	172,500	159,025
01-JUL-10 To 30-SEP-10	3	86.82	92.86	90.48	20.80	102.63	68.79	122.98	N/A	47,000	42,527
01-OCT-10 To 31-DEC-10											
01-JAN-11 To 31-MAR-11											
01-APR-11 To 30-JUN-11	3	98.96	92.04	98.61	07.83	93.34	76.96	100.20	N/A	91,167	89,898
<u>Study Yrs</u>											
01-JUL-08 To 30-JUN-09	8	96.18	87.71	93.17	09.35	94.14	48.73	98.13	48.73 to 98.13	301,321	280,743
01-JUL-09 To 30-JUN-10	7	93.74	94.79	93.20	04.50	101.71	85.89	103.78	85.89 to 103.78	69,000	64,306
01-JUL-10 To 30-JUN-11	6	92.89	92.45	95.84	16.07	96.46	68.79	122.98	68.79 to 122.98	69,083	66,213
<u>Calendar Yrs</u>											
01-JAN-09 To 31-DEC-09	4	92.90	90.72	84.58	04.94	107.26	80.20	96.89	N/A	128,625	108,790
01-JAN-10 To 31-DEC-10	7	92.19	94.21	91.91	13.06	102.50	68.79	122.98	68.79 to 122.98	66,786	61,381
<u>ALL</u>	21	96.16	91.42	93.51	09.58	97.76	48.73	122.98	86.82 to 98.13	157,527	147,303

**VALUATION GROUPING**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	1	99.01	99.01	99.01	00.00	100.00	99.01	99.01	N/A	70,000	69,305
02	14	96.18	93.68	93.90	07.71	99.77	68.79	122.98	85.89 to 98.96	221,518	208,014
03	1	98.13	98.13	98.13	00.00	100.00	98.13	98.13	N/A	8,820	8,655
05	2	97.92	97.92	94.15	05.98	104.00	92.06	103.78	N/A	25,250	23,773
07	1	48.73	48.73	48.73	00.00	100.00	48.73	48.73	N/A	30,000	14,620
08	2	83.36	83.36	86.39	07.68	96.49	76.96	89.76	N/A	23,750	20,518
<u>ALL</u>	21	96.16	91.42	93.51	09.58	97.76	48.73	122.98	86.82 to 98.13	157,527	147,303

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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	21	96.16	91.42	93.51	09.58	97.76	48.73	122.98	86.82 to 98.13	157,527	147,303
04											
<u>ALL</u>	21	96.16	91.42	93.51	09.58	97.76	48.73	122.98	86.82 to 98.13	157,527	147,303

**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											
Less Than 15,000	1	76.96	76.96	76.96	00.00	100.00	76.96	76.96	N/A	12,500	9,620
Less Than 30,000	5	98.13	94.13	96.13	16.51	97.92	68.79	122.98	N/A	13,864	13,327
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	21	96.16	91.42	93.51	09.58	97.76	48.73	122.98	86.82 to 98.13	157,527	147,303
Greater Than 14,999	20	96.18	92.15	93.57	09.06	98.48	48.73	122.98	89.76 to 98.13	164,779	154,187
Greater Than 29,999	16	94.95	90.58	93.45	07.28	96.93	48.73	100.20	86.82 to 96.89	202,422	189,170
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999	1	76.96	76.96	76.96	00.00	100.00	76.96	76.96	N/A	12,500	9,620
15,000 TO 29,999	4	100.96	98.42	100.34	14.82	98.09	68.79	122.98	N/A	14,205	14,254
30,000 TO 59,999	3	89.76	76.85	79.10	16.09	97.16	48.73	92.06	N/A	35,500	28,080
60,000 TO 99,999	5	96.21	94.35	94.15	03.38	100.21	85.89	99.01	N/A	64,000	60,259
100,000 TO 149,999	3	98.96	95.33	96.04	04.51	99.26	86.82	100.20	N/A	121,000	116,212
150,000 TO 249,999	1	92.19	92.19	92.19	00.00	100.00	92.19	92.19	N/A	172,500	159,025
250,000 TO 499,999	3	96.16	90.85	90.86	05.54	99.99	80.20	96.19	N/A	358,917	326,117
500,000 TO 999,999											
1,000,000 +	1	96.27	96.27	96.27	00.00	100.00	96.27	96.27	N/A	1,200,000	1,155,180
<u>ALL</u>	21	96.16	91.42	93.51	09.58	97.76	48.73	122.98	86.82 to 98.13	157,527	147,303

**76 Saline**  
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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
Blank	5	92.06	85.53	89.82	12.73	95.22	48.73	98.96	N/A	46,464	41,736
297	1	80.20	80.20	80.20	00.00	100.00	80.20	80.20	N/A	358,000	287,105
340	1	96.89	96.89	96.89	00.00	100.00	96.89	96.89	N/A	65,000	62,980
344	1	122.98	122.98	122.98	00.00	100.00	122.98	122.98	N/A	22,500	27,670
349	1	99.01	99.01	99.01	00.00	100.00	99.01	99.01	N/A	70,000	69,305
351	2	86.59	86.59	92.89	11.12	93.22	76.96	96.21	N/A	36,250	33,673
352	1	92.19	92.19	92.19	00.00	100.00	92.19	92.19	N/A	172,500	159,025
353	3	85.89	84.96	93.44	12.19	90.92	68.79	100.20	N/A	78,500	73,352
384	1	93.74	93.74	93.74	00.00	100.00	93.74	93.74	N/A	50,000	46,870
419	1	96.19	96.19	96.19	00.00	100.00	96.19	96.19	N/A	235,000	226,050
455	1	96.27	96.27	96.27	00.00	100.00	96.27	96.27	N/A	1,200,000	1,155,180
476	1	103.78	103.78	103.78	00.00	100.00	103.78	103.78	N/A	9,000	9,340
494	1	86.82	86.82	86.82	00.00	100.00	86.82	86.82	N/A	102,000	88,560
544	1	96.16	96.16	96.16	00.00	100.00	96.16	96.16	N/A	483,750	465,195
<u>ALL</u>	21	96.16	91.42	93.51	09.58	97.76	48.73	122.98	86.82 to 98.13	157,527	147,303



**2012 Correlation Section  
for Saline County**

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**A. Commercial Real Property**

Saline County is an agriculturally based county with an array of small towns and villages that exist primarily to support agriculture. Most of the commercial properties in the county either directly service or support agriculture or the people involved in agriculture. During the past year and even the past 5 to 10 years, commercial property has had no real economic fluctuations. The closing of a manufacturing plant in DeWitt has not impacted the value of commercial at this time. Some property uses have prospered and grown and some have declined. In all, the commercial is stable but somewhat flat in terms of value.

The sales in the file have been reviewed and the following is noted:

There was no evidence that there was any value for personal property, inventory or going concern included in the adjusted selling price of any of the commercial parcels. There was no evidence that there was any issue with the verification process and the resulting qualification codes submitted by the assessor. The inspection and review process was completed prior to 2011 and is considered to be current. All of the commercial and industrial records are up to date. Based on that, the process used to value the commercial property is considered to be uniform.

The key statistics considered for measurement are as follows: there are 21 qualified sales; the median ratio is 96%; the weighted mean ratio is 94%; the mean ratio is 91%; the COD is 9.58; the PRD is 97.76 and the 95% median confidence interval is 86.82 to 98.13. There is concern whether the 21 sales in the sales file are representative of the population of commercial and industrial property. Of the qualified sales, 14 occurred in Crete, the predominant town. When the occupancy codes are reviewed, there are 13 different occupancy codes; there are 5 sales with no codes; 3 sales in occupancy code 353 (retail store); 2 sales in occupancy code 351 (unknown code); and the remaining codes have only 1 sale each. This is not the picture of a class that is proportional to the population. Considering that many property types have no representation in the sales file, it is unlikely that one stratum of commercial and industrial property is indicative of the value of another stratum. It is notable that the class of commercial and industrial is so broad that value of the class is impacted by both local and regional economic forces. We must rely on the notion that thorough, timely and consistent assessment actions will produce consistent valuations.

The COD and the PRD of any sample of 21 sales, particularly in a non-homogeneous class is not likely to be stable. If the COD is high, there is a tendency to declare that the valuation is not uniform. If the COD is too low, there is the concern that there were disparate assessment actions for the sales versus the unsold members of the class. Small samples of non-homogeneous property sales can produce excessively high, excessively low or very desirable statistics. This is not an indication of whether the sample is representative; it is simply a mathematical outcome and not a valid statistic. In the end, the sample is too small to measure any real class or subclass, and the class is too diverse to be adequately represented by this sample. That leaves the Department to conclude that there simply is not enough information available to determine a level of value for the class or for any subclass of the commercial and industrial property.

**2012 Correlation Section  
for Saline 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 Saline 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 Saline 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  
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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 Saline County**

For 2012, Saline County has followed their 3 Year Plan which includes the following actions:

The county completed all pickup work of new improvements on agricultural parcels. They also update the land use on all parcels where changes have been reported or observed.

The county conducted a thorough sale verification and analysis process. Following that, they implemented new values for agricultural land throughout the county.

Regarding the 6 Year inspection and review process:

Saline County completed the inspection and review of all residences and improvements on agricultural parcels during 2010 for use in 2011. As a result no inspection and review work was done for 2012.

## 2012 Agricultural Assessment Survey for Saline County

1.	<b>Valuation data collection done by:</b>	
	The office appraiser and other office staff	
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
	1	Market area 1 is predominantly dry land, as irrigation is not feasible in this area. The topography is rolling.
	2	Market area 2 has topography similar to area 1, but ground water is available for irrigation.
	3	Market area 3 is the flattest area of the county and irrigation is prolific in this area.
3.	<b>Describe the process that is used to determine and monitor market areas.</b>	
	Review the parcel use, type, location, geographic characteristics, zoning, parcel size and market characteristics. The county considers topography and access to ground water for irrigation development in developing the market area.	
4.	<b>Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.</b>	
	Rural residential property is identified and valued by present use, size and location.	
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>	
	Yes, the farm home sites and rural residential home sites are valued the same in within the same market areas. There are three rural valuation groupings, which closely follow the boundaries for agricultural market areas. The primary difference is location. The properties that are within commuting distance to Lincoln and Crete will sell better as well as the properties near Dorchester and Friend, whom have quicker access to interstate.	
6.	<b>What process is used to annually update land use? (Physical inspection, FSA maps, etc.)</b>	
	Current land use information is obtained from the FSA maps when provided by the land owner. The local NRD office and physical inspections are information sources used in updating the land use. The county looks for evidence of land use changes using current aerial imagery.	

7.	<b>Describe the process used to identify and monitor the influence of non-agricultural characteristics.</b>
	The county analyzes sales data in an attempt to identify and classify any non-ag influence. It is believed that non ag influence, if any exists may be around the rivers and ponds. At this time, there is no value attributed to non-agricultural influence.
8.	<b>Have special valuation applications been filed in the county? If yes, is there a value difference for the special valuation parcels.</b>
	The county received one in 2009. At this time there is no value difference for the special valuation parcels.
9.	<b>How do you determine whether a sold parcel is substantially changed?</b>
	The sale verification and inspection provides information about changes to the property. Additionally information provided by seller/buyer during the sales review process is used to determine if a change is substantial. Changes of land use are usually considered to be substantial.

**76 Saline**  
**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 : 62  
Total Sales Price : 22,350,879  
Total Adj. Sales Price : 22,143,312  
Total Assessed Value : 15,723,800  
Avg. Adj. Sales Price : 357,150  
Avg. Assessed Value : 253,610

MEDIAN : 73  
WGT. MEAN : 71  
MEAN : 75  
COD : 20.25  
PRD : 105.52

COV : 25.97  
STD : 19.46  
Avg. Abs. Dev : 14.81  
MAX Sales Ratio : 126.38  
MIN Sales Ratio : 30.10

95% Median C.I. : 67.02 to 77.72  
95% Wgt. Mean C.I. : 66.22 to 75.80  
95% Mean C.I. : 70.09 to 79.77

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**DATE OF SALE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qrtrs</u>											
01-JUL-08 To 30-SEP-08	3	74.73	77.78	74.69	11.94	104.14	65.93	92.69	N/A	418,000	312,189
01-OCT-08 To 31-DEC-08	7	77.12	79.26	73.92	16.49	107.22	57.17	102.53	57.17 to 102.53	300,941	222,451
01-JAN-09 To 31-MAR-09	6	83.26	85.24	82.34	13.70	103.52	56.97	112.24	56.97 to 112.24	457,369	376,584
01-APR-09 To 30-JUN-09	1	67.56	67.56	67.56	00.00	100.00	67.56	67.56	N/A	818,958	553,265
01-JUL-09 To 30-SEP-09	3	76.82	78.48	78.74	03.35	99.67	75.45	83.17	N/A	284,333	223,883
01-OCT-09 To 31-DEC-09	9	73.36	79.34	74.77	15.84	106.11	60.80	117.47	63.99 to 103.12	329,929	246,696
01-JAN-10 To 31-MAR-10	7	83.33	84.87	86.54	10.39	98.07	70.84	108.20	70.84 to 108.20	265,959	230,150
01-APR-10 To 30-JUN-10	3	86.09	85.47	68.83	18.81	124.18	60.87	109.44	N/A	756,633	520,792
01-JUL-10 To 30-SEP-10	7	72.93	80.56	74.36	25.60	108.34	48.53	126.38	48.53 to 126.38	265,941	197,752
01-OCT-10 To 31-DEC-10	3	67.02	72.67	69.06	08.97	105.23	66.47	84.51	N/A	194,333	134,204
01-JAN-11 To 31-MAR-11	8	58.44	55.93	54.96	14.36	101.76	30.10	70.90	30.10 to 70.90	341,788	187,847
01-APR-11 To 30-JUN-11	5	49.99	49.80	50.91	15.78	97.82	39.65	63.37	N/A	417,338	212,464
<u>Study Yrs</u>											
01-JUL-08 To 30-JUN-09	17	81.68	80.42	76.64	15.28	104.93	56.97	112.24	65.93 to 94.05	407,280	312,147
01-JUL-09 To 30-JUN-10	22	76.75	81.82	76.26	15.05	107.29	60.80	117.47	72.24 to 86.09	361,544	275,697
01-JUL-10 To 30-JUN-11	23	60.52	64.28	59.90	23.73	107.31	30.10	126.38	52.66 to 70.90	315,895	189,216
<u>Calendar Yrs</u>											
01-JAN-09 To 31-DEC-09	19	76.68	80.45	77.24	14.98	104.16	56.97	117.47	70.50 to 83.66	388,712	300,246
01-JAN-10 To 31-DEC-10	20	79.86	81.62	75.43	18.53	108.21	48.53	126.38	70.84 to 86.09	328,810	248,015
<u>ALL</u>	62	73.15	74.93	71.01	20.25	105.52	30.10	126.38	67.02 to 77.72	357,150	253,610

**AREA (MARKET)**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	23	72.62	73.35	67.08	23.24	109.35	39.65	117.47	60.52 to 83.33	238,913	160,255
2	13	72.81	66.16	62.12	19.41	106.50	30.10	84.71	49.99 to 82.85	346,756	215,422
3	26	74.41	80.71	76.09	17.83	106.07	55.87	126.38	70.50 to 86.09	466,941	355,286
<u>ALL</u>	62	73.15	74.93	71.01	20.25	105.52	30.10	126.38	67.02 to 77.72	357,150	253,610

**76 Saline**  
**AGRICULTURAL LAND**

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

Qualified

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95% Wgt. Mean C.I. : 66.22 to 75.80  
95% Mean C.I. : 70.09 to 79.77

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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	4	88.97	95.25	97.18	17.41	98.01	76.68	126.38	N/A	290,028	281,860
2	2	79.77	79.77	79.48	03.87	100.36	76.68	82.85	N/A	266,000	211,406
3	2	110.74	110.74	112.18	14.13	98.72	95.09	126.38	N/A	314,056	352,315
<b>_____Dry_____</b>											
County	7	72.62	76.40	65.70	26.22	116.29	39.65	117.47	39.65 to 117.47	230,405	151,374
1	7	72.62	76.40	65.70	26.22	116.29	39.65	117.47	39.65 to 117.47	230,405	151,374
<b>_____ALL_____</b>	<b>62</b>	<b>73.15</b>	<b>74.93</b>	<b>71.01</b>	<b>20.25</b>	<b>105.52</b>	<b>30.10</b>	<b>126.38</b>	<b>67.02 to 77.72</b>	<b>357,150</b>	<b>253,610</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	16	82.27	83.40	77.74	18.37	107.28	57.17	126.38	67.56 to 95.09	530,912	412,757
1	1	60.98	60.98	60.98	00.00	100.00	60.98	60.98	N/A	244,488	149,085
2	3	76.68	72.23	67.36	11.16	107.23	57.17	82.85	N/A	388,000	261,371
3	12	84.63	88.06	80.03	18.46	110.03	60.87	126.38	70.50 to 108.20	590,509	472,576
<b>_____Dry_____</b>											
County	21	72.62	75.20	68.09	23.57	110.44	39.65	117.47	60.80 to 85.75	214,986	146,388
1	15	66.47	74.12	67.26	29.29	110.20	39.65	117.47	60.52 to 102.53	222,413	149,599
2	2	78.66	78.66	76.12	07.44	103.34	72.81	84.51	N/A	123,770	94,215
3	4	69.98	77.52	68.93	17.61	112.46	63.37	106.74	N/A	232,743	160,433
<b>_____Grass_____</b>											
County	1	49.99	49.99	49.99	00.00	100.00	49.99	49.99	N/A	40,000	19,995
2	1	49.99	49.99	49.99	00.00	100.00	49.99	49.99	N/A	40,000	19,995
<b>_____ALL_____</b>	<b>62</b>	<b>73.15</b>	<b>74.93</b>	<b>71.01</b>	<b>20.25</b>	<b>105.52</b>	<b>30.10</b>	<b>126.38</b>	<b>67.02 to 77.72</b>	<b>357,150</b>	<b>253,610</b>



## Saline County 2012 Average LCG Value Comparison

	County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	AVG IRR
76.10	Saline	1	2,152	2,186	1,524	1,525	1,498	1,500	1,400	1,400	1,866
34.10	Gage	1	2,848	2,872	2,566	2,575	2,303	2,309	2,130	2,113	2,609
30.20	Fillmore	2	3,700	3,600	3,500	3,400	3,100	2,900	2,700	2,550	3,491
76.20	Saline	2	2,796	2,797	2,686	2,397	2,196	#DIV/0!	1,897	1,827	2,569
48.10	Jefferson	1	3,620	4,288	3,619	3,095	3,097	#DIV/0!	2,570	1,490	3,672
34.10	Gage	1	2,848	2,872	2,566	2,575	2,303	2,309	2,130	2,113	2,609
85.10	Thayer	1	3,340	3,340	3,275	2,875	2,725	2,602	2,570	2,550	3,124
76.30	Saline	3	3,746	3,749	3,695	3,668	3,297	2,600	2,599	2,550	3,583
80.10	Seward	1	3,750	3,700	3,700	3,600	3,600	#DIV/0!	1,950	1,800	3,482
93.20	York	2	3,965	3,965	3,700	3,700	3,400	#DIV/0!	2,990	2,990	3,800
30.10	Fillmore	1	3,700	3,600	3,500	3,400	3,100	#DIV/0!	2,700	2,550	3,478

	County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	AVG DRY
	Saline	1	2,114	2,113	1,898	1,899	1,772	1,673	1,535	1,513	1,926
	Gage	1	2,205	2,205	1,860	1,860	1,575	1,575	1,400	1,400	1,780
	Fillmore	2	2,155	2,105	2,005	1,925	1,790	1,650	1,515	1,455	2,006
	Saline	2	1,948	1,947	1,749	1,696	1,618	1,300	1,296	1,198	1,735
	Jefferson	1	2,100	2,903	2,100	1,739	1,809	#DIV/0!	1,615	585	2,203
	Gage	1	2,205	2,205	1,860	1,860	1,575	1,575	1,400	1,400	1,780
	Thayer	1	2,075	2,075	1,900	1,775	1,650	1,525	1,525	1,500	1,881
	Saline	3	2,694	2,687	2,297	2,140	1,895	1,525	1,522	1,425	2,262
	Seward	1	3,100	3,100	2,600	2,600	2,200	#DIV/0!	1,950	1,500	2,599
	York	2	3,400	3,400	2,800	2,800	2,600	#DIV/0!	2,400	2,399	3,068
	Fillmore	1	2,255	2,215	2,065	2,065	1,895	#DIV/0!	1,620	1,555	2,096

	County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	AVG GRASS
	Saline	1	1,007	1,336	1,149	1,332	1,231	1,159	1,107	879	1,121
	Gage	1	786	1,097	935	1,105	984	885	885	641	889
	Fillmore	2	960	940	880	820	800	720	700	700	796
	Saline	2	1,015	1,060	911	1,037	987	816	924	738	870
	Jefferson	1	1,155	1,434	1,138	1,342	778	#DIV/0!	1,301	519	973
	Gage	1	786	1,097	935	1,105	984	885	885	641	889
	Thayer	1	958	1,049	926	907	937	884	909	867	913
	Saline	3	1,047	1,224	1,002	1,230	1,148	959	1,008	752	978
	Seward	1	841	884	732	685	664	900	607	549	635
	York	2	964	945	849	853	816	#DIV/0!	811	803	830
	Fillmore	1	960	940	880	820	800	#DIV/0!	700	700	786

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

February 28, 2012

Dear Ms. Sorensen,

Saline County has received one application for Special Value that has been approved and will remain on file.

Presently, we are unable to discern a non-agricultural influence affecting the value of the property. The taxable value is calculated in the same manner as with all other agricultural land in Saline County.

We continue to analyze the sales market and if a difference is noted, Special valuation will be implemented.

Respectfully,

Brandi Kelly  
Saline County Assessor



## 2012 Correlation Section for Saline County

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### A. Agricultural Land

Saline County is an agriculturally based county with an array of small towns and villages that exist primarily to support agriculture. The primary crops are row crops with corn, soybeans, and some grain sorghum. About 29% of the agricultural land is irrigated, 51% dry and 19% grass. The agricultural land is valued using three market areas that are more fully described in the survey. Saline County is bordered on the north by Seward County, on the south by Jefferson County, on the east by Lancaster and Gage Counties and on the west by Fillmore County. The agricultural economy is strong, driven by a very high grain prices for the past few years. The value of crop land has followed the high grain prices with historic increases in value. Grazing land has also experienced substantial increases over the past 3 to 4 years. The assessed values of agricultural land have likewise increased each year.

The measurement process begins with the sample of qualified sales that occurred within the 3 year study period defined for the 2012 R&O agricultural land measurement process. The sample made up of the county sales is not adequate for Areas 2 and 3, so comparable sales from adjacent counties were added to make the sample adequate to measure the level of value of the agricultural land. In this case there were 10 comparable sales borrowed from adjacent counties to make the sample proportional and representative so that it was adequate for measurement. The strength of this method is that it uses the subject county sales and only borrows enough additional sales to make the sample statistically adequate. After the data has been analyzed and the county has revalued the agricultural land, the median ratio calculated for the county is 73%. Market Area 1 has a 73% median ratio, and Market Area 2 has a 73% median ratio, and Market Area 3 has a 74% median ratio.

The key statistics considered for measurement are as follows: there are 52 qualified sales from the subject county, 10 qualified sales borrowed for a total of 62 qualified sales used in the analysis; the median ratio is 73%; the weighted mean ratio is 71%; the mean ratio is 75%; the COD is 20.25; the PRD is 105.52 and the 95% median confidence interval is 67.02 to 77.72.

Based on a review of the county schedule of values and a general knowledge of their assessment practices relating to the valuation of agricultural land the county has achieved intra-county equalization. Saline County reported that they completed the inspection and review of all residences and buildings on agricultural parcels by the end of 2010 for use in 2011. The 6 year process of inspection and review of land and structures in the agricultural class has been completed.

Schedule X of the 2012 Abstract of Saline County and the surrounding counties were compared to test for inter-county equalization. That comparison of the average assessed value for irrigated, dry and grass land uses revealed that the average assessed value for each of the land uses shows a logical progression from county to county. The values tended to be lower in the counties to the west and south and increase as you progress to the east and north, suggesting inter-county equalization. There are minor exceptions among some of the minor subclasses but most of the relevant ones fit the expected pattern.

The COD falls slightly above the desired range and the PRD is slightly above the desired range in the statistical studies. This is not surprising given the rapid upward trend of the value of agricultural land. The county increased irrigated values by over 8%, dry values by over 19%, and grass values by over 18%. Given the current market conditions the Department is not overly concerned that there are any quality issues in the valuation of agricultural land. The county has sound assessment practices relating to the verification and analysis of agricultural

**2012 Correlation Section  
for Saline County**

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values. They have adequate tools and practices to keep land use up to date and there is no weakness or bias noticed in their assessment practices. The quality of assessment for agricultural land is acceptable.

There are 2 indications in the MLU Tables that need to be addressed:

First the 80% MLU Table for irrigated values indicates that that Market Area 3 with 12 sales and additionally the county with 16 sales, (12 from Market Area 3 plus 4 from the other two areas), are both valued well above the range with medians at 84.63 and 82.27 respectively. Further analysis reveals a statistical bias to those medians based on the distribution of the medians among the study years. Area 3 is distributed as follows: Study Year-1 has 5 sales; Study Year-2 has 6 sales; and Study Year-3 has 1 sale. This statistic is clearly biased toward the older sales that produce higher ratios. The irrigated statistics among the 16 countywide sales causes the same biased tendency.

Second the 80% MLU Table for dry values indicates that that Market Area 1 with 15 sales and additionally the county with 21 sales, (15 from Market Area 3 plus 6 from the other two areas), are both valued well below the range with medians at 66.47 and 67.02 respectively. Further analysis reveals a statistical bias to those medians based on the distribution of the medians among the study years. Area 3 is distributed as follows: Study Year-1 has 2 sales; Study Year-2 has 5 sales; and Study Year-3 has 8 sales. This statistic is clearly biased toward the more recent sales that produce lower ratios. There are no additional dry sales in Study Year 1 among the 21 countywide statistics causing the same biased tendency. There are no better indications from the 95% MLU Tables.

It is the opinion of the Department that the level of value for agricultural land of value falls at or near the median ratio of the R&O Statistics, since the sample is both proportional and representative. The county values are relatively comparable to the surrounding counties and the practices of Saline County are good. The MLU Tables indications are not reliable in this case and should not be used as a basis for an adjustment. The apparent level of value is 73% and the quality of the assessment process is acceptable. There are no recommended adjustments to the class or to any subclass of agricultural land.

**2012 Correlation Section  
for Saline 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 Saline 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 Saline 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



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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 : 9,706</b>	<b>Value : 1,355,838,010</b>	<b>Growth 7,899,130</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>	518	4,860,890	59	597,455	11	305,505	588	5,763,850	
<b>02. Res Improve Land</b>	3,759	49,527,275	210	5,427,670	364	9,539,845	4,333	64,494,790	
<b>03. Res Improvements</b>	3,916	256,620,085	242	21,470,650	386	36,724,585	4,544	314,815,320	
<b>04. Res Total</b>	4,434	311,008,250	301	27,495,775	397	46,569,935	5,132	385,073,960	3,518,595
<b>% of Res Total</b>	86.40	80.77	5.87	7.14	7.74	12.09	52.87	28.40	44.54
<b>05. Com UnImp Land</b>	80	945,645	9	482,025	2	12,530	91	1,440,200	
<b>06. Com Improve Land</b>	491	10,994,505	28	1,435,025	8	206,315	527	12,635,845	
<b>07. Com Improvements</b>	512	60,322,295	34	27,472,970	11	2,184,655	557	89,979,920	
<b>08. Com Total</b>	592	72,262,445	43	29,390,020	13	2,403,500	648	104,055,965	1,450,340
<b>% of Com Total</b>	91.36	69.45	6.64	28.24	2.01	2.31	6.68	7.67	18.36
<b>09. Ind UnImp Land</b>	0	0	3	21,500	0	0	3	21,500	
<b>10. Ind Improve Land</b>	5	597,660	3	803,650	1	615,000	9	2,016,310	
<b>11. Ind Improvements</b>	5	7,555,575	3	10,677,230	1	13,885,000	9	32,117,805	
<b>12. Ind Total</b>	5	8,153,235	6	11,502,380	1	14,500,000	12	34,155,615	0
<b>% of Ind Total</b>	41.67	23.87	50.00	33.68	8.33	42.45	0.12	2.52	0.00
<b>13. Rec UnImp Land</b>	1	5,240	10	50,180	13	353,495	24	408,915	
<b>14. Rec Improve Land</b>	4	120,790	6	286,320	7	548,665	17	955,775	
<b>15. Rec Improvements</b>	5	209,460	46	1,337,040	25	459,310	76	2,005,810	
<b>16. Rec Total</b>	6	335,490	56	1,673,540	38	1,361,470	100	3,370,500	11,455
<b>% of Rec Total</b>	6.00	9.95	56.00	49.65	38.00	40.39	1.03	0.25	0.15
<b>Res &amp; Rec Total</b>	4,440	311,343,740	357	29,169,315	435	47,931,405	5,232	388,444,460	3,530,050
<b>% of Res &amp; Rec Total</b>	84.86	80.15	6.82	7.51	8.31	12.34	53.90	28.65	44.69
<b>Com &amp; Ind Total</b>	597	80,415,680	49	40,892,400	14	16,903,500	660	138,211,580	1,450,340
<b>% of Com &amp; Ind Total</b>	90.45	58.18	7.42	29.59	2.12	12.23	6.80	10.19	18.36
<b>17. Taxable Total</b>	5,037	391,759,420	406	70,061,715	449	64,834,905	5,892	526,656,040	4,980,390
<b>% of Taxable Total</b>	85.49	74.39	6.89	13.30	7.62	12.31	60.70	38.84	63.05

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	100	3,554,875	478,945	0	0	0
19. Commercial	77	4,171,835	1,843,765	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	100	3,554,875	478,945
19. Commercial	0	0	0	77	4,171,835	1,843,765
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				177	7,726,710	2,322,710

Schedule III : Mineral Interest Records

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

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	448	146	348	942

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	16	278,605	369	65,395,130	2,173	413,132,030	2,558	478,805,765
28. Ag-Improved Land	3	143,135	154	36,804,125	1,000	247,090,365	1,157	284,037,625
29. Ag Improvements	13	173,825	161	8,638,445	1,082	57,526,310	1,256	66,338,580
30. Ag Total							3,814	829,181,970

Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	1	1.00	15,000	
32. HomeSite Improv Land	1	1.00	17,500	86	86.59	1,359,250	
33. HomeSite Improvements	1	1.00	104,640	84	82.59	6,213,595	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	10	71.25	187,410	
36. FarmSite Improv Land	2	1.50	2,250	143	383.10	1,378,425	
37. FarmSite Improvements	13	0.00	69,185	157	0.00	2,424,850	
38. FarmSite Total							
39. Road & Ditches	0	2.50	0	0	786.11	0	
40. Other- Non Ag Use	0	0.37	155	0	34.71	14,580	
	Records	Acres	Value	Records	Acres	Value	Growth
31. HomeSite UnImp Land	4	4.00	57,500	5	5.00	72,500	
32. HomeSite Improv Land	584	594.18	8,513,875	671	681.77	9,890,625	
33. HomeSite Improvements	571	570.18	36,083,865	656	653.77	42,402,100	2,918,740
34. HomeSite Total				<b>661</b>	<b>686.77</b>	<b>52,365,225</b>	
35. FarmSite UnImp Land	21	28.40	133,260	31	99.65	320,670	
36. FarmSite Improv Land	975	2,757.88	7,528,455	1,120	3,142.48	8,909,130	
37. FarmSite Improvements	1,064	0.00	21,442,445	1,234	0.00	23,936,480	0
38. FarmSite Total				<b>1,265</b>	<b>3,242.13</b>	<b>33,166,280</b>	
39. Road & Ditches	0	6,773.69	0	0	7,562.30	0	
40. Other- Non Ag Use	0	92.83	38,995	0	127.91	53,730	
41. Total Section VI				<b>1,926</b>	<b>11,619.11</b>	<b>85,585,235</b>	<b>2,918,740</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	2	310.77	457,185	2	310.77	457,185

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	1	28.00	44,920	1	28.00	44,920
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	800.45	14.20%	1,722,320	16.37%	2,151.69
46. 1A	2,299.36	40.79%	5,027,255	47.79%	2,186.37
47. 2A1	617.67	10.96%	941,220	8.95%	1,523.82
48. 2A	697.32	12.37%	1,063,295	10.11%	1,524.83
49. 3A1	488.22	8.66%	731,430	6.95%	1,498.16
50. 3A	51.04	0.91%	76,560	0.73%	1,500.00
51. 4A1	555.69	9.86%	777,970	7.40%	1,400.01
52. 4A	127.68	2.26%	178,745	1.70%	1,399.95
53. Total	5,637.43	100.00%	10,518,795	100.00%	1,865.88
<b>Dry</b>					
54. 1D1	2,801.73	2.52%	5,922,235	2.77%	2,113.78
55. 1D	48,804.81	43.93%	103,127,725	48.19%	2,113.06
56. 2D1	4,451.46	4.01%	8,450,670	3.95%	1,898.40
57. 2D	26,161.46	23.55%	49,671,330	23.21%	1,898.65
58. 3D1	9,935.29	8.94%	17,608,615	8.23%	1,772.33
59. 3D	1,358.58	1.22%	2,272,960	1.06%	1,673.04
60. 4D1	15,767.73	14.19%	24,200,875	11.31%	1,534.84
61. 4D	1,820.83	1.64%	2,754,395	1.29%	1,512.71
62. Total	111,101.89	100.00%	214,008,805	100.00%	1,926.24
<b>Grass</b>					
63. 1G1	368.68	1.01%	371,280	0.91%	1,007.05
64. 1G	3,413.66	9.35%	4,562,310	11.14%	1,336.49
65. 2G1	1,255.36	3.44%	1,442,635	3.52%	1,149.18
66. 2G	7,320.32	20.05%	9,750,005	23.82%	1,331.91
67. 3G1	2,402.98	6.58%	2,958,430	7.23%	1,231.15
68. 3G	1,966.45	5.39%	2,279,540	5.57%	1,159.22
69. 4G1	9,570.12	26.21%	10,597,385	25.89%	1,107.34
70. 4G	10,213.66	27.97%	8,977,410	21.93%	878.96
71. Total	36,511.23	100.00%	40,938,995	100.00%	1,121.27
<b>Irrigated Total</b>					
	5,637.43	3.66%	10,518,795	3.96%	1,865.88
<b>Dry Total</b>					
	111,101.89	72.16%	214,008,805	80.59%	1,926.24
<b>Grass Total</b>					
	36,511.23	23.71%	40,938,995	15.42%	1,121.27
72. Waste	724.26	0.47%	72,430	0.03%	100.01
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	20.03	0.01%	0	0.00%	0.00
75. Market Area Total	153,974.81	100.00%	265,539,025	100.00%	1,724.56

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

Market Area 2

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	2,741.14	11.39%	7,663,525	12.40%	2,795.74
46. 1A	10,071.12	41.86%	28,167,115	45.58%	2,796.82
47. 2A1	3,091.45	12.85%	8,304,220	13.44%	2,686.19
48. 2A	2,950.69	12.27%	7,074,060	11.45%	2,397.43
49. 3A1	2,554.59	10.62%	5,608,960	9.08%	2,195.64
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	1,931.40	8.03%	3,664,075	5.93%	1,897.11
52. 4A	716.75	2.98%	1,309,355	2.12%	1,826.79
<b>53. Total</b>	<b>24,057.14</b>	<b>100.00%</b>	<b>61,791,310</b>	<b>100.00%</b>	<b>2,568.52</b>
<b>Dry</b>					
54. 1D1	1,944.16	8.54%	3,788,140	9.59%	1,948.47
55. 1D	8,221.60	36.13%	16,007,155	40.54%	1,946.96
56. 2D1	2,469.57	10.85%	4,318,065	10.94%	1,748.51
57. 2D	3,376.63	14.84%	5,725,750	14.50%	1,695.70
58. 3D1	3,082.82	13.55%	4,986,465	12.63%	1,617.50
59. 3D	14.19	0.06%	18,445	0.05%	1,299.86
60. 4D1	2,752.53	12.10%	3,567,015	9.03%	1,295.90
61. 4D	894.22	3.93%	1,070,900	2.71%	1,197.58
<b>62. Total</b>	<b>22,755.72</b>	<b>100.00%</b>	<b>39,481,935</b>	<b>100.00%</b>	<b>1,735.03</b>
<b>Grass</b>					
63. 1G1	251.47	2.93%	255,265	3.41%	1,015.09
64. 1G	777.13	9.04%	823,450	11.00%	1,059.60
65. 2G1	695.58	8.09%	633,815	8.47%	911.20
66. 2G	975.10	11.34%	1,011,435	13.52%	1,037.26
67. 3G1	530.30	6.17%	523,465	7.00%	987.11
68. 3G	4.35	0.05%	3,550	0.05%	816.09
69. 4G1	1,477.32	17.18%	1,364,890	18.24%	923.90
70. 4G	3,885.96	45.20%	2,866,985	38.31%	737.78
<b>71. Total</b>	<b>8,597.21</b>	<b>100.00%</b>	<b>7,482,855</b>	<b>100.00%</b>	<b>870.38</b>
<b>Irrigated Total</b>					
<b>Irrigated Total</b>	<b>24,057.14</b>	<b>43.07%</b>	<b>61,791,310</b>	<b>56.79%</b>	<b>2,568.52</b>
<b>Dry Total</b>					
<b>Dry Total</b>	<b>22,755.72</b>	<b>40.74%</b>	<b>39,481,935</b>	<b>36.29%</b>	<b>1,735.03</b>
<b>Grass Total</b>					
<b>Grass Total</b>	<b>8,597.21</b>	<b>15.39%</b>	<b>7,482,855</b>	<b>6.88%</b>	<b>870.38</b>
72. Waste	444.94	0.80%	44,485	0.04%	99.98
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
<b>75. Market Area Total</b>	<b>55,855.01</b>	<b>100.00%</b>	<b>108,800,585</b>	<b>100.00%</b>	<b>1,947.91</b>



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

Market Area 3

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	11,346.30	15.52%	42,502,015	16.23%	3,745.89
46. 1A	34,012.32	46.53%	127,518,255	48.68%	3,749.18
47. 2A1	10,415.99	14.25%	38,484,940	14.69%	3,694.79
48. 2A	3,650.29	4.99%	13,390,140	5.11%	3,668.24
49. 3A1	6,541.65	8.95%	21,565,415	8.23%	3,296.63
50. 3A	17.92	0.02%	46,590	0.02%	2,599.89
51. 4A1	5,897.66	8.07%	15,327,905	5.85%	2,598.98
52. 4A	1,222.65	1.67%	3,117,770	1.19%	2,550.01
53. Total	73,104.78	100.00%	261,953,030	100.00%	3,583.25
<b>Dry</b>					
54. 1D1	3,897.01	9.92%	10,497,900	11.82%	2,693.83
55. 1D	13,741.32	34.99%	36,928,170	41.57%	2,687.38
56. 2D1	4,808.50	12.25%	11,043,395	12.43%	2,296.64
57. 2D	4,959.05	12.63%	10,614,490	11.95%	2,140.43
58. 3D1	4,864.71	12.39%	9,220,545	10.38%	1,895.39
59. 3D	426.84	1.09%	650,935	0.73%	1,525.01
60. 4D1	5,367.76	13.67%	8,168,515	9.19%	1,521.77
61. 4D	1,202.72	3.06%	1,713,900	1.93%	1,425.02
62. Total	39,267.91	100.00%	88,837,850	100.00%	2,262.35
<b>Grass</b>					
63. 1G1	622.62	3.31%	651,825	3.55%	1,046.91
64. 1G	1,519.89	8.09%	1,860,315	10.13%	1,223.98
65. 2G1	1,363.14	7.25%	1,366,175	7.44%	1,002.23
66. 2G	2,134.08	11.35%	2,623,930	14.28%	1,229.54
67. 3G1	1,853.92	9.86%	2,128,370	11.58%	1,148.04
68. 3G	408.03	2.17%	391,350	2.13%	959.12
69. 4G1	4,535.15	24.13%	4,569,265	24.87%	1,007.52
70. 4G	6,358.22	33.83%	4,781,000	26.02%	751.94
71. Total	18,795.05	100.00%	18,372,230	100.00%	977.50
<b>Irrigated Total</b>					
	73,104.78	55.37%	261,953,030	70.94%	3,583.25
<b>Dry Total</b>					
	39,267.91	29.74%	88,837,850	24.06%	2,262.35
<b>Grass Total</b>					
	18,795.05	14.24%	18,372,230	4.98%	977.50
72. Waste	856.98	0.65%	94,015	0.03%	109.71
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	1.21	0.00%	0	0.00%	0.00
75. Market Area Total	132,024.72	100.00%	369,257,125	100.00%	2,796.88

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
<b>76. Irrigated</b>	27.19	101,135	16,752.03	56,695,385	86,020.13	277,466,615	102,799.35	334,263,135
<b>77. Dry Land</b>	114.19	247,890	17,364.90	36,045,555	155,646.43	306,035,145	173,125.52	342,328,590
<b>78. Grass</b>	50.26	52,810	6,297.19	6,465,240	57,556.04	60,276,030	63,903.49	66,794,080
<b>79. Waste</b>	0.00	0	384.10	38,410	1,642.08	172,520	2,026.18	210,930
<b>80. Other</b>	0.00	0	0.00	0	0.00	0	0.00	0
<b>81. Exempt</b>	0.00	0	1.21	0	20.03	0	21.24	0
<b>82. Total</b>	<b>191.64</b>	<b>401,835</b>	<b>40,798.22</b>	<b>99,244,590</b>	<b>300,864.68</b>	<b>643,950,310</b>	<b>341,854.54</b>	<b>743,596,735</b>

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
<b>Irrigated</b>	102,799.35	30.07%	334,263,135	44.95%	3,251.61
<b>Dry Land</b>	173,125.52	50.64%	342,328,590	46.04%	1,977.34
<b>Grass</b>	63,903.49	18.69%	66,794,080	8.98%	1,045.23
<b>Waste</b>	2,026.18	0.59%	210,930	0.03%	104.10
<b>Other</b>	0.00	0.00%	0	0.00%	0.00
<b>Exempt</b>	21.24	0.01%	0	0.00%	0.00
<b>Total</b>	<b>341,854.54</b>	<b>100.00%</b>	<b>743,596,735</b>	<b>100.00%</b>	<b>2,175.18</b>

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

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	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	382,513,465	385,073,960	2,560,495	0.67%	3,518,595	-0.25%
02. Recreational	3,320,565	3,370,500	49,935	1.50%	11,455	1.16%
03. Ag-Homesite Land, Ag-Res Dwelling	51,530,345	52,365,225	834,880	1.62%	2,918,740	-4.04%
<b>04. Total Residential (sum lines 1-3)</b>	<b>437,364,375</b>	<b>440,809,685</b>	<b>3,445,310</b>	<b>0.79%</b>	<b>6,448,790</b>	<b>-0.69%</b>
05. Commercial	102,644,165	104,055,965	1,411,800	1.38%	1,450,340	-0.04%
06. Industrial	34,155,615	34,155,615	0	0.00%	0	0.00%
07. Ag-Farmsite Land, Outbuildings	31,479,395	33,166,280	1,686,885	5.36%	0	5.36%
08. Minerals	0	0	0		0	
<b>09. Total Commercial (sum lines 5-8)</b>	<b>168,279,175</b>	<b>171,377,860</b>	<b>3,098,685</b>	<b>1.84%</b>	<b>1,450,340</b>	<b>0.98%</b>
<b>10. Total Non-Agland Real Property</b>	<b>605,643,550</b>	<b>612,241,275</b>	<b>6,597,725</b>	<b>1.09%</b>	<b>7,899,130</b>	<b>-0.21%</b>
11. Irrigated	309,260,380	334,263,135	25,002,755	8.08%		
12. Dryland	287,090,455	342,328,590	55,238,135	19.24%		
13. Grassland	56,563,970	66,794,080	10,230,110	18.09%		
14. Wasteland	211,625	210,930	-695	-0.33%		
15. Other Agland	53,730	0	-53,730	-100.00%		
<b>16. Total Agricultural Land</b>	<b>653,180,160</b>	<b>743,596,735</b>	<b>90,416,575</b>	<b>13.84%</b>		
<b>17. Total Value of all Real Property</b> (Locally Assessed)	<b>1,258,823,710</b>	<b>1,355,838,010</b>	<b>97,014,300</b>	<b>7.71%</b>	<b>7,899,130</b>	<b>7.08%</b>

**Saline County Assessor  
3-Year Plan  
June 2011**

Total Parcels = 10,696

**Staff:**

1 Assessor  
1 Deputy Assessor  
1 Full-time Clerk  
1 Full-time Appraiser  
1 Seasonal/Part-time Lister

**Contracted Appraiser:**

Saline County contracts with Jon Fritz, a Certified General appraiser, who is responsible for a majority of the commercial properties, pick up work and sales analysis. He also updates the Terra Scan tables with the new pricing.

**Completed Work Load for Tax Year 2010-2011:**

Homestead Applications: 500  
Personal Property schedules: 1284  
Real Property transfers: 634  
Sales Reviews: approximately 270  
Building permits/information sheets: approximately 350

Completed reappraisal on rural residential properties.  
Decreased DeWitt residential improvements/bldgs 10% and decreased Friend City residential improvements/bldgs 4%.  
Raised Wilber residential improvements/bldgs 4%.  
Completed commercial reappraisal of Friend, Dorchester, Wilber and Western.  
Continued work on updating agland records using FSA records in conjunction with GIS.  
Reviewed Nestle Purina for additions and review Prairie Dog Investments for any use changes.

## **2011-2012**

### **Residential**

We will review Wilber, DeWitt and Tobias residential properties for any adjustments that need to be made. In 2012-2013, we will begin to review Crete residential for any adjustments that need to be made. Sales reviews and pick up work/building permits will continue to be reviewed.

### **Commercial**

Crete commercial data review will begin. Sales reviews and pick up work/building permits will continue to be reviewed.

In 2012-2013, if agreed upon, we will contract with Great Plains Appraisal to reappraise all industrial properties within the county, to be effective as of 2013.

### **Agricultural**

A market analysis of agricultural sales by land classification group and market area will be conducted to determine if any possible value adjustments are needed to comply with State mandated statistical measures of value. If supported by current sales, market areas will be adjusted. Sales reviews and pick up work/ building permits will also be completed for agricultural properties. .

We will also contract with a company to print new oblique photos of the rural properties that were taken in 2008. Project completed 6/2011.

## **2013**

### **Residential**

Crete residential property review will be complete. Sales reviews and pick up work/building permits will continue to be reviewed.

### **Commercial**

Crete commercial properties inspections will begin. Sales reviews and pick up work/building permits will continue to be reviewed.

### **Agricultural**

A market analysis of agricultural sales by land classification group and market area will be conducted to determine if any possible value adjustments are needed to comply with

State mandated statistical measures of value. If supported by current sales, market areas will be adjusted. Sales reviews and pick up work/ building permits will also be completed for agricultural properties.

County plans to contract with GIS Workshop, Inc. to fly new oblique photos of rural properties.

## **2014**

### **Residential**

In 2014, we will review Dorchester, Swanton and Western residential properties for any adjustments that need to be made. Sales reviews and pick up work/building permits will continue to be reviewed.

### **Commercial**

Crete commercial property review will be completed. Sales reviews and pick up work/building permits will continue to be reviewed.

### **Agricultural**

A market analysis of agricultural sales by land classification group and market area will be conducted to determine if any possible value adjustments are needed to comply with State mandated statistical measures of value. If supported by current sales, market areas will be adjusted. Sales reviews and pick up work/ building permits will also be completed for agricultural properties.

## **2015**

### **Residential**

We will review Friend residential properties and Blue River Lodge for any adjustments that need to be made. Sales reviews and pick up work/building permits will continue to be reviewed.

### **Commercial**

DeWitt, Tobias and Swanton commercial properties will be reviewed. Sales reviews and pick up work/building permits will continue to be reviewed.

## **Agricultural**

A market analysis of agricultural sales by land classification group and market area will be conducted to determine if any possible value adjustments are needed to comply with State mandated statistical measures of value. If supported by current sales, market areas will be adjusted. Sales reviews and pick up work/ building permits will also be completed for agricultural properties.

## **Comments**

The preceding narrative of the Saline County reappraisal is subject to change depending on appraisal needs determined by the Assessor's office staff. During a 6 year reappraisal cycle, there may be years when a class or subclass of property will need appraisal adjustments to comply with statistical measurements as required by law. The appraisal adjustments would be a percentage increase or decrease applied to all properties within a subclass.

## 2012 Assessment Survey for Saline County

### A. Staffing and Funding Information

1.	<b>Deputy(ies) on staff:</b>
	1
2.	<b>Appraiser(s) on staff:</b>
	1
3.	<b>Other full-time employees:</b>
	1 –the county is in the process of hiring a second full time employee.
4.	<b>Other part-time employees:</b>
	1 -seasonal part time; the county may hire another part time person in the future
5.	<b>Number of shared employees:</b>
	0
6.	<b>Assessor’s requested budget for current fiscal year:</b>
	\$238,512
7.	<b>Adopted budget, or granted budget if different from above:</b>
	\$237,012
8.	<b>Amount of the total budget set aside for appraisal work:</b>
	\$37,960
9.	<b>Appraisal/Reappraisal budget, if not part of the total budget:</b>
	\$68,960
10.	<b>Part of the budget that is dedicated to the computer system:</b>
	\$27,700 is designated for the computer system. This includes \$15,700 for the computer costs and \$12,000 for the GIS
11.	<b>Amount of the total budget set aside for education/workshops:</b>
	\$2,500
12.	<b>Other miscellaneous funds:</b>
	0
13.	<b>Amount of last year’s budget not used:</b>
	\$2,707



## B. Computer, Automation Information and GIS

1.	<b>Administrative software:</b>
	Terra Scan
2.	<b>CAMA software:</b>
	Terra Scan
3.	<b>Are cadastral maps currently being used?</b>
	Yes
4.	<b>If so, who maintains the Cadastral Maps?</b>
	Office Staff
5.	<b>Does the county have GIS software?</b>
	Yes
6.	<b>Who maintains the GIS software and maps?</b>
	The maps are maintained by the office staff, the software is maintained by GIS Workshop.
7.	<b>Personal Property software:</b>
	Terra Scan

## 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>
	Crete, DeWitt, Dorchester, Friend, Wilber
4.	<b>When was zoning implemented?</b>
	Zoning was implemented in 1981 and updated in 2006

## D. Contracted Services

1.	<b>Appraisal Services:</b>
	Fritz Appraisal Inc.
2.	<b>Other services:</b>
	Automated Systems Inc for Terra Scan support and GIS Workshop for GIS maintenance and support.



## 2012 Certification for Saline 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 Saline 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



