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## 2013 Commission Summary for Keith County

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### Residential Real Property - Current

Number of Sales	336	Median	95.01
Total Sales Price	\$29,168,027	Mean	106.73
Total Adj. Sales Price	\$29,210,027	Wgt. Mean	94.10
Total Assessed Value	\$27,486,635	Average Assessed Value of the Base	\$56,599
Avg. Adj. Sales Price	\$86,935	Avg. Assessed Value	\$81,805

### Confidence Interval - Current

95% Median C.I	92.42 to 97.38
95% Wgt. Mean C.I	
95% Mean C.I	101.38 to 112.08
% of Value of the Class of all Real Property Value in the	36.54
% of Records Sold in the Study Period	5.57
% of Value Sold in the Study Period	8.05

### Residential Real Property - History

Year	Number of Sales	LOV	Median
2012	270	97	97.01
2011	294	98	98
2010	264	96	96
2009	276	96	96

## 2013 Commission Summary for Keith County

### Commercial Real Property - Current

Number of Sales	33	Median	96.97
Total Sales Price	\$3,911,980	Mean	96.41
Total Adj. Sales Price	\$3,911,980	Wgt. Mean	89.18
Total Assessed Value	\$3,488,755	Average Assessed Value of the Base	\$136,399
Avg. Adj. Sales Price	\$118,545	Avg. Assessed Value	\$105,720

### Confidence Interval - Current

95% Median C.I	92.98 to 102.96
95% Wgt. Mean C.I	79.27 to 99.09
95% Mean C.I	89.13 to 103.69
% of Value of the Class of all Real Property Value in the County	10.23
% of Records Sold in the Study Period	4.71
% of Value Sold in the Study Period	3.65

### Commercial Real Property - History

Year	Number of Sales	LOV	Median
2012	28	98	97.68
2011	45	98	98
2010	48	100	95
2009	53	97	97



## 2013 Opinions of the Property Tax Administrator for Keith 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>	95	Meets generally accepted mass appraisal practices.	No recommendation.
<b>Commercial Real Property</b>	97	Meets generally accepted mass appraisal practices.	No recommendation.
<b>Agricultural Land</b>	74	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 5th day of April, 2013.



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Ruth A. Sorensen  
Property Tax Administrator





## **2013 Residential Assessment Actions for Keith County**

Due to the current Market valuation, increases were necessary in the Residential Class of property. Ogallala Res Suburban and Rural Residential properties, including agricultural dwellings and outbuildings saw increases in valuation to bring these valuations up to an acceptable range. Also property that was sold from developer or owner with a multiple lot discount had the developer or multi lot discount removed to equalize values with other parcels within the subdivision. All new construction within the county was physically reviewed with measurements, pictures and valuation.

## 2013 Residential Assessment Survey for Keith County

1.	<b>Valuation data collection done by:</b>	
	Assessor and staff	
2.	<b>List the valuation groupings recognized by the County and describe the unique characteristics of each:</b>	
	<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>
	01	Location within the City limits of Ogallala
	02	Location within the Village limits of Paxton; east of Ogallala
	03	Location within the Village limits of Brule
	04	Parcels located outside the City or Village limits and excluding Lake McConaughy and Ogallala Suburban
	05	Parcels surrounding Lake McConaughy
	06	Parcel within the K-Lake Area which are owned and leased by Central Nebraska Public Power and Irrigation District
	07	Suburban properties outside the City limits of Ogallala
	08	Parcels within the smaller Villages of Keystone, Roscoe and Sarben
3.	<b>List and describe the approach(es) used to estimate the market value of residential properties.</b>	
	The cost approach is primarily used for determining market value for residential property.	
4.	<b>What is the costing year of the cost approach being used for each valuation grouping?</b>	
	2011	
5.	<b>If the cost approach is used, does the County develop the depreciation study(ies) based on local market information or does the county use the tables provided by the CAMA vendor?</b>	
	Local market data is used to develop depreciation tables.	
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>	
	2011	
8.	<b>When was the last lot value study completed for each valuation grouping?</b>	
	Within the past Six Year Inspection and Review Cycle and during each cyclical pattern in each valuation grouping.	
9.	<b>Describe the methodology used to determine the residential lot values?</b>	
	By local market data of vacant lot sales.	

**51 Keith  
RESIDENTIAL**

**PAD 2013 R&O Statistics (Using 2013 Values)**

Qualified

Date Range: 10/1/2010 To 9/30/2012 Posted on: 1/23/2013

Number of Sales : 336  
 Total Sales Price : 29,168,027  
 Total Adj. Sales Price : 29,210,027  
 Total Assessed Value : 27,486,635  
 Avg. Adj. Sales Price : 86,935  
 Avg. Assessed Value : 81,805

MEDIAN : 95  
 WGT. MEAN : 94  
 MEAN : 107  
 COD : 29.02  
 PRD : 113.42

COV : 46.90  
 STD : 50.06  
 Avg. Abs. Dev : 27.57  
 MAX Sales Ratio : 444.40  
 MIN Sales Ratio : 35.15

95% Median C.I. : 92.42 to 97.38  
 95% Wgt. Mean C.I. :  
 95% Mean C.I. : 101.38 to 112.08

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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-OCT-10 To 31-DEC-10	28	97.41	97.18	91.20	16.87	106.56	35.15	159.30	85.64 to 103.94	104,714	95,495
01-JAN-11 To 31-MAR-11	25	98.56	122.28	100.44	35.04	121.74	79.27	342.26	91.74 to 109.71	77,498	77,837
01-APR-11 To 30-JUN-11	48	97.60	103.38	97.33	24.77	106.22	58.47	242.05	87.12 to 103.63	87,716	85,374
01-JUL-11 To 30-SEP-11	55	93.30	106.26	91.74	30.74	115.83	49.94	310.50	86.48 to 104.64	82,920	76,067
01-OCT-11 To 31-DEC-11	40	96.44	107.57	95.85	29.75	112.23	55.48	372.19	89.67 to 106.36	79,703	76,393
01-JAN-12 To 31-MAR-12	32	95.92	104.29	97.23	19.74	107.26	66.66	247.17	90.27 to 112.08	81,903	79,633
01-APR-12 To 30-JUN-12	48	93.09	103.54	91.92	28.99	112.64	52.82	198.80	86.51 to 104.31	100,800	92,651
01-JUL-12 To 30-SEP-12	60	91.72	111.11	92.11	38.28	120.63	52.81	444.40	85.02 to 100.37	82,037	75,566
<u>Study Yrs</u>											
01-OCT-10 To 30-SEP-11	156	96.02	106.31	94.58	27.25	112.40	35.15	342.26	91.97 to 100.15	87,439	82,701
01-OCT-11 To 30-SEP-12	180	94.09	107.09	93.68	30.55	114.31	52.81	444.40	91.79 to 97.16	86,498	81,029
<u>Calendar Yrs</u>											
01-JAN-11 To 31-DEC-11	168	96.02	108.13	95.59	29.57	113.12	49.94	372.19	92.07 to 100.38	82,717	79,067
<u>ALL</u>	336	95.01	106.73	94.10	29.02	113.42	35.15	444.40	92.42 to 97.38	86,935	81,805

**VALUATION GROUPING**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	186	97.18	111.65	97.89	29.70	114.06	52.81	444.40	93.69 to 100.38	72,806	71,268
02	13	96.34	124.54	103.75	37.20	120.04	69.04	372.19	89.18 to 110.19	38,969	40,429
03	16	95.30	94.68	97.45	19.11	97.16	63.34	139.07	69.97 to 113.91	45,119	43,968
04	15	93.08	90.18	85.40	20.39	105.60	59.53	166.72	70.01 to 97.90	134,625	114,965
05	79	93.89	103.86	91.75	32.80	113.20	35.15	310.50	84.73 to 102.16	105,333	96,646
06	7	81.14	83.86	79.75	19.21	105.15	58.80	128.53	58.80 to 128.53	190,929	152,274
07	15	92.07	94.86	93.89	11.61	101.03	69.58	135.61	83.61 to 103.94	177,693	166,843
08	5	78.58	78.69	76.03	13.08	103.50	59.54	93.45	N/A	19,400	14,749
<u>ALL</u>	336	95.01	106.73	94.10	29.02	113.42	35.15	444.40	92.42 to 97.38	86,935	81,805

**PROPERTY TYPE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	305	95.30	105.83	94.71	26.69	111.74	35.15	444.40	92.49 to 97.81	91,008	86,198
06	1	85.34	85.34	85.34	00.00	100.00	85.34	85.34	N/A	195,000	166,410
07	30	92.27	116.56	81.90	53.99	142.32	49.94	310.50	70.01 to 122.73	41,916	34,331
<u>ALL</u>	336	95.01	106.73	94.10	29.02	113.42	35.15	444.40	92.42 to 97.38	86,935	81,805

**51 Keith  
RESIDENTIAL**

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 95% Wgt. Mean C.I. :  
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SALE PRICE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
___ Low \$ Ranges ___												
Less Than 5,000												
Less Than 15,000	21	174.18	198.64	178.68	47.84	111.17	72.20	444.40	108.03 to 250.31	9,367	16,736	
Less Than 30,000	61	122.05	157.37	142.73	53.05	110.26	63.11	444.40	104.20 to 159.30	17,502	24,981	
___ Ranges Excl. Low \$ ___												
Greater Than 4,999	335	94.93	106.64	94.04	29.00	113.40	35.15	444.40	92.42 to 97.34	87,069	81,879	
Greater Than 14,999	314	94.33	100.49	93.47	23.45	107.51	35.15	342.26	91.96 to 96.44	92,265	86,236	
Greater Than 29,999	274	93.07	95.35	92.19	19.02	103.43	35.15	184.33	91.12 to 95.72	102,556	94,546	
___ Incremental Ranges ___												
0 TO 4,999												
5,000 TO 14,999	21	174.18	198.64	178.68	47.84	111.17	72.20	444.40	108.03 to 250.31	9,367	16,736	
15,000 TO 29,999	40	117.82	135.71	134.61	41.16	100.82	63.11	342.26	96.78 to 144.83	21,774	29,310	
30,000 TO 59,999	73	101.60	105.58	105.61	24.13	99.97	49.94	184.33	94.90 to 112.08	43,940	46,406	
60,000 TO 99,999	89	94.33	96.22	95.89	14.30	100.34	55.48	170.65	90.15 to 97.81	76,164	73,033	
100,000 TO 149,999	57	84.17	86.84	86.89	20.32	99.94	52.82	138.63	73.39 to 92.21	124,176	107,894	
150,000 TO 249,999	47	88.33	88.85	88.93	15.53	99.91	35.15	134.75	80.88 to 93.69	184,915	164,442	
250,000 TO 499,999	8	93.80	91.15	91.23	08.74	99.91	71.67	103.00	71.67 to 103.00	293,144	267,436	
500,000 TO 999,999												
1,000,000 +												
___ ALL ___	336	95.01	106.73	94.10	29.02	113.42	35.15	444.40	92.42 to 97.38	86,935	81,805	



## **2013 Correlation Section for Keith County**

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

Ogallala represents the largest residential valuation grouping within this city of 4,737 residents. The second largest consists of the area around Lake McConaughy. The Villages of Paxton and Brule are well under the population and circumference area of the two larger settings in Keith County. Minor residential influences arise from Keystone and Lemoyne along Highway 92 which parallels the north side of the Lake. West of Ogallala lays Brule and also along Interstate 80 is the smaller Village of Roscoe. The qualified residential base reflects a 24% in sales compared to the 2012 sampling. With the except of Paxton, each valuation grouping showed a stable or increasing number of qualified sales for the current year.

2013 assessment actions included a review of the property record card data in the rural and Ogallala Suburban areas. Record card information was verified with the parcel and corrections made when necessary. Minor valuation changes resulted in less than a 2% value change, excluding growth for the current year.

The Department of Revenue, Property Assessment Division conducted an expanded review in Keith County during 2012 as a part of reviewing one third of the counties each year. An inspection of the six year inspection cycle was examined along with the verification process to ensure sold properties are being treated in a uniform manner with unsold parcels. It was determined that Keith County has fulfilled the Six Year Inspection and Review process of every parcel within the county. It was also noted that no evidence occurred of mistreatment between sold and unsold properties.

The assessor has been in the process over the past year or two of training new staff with the assessment functions. The positive results are shown in the office and also throughout the assessment practices. The liaison has worked with the assessor to develop standard procedures for review and verification practices. The qualitative measures calculate higher statistics that IAAO parameters find acceptable, although there is no evidence within the assessment work that the assessments are not uniform and proportionate to market value.

Based on the consideration of all available information, the level of value is determined to be 95% of market value for the residential class of property, and all reliable calculated subclasses are determined to be valued within the acceptable range.

**2013 Correlation Section  
for Keith 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.

## 2013 Correlation Section for Keith 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.



## 2013 Correlation Section for Keith 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.

Note that as market activity changes or as the complexity of properties increases, the measures of variability usually increase, even though appraisal procedures may be equally valid. Standard on Ratio Studies—2010, International Association of Assessing Officers, (2010), p. 13.

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

**2013 Correlation Section  
for Keith County**

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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 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.



## **2013 Commercial Assessment Actions for Keith County**

Commercial properties were within statistical standards so no adjustment was necessary. However, all prior Board of Equalization (BOE) decisions were reviewed for equalization. Some of the Commercial values were reinstated which explains the change in the 2011 CTL and the 2012 Abstract Valuations. On Book 2011-1243 we removed a Board of Equalization value to equalize the valuation. It was discovered that Book 2012-44 had an extra parcel included with this sale; however, they failed to include the description of the Improvement on Leased Land in the deed so the value of this parcel was included for 2013 due to this discovery. Bk2012 Pg551 is now valued as commercial since it was valued as Agland prior to being split from the remaining agland. Bk 2012 Pg 1402 had a slight change in value due to a slight lot size correction prior to sale. This explains some of the change in the 2012 CTL Commercial Valuation with the 2013 Abstract Commercial Valuation. We also have 5 new TIF projects for 2013.

## 2013 Commercial Assessment Survey for Keith County

1.	<b>Valuation data collection done by:</b>	
	Assessor and Staff	
2.	<b>List the valuation groupings recognized in the County and describe the unique characteristics of each:</b>	
	<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>
	01	Location within the City Limits of Ogallala
	02	Location within the Village Limits of Paxton
	03	Location within the Village Limits of Brule
	04	Parcels located outside the City or Village limits and not including Ogallala Suburban or Lake McConaughy
	05	Parcels surrounding Lake McConaughy
	06	Parcels within the K-Lake Area which are owned and leased by Central Nebraska Public Power and Irrigation District.
	07	Ogallala Suburban properties outside the City limits but within Ogallala zoning requirements
	08	Parcels within the smaller Villages of Keystone, Roscoe and Sarben
3.	<b>List and describe the approach(es) used to estimate the market value of commercial properties.</b>	
	The cost approach is primarily used for determining market value for commercial property.	
3a.	<b>Describe the process used to determine the value of unique commercial properties.</b>	
	Stanard Appraisal Services, Inc. has been hired on a as needed basis for 2013 for the appraisals of unique commercial properties	
4.	<b>What is the costing year of the cost approach being used for each valuation grouping?</b>	
	June 2005	
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 depreciation tables were previously built into TerraScan when the programs changed to Orion and now MIPS.	
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>	
	2011	
8.	<b>When was the last lot value study completed for each valuation grouping?</b>	
	2011	
9.	<b>Describe the methodology used to determine the commercial lot values.</b>	
	Market data from the similar valuation groupings is used to establish the lot values.	

**51 Keith  
COMMERCIAL**

**PAD 2013 R&O Statistics (Using 2013 Values)**

Qualified

Date Range: 10/1/2009 To 9/30/2012 Posted on: 1/23/2013

Number of Sales : 33  
 Total Sales Price : 3,911,980  
 Total Adj. Sales Price : 3,911,980  
 Total Assessed Value : 3,488,755  
 Avg. Adj. Sales Price : 118,545  
 Avg. Assessed Value : 105,720

MEDIAN : 97  
 WGT. MEAN : 89  
 MEAN : 96  
 COD : 15.32  
 PRD : 108.11

COV : 22.15  
 STD : 21.35  
 Avg. Abs. Dev : 14.86  
 MAX Sales Ratio : 150.83  
 MIN Sales Ratio : 43.01

95% Median C.I. : 92.98 to 102.96  
 95% Wgt. Mean C.I. : 79.27 to 99.09  
 95% Mean C.I. : 89.13 to 103.69

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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-OCT-09 To 31-DEC-09	6	95.30	101.36	95.84	10.29	105.76	88.04	130.74	88.04 to 130.74	150,333	144,074
01-JAN-10 To 31-MAR-10	2	116.20	116.20	124.58	10.16	93.27	104.39	128.01	N/A	87,750	109,320
01-APR-10 To 30-JUN-10	2	93.06	93.06	100.50	09.94	92.60	83.81	102.31	N/A	110,655	111,213
01-JUL-10 To 30-SEP-10	4	95.74	89.35	81.25	09.81	109.97	66.82	99.08	N/A	179,750	146,054
01-OCT-10 To 31-DEC-10	1	103.66	103.66	103.66	00.00	100.00	103.66	103.66	N/A	95,000	98,475
01-JAN-11 To 31-MAR-11	1	93.31	93.31	93.31	00.00	100.00	93.31	93.31	N/A	62,000	57,855
01-APR-11 To 30-JUN-11	3	111.38	123.74	114.23	12.52	108.33	109.01	150.83	N/A	97,750	111,663
01-JUL-11 To 30-SEP-11	2	89.34	89.34	85.39	09.72	104.63	80.66	98.02	N/A	15,710	13,415
01-OCT-11 To 31-DEC-11	2	83.23	83.23	79.56	13.31	104.61	72.15	94.30	N/A	131,500	104,625
01-JAN-12 To 31-MAR-12	1	69.74	69.74	69.74	00.00	100.00	69.74	69.74	N/A	565,000	394,005
01-APR-12 To 30-JUN-12	2	75.86	75.86	73.34	22.28	103.44	58.96	92.75	N/A	11,750	8,618
01-JUL-12 To 30-SEP-12	7	102.30	94.66	82.07	17.68	115.34	43.01	133.96	43.01 to 133.96	80,143	65,770
<u>Study Yrs</u>											
01-OCT-09 To 30-SEP-10	14	97.68	98.86	93.65	11.22	105.56	66.82	130.74	88.04 to 105.79	144,129	134,980
01-OCT-10 To 30-SEP-11	7	103.66	106.70	107.57	13.68	99.19	80.66	150.83	80.66 to 150.83	68,810	74,021
01-OCT-11 To 30-SEP-12	12	93.05	87.54	76.52	19.38	114.40	43.01	133.96	69.74 to 102.96	117,708	90,073
<u>Calendar Yrs</u>											
01-JAN-10 To 31-DEC-10	9	99.08	97.73	92.81	10.80	105.30	66.82	128.01	83.81 to 104.39	134,534	124,862
01-JAN-11 To 31-DEC-11	8	96.16	101.21	96.81	16.74	104.54	72.15	150.83	72.15 to 150.83	81,209	78,616
<u>ALL</u>	33	96.97	96.41	89.18	15.32	108.11	43.01	150.83	92.98 to 102.96	118,545	105,720

**VALUATION GROUPING**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	21	99.08	96.58	85.45	15.88	113.03	43.01	133.96	88.04 to 105.79	137,810	117,752
02	1	80.66	80.66	80.66	00.00	100.00	80.66	80.66	N/A	22,855	18,435
03	4	88.28	82.22	82.96	12.27	99.11	58.96	93.35	N/A	16,264	13,493
05	6	99.64	107.62	101.48	13.15	106.05	92.98	150.83	92.98 to 150.83	153,584	155,859
07	1	98.02	98.02	98.02	00.00	100.00	98.02	98.02	N/A	8,565	8,395
<u>ALL</u>	33	96.97	96.41	89.18	15.32	108.11	43.01	150.83	92.98 to 102.96	118,545	105,720

**51 Keith  
COMMERCIAL**

**PAD 2013 R&O Statistics (Using 2013 Values)**

Qualified

Date Range: 10/1/2009 To 9/30/2012 Posted on: 1/23/2013

Number of Sales : 33  
 Total Sales Price : 3,911,980  
 Total Adj. Sales Price : 3,911,980  
 Total Assessed Value : 3,488,755  
 Avg. Adj. Sales Price : 118,545  
 Avg. Assessed Value : 105,720

MEDIAN : 97  
 WGT. MEAN : 89  
 MEAN : 96  
 COD : 15.32  
 PRD : 108.11

COV : 22.15  
 STD : 21.35  
 Avg. Abs. Dev : 14.86  
 MAX Sales Ratio : 150.83  
 MIN Sales Ratio : 43.01

95% Median C.I. : 92.98 to 102.96  
 95% Wgt. Mean C.I. : 79.27 to 99.09  
 95% Mean C.I. : 89.13 to 103.69

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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	33	96.97	96.41	89.18	15.32	108.11	43.01	150.83	92.98 to 102.96	118,545	105,720
04											
<u>ALL</u>	33	96.97	96.41	89.18	15.32	108.11	43.01	150.83	92.98 to 102.96	118,545	105,720

**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	3	92.75	83.24	79.93	14.04	104.14	58.96	98.02	N/A	10,688	8,543
Less Than 30,000	7	92.75	87.42	88.07	11.14	99.26	58.96	104.39	58.96 to 104.39	17,425	15,346
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	33	96.97	96.41	89.18	15.32	108.11	43.01	150.83	92.98 to 102.96	118,545	105,720
Greater Than 14,999	30	97.68	97.72	89.26	15.25	109.48	43.01	150.83	93.09 to 103.66	129,331	115,438
Greater Than 29,999	26	98.74	98.83	89.22	15.73	110.77	43.01	150.83	93.09 to 105.79	145,769	130,051
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999	3	92.75	83.24	79.93	14.04	104.14	58.96	98.02	N/A	10,688	8,543
15,000 TO 29,999	4	88.58	90.55	90.97	09.39	99.54	80.66	104.39	N/A	22,478	20,448
30,000 TO 59,999	4	118.46	122.51	122.28	16.78	100.19	102.30	150.83	N/A	42,313	51,741
60,000 TO 99,999	10	96.69	100.55	99.92	09.91	100.63	80.49	130.74	93.09 to 111.38	71,000	70,945
100,000 TO 149,999	1	106.56	106.56	106.56	00.00	100.00	106.56	106.56	N/A	130,000	138,525
150,000 TO 249,999	8	97.68	92.85	92.06	16.97	100.86	43.01	128.01	43.01 to 128.01	193,844	178,448
250,000 TO 499,999	2	77.43	77.43	75.91	13.70	102.00	66.82	88.04	N/A	332,500	252,405
500,000 TO 999,999	1	69.74	69.74	69.74	00.00	100.00	69.74	69.74	N/A	565,000	394,005
1,000,000 +											
<u>ALL</u>	33	96.97	96.41	89.18	15.32	108.11	43.01	150.83	92.98 to 102.96	118,545	105,720

**51 Keith**  
**COMMERCIAL**

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Qualified

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Avg. Assessed Value : 105,720

MEDIAN : 97  
WGT. MEAN : 89  
MEAN : 96  
COD : 15.32  
PRD : 108.11

COV : 22.15  
STD : 21.35  
Avg. Abs. Dev : 14.86  
MAX Sales Ratio : 150.83  
MIN Sales Ratio : 43.01

95% Median C.I. : 92.98 to 102.96  
95% Wgt. Mean C.I. : 79.27 to 99.09  
95% Mean C.I. : 89.13 to 103.69

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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
306	1	88.04	88.04	88.04	00.00	100.00	88.04	88.04	N/A	285,000	250,905
316	1	150.83	150.83	150.83	00.00	100.00	150.83	150.83	N/A	33,250	50,150
341	1	98.39	98.39	98.39	00.00	100.00	98.39	98.39	N/A	200,000	196,785
344	2	118.65	118.65	114.19	10.19	103.91	106.56	130.74	N/A	95,000	108,485
350	2	94.98	94.98	94.86	02.11	100.13	92.98	96.97	N/A	213,000	202,060
353	4	93.81	93.60	94.62	05.37	98.92	83.81	102.96	N/A	53,139	50,280
384	1	80.66	80.66	80.66	00.00	100.00	80.66	80.66	N/A	22,855	18,435
386	1	93.62	93.62	93.62	00.00	100.00	93.62	93.62	N/A	62,500	58,510
406	6	95.92	90.49	71.17	22.93	127.15	43.01	133.96	43.01 to 133.96	154,083	109,660
410	3	103.66	99.50	87.10	19.68	114.24	66.82	128.01	N/A	208,333	181,467
419	1	93.09	93.09	93.09	00.00	100.00	93.09	93.09	N/A	70,000	65,160
426	1	105.79	105.79	105.79	00.00	100.00	105.79	105.79	N/A	68,500	72,465
432	1	58.96	58.96	58.96	00.00	100.00	58.96	58.96	N/A	13,500	7,960
434	1	80.49	80.49	80.49	00.00	100.00	80.49	80.49	N/A	75,000	60,365
442	1	111.38	111.38	111.38	00.00	100.00	111.38	111.38	N/A	60,000	66,825
471	1	98.02	98.02	98.02	00.00	100.00	98.02	98.02	N/A	8,565	8,395
478	1	72.15	72.15	72.15	00.00	100.00	72.15	72.15	N/A	175,000	126,265
528	1	93.35	93.35	93.35	00.00	100.00	93.35	93.35	N/A	20,000	18,670
529	1	102.30	102.30	102.30	00.00	100.00	102.30	102.30	N/A	40,000	40,920
531	2	105.66	105.66	105.66	03.17	100.00	102.31	109.01	N/A	199,878	211,188
<u>    ALL    </u>	33	96.97	96.41	89.18	15.32	108.11	43.01	150.83	92.98 to 102.96	118,545	105,720





## 2013 Correlation Section for Keith County

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### A. Commercial Real Property

The City of Ogallala is the main focal point for commercial property with the location along the Interstate and within the City businesses. It remains the trade center for the area and contains a variety of fast food services, retail downtown, grocery, medical, schools, banks and visitor trading in the summer months from travelers. The county seat is Ogallala with a City population of nearly 4800; it contains approximately 57% of the entire county population. Lake McConaughy brings tourism and recreational traffic into the business community between the summer months and area residents. The smaller towns which include Paxton, Brule and the rural and suburban areas do not always include signs of a viable or organized commercial market.

The assessor completes a sales review questionnaire process and documents all information about the sale by book and page number. Often times the office staff will follow up with telephone calls to any contacts concerning the sale. The liaison worked with the assessor in the office and reviewed the documentation of the sales verification processes the county uses for each sale. Notes and dates are documented on each property of who provided information and how any personal property was included in the selling price. There was no evidence of excess trimming and the county was in compliance.

Although the median, at 97% and the mean at 96% support each other the weighted mean falls below at 89%. The assessor and staff have utilized an outside appraisal firm for unique commercial properties and pickup work. Stanard Appraisal Service has conducted work in Keith County in 2013 and may be working with the assessor to review the overall commercial assessments to remedy the statistical results reflecting assessment uniformity and proportionality.

Keith County was selected for review of assessment practices by the Department in 2012 and the results shown sold and unsold properties are reviewed with uniform treatment within the commercial property class. Regarding the six-year inspection cycle, the documented inspection dates and photographs ensured that the parcels have been 100% physically inspected within the six year requirement.

Based on the consideration of all available information, the level of value for the commercial class of property in Keith County is 97%.

**2013 Correlation Section  
for Keith 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.

## 2013 Correlation Section for Keith 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.

## 2013 Correlation Section for Keith 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.

Note that as market activity changes or as the complexity of properties increases, the measures of variability usually increase, even though appraisal procedures may be equally valid. Standard on Ratio Studies—2010, International Association of Assessing Officers, (2010), p. 13.

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

**2013 Correlation Section  
for Keith County**

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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 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.



## **2013 Agricultural Assessment Actions for Keith County**

Agricultural Land Values were reviewed and valued according to 75% preference of the market value. The Assessor also reviewed Special Valuation Methodology, level of value and did a physical review of Accretion properties that had formerly been denied, for further verification of any agricultural presence. All three agricultural market areas experienced increases in value along with similar markets in neighboring counties.



## 2013 Agricultural Assessment Survey for Keith County

1.	<b>Valuation data collection done by:</b>	
	Assessor and 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
	01	<p>Area 1 market boundaries are the north side of Keith County. This area is north of the North Platte River, and North of Lake McConaughy. It spans the full length east and west of Keith County. This area is rolling grassy sand hills mainly for the grazing of cattle.</p> <p>In this area there are limited county roads and most of them are minimum maintenance roads. The Union Pacific Railroad has two tracks that run east and west along the North side of Lake McConaughy. There is very little farming in this area and mostly consists of grass land for cattle grazing. This area contains the Keystone Bank, Keystone-Lemoyne Fire Department, and seasonal convenience stores. The topography is rolling sand hills, Highway 61 runs north and south, and Highway 92 runs along the north side of Lake McConaughy. There are some residential parcels in this area including the town of Keystone, Lemoyne, and residential neighborhoods along the north side of Lake McConaughy. Most parcels in this area are full sections and usually surrounded by a barbed wire fence to show boundaries.</p> <p>There are a few small creeks in this area Otter Creek, Clear Creek, Lonergran Creek, Whitetail Creek, and Corn Creek. Most soils are valent association soils and classified very steep nearly level to very steep, excessively drained, sandy soils that form in sand eolian material; on uplands. Slopes range from 0-60 percent.</p> <p>Most water in this area is from wells run with windmills and some public electricity is run mainly along county roads. There is not any public gas, water or sewer.</p>
	02	<p>Area 2 market boundaries are south of the North Platte River and Lake McConaughy, and north of the South Platte River Valley. This area is mainly located on a plateau between the river valleys. A majority of this land is dry land farming.</p> <p>This area sits on the north side of Ogallala. Highway 61 runs north of Ogallala and highway 92 runs west of Ogallala. Both of these highways run into Ogallala which have all of the business resources. Other than the state highways and Keystone –Roscoe road all other roads are gravel roads usually well maintained. Most of this area is dry land farming because the difficulty in drilling wells deep enough to reach good water. In this area there is the small town of Sarben, Bayside 18 Hole Golf course, seasonal convenience stores,</p>

	<p>Eichners Sales and Service which sells recreational vehicles and boats, Dan’s Marine which maintains and sells boats, and Eagle Crest Manufactured Homes Sales.</p> <p>There are many residential neighborhoods along the south side of Lake McConaughy, as well as a few commercial parcels, however, approximately 90 percent of this neighborhood consists of Agriculture and zoned A- Agricultural. Most parcels in this area are quarter sections up to full sections.</p> <p>On the west end of this neighborhood there are many canyons and gulches. Also on the northeast side of this neighborhood, the Sutherland Canal runs from Lake McConaughy to South of Paxton. Most soils are Kuma-Duroc-Keith Association and Sully-McConaughy Association. Kuma-Duroc-Keith Association soils are classified as very deep, nearly level to gently sloping, well drained lomey and silty soils that form in loess; on uplands. Slopes range from 0-6 percent. Sully-McConaughy soils are mainly located on the edges of the plateau and are classified as very deep, strongly sloping to very steep, well drained, lomey soils that formed in loess; on uplands. Slopes range from 6-60 percent.</p> <p>There are limited amounts of wells in this area, mainly because of deep water sources. A majority of the wells in this neighborhood are located in the North Platte River Valley below the Plateau. There is some public electricity along the county roads, and there isn’t any public gas, water, or sewer.</p>
03	<p>Area 3 market boundaries include the South Platte River Valley and everything south. This area is concentrated with majority of irrigated land. It also spans the full length east and west of Keith County.</p> <p>This area includes the towns of Brule, Ogallala, Roscoe, and Paxton. Highway 30, and Interstate 80 runs east and west, Highway 61 runs south of Ogallala to Perkins County. The Union Pacific Railroad also runs east and west along this neighborhood. There are some asphalt paved county roads but a majority of them are well maintained gravel. Most of this area is irrigated farm ground. The crops include wheat, soybeans, dry edible beans, beets, pumpkins, milo, alpha, sunflowers, and mostly corn. There is a well moratorium throughout Keith County that restricts the drilling of new wells, but by reviewing the well map this area has many irrigation wells.</p> <p>The towns of Ogallala, Brule, and Paxton provide retail sales in this area, including discount stores, hardware stores, grocery stores, gas stations/convenience stores, fitness and training, fast food and fine dining restaurants, and Farmer Coops.</p> <p>This neighborhood makes up most of the residential and commercial parcels in Keith County, because of the towns and the county seat of Ogallala. Above 90% of this area is zoned</p>

	<p>Agricultural.  Most parcels in this area are a quarter of a section.  Along the north side of this neighborhood the South Platte River runs west to east. Also in this area is the Western Irrigation Canal and Sutherland Canal for irrigation purposes. Most soils in this area are Satanta-Kuma Association. This soil is classified as very deep, nearly level to gently sloping, well drained, loamy soils that formed in loamy material and loess; on uplands. Typically this area slopes from 0-6 percent.  In this area public power is available to most parcels because of the electric irrigated pumps. There isn't any public gas, water, or sewer to the agricultural parcels.</p>
3.	<p><b>Describe the process used to determine and monitor market areas.</b>  Soil maps, GIS, topography, zoning, rainfall, and all surrounding comparable maps are used to best determine the representation of market area boundaries.</p>
4.	<p><b>Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.</b>  The actual use of the parcel is determined by physical reviews which identifies the classification of either rural residential or agricultural land</p>
5.	<p><b>Do farm home sites carry the same value as rural residential home sites? If not, what are the market differences?</b>  Yes</p>
6.	<p><b>Describe the process used to identify and monitor the influence of non-agricultural characteristics.</b>  The Special Value Methodology is used to identify and monitor the visible influences.</p>
7.	<p><b>Have special valuation applications been filed in the county? If a value difference is recognized describe the process used to develop the uninfluenced value.</b>  <b>Yes; market data and sales with other similar influences are analyzed</b></p>
8.	<p><b>If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.</b>  They are valued according to market with other WRP parcels. Special value applications are also monitored for the actual use of the parcel.</p>

**51 Keith**  
**AGRICULTURAL LAND**

**PAD 2013 R&O Statistics (Using 2013 Values)**

Qualified

Date Range: 10/1/2009 To 9/30/2012 Posted on: 1/23/2013

Number of Sales : 87  
Total Sales Price : 30,705,964  
Total Adj. Sales Price : 30,798,412  
Total Assessed Value : 20,424,371  
Avg. Adj. Sales Price : 354,005  
Avg. Assessed Value : 234,763

MEDIAN : 74  
WGT. MEAN : 66  
MEAN : 75  
COD : 26.93  
PRD : 113.12

COV : 35.60  
STD : 26.71  
Avg. Abs. Dev : 19.97  
MAX Sales Ratio : 150.69  
MIN Sales Ratio : 27.83

95% Median C.I. : 70.22 to 80.57  
95% Wgt. Mean C.I. : 60.77 to 71.86  
95% Mean C.I. : 69.41 to 80.63

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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-OCT-09 To 31-DEC-09	8	79.27	91.43	83.09	22.66	110.04	70.35	145.61	70.35 to 145.61	442,785	367,903
01-JAN-10 To 31-MAR-10	7	94.68	97.62	91.54	19.09	106.64	74.83	150.69	74.83 to 150.69	243,843	223,214
01-APR-10 To 30-JUN-10	10	84.58	87.57	84.25	13.40	103.94	70.22	110.96	73.86 to 101.44	356,368	300,229
01-JUL-10 To 30-SEP-10	3	115.84	113.57	113.93	05.49	99.68	102.89	121.97	N/A	141,716	161,463
01-OCT-10 To 31-DEC-10	9	77.57	76.17	73.32	07.97	103.89	67.22	85.07	67.43 to 83.36	221,663	162,527
01-JAN-11 To 31-MAR-11	10	80.65	82.20	80.07	17.58	102.66	54.18	106.19	64.82 to 105.05	218,528	174,974
01-APR-11 To 30-JUN-11	5	70.14	70.68	70.07	27.52	100.87	27.83	104.33	N/A	720,500	504,864
01-JUL-11 To 30-SEP-11	4	81.45	88.74	84.01	33.22	105.63	41.99	150.07	N/A	98,248	82,539
01-OCT-11 To 31-DEC-11	8	50.08	55.71	49.03	25.68	113.62	42.22	77.78	42.22 to 77.78	438,225	214,883
01-JAN-12 To 31-MAR-12	13	56.23	56.06	52.49	20.24	106.80	36.15	71.22	40.45 to 70.33	403,855	211,965
01-APR-12 To 30-JUN-12	5	43.14	55.62	38.51	51.74	144.43	27.94	124.91	N/A	394,800	152,032
01-JUL-12 To 30-SEP-12	5	36.11	45.35	42.57	31.18	106.53	33.51	72.68	N/A	530,951	226,050
<u>Study Yrs</u>											
01-OCT-09 To 30-SEP-10	28	91.07	93.97	86.52	18.69	108.61	70.22	150.69	74.96 to 102.27	329,929	285,443
01-OCT-10 To 30-SEP-11	28	80.56	79.14	74.21	18.50	106.64	27.83	150.07	70.14 to 83.36	291,991	216,677
01-OCT-11 To 30-SEP-12	31	50.68	54.17	47.55	28.97	113.92	27.94	124.91	42.34 to 65.78	431,764	205,323
<u>Calendar Yrs</u>											
01-JAN-10 To 31-DEC-10	29	82.80	89.15	84.67	17.04	105.29	67.22	150.69	74.96 to 98.20	265,196	224,549
01-JAN-11 To 31-DEC-11	27	74.16	73.19	65.28	26.66	112.12	27.83	150.07	57.04 to 81.53	358,762	234,195
<u>ALL</u>	87	74.16	75.02	66.32	26.93	113.12	27.83	150.69	70.22 to 80.57	354,005	234,763

**AREA (MARKET)**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	28	73.27	72.16	71.14	13.10	101.43	33.74	110.96	67.22 to 80.55	355,691	253,042
2	24	74.63	73.74	60.63	33.90	121.62	27.83	145.61	41.99 to 97.84	251,654	152,568
3	35	74.83	78.17	65.39	32.83	119.54	27.94	150.69	64.82 to 94.68	422,839	276,502
<u>ALL</u>	87	74.16	75.02	66.32	26.93	113.12	27.83	150.69	70.22 to 80.57	354,005	234,763

**51 Keith**  
**AGRICULTURAL LAND**

**PAD 2013 R&O Statistics (Using 2013 Values)**

Qualified

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95% Wgt. Mean C.I. : 60.77 to 71.86  
95% Mean C.I. : 69.41 to 80.63

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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	5	94.68	82.71	72.77	19.22	113.66	48.38	105.05	N/A	383,600	279,128
3	5	94.68	82.71	72.77	19.22	113.66	48.38	105.05	N/A	383,600	279,128
<b>_____Dry_____</b>											
County	16	70.33	74.98	56.67	44.93	132.31	33.51	150.69	36.11 to 115.84	345,174	195,616
1	1	33.74	33.74	33.74	00.00	100.00	33.74	33.74	N/A	200,000	67,482
2	10	72.68	77.73	54.09	47.45	143.70	33.51	145.61	33.67 to 121.97	394,598	213,431
3	5	70.33	77.73	67.41	35.18	115.31	43.14	150.69	N/A	275,360	185,612
<b>_____Grass_____</b>											
County	33	74.74	73.66	72.66	12.52	101.38	27.83	106.06	71.22 to 80.57	271,197	197,063
1	23	73.86	71.83	71.73	10.57	100.14	50.68	87.45	65.78 to 80.55	314,108	225,312
2	8	76.37	76.78	75.97	18.31	101.07	27.83	106.06	27.83 to 106.06	194,083	147,452
3	2	82.17	82.17	81.97	00.78	100.24	81.53	82.80	N/A	86,183	70,645
<b>_____ALL_____</b>	<b>87</b>	<b>74.16</b>	<b>75.02</b>	<b>66.32</b>	<b>26.93</b>	<b>113.12</b>	<b>27.83</b>	<b>150.69</b>	<b>70.22 to 80.57</b>	<b>354,005</b>	<b>234,763</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	17	70.35	76.75	62.77	37.46	122.27	42.22	150.07	43.12 to 105.05	427,971	268,631
3	17	70.35	76.75	62.77	37.46	122.27	42.22	150.07	43.12 to 105.05	427,971	268,631
<b>_____Dry_____</b>											
County	16	70.33	74.98	56.67	44.93	132.31	33.51	150.69	36.11 to 115.84	345,174	195,616
1	1	33.74	33.74	33.74	00.00	100.00	33.74	33.74	N/A	200,000	67,482
2	10	72.68	77.73	54.09	47.45	143.70	33.51	145.61	33.67 to 121.97	394,598	213,431
3	5	70.33	77.73	67.41	35.18	115.31	43.14	150.69	N/A	275,360	185,612
<b>_____Grass_____</b>											
County	36	74.61	73.79	72.73	14.14	101.46	27.83	110.96	71.22 to 80.57	260,195	189,245
1	25	73.86	73.43	72.14	11.79	101.79	50.68	110.96	67.22 to 80.55	302,879	218,500
2	9	74.96	72.91	74.51	21.46	97.85	27.83	106.06	41.99 to 97.84	180,296	134,334
3	2	82.17	82.17	81.97	00.78	100.24	81.53	82.80	N/A	86,183	70,645
<b>_____ALL_____</b>	<b>87</b>	<b>74.16</b>	<b>75.02</b>	<b>66.32</b>	<b>26.93</b>	<b>113.12</b>	<b>27.83</b>	<b>150.69</b>	<b>70.22 to 80.57</b>	<b>354,005</b>	<b>234,763</b>

## Keith County 2013 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	AVG IRR
Keith	1	N/A	1,000	N/A	1,000	1,000	1,000	1,000	1,000	1,000
McPherson	1	N/A	N/A	1,000	1,000	N/A	1,000	1,000	1,000	1,000
Arthur	1	N/A	N/A	1,000	N/A	1,000	1,000	1,000	1,000	1,000
Garden	1	N/A	1,150	1,100	1,050	1,000	1,000	1,000	1,000	1,025
Lincoln	2	1,350	1,350	1,335	1,350	1,350	1,330	1,345	1,344	1,344
Keith	2	N/A	1,340	N/A	1,280	1,230	1,230	1,185	1,185	1,275
Deuel	1	N/A	1,220	1,220	1,175	1,000	1,000	1,000	800	1,146
Lincoln	1	2,450	2,448	2,449	2,446	2,328	2,297	2,306	2,252	2,386
Keith	3	2,320	2,316	2,210	2,209	2,140	2,139	2,090	2,073	2,248
Perkins	1	N/A	2,579	2,143	2,103	2,108	2,059	2,068	2,079	2,246

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	AVG DRY
Keith	1	N/A	450	N/A	450	400	400	375	375	405
McPherson	1	N/A	N/A	N/A	375	N/A	375	375	375	375
Arthur	1	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Garden	1	N/A	525	465	415	415	415	415	415	484
Lincoln	2	480	480	480	480	480	480	480	480	480
Keith	2	N/A	845	N/A	715	655	655	620	620	792
Deuel	1	N/A	560	555	475	475	400	400	350	510
Lincoln	1	935	935	935	935	935	935	935	934	935
Keith	3	1,000	916	800	715	655	655	620	620	825
Perkins	1	N/A	780	780	680	680	680	600	600	727

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	AVG GRASS
Keith	1	N/A	323	N/A	291	281	270	257	256	256
McPherson	1	N/A	N/A	250	250	N/A	250	250	250	250
Arthur	1	N/A	N/A	245	N/A	245	245	245	245	245
Garden	1	N/A	300	250	250	243	249	233	230	232
Lincoln	2	320	320	320	320	320	290	290	290	290
Keith	2	N/A	375	N/A	353	354	340	314	307	314
Deuel	1	N/A	251	252	236	231	226	225	225	229
Lincoln	1	880	880	880	880	880	850	850	831	850
Keith	3	365	374	362	355	354	334	327	307	329
Perkins	1	N/A	350	350	350	350	350	350	350	350

Source: 2013 Abstract of Assessment, Form 45, Schedule IX

**CHERYL SCHIEL**  
**KEITH COUNTY ASSESSOR**  
**511 NORTH SPRUCE - ROOM 200**  
**OGALLALA NE 69153**

*PHONE 308-284-8040 FAX 308-284-8047 email cschiel@keithcountyne.gov*

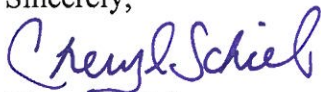
Ruth Sorensen  
Property Tax Administrator  
Department of Revenue  
Property Assessment Division  
PO Box 98919  
Lincoln NE 68509-8919

**RE: 2013 Special Valuation Methodology for Keith County**

Dear Ms Sorensen:

Please see attached the 2013 Methodology for Special Valuation for Keith County pursuant to Title 350, Neb. R. & Regs., Reg-11-005.004. Special Valuation Methodologies are used to value agricultural land that is influenced by market factors other than purely agricultural or horticultural purposes. The residential and/or recreational non-agricultural influences have been identified. The office maintains a file of all data used for determining the special and actual valuation. This file shall be available for inspection at the Keith County Assessor Office by any interested person.

Sincerely,



Cheryl Schiel  
Keith County Assessor

## 2013 Special Valuation Methodology for Keith County

- A. **Identification of the influenced area:** The Special Valuation Area is the accretion land along the North & South Platte Rivers and Lake Mc Conaughy. This area was first recognized in Assessment year 2007. This area is not in any specific Market Area as it is located within each of the three Agricultural Market Areas.
- B. **Describe the highest and best use of the properties in the influenced area, and how this was determined:** The highest and best use of the accretion market area is for recreational use. The Special Valuation Area was determined by market trends as the majority of all the agricultural properties that have sold along either river have been purchased for residential living and/or recreational use. The highest and best use is legally permitted, physically possible, economically feasible, and the most profitable. Every parcel with accretion was reviewed. If the parcel contained more accretion acres than deeded acres we then looked at adjoining parcels to identify adjoining parcels with the same ownership as the parcel with accretion. If the total acres of adjoining parcels contained more deeded acres, *used for agricultural purpose*, than accretion areas; these parcels were determined to be primarily agricultural purpose and therefore, are allowed Special Valuation. Parcels with slivers or small tracts of deeded land lying adjacent to larger accretion acres are not typical agricultural land in Keith County and are considered *food plots*. Also, putting a few head of horses or cattle for a few months a year on these parcels with more accretion acres, does not qualify the parcel as being used primarily for agricultural purpose. After inspection, it was determined that the primary use of parcels with slivers or small tracts lying adjacent to larger accretion acres on the same parcel; or a few head of livestock for a few months annually, is not considered agricultural production in Keith County. Parcels determined as not being primarily used for agricultural purposes were sent Disqualification Letters.
- C. **Describe the valuation models used in arriving at the value estimates, and explain why and how they were selected:** The valuation models used in these areas are unit comparison or value per acre. The models were created by using sold properties with accretion acres that were influenced by other than agricultural use. This Special Valuation Area was selected because the sold properties were not reflecting the true agricultural market. This Special Valuation Area was developed to define a market trend for agricultural parcels being used for residential or recreational use within Keith County
- D. **Describe which market areas were analyzed, both in the County and in any county deemed comparable:** All market areas within Keith County area analyzed on an annual basis. Market trends are analyzed and sales within the Special Valuation area are used to determine the areas and market value. We have also reviewed adjoining counties, Garden and Lincoln, Special Valuation Areas and their Valuation Methodology.
- E. **Describe any adjustments made to sales to reflect current cash equivalency of typical market conditions. Include how this affects the actual and special value:**  
We have not adjusted the sales. Typically the most recent sales reflect current cash equivalency. We rely on the most recent sales in determining value.



- F. Describe any estimates of economic rent or net operating income used in an income capitalization approach. Include estimates of yields, commodity prices, typical crop share:** We have not studied rents for these properties. Typically actual income information is not readily available to our office.
- G. Describe the typical expenses allowed in an income capitalization approach. Include how this affects the actual and special value:** We have not studied the income approach for these properties. Typically actual income information is not readily available to our office.
- H. Describe the overall capitalization rate used in an income capitalization approach. Include how this affects the actual and special value:** We have not studied the income approach for these properties. Typically actual income information is not readily available to our office.
- I. Describe any other information used in supporting the estimate of actual and special value. Include how this affects the actual and special value:** Market trends for agricultural land in Keith County have been highly influenced by residential and recreational uses due to Lake Mc Conaughy, the North Platte River and the South Platte River. This area is primarily agricultural parcels. The Special Valuation Market Area is determined by current sales within Keith County. The Special Value Methodologies are used to value agricultural land that is influenced by market factors other than purely agricultural or horticultural purposes. The Keith County Assessor office maintains a file of all data used for determining the special and actual valuation. This file shall be available for inspection at the Keith County Assessor Office by any interested person.



## 2013 Correlation Section for Keith County

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### A. Agricultural Land

Unique topography and soil conditions of the three market areas in Keith County are identified by three valuation groupings within the agricultural land class. As you review the County map it clearly recognizes the variable soils and terrain that change between market area one, two and three.

Market area one is homogeneous grass land that blends right into McPherson, Arthur and Garden counties. With 95% of the entire area contributing to the grass makeup, it is apparent that the assessor uses allied sales from the neighboring counties to the north for valuation analyses. Increased irrigated values in market area one reflects the averages in three counties at the same value. Likewise, dry and grass subclasses are equally uniform that achieves high inter-county equalization.

Market area two experienced 40%+ increases to the dry and irrigated values. A balanced representative sample included sales from Deuel and Lincoln Counties to study market trends. These increases were comparable to the neighboring areas and the average acre value comparison chart shows that Keith County is right in the middle with Deuel and Lincoln. The majority land uses begin to change with 60% grass and 32% dry in this area. Only a minor 6% is irrigated with a limited number of wells.

Market area three is saturated with irrigated wells and 45% of the land is irrigable. Dry farmed acres contribute to 28% and the remainder 23% is grazing potential. This region is comparable and complementary with the market characteristics from the northern end of Perkins County. The assessor studied sales from both counties and set the values with increases that achieved intra-county equalization and inter-county equalization with adjoining counties.

In overview of all three market areas and Keith County as a whole, the analyses used in determination of measurement statistics derived from a proportionate and balanced sample. Such studies were arranged using comparative market areas that complement the equalization achieved. These analyses were found reliable and representative for agricultural land classes in Keith County. Qualitative measures are believed to be acceptable and reliable.

Based on the consideration of all available information, the level of value is determined to be 74% of market value for the agricultural land class of property, and all subclasses are determined to be valued within the acceptable range.

**2013 Correlation Section  
for Keith 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.

## 2013 Correlation Section for Keith 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.

## 2013 Correlation Section for Keith 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.

Note that as market activity changes or as the complexity of properties increases, the measures of variability usually increase, even though appraisal procedures may be equally valid. Standard on Ratio Studies—2010, International Association of Assessing Officers, (2010), p. 13.

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

**2013 Correlation Section  
for Keith County**

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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 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 : 9,189</b>	<b>Value : 934,419,145</b>	<b>Growth 6,952,105</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>	205	1,835,725	75	899,155	331	4,125,310	611	6,860,190	
<b>02. Res Improve Land</b>	2,246	19,266,835	162	2,431,710	1,791	28,234,145	4,199	49,932,690	
<b>03. Res Improvements</b>	2,369	137,760,105	171	22,331,290	1,955	114,816,495	4,495	274,907,890	
<b>04. Res Total</b>	2,574	158,862,665	246	25,662,155	2,286	147,175,950	5,106	331,700,770	1,929,265
<b>% of Res Total</b>	50.41	47.89	4.82	7.74	44.77	44.37	55.57	35.50	27.75
<b>05. Com UnImp Land</b>	111	3,308,105	17	694,510	36	921,250	164	4,923,865	
<b>06. Com Improve Land</b>	383	14,668,305	32	1,341,340	64	1,967,165	479	17,976,810	
<b>07. Com Improvements</b>	409	51,704,825	41	6,549,520	72	10,370,445	522	68,624,790	
<b>08. Com Total</b>	520	69,681,235	58	8,585,370	108	13,258,860	686	91,525,465	1,780,255
<b>% of Com Total</b>	75.80	76.13	8.45	9.38	15.74	14.49	7.47	9.79	25.61
<b>09. Ind UnImp Land</b>	0	0	1	24,010	0	0	1	24,010	
<b>10. Ind Improve Land</b>	13	343,585	1	36,170	0	0	14	379,755	
<b>11. Ind Improvements</b>	13	3,576,975	1	109,410	0	0	14	3,686,385	
<b>12. Ind Total</b>	13	3,920,560	2	169,590	0	0	15	4,090,150	402,450
<b>% of Ind Total</b>	86.67	95.85	13.33	4.15	0.00	0.00	0.16	0.44	5.79
<b>13. Rec UnImp Land</b>	0	0	0	0	879	8,331,730	879	8,331,730	
<b>14. Rec Improve Land</b>	0	0	0	0	42	318,820	42	318,820	
<b>15. Rec Improvements</b>	0	0	0	0	48	1,112,990	48	1,112,990	
<b>16. Rec Total</b>	0	0	0	0	927	9,763,540	927	9,763,540	132,795
<b>% of Rec Total</b>	0.00	0.00	0.00	0.00	100.00	100.00	10.09	1.04	1.91
<b>Res &amp; Rec Total</b>	2,574	158,862,665	246	25,662,155	3,213	156,939,490	6,033	341,464,310	2,062,060
<b>% of Res &amp; Rec Total</b>	42.67	46.52	4.08	7.52	53.26	45.96	65.65	36.54	29.66
<b>Com &amp; Ind Total</b>	533	73,601,795	60	8,754,960	108	13,258,860	701	95,615,615	2,182,705
<b>% of Com &amp; Ind Total</b>	76.03	76.98	8.56	9.16	15.41	13.87	7.63	10.23	31.40
<b>17. Taxable Total</b>	3,107	232,464,460	306	34,417,115	3,321	170,198,350	6,734	437,079,925	4,244,765
<b>% of Taxable Total</b>	46.14	53.19	4.54	7.87	49.32	38.94	73.28	46.78	61.06

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	3	10,390	198,255	0	0	0
19. Commercial	16	2,688,395	10,156,500	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	3	10,390	198,255
19. Commercial	0	0	0	16	2,688,395	10,156,500
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				19	2,698,785	10,354,755

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	65	36,985	65	36,985	0
24. Non-Producing	0	0	0	0	0	0	0	0	0
25. Total	0	0	0	0	65	36,985	65	36,985	0

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	236	75	366	677

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	6	861,340	129	17,116,855	1,741	314,644,730	1,876	332,622,925
28. Ag-Improved Land	1	8,120	43	6,308,135	440	103,057,230	484	109,373,485
29. Ag Improvements	1	174,075	43	5,548,840	470	49,582,910	514	55,305,825
30. Ag Total							2,390	497,302,235

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	12,100	
32. HomeSite Improv Land	0	0.00	0	25	27.34	330,815	
33. HomeSite Improvements	0	0.00	0	25	0.00	3,212,420	
34. HomeSite Total							
35. FarmSite UnImp Land	1	0.93	1,350	3	10.30	4,350	
36. FarmSite Improv Land	1	5.60	8,120	27	27.24	39,510	
37. FarmSite Improvements	1	0.00	174,075	37	0.00	2,336,420	
38. FarmSite Total							
39. Road & Ditches	2	6.72	0	73	198.05	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
	Rural			Total			
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	21	21.00	254,100	22	22.00	266,200	
32. HomeSite Improv Land	307	346.50	4,192,650	332	373.84	4,523,465	
33. HomeSite Improvements	324	0.00	30,253,115	349	0.00	33,465,535	983,255
34. HomeSite Total				<b>371</b>	<b>395.84</b>	<b>38,255,200</b>	
35. FarmSite UnImp Land	13	7.91	11,485	17	19.14	17,185	
36. FarmSite Improv Land	287	326.68	476,965	315	359.52	524,595	
37. FarmSite Improvements	428	0.00	19,329,795	466	0.00	21,840,290	1,724,085
38. FarmSite Total				<b>483</b>	<b>378.66</b>	<b>22,382,070</b>	
39. Road & Ditches	1,314	4,877.09	0	1,389	5,081.86	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
41. Total Section VI				<b>854</b>	<b>5,856.36</b>	<b>60,637,270</b>	<b>2,707,340</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	2	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	3	0.00	0	5	0.00	0

Schedule VIII : Agricultural Records : Special Value

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	1	1.84	4,135	73	8,211.14	8,888,480
44. Recapture Value N/A	1	1.84	5,520	73	8,211.14	13,607,590
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	171	40,069.39	28,735,940	245	48,282.37	37,628,555
44. Market Value	0	0	0	0	0	0

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

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

Market Area 1

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	3.43	0.03%	3,430	0.03%	1,000.00
47. 2A1	0.00	0.00%	0	0.00%	0.00
48. 2A	669.57	6.41%	669,570	6.41%	1,000.00
49. 3A1	75.98	0.73%	75,980	0.73%	1,000.00
50. 3A	2,476.07	23.72%	2,476,070	23.72%	1,000.00
51. 4A1	5,147.05	49.30%	5,147,050	49.30%	1,000.00
52. 4A	2,068.03	19.81%	2,068,030	19.81%	1,000.00
<b>53. Total</b>	<b>10,440.13</b>	<b>100.00%</b>	<b>10,440,130</b>	<b>100.00%</b>	<b>1,000.00</b>
<b>Dry</b>					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	33.90	4.67%	15,255	5.19%	450.00
56. 2D1	0.00	0.00%	0	0.00%	0.00
57. 2D	169.42	23.34%	76,240	25.96%	450.01
58. 3D1	119.80	16.51%	47,920	16.31%	400.00
59. 3D	131.26	18.09%	52,505	17.88%	400.01
60. 4D1	212.72	29.31%	79,790	27.16%	375.09
61. 4D	58.68	8.09%	22,015	7.50%	375.17
<b>62. Total</b>	<b>725.78</b>	<b>100.00%</b>	<b>293,725</b>	<b>100.00%</b>	<b>404.70</b>
<b>Grass</b>					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	128.92	0.05%	41,635	0.06%	322.95
65. 2G1	0.00	0.00%	0	0.00%	0.00
66. 2G	719.49	0.27%	209,475	0.31%	291.14
67. 3G1	1,136.10	0.43%	318,800	0.47%	280.61
68. 3G	5,602.83	2.10%	1,510,690	2.20%	269.63
69. 4G1	48,830.54	18.27%	12,551,105	18.32%	257.03
70. 4G	210,853.00	78.89%	53,894,605	78.65%	255.60
<b>71. Total</b>	<b>267,270.88</b>	<b>100.00%</b>	<b>68,526,310</b>	<b>100.00%</b>	<b>256.39</b>
<b>Irrigated Total</b>	<b>10,440.13</b>	<b>3.70%</b>	<b>10,440,130</b>	<b>12.94%</b>	<b>1,000.00</b>
<b>Dry Total</b>	<b>725.78</b>	<b>0.26%</b>	<b>293,725</b>	<b>0.36%</b>	<b>404.70</b>
<b>Grass Total</b>	<b>267,270.88</b>	<b>94.73%</b>	<b>68,526,310</b>	<b>84.91%</b>	<b>256.39</b>
72. Waste	448.80	0.16%	11,255	0.01%	25.08
73. Other	3,239.17	1.15%	1,436,575	1.78%	443.50
74. Exempt	0.00	0.00%	0	0.00%	0.00
<b>75. Market Area Total</b>	<b>282,124.76</b>	<b>100.00%</b>	<b>80,707,995</b>	<b>100.00%</b>	<b>286.07</b>

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

Market Area 2

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	2,278.05	23.65%	3,052,590	24.86%	1,340.00
47. 2A1	0.00	0.00%	0	0.00%	0.00
48. 2A	4,167.36	43.27%	5,334,245	43.44%	1,280.01
49. 3A1	412.31	4.28%	507,140	4.13%	1,230.00
50. 3A	2,178.86	22.62%	2,680,000	21.83%	1,230.00
51. 4A1	92.83	0.96%	110,000	0.90%	1,184.96
52. 4A	502.20	5.21%	595,130	4.85%	1,185.05
53. Total	9,631.61	100.00%	12,279,105	100.00%	1,274.88
<b>Dry</b>					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	29,656.82	69.06%	25,060,145	73.72%	845.00
56. 2D1	0.00	0.00%	0	0.00%	0.00
57. 2D	5,382.32	12.53%	3,848,405	11.32%	715.01
58. 3D1	1,261.54	2.94%	826,305	2.43%	655.00
59. 3D	3,956.93	9.21%	2,591,780	7.62%	655.00
60. 4D1	627.91	1.46%	389,315	1.15%	620.02
61. 4D	2,057.28	4.79%	1,275,530	3.75%	620.01
62. Total	42,942.80	100.00%	33,991,480	100.00%	791.55
<b>Grass</b>					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	3,651.24	4.28%	1,368,075	5.10%	374.69
65. 2G1	0.00	0.00%	0	0.00%	0.00
66. 2G	3,284.60	3.85%	1,158,055	4.32%	352.57
67. 3G1	1,088.21	1.28%	385,350	1.44%	354.11
68. 3G	4,531.37	5.31%	1,539,390	5.74%	339.72
69. 4G1	2,988.32	3.50%	937,400	3.50%	313.69
70. 4G	69,730.12	81.77%	21,413,260	79.90%	307.09
71. Total	85,273.86	100.00%	26,801,530	100.00%	314.30
<b>Irrigated Total</b>					
	9,631.61	6.85%	12,279,105	16.64%	1,274.88
<b>Dry Total</b>					
	42,942.80	30.53%	33,991,480	46.07%	791.55
<b>Grass Total</b>					
	85,273.86	60.62%	26,801,530	36.32%	314.30
72. Waste	40.96	0.03%	1,030	0.00%	25.15
73. Other	2,785.25	1.98%	710,235	0.96%	255.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	140,674.48	100.00%	73,783,380	100.00%	524.50

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

Market Area 3

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	180.26	0.19%	418,205	0.20%	2,320.01
46. 1A	50,313.73	53.80%	116,539,590	55.43%	2,316.26
47. 2A1	177.70	0.19%	392,720	0.19%	2,210.02
48. 2A	24,660.37	26.37%	54,472,820	25.91%	2,208.92
49. 3A1	3,795.94	4.06%	8,123,310	3.86%	2,140.00
50. 3A	5,494.53	5.88%	11,750,750	5.59%	2,138.63
51. 4A1	7,186.61	7.68%	15,020,030	7.14%	2,090.00
52. 4A	1,706.09	1.82%	3,535,955	1.68%	2,072.55
53. Total	93,515.23	100.00%	210,253,380	100.00%	2,248.33
<b>Dry</b>					
54. 1D1	6.82	0.01%	6,820	0.01%	1,000.00
55. 1D	37,911.31	61.32%	34,737,075	68.13%	916.27
56. 2D1	541.84	0.88%	433,475	0.85%	800.01
57. 2D	12,086.32	19.55%	8,641,820	16.95%	715.01
58. 3D1	2,474.67	4.00%	1,620,915	3.18%	655.00
59. 3D	2,452.99	3.97%	1,606,725	3.15%	655.01
60. 4D1	5,560.25	8.99%	3,447,280	6.76%	619.99
61. 4D	792.45	1.28%	491,280	0.96%	619.95
62. Total	61,826.65	100.00%	50,985,390	100.00%	824.65
<b>Grass</b>					
63. 1G1	13.77	0.03%	5,030	0.03%	365.29
64. 1G	5,460.76	10.59%	2,039,630	12.01%	373.51
65. 2G1	160.72	0.31%	58,245	0.34%	362.40
66. 2G	9,012.57	17.48%	3,200,670	18.85%	355.13
67. 3G1	1,615.87	3.13%	572,115	3.37%	354.06
68. 3G	4,023.54	7.80%	1,343,620	7.91%	333.94
69. 4G1	8,068.48	15.65%	2,636,135	15.52%	326.72
70. 4G	23,196.41	45.00%	7,127,325	41.97%	307.26
71. Total	51,552.12	100.00%	16,982,770	100.00%	329.43
<b>Irrigated Total</b>					
	93,515.23	43.43%	210,253,380	74.51%	2,248.33
<b>Dry Total</b>					
	61,826.65	28.71%	50,985,390	18.07%	824.65
<b>Grass Total</b>					
	51,552.12	23.94%	16,982,770	6.02%	329.43
72. Waste	89.43	0.04%	2,235	0.00%	24.99
73. Other	8,352.95	3.88%	3,949,815	1.40%	472.86
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	215,336.38	100.00%	282,173,590	100.00%	1,310.39

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
<b>76. Irrigated</b>	351.44	793,610	7,738.92	16,295,270	105,496.61	215,883,735	113,586.97	232,972,615
<b>77. Dry Land</b>	81.92	65,160	4,364.62	3,212,755	101,048.69	81,992,680	105,495.23	85,270,595
<b>78. Grass</b>	4.00	1,220	9,554.88	3,037,790	394,537.98	109,271,600	404,096.86	112,310,610
<b>79. Waste</b>	0.00	0	16.86	420	562.33	14,100	579.19	14,520
<b>80. Other</b>	0.00	0	1,507.41	491,980	12,869.96	5,604,645	14,377.37	6,096,625
<b>81. Exempt</b>	0.00	0	0.00	0	0.00	0	0.00	0
<b>82. Total</b>	<b>437.36</b>	<b>859,990</b>	<b>23,182.69</b>	<b>23,038,215</b>	<b>614,515.57</b>	<b>412,766,760</b>	<b>638,135.62</b>	<b>436,664,965</b>

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
<b>Irrigated</b>	113,586.97	17.80%	232,972,615	53.35%	2,051.05
<b>Dry Land</b>	105,495.23	16.53%	85,270,595	19.53%	808.29
<b>Grass</b>	404,096.86	63.32%	112,310,610	25.72%	277.93
<b>Waste</b>	579.19	0.09%	14,520	0.00%	25.07
<b>Other</b>	14,377.37	2.25%	6,096,625	1.40%	424.04
<b>Exempt</b>	0.00	0.00%	0	0.00%	0.00
<b>Total</b>	<b>638,135.62</b>	<b>100.00%</b>	<b>436,664,965</b>	<b>100.00%</b>	<b>684.28</b>



## 2013 County Abstract of Assessment for Real Property, Form 45 Compared with the 2012 Certificate of Taxes Levied (CTL)

51 Keith

	2012 CTL County Total	2013 Form 45 County Total	Value Difference (2013 form 45 - 2012 CTL)	Percent Change	2013 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	324,254,055	331,700,770	7,446,715	2.30%	1,929,265	1.70%
02. Recreational	9,394,180	9,763,540	369,360	3.93%	132,795	2.52%
03. Ag-Homesite Land, Ag-Res Dwelling	36,824,515	38,255,200	1,430,685	3.89%	983,255	1.22%
<b>04. Total Residential (sum lines 1-3)</b>	<b>370,472,750</b>	<b>379,719,510</b>	<b>9,246,760</b>	<b>2.50%</b>	<b>3,045,315</b>	<b>1.67%</b>
05. Commercial	88,558,580	91,525,465	2,966,885	3.35%	1,780,255	1.34%
06. Industrial	3,687,700	4,090,150	402,450	10.91%	402,450	0.00%
07. Ag-Farmsite Land, Outbuildings	17,617,475	22,382,070	4,764,595	27.04%	1,724,085	17.26%
08. Minerals	37,060	36,985	-75	-0.20	0	-0.20
<b>09. Total Commercial (sum lines 5-8)</b>	<b>109,900,815</b>	<b>118,034,670</b>	<b>8,133,855</b>	<b>7.40%</b>	<b>3,906,790</b>	<b>3.85%</b>
<b>10. Total Non-Agland Real Property</b>	<b>480,373,565</b>	<b>497,754,180</b>	<b>17,380,615</b>	<b>3.62%</b>	<b>6,952,105</b>	<b>2.17%</b>
11. Irrigated	173,179,285	232,972,615	59,793,330	34.53%		
12. Dryland	58,967,060	85,270,595	26,303,535	44.61%		
13. Grassland	112,674,250	112,310,610	-363,640	-0.32%		
14. Wasteland	14,165	14,520	355	2.51%		
15. Other Agland	5,695,645	6,096,625	400,980	7.04%		
<b>16. Total Agricultural Land</b>	<b>350,530,405</b>	<b>436,664,965</b>	<b>86,134,560</b>	<b>24.57%</b>		
<b>17. Total Value of all Real Property</b> (Locally Assessed)	<b>830,903,970</b>	<b>934,419,145</b>	<b>103,515,175</b>	<b>12.46%</b>	<b>6,952,105</b>	<b>11.62%</b>

**Final  
PLAN OF ASSESSMENT  
FOR  
KEITH COUNTY**

**Plan of Assessment Requirements:**

Pursuant to Neb. Rev. Stat. §77-1311.02, on or before June 15 each year, the assessor shall prepare a plan of assessment, (herein after referred to as the “plan”), which describes the assessment actions planned for the next assessment year and two years thereafter. The plan shall indicate the classes or subclasses of real property that the county assessor plans to examine during the years contained in the plan of assessment. The plan shall describe all the assessment actions necessary to achieve the levels of value and quality of assessment practices required by law, and the resources necessary to complete those actions. On or before July 31 each year, the assessor shall present the plan to the county board of equalization and the assessor may amend the plan, if necessary, after the budget is approved by the county board. A copy of the plan and any amendments thereto shall be mailed to the Department of Revenue, Property Assessment Division on or before October 31 each year.

**Real Property Assessment Requirements:**

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

Assessment levels required for real property are as follows:

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

*See Neb. Rev. Stat. §77-201 (2009).*

**General Description of Real Property in Keith County:**

Per the 2012 County Abstract, Keith County consists of the following real property types:

	Parcels	% of Total Parcels	Taxable Value Base	% of Value
Residential	5058	51.31 %	327,299,385	39%
Commercial	687	7 %	88,996,460	11 %

Industrial	15	0.15 %	4,247,200	0.5%
Recreational	974	10%	9,832,651	1 %
Agricultural	2380	24%	405,138,142	48 %
Minerals	64	0.64 %	37,060	0 %
Exempt	674	7 %	0	0%
Game & Parks	5	0.05 %		0%
<b>Sub Total</b>	<b>9857</b>		<b>835,550,898</b>	
Special Value	257		37,462,645	
Market Value	23 denied Special Val in 2012			
Tax Increment Financing	18		9,295,550	
<b>Totals</b>	<b>10108 Parcels</b>		<b>Total Valuation 835,550,898*</b>	<b>*excludes Special Value &amp; TIF</b>

Agricultural land - taxable acres [636,601.39]

Use	Acres	Value
Irrigated	110,522.21	172,801,045
Dry	107,208.55	58,794,685
Grass	404,571.52	112,480,880
Waste (Primarily Accretion)	14,299.11	6,757,150
<b>Sub-Total Land only</b>	<b>636,601.39</b>	<b>350,833,760</b>
Exempt	37,748.36	0
Ag Home Sites	392.84	4,753,365
Ag Farm Sites	363.00	522,205
<b>Improvements</b>		<b>49,028,812</b>
<b>Sub -Total Sites &amp; IMPS</b>		<b>54,304,382</b>
<b>Total Agricultural Valuation</b>		<b>405,138,142</b>

Other pertinent facts: The majority of parcels and valuation by class in Keith County are Residential. It is important to note that 60% of these Residential properties surround Lake Mc Conaughy. Also, approximately 11% of the total Residential parcels are mobile homes.

While the Agricultural parcel count consists of less than half of the Residential parcel count the Agricultural total valuations is more than the Residential total valuation. This is a shift from 2008 when Residential total valuations were 6% more than Agricultural total valuations. As you can see from the acre count and values listed above, the majority of Agricultural land use consists of Grassland. The majority of the Grassland lies in the northern region of Keith County which is north of Lake Mc Conaughy and the North Platte River. While Irrigated acres consist of a little over a fourth of the Grassland acres the total valuation of Irrigated Land is higher than the total Grassland valuation. Prior to 2008 the total Grassland valuation ran a close second to Irrigated land for the largest valuation per use of Keith County Agricultural land. However, due to major increases in Irrigated Land Market the total Grassland Valuation is only 65% of the total Valuation of Irrigated Land for 2012. This is 10% less than the valuation difference in 2008 where the variance was 75%. Dry land consists of slightly less acres than Irrigated; however, it

comprises the least amount of valuation per use. In Keith County Dryland Acres were historically more than the Irrigated Acres, however, in 2011 there was a shift as Irrigated Acres exceeded the Dryland Acres. Despite the Moratorium producers are still able, with the approval of the Twin Platte NRD, to convert their Dryland or Grassland Acres to Irrigated. There are many provisions that must apply prior to approval by the NRD. With the high grain prices Irrigated Acres are quite desirable. Please note that 2007 was the first year that market value on Accretion was implemented. In 2012 there were Special Valuation Denial letters sent out on 27 parcels. Of the 28 parcels that were denied 16 parcels were protested. Of the 16 parcels that were protested 2 were approved due to agricultural documentation and 10 were denied by the Keith County Board of Equalization. On the remaining 4 parcels the assessor recommended disapproval, however, the Keith County Board of Equalization approved the Special Valuation on these 4 parcels.

New Property: For assessment year 2012, an estimated [350] building permits and/or information statements were filed for new property construction/additions in the county. An additional [300] parcels were reviewed for new property construction/additions in Keith County due to other forms of discovery than building permit reporting. Unfortunately, Keith County does not require building permits for our Agricultural Zoned Parcels and seldom are any Information Statements completed and returned to the office. With the reappraisal of all rural improvements in 2012 we identified multiple new improvements and changes in existing improvements. As we assumed, our fear was that we were not locating all the changes in improvements or new construction in the rural areas due to Information Statements not being filed. In the Spring of 2012 GISWorkshop flew Keith County for oblique imagery to assist us with identification and a remedy to this issue of new construction in the rural areas. .

For more information see 2012 Reports & Opinion, Abstract and Assessor Survey.

### **Current Resources:**

#### **A. Staff/Budget/Training:**

1 Assessor, No Deputy at this time, 4 Assessment Clerks.

Keith County Board voted to have the State assume the Assessment Office of Keith County in September 1998 and the State assumed the office in July 1999 and was budgeted under Property Assessment and Taxation. The County Assessor became a State Assessor July 1, 1999 and in July 2003 the State Assessor was reclassified as an Assessment Administrative Manager. In late November 1999 the ASI Terra Scan CAMA Program replaced the former MIPS that had been in use prior to state assumption. In July 2007 the office was budgeted through the Department of Revenue, Property Assessment Division. Beginning July 1 2011 the office was reassumed by Keith County and again be budgeted by Keith County. Also, as of June, 2011 the former Terra Scan CAMA Program was replaced by the State of Nebraska, Department of Revenue, Property Assessment Division with the Orion CAMA Program by Tyler Technologies.

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

The assessment staff at this time does not have continuing education requirements. The staff has voluntarily taken classes such as Residential Data Collection, Assessor CAMA user education, as well as IAAO classes.

- B. **Pursuant to Neb. Rev. Stat. §77-1329 the Assessor shall maintain tax maps.** Keith County was flown in 1988 for aerial maps. All mapping for splits, as well as new subdivision plats, are kept up to date by the Assessment Manager. Ownership maintenance is updated continually utilizing the information from the 521 transfer statement by an Assessment Clerk. In 2011 the Keith County Board signed a contract with GIS Workshop for a web based GIS system and Keith County was flown by GIS Workshop for new oblique imagery in the spring of 2012. This system will be a definite asset to the Assessor Office due to saving time with computer generated information as well as providing improved accuracy; most especially with regards to the listing of soils and acres for the Agland inventory. All GIS data is currently being edited by staff within the Assessor Office.
- C. **Property Record Cards:** Ownership transfers are no longer being kept up to date on paper property record cards. Changes in the property structures are no longer being kept current on the property record cards. A concentrated effort towards a “paperless” property record card is in effect. This was achieved in 2010 with the completion of Paxton and Ogallala Suburban Reappraisal which completed the 6 year cycle of a complete reappraisal of every parcel within Keith County. Keith County Assessment Office went on-line in June of 2006 with the property record information.
- D. **Software for CAMA, Assessment Administration, GIS:** Keith County was converted from the Terra Scan system for CAMA & Assessment Administration to a new system with Tyler Technologies called Orion.  
GIS Workshop provides the software for the web based GIS system.
- E. **Web based – property record information access:**  
[www.keith.gisworkshop.com](http://www.keith.gisworkshop.com)

### **Current Assessment Procedures for Real Property:**

- A. **Discover, List & Inventory all property.** All property located within the County must be listed. This includes field data collection, new digital photos, annual pick-up work utilizing all the forms of discovery in the County such as building permits, self reporting, neighbor reporting, newspaper realtor advertising, etc. The data is gathered using all forms of discovery in a systematic process so that all properties are treated uniformly with the attempt for all the values to be equalized with comparable properties.
- B. **Data Collection.** Data collection and physical review of property located within Keith County is completed on an annual basis to achieve the six year legislative requirement of every property being reviewed. The condition is called from the field and all the data collected is entered into the Cama system. This includes field data collection, digital photos, and annual pick-up work. Keith County utilizes all the forms of discovery.

C. **Review assessment sales ratio studies before assessment actions.** Both Ratio studies produced by the county, as well as by the State are reviewed. These studies are reviewed with the field liaison.

**D. Approaches to Value;**

- 1) Market Approach; sales comparisons,
- 2) Cost Approach; Marshall and Swift cost manual is used. As of 2009 we had all of our Residential or Recreational improvements valued on the CAMA system with updated cost and depreciation tables. Now that we are on a new CAMA system, sketches need to be redrawn as the sketch within the system is only a picture of the sketch. Also, until time allows the properties are valued based on the former CAMA. Depreciation studies are completed on an annual basis to ensure equalization.
- 3) Income Approach; income and expense data collection/analysis from the market: Income and expense data analysis is completed when information is available. All approaches to value are looked at. Currently, the Cost Approach bears the most weight. We are working on a notation within the record file referencing the correlation of the three approaches to value and the reconciliation of the approach carrying the most weight in determining the final estimate of value. Also used as a guideline for revaluation is "Mass Appraisal of Real Property" pg 27 by Robert J. Gloude-mans and Uniform Standards of Professional Appraisal Practice by Appraisal Standards Board. After determining the market value; residential and commercial real estate are both targeted to be assessed at 100% of market value. This includes all agricultural dwellings and outbuildings. All agricultural land is targeted to be assessed at 75% of market value

E. **Land valuation studies, establish market areas, special value for agricultural land:** Land Valuation Studies, Market Areas, along with the Special Valuation for Agricultural land have been established and are reviewed on an annual basis.

F. **Reconciliation of Final Value and documentation:** For 2011 the State Appraiser was ultimately responsible for estimating all the values of Real Property within the county and documenting his procedures. For 2012 since the Assessment Office was again the Keith County Assessor Office, the County Assessor is ultimately responsible for estimating all the values of Real Property within the county and documenting procedures.

G. **Review assessment sales ratio studies after assessment actions.** For 2012-2013 the County Assessor will review the Ratio studies produced by Property Assessment Division.

H. **Notices and Public Relations** are completed by the County Assessor

**Level of Value, Quality, and Uniformity for assessment year 2012:**

<u>Property Class</u>	<u>Median</u>	<u>COD*</u>	<u>PRD*</u>
Residential	97	18.89	107.00
Commercial	98	12.10	108.03
Agricultural Land	74	15.00	104.02
Special Value Agland	74	15.00	104.02

\*COD means coefficient of dispersion and PRD means price related differential.

For more information regarding statistical measures see 2012 Reports & Opinions.

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

**The Assessor visited with her State Liaison in regards to completing the first statutory cycle of inspecting and reviewing every parcel within Keith County in a timely manner. Therefore, the main goal for 2013 will be to verify information in the computer program and the new GIS systems to insure accuracy, as well as, educating three new staff members. Keith County had a loss of four staff in 2011 and another staff in 2012. The new staff needs education on all aspects of the office.**

**Residential** (and/or subclasses):

Verify all information in the GISWorkshop website for accuracy of boundary lines.  
View Oblique Imagery taken by GISWorkshop for verification of Rural Improvements.  
Verify information within the new CAMA system for accuracy.  
Review land tables for equalization.  
Continue ratio studies of all county neighborhoods. Refine as indicated.

**Commercial** (and/or subclasses):

Verify all information in the GISWorkshop website for accuracy of boundary lines.  
Verify information within the new CAMA system for accuracy.  
Review land tables for equalization.  
Continue ratio studies of all county neighborhoods.  
Study land values along the I-80 corridor to provide equalization. Refine as indicated.  
Reappraise all Grain storage to provide equalization.

**Agricultural Land** (and/or subclasses):

Verify all information in the GISWorkshop website for accuracy of boundary lines and acres.  
Implement GISWorkshop calculated Acres per use & utilizing NRD acres for Irrigated Use.  
Verify information within the new CAMA system for accuracy.  
Review land tables for equalization.  
Continue analysis of Ag Land Market Areas. Refine as indicated.  
Continue to process all Irrigation Transfers of Certified Base areas approved by the NRD.  
Review small tracts of land sales to consider a subclass of LVG's.

**Special Value – Agland:** Continue analysis for Special Valuation and refine as indicated.  
Analyze agland influences for other than agriculture-horticulture use. Review all sales and value accordingly. Process and send disqualification letters to all owners not meeting qualifications.

Edit Property Assessment Division Sales File to insure it is identical to the Assessor's CAMA Sales File.

Complete all pickup work from all forms of discovery by March 1.  
Review all sold properties July 01, 2011 thru June 30, 2012.  
Verify information in CAMA system due to conversion.

Verify information in new GIS system for accuracy.

Identify contiguous lots that are valued with a price break on excessive square footage or acres and combine them for valuation or value as if combined to provide equalization of all land.

Request FSA Maps for use verification to all new Agland owners per Sales File.

Identify and remap agricultural land use changes.

Map all new splits and subdivisions.

Edit all Property Assessment Division NDR classification codes for accuracy.

Begin Resketching of Improvements

Input last Deed Book & Page on parcels not in Sales File for historical research capability

Continued Education for all staff

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

#### **Residential** (and/or subclasses):

Continue to Relist, Remeasure and complete a Reappraisal of Residential Property within Rural Subdivisions to include all Lake Improvements. Verify Condition and Quality of improvements to insure uniformity.

Review ratio studies of all county neighborhoods. Refine as indicated

#### **Commercial** (and/or subclasses):

Continue ratio studies of all county neighborhoods. Refine as indicated.

#### **Agricultural Land** (and/or subclasses):

Continue analysis of Ag Land Market Areas. Refine as indicated.

Continue to process all Irrigation Transfers of Certified Base areas approved by the NRD.

**Special Value – Agland:** Continue analysis for Special Valuation and refine as indicated.

Analyze agland influences for other than agriculture-horticulture use.

Edit Property Assessment Division Sales File to insure it is identical to the Assessor's CAMA Sales File.

Complete all pickup work from all forms of discovery by March 1.

Review all sold properties July 01, 2012 thru June 30, 2013.

Edit all Property Assessment Division NDR classification codes for accuracy.

Continued annual review of a portion of the county of all property in Keith County

Mail request for FSA Maps for verification of acres per use to all new Agland owners.

Map all new splits and subdivisions.

Identify and remap agricultural land use changes.

Process all NRD transfer of irrigated acres.

Utilize NRD maps to identify irrigated land use.

Continued Education for all staff

### **Assessment Actions Planned for Assessment Year 2015:**

#### **Residential** (and/or subclasses):



Continue to Relist, Remeasure and complete a Reappraisal of Residential Property within Paxton, Brule, Roscoe, Sarben and Sudman's Addition to include all Suburban Improvements for Ogallala, Paxton and Brule. Continue to Relist, Remeasure and complete a Reappraisal of Residential Property within all Mobile Home Parks. Verify Condition and Quality of improvements to insure uniformity.

Continue ratio studies of all county neighborhoods. Refine as indicated.

**Commercial** (and/or subclasses):

Continue ratio studies of all county neighborhoods. Refine as indicated.

**Agricultural Land** (and/or subclasses):

Continue analysis of Ag Land Market Areas. Refine as indicated.

Continue to process all Irrigation Transfers of Certified Base areas approved by the NRD.

**Special Value – Agland:**

Continue Analysis of Special Valuation and refine as indicated.

Analyze agland influences for other than agriculture-horticulture use.

Edit Property Assessment Division Sales File to insure it is identical to the Assessor's CAMA Sales File.

Complete all pickup work from all forms of discovery by March 1.

Review all sold properties July 01, 2013 thru June 30, 2014.

Map all new splits and subdivisions.

Utilize NRD maps to identify irrigated land use.

Identify and remap agricultural land use changes.

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

Record Maintenance, Mapping updates, & Ownership changes: Pursuant to Neb. Rev. Stat. §77-1303 and §77-1331. Record Maintenance is kept current on almost 100% on computerized form with anticipation of relying solely on computer generated cards. In 2010 we completed the first cycle of our annual review resulting with all of our property record cards being completely generated by the computer system. We need to have all appraisal and cost tables generated on all parcels in the CAMA and be assured that the CAMA stores all the annual property record cards. Property Record Cards contain the information as set forth in Regulation 10-004.04 and 10-001.10 including ownership, legal description, cadastral map reference data, parcel I.D., property classification codes, taxing district, land information, building characteristics and annual value postings.

The sketches and the appraisal information were updated in the Terra Scan CAMA; however, all the sketches need to be redrawn as the sketches in the CAMA currently are just a picture of the sketch as it appeared in the Terra Scan CAMA. The 2005 cost is on all Residential and Commercial Improvements including Mobile Homes; within the City of Ogallala as well as Ogallala Suburban, Lake, Agricultural, Rural Residential, Villages of Paxton, Brule, Keystone,

Roscoe and Sarben. The appraisal file is a work in progress file and does not always balance with the ATR file. All information within the Appraisal File will need to be verified for accuracy and many sketches will need to be drawn.

Pursuant to Neb. Rev. Stat. §77-1329 the Assessor shall maintain tax maps. Keith County was flown in 1988 for aerial maps. All mapping is kept up to date by the Assessor & staff. Ownership maintenance is updated continually utilizing the information from the 521 transfer statement by an Assessment Clerk and is able to be viewed on the GISWorkshop website for Keith County. The Keith County Board signed a contract with GIS Workshop for a web based GIS system that is accessible to the public via the Internet that provides valuable property information to the assessor office as well as the users. All of the mapping completed by the Assessor's office that currently is mapped in paper Cadastral Books is now on the GIS website that is being edited for accuracy. Other offices may use the Assessor base maps to overlay maps for surveying, zoning, etc. which, in turn, will assist the Assessor's office.

Until this GIS system is up and running the Assessor's Office is utilizing the Aerials that are bound in large books with 4 sections per page. There are two sets of overlays. One with ownership boundary lines; and the other with soil and use lines bound in separate books. In 1988 Sall Engineering was hired by the Keith County Assessor to fly Keith County to provide the County with new aerials. When the new maps were completed acres were computer digitized to provide accuracy with soil types and land valuation groups captured in the computer system. It is important to note that prior to 1994 all sections were recorded as exactly 640 Acres and the Accretion ran straight with the Section Lines. With the 1988 aerials utilized, the accretion lines were drawn in perpendicular to the thread of the river, as the river laid at the time the new aerial was produced. Therefore, the way accretion was distributed between land owners was changed. The acres from the new aerials were utilized in 1994. Changes were implemented on all parcels with Accretion. Some Accretion acres changed substantially. Letters were sent out to all landowners explaining the change in methodology of Accretion acres as well as Sections no longer being exactly 640 Acres. The letter requested property owners to come in to the Assessment Office if the property owner had any questions. Very few property owners contacted the Assessment Office with questions about new acre counts. If they had a survey the acres were corrected to match the survey. With the utilizing the GISWorkshop acres in 2013, the property owners may again see a slight change in the number of Total Acres owned due to increased accuracy of computerization.

The 2009 Soil Conversion is currently utilized. This Soil Conversion was done in mass. Composite maps have been utilized for a record of soils as well as a program called Agri-Data for updating of acres per soil type. Use change updates have been completed on an annual basis on the composite overlay by the Assessment Staff utilizing information obtained from Twin Platte NRD, Farm Service Agency, well registration and physical review. Prior to April 2008 updates were completed by utilizing a grid and counting dots. Since April 2008 a new Agri-Data, Inc Website had been utilized to more accurately inventory soil types per use. We have a blue line cadastral map that includes both the aerial picture and the ownership boundary lines. There are also separate pages for each subdivision filed directly behind the section map the subdivision is located in. For each blue line cadastral map there is a corresponding page that lists Cadastral Map #, Parcel #, Ownership Name and Legal Description. Maps for split updates and new subdivisions are completed by the Assessor. These maps, maintained by assessor staff, are kept up to date and in good condition. However, all of our former Cadastral Maps, including the Agri-Data Program will be phased out as we implement the GISWorkshop acres. We anxiously

anticipate this GIS system to provide better accuracy. Annual Verification with the Twin Platte NRD, Farm Service Agency, well registration and physical review will still be utilized to keep the Assessor Office up to date with the current use of all agricultural properties.

We have several boundary disputes over Accretion land since it has become so valuable. There has been a District Court case between Westerbuhr and TBT in an Accretion boundary dispute that was appealed to a higher court. The Nebraska Court of Appeals reversed the District Court decision and ruled in favor of Westerbuhr. The Supreme Court upheld the decision of the District Court. Therefore, Accretion Acres have been left as they had been inventoried since 1994.

Ownership changes are entered into the CAMA system by an Assessor Clerk on an ongoing basis. Our County Clerk's office provides us with the 521 Real Estate Transfer Statements on a daily basis.

**1. Annually prepare and file Assessor Reports required by law/regulation:**

- a. Abstracts (Real) *(2012 PP Abstract was last one required)*
- b. Assessor Survey
- c. Sales information to PAD rosters & annual Assessed Value Update w/Abstract
- d. Notice of Taxable Status to Governmental Entities that lease Property for other than Public Purpose
- e. Certification of Value to Political Subdivisions
- f. School District Taxable Value Report
- g. Homestead Exemption Tax Loss Report (in conjunction with Treasurer)
- h. Annual Plan of Assessment Report
- i. Average Assessed Value Report for Homestead Exemption
- j. Generate Tax Roll
- k. Certificate of Taxes Levied Report

2. **Permissive Exemptions:** administer annual filings of applications for new or continued exempt use, review and make recommendations to county board. We currently have 58 Real Properties that have a partial or complete Permissive Use Exemption on them; as well as 2 Organizations that have exemptions on their Personal Property. The Assessor and clerks assist the applicants with their annual filing.

3. **Mobile Home Report:** administer annual filings of Mobile Home Report for listing of Year, Make & Model located in each Mobile Home Park; along with the current owner and address. This requires constant monitoring as it is difficult to achieve receiving this report from all owners of Mobile Home Parks; as well as, obtaining up to date and accurate information. We have some Mobile Home Park Owners who don't file for up to five years. We would appreciate stiffer penalties for Mobile Home Park Owners that are continually non compliant.

4. **Personal Property;** administer annual filing of approximately 900 schedules. One of our Assessment Clerks is the primary person who handles all the mailing of schedules, as well as, entering the updated information from depreciation worksheets and/ or new schedules filed into the CAMA system and all the subsequent notices for incomplete filings or failure to file and penalties applied, as required. . We diligently try to assess all personal property in Keith County. We have frustration with this "honest man's tax" and share the

opinion of many assessors that we would like to see Depreciation Worksheets required to be file with the Personal Property. Within the corporate limits we often see a decline in valuation; as Property Owners continue to file without their Depreciation Worksheet. Our Assessment Clerk spends countless hours correcting past year tax rolls due to prior year's inaccurate filings. Property Owners are then extremely upset about the penalties and interest on past years tax. If we could have the Depreciation Worksheet at the time of filing, these issues would be eliminated. The Assessor and clerks assist the applicants with their annual filing.

5. **Notice of Taxable Status;** administer and mail Notices to Governmental Entities that lease out property for other than Public Purpose.
6. **Change of Value Notices:** administer annual notices on all property that have any change in Valuation, whether the change is a plus or a minus from the former year.
7. **Homestead Exemptions;** administer approximately 500 annual filings of applications, approval/denial process, taxpayer notifications, and taxpayer assistance: One of our Assessment Clerks is the primary person who handles all the mailing of applications, as well as entering approval amounts into the CAMA system. The Assessor, as well as the primary Assessment Clerk takes care of mailing the rejection notices for reasons other than income information. The Assessor completes the corrections of the prior year's tax rolls after receiving the corrections from the Department of Revenue after they have verified IRS information with the filed Income Statements as well as completing the Average Assessed Valuation of Homestead Exemption Report for filing annually. The Assessor and clerks assist the applicants with their annual filing and completing their Income Statements, as well as, mailing any required Physician Certifications to the applicant's doctor after receiving permission from the applicant.
8. **Centrally Assessed:** review of valuations as certified by PAD for railroads and public service entities, establish assessment records and tax billing for tax list. The Assessor reviews the valuations as certified by PAD for railroads and public service entities to insure accuracy.
9. **Tax Increment Financing;** management of record/valuation information for properties in community redevelopment projects for proper reporting on administrative reports and allocation of ad valorem tax. Keith County currently has 18 TIF projects that are maintained by the Assessor for 2012. However, per the CRA Director, the Notice to Divide Tax is on file for a new project in 2013, four other projects are soon to be retired and other new TIFS are projected for 2013.
10. **Tax Districts and Tax Rates:** management of school district and other tax entity boundary changes necessary for correct assessment and tax information; input/review of tax rates used for tax billing process are maintained by the Assessor.
11. **Tax Lists;** prepare and certify tax lists to county treasurer for real property, personal property, and centrally assessed are prepared and certified by the Assessor.
12. **Tax List Corrections;** prepare tax list correction documents for county board approvals are prepared by the clerks as well as the Assessor.
13. **County Board of Equalization:** attends county board of equalization meetings for valuation protests, assemble and provide information: All protested properties are reviewed and personal inspections are made when deemed necessary, protest information is entered into the County Board of Equalization File of the CAMA system. All staff assist property owners at the counter and on the phone with questions in regards to their values.

The Assessor attends all County Board of Equalization meetings and makes the valuation recommendations to the Board of Equalization. The Assessor documents information for record keeping and balancing values back to values set at abstract time to insure accurate valuations. The Assessor processes all of the Informal protests for over and undervalued properties to present to the County Board of Equalization for their decision.

14. **TERC Appeals:** prepare information and attend taxpayer appeal hearings before TERC, defend valuation. Numerous hours have been spent on annual appeals since 2008 with Central Nebraska Public Power District on property they lease out surrounding Lake Mac Conaughy for Residential Dwelling and Commercial Use. Also numerous hours are spent on annual TERC appeals in regards to leasehold values in the K Areas at Lake Mc Conaughy despite the TERC upholding the Assessor values.
15. **TERC Statewide Equalization;** attend hearings if applicable to county, defend values, and/or implement orders of the TERC
16. **Education:** Assessor attends meetings, workshops, and educational classes to obtain required hours of continuing education to maintain assessor certification and/or appraiser license, etc.

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**Conclusion:**

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

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

Respectfully submitted:

Assessor signature: \_\_\_\_\_

## 2013 Assessment Survey for Keith County

### A. Staffing and Funding Information

1.	<b>Deputy(ies) on staff:</b>
	1
2.	<b>Appraiser(s) on staff:</b>
	0
3.	<b>Other full-time employees:</b>
	3
4.	<b>Other part-time employees:</b>
	1
5.	<b>Number of shared employees:</b>
	0
6.	<b>Assessor's requested budget for current fiscal year:</b>
	\$260,880
7.	<b>Adopted budget, or granted budget if different from above:</b>
8.	<b>Amount of the total assessor's budget set aside for appraisal work:</b>
	0
9.	<b>If appraisal/reappraisal budget is a separate levied fund, what is that amount:</b>
	\$30,000; although the assessor requested \$40,000
10.	<b>Part of the assessor's budget that is dedicated to the computer system:</b>
	The data processing expenses are within a county data processing budget in Co. General.
11.	<b>Amount of the assessor's budget set aside for education/workshops:</b>
	\$4,000
12.	<b>Other miscellaneous funds:</b>
13.	<b>Amount of last year's assessor's budget not used:</b>
	\$55,015; this was due to the lack of a full time staff in place and a deputy assessor

### B. Computer, Automation Information and GIS

1.	<b>Administrative software:</b>
	MIPS
2.	<b>CAMA software:</b>
	MIPS
3.	<b>Are cadastral maps currently being used?</b>
	Yes, as historic research work
4.	<b>If so, who maintains the Cadastral Maps?</b>
	These were maintained through December 31, 2012
5.	<b>Does the county have GIS software?</b>

	Yes
6.	<b>Is GIS available to the public? If so, what is the web address?</b>
	Yes; www.keith.gisworkshop.com
7.	<b>Who maintains the GIS software and maps?</b>
	GIS Workshop
8.	<b>Personal Property software:</b>
	MIPS

### 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>
	Ogallala, Brule and Paxton
4.	<b>When was zoning implemented?</b>
	1975

### D. Contracted Services

1.	<b>Appraisal Services:</b>
	Stanard Appraisal Services is hired on a per day basis for assistance with unique properties and pickup work.
2.	<b>GIS Services:</b>
	GIS Workshop
3.	<b>Other services:</b>
	None

### E. Appraisal /Listing Services

1.	<b>Does the county employ outside help for appraisal or listing services?</b>
	Yes, Stanard Appraisal Services
2.	<b>If so, is the appraisal or listing service performed under contract?</b>
	No, they are hired on a as needed daily basis.
3.	<b>What appraisal certifications or qualifications does the County require?</b>
	Licensed appraiser
4.	<b>Have the existing contracts been approved by the PTA?</b>
	There are no existing contracts with anyone
5.	<b>Does the appraisal or listing service providers establish assessed values for the county?</b>
	Yes, on the properties Darryl reviews.





# 2013 Certification for Keith County

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This is to certify that the 2013 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 Keith County Assessor.

Dated this 5th day of April, 2013.



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

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Ruth A. Sorensen  
Property Tax Administrator



