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## 2013 Commission Summary for Pawnee County

### Residential Real Property - Current

Number of Sales	42	Median	96.22
Total Sales Price	\$1,369,445	Mean	97.77
Total Adj. Sales Price	\$1,369,445	Wgt. Mean	91.64
Total Assessed Value	\$1,254,895	Average Assessed Value of the Base	\$27,621
Avg. Adj. Sales Price	\$32,606	Avg. Assessed Value	\$29,878

### Confidence Interval - Current

95% Median C.I	89.87 to 102.53
95% Wgt. Mean C.I	84.79 to 98.48
95% Mean C.I	88.75 to 106.79
% of Value of the Class of all Real Property Value in the	6.98
% of Records Sold in the Study Period	3.18
% of Value Sold in the Study Period	3.44

### Residential Real Property - History

Year	Number of Sales	LOV	Median
2012	60	97	96.89
2011	91	97	97
2010	79	97	97
2009	95	97	97

## 2013 Commission Summary for Pawnee County

### Commercial Real Property - Current

Number of Sales	12	Median	93.70
Total Sales Price	\$718,620	Mean	117.96
Total Adj. Sales Price	\$718,620	Wgt. Mean	88.05
Total Assessed Value	\$632,780	Average Assessed Value of the Base	\$51,221
Avg. Adj. Sales Price	\$59,885	Avg. Assessed Value	\$52,732

### Confidence Interval - Current

95% Median C.I	51.94 to 142.82
95% Wgt. Mean C.I	63.94 to 112.17
95% Mean C.I	62.71 to 173.21
% of Value of the Class of all Real Property Value in the County	2.43
% of Records Sold in the Study Period	4.84
% of Value Sold in the Study Period	4.98

### Commercial Real Property - History

Year	Number of Sales	LOV	Median
2012	13		86.93
2011	14		86
2010	14	100	73
2009	18	94	94



## 2013 Opinions of the Property Tax Administrator for Pawnee County

My opinions and recommendations are stated as a conclusion based on all of the factors known to me regarding the assessment practices and statistical analysis for this county. See, Neb. Rev. Stat. § 77-5027 (2011). While the median assessment sales ratio from the Qualified Statistical Reports for each class of real property is considered, my opinion of the level of value for a class of real property may be determined from other evidence contained within these Reports and Opinions of the Property Tax Administrator. My opinion of quality of assessment for a class of real property may be influenced by the assessment practices of the county assessor.

Class	Level of Value	Quality of Assessment	Non-binding recommendation
<b>Residential Real Property</b>	<b>96</b>	Meets generally accepted mass appraisal practices.	No recommendation.
<b>Commercial Real Property</b>	<b>*NEI</b>	Meets generally accepted mass appraisal practices.	No recommendation.
<b>Agricultural Land</b>	<b>74</b>	Meets generally accepted mass appraisal practices.	No recommendation.

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

Dated this 5th day of April, 2013.



\_\_\_\_\_  
Ruth A. Sorensen  
Property Tax Administrator





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

The County completed the review of the rural residential parcels and the farm sites for 2013. In addition they reviewed all parcels at Frazier Lake. The county conducted a sales analysis and adjusted the values for the fair quality properties located in Pawnee City.

The county, completed all permit and pick up work for the current year as well as verifying all sales in the residential class of properties.

## 2013 Residential Assessment Survey for Pawnee County

1.	<b>Valuation data collection done by:</b>	
	Assessor and Ron Elliot.	
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>
		The County relies on these valuation groups because of the similar amenities available and has determined that the unique location reflects the variable market influences. The inspection and review schedule also influences the groupings.
	01	Pawnee City – County Seat and predominate trade area for the County
	02	Burchard – Smaller village
	03	Dubois – Small village, limited commercial offerings
	04	Fraziers Lake – Recreational area predominately comprised of mobile homes
	05	Rural – Area of the county outside of any municipal jurisdiction
	06	Steinauer – No retail
	07	Table Rock – Limited retail
	08	Recreational Properties
3.	<b>List and describe the approach(es) used to estimate the market value of residential properties.</b>	
	RCNLD using market study for each valuation group.	
4.	<b>What is the costing year of the cost approach being used for each valuation grouping?</b>	
	2007 for the entire County	
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 County develops depreciation tables based on local market information.	
6.	<b>Are individual depreciation tables developed for each valuation grouping?</b>	
	Yes	
7.	<b>When were the depreciation tables last updated for each valuation grouping?</b>	
	The tables are updated in conjunction with the last review for each valuation group which occurred in 2007.	
8.	<b>When was the last lot value study completed for each valuation grouping?</b>	
	In conjunction with the last review of each valuation group.	
9.	<b>Describe the methodology used to determine the residential lot values?</b>	
	The county uses a sq. foot basis which is derived from a market study and sales analysis.	

**67 Pawnee**

**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 : 42  
 Total Sales Price : 1,369,445  
 Total Adj. Sales Price : 1,369,445  
 Total Assessed Value : 1,254,895  
 Avg. Adj. Sales Price : 32,606  
 Avg. Assessed Value : 29,878

MEDIAN : 96  
 WGT. MEAN : 92  
 MEAN : 98  
 COD : 21.46  
 PRD : 106.69

COV : 30.51  
 STD : 29.83  
 Avg. Abs. Dev : 20.65  
 MAX Sales Ratio : 192.97  
 MIN Sales Ratio : 35.47

95% Median C.I. : 89.87 to 102.53  
 95% Wgt. Mean C.I. : 84.79 to 98.48  
 95% Mean C.I. : 88.75 to 106.79

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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-10 To 31-DEC-10	4	94.50	111.85	91.71	24.54	121.96	83.86	174.53	N/A	32,500	29,805
01-JAN-11 To 31-MAR-11	3	97.00	105.59	88.21	17.00	119.70	85.14	134.62	N/A	44,533	39,282
01-APR-11 To 30-JUN-11	6	102.53	82.49	86.92	21.64	94.90	35.47	108.16	35.47 to 108.16	21,167	18,398
01-JUL-11 To 30-SEP-11	4	84.10	91.00	94.42	23.20	96.38	69.37	126.44	N/A	54,500	51,461
01-OCT-11 To 31-DEC-11	7	99.77	101.62	96.23	13.32	105.60	72.46	130.88	72.46 to 130.88	35,671	34,328
01-JAN-12 To 31-MAR-12	8	73.80	93.04	82.99	33.40	112.11	59.00	192.97	59.00 to 192.97	35,109	29,138
01-APR-12 To 30-JUN-12	8	93.25	102.09	96.83	18.17	105.43	70.68	142.23	70.68 to 142.23	21,284	20,609
01-JUL-12 To 30-SEP-12	2	105.57	105.57	105.53	00.54	100.04	105.00	106.14	N/A	30,000	31,660
<u>Study Yrs</u>											
01-OCT-10 To 30-SEP-11	17	95.53	95.47	90.91	22.83	105.02	35.47	174.53	73.61 to 108.16	35,800	32,547
01-OCT-11 To 30-SEP-12	25	96.90	99.34	92.21	20.44	107.73	59.00	192.97	88.18 to 105.00	30,434	28,064
<u>Calendar Yrs</u>											
01-JAN-11 To 31-DEC-11	20	98.39	94.35	92.60	18.92	101.89	35.47	134.62	85.14 to 103.33	36,415	33,719
<u>ALL</u>	42	96.22	97.77	91.64	21.46	106.69	35.47	192.97	89.87 to 102.53	32,606	29,878

**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	98.60	99.59	95.05	13.79	104.78	69.37	142.23	89.90 to 104.66	32,648	31,032
02	2	150.57	150.57	145.57	28.17	103.43	108.16	192.97	N/A	17,000	24,748
03	3	70.51	81.43	65.02	41.60	125.24	42.90	130.88	N/A	18,900	12,288
04	2	90.88	90.88	90.57	01.11	100.34	89.87	91.88	N/A	5,750	5,208
05	2	88.22	88.22	77.05	17.13	114.50	73.11	103.33	N/A	57,500	44,305
06	2	73.04	73.04	73.13	00.79	99.88	72.46	73.61	N/A	30,000	21,940
07	10	95.76	96.56	91.96	28.00	105.00	35.47	174.53	59.00 to 123.93	40,665	37,396
<u>ALL</u>	42	96.22	97.77	91.64	21.46	106.69	35.47	192.97	89.87 to 102.53	32,606	29,878

**PROPERTY TYPE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	40	96.95	98.12	91.64	22.05	107.07	35.47	192.97	88.18 to 103.33	33,949	31,112
06	2	90.88	90.88	90.57	01.11	100.34	89.87	91.88	N/A	5,750	5,208
07											
<u>ALL</u>	42	96.22	97.77	91.64	21.46	106.69	35.47	192.97	89.87 to 102.53	32,606	29,878

**67 Pawnee  
RESIDENTIAL**

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

Qualified

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 MIN Sales Ratio : 35.47

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 95% Wgt. Mean C.I. : 84.79 to 98.48  
 95% Mean C.I. : 88.75 to 106.79

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SALE PRICE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
<u>Low \$ Ranges</u>												
Less Than 5,000	2	111.38	111.38	103.51	17.51	107.60	91.88	130.88	N/A	2,850	2,950	
Less Than 15,000	11	98.60	112.01	107.94	24.99	103.77	59.00	174.53	89.87 to 142.23	7,664	8,272	
Less Than 30,000	23	98.60	103.96	98.30	26.99	105.76	35.47	192.97	89.87 to 120.04	14,172	13,931	
<u>Ranges Excl. Low \$</u>												
Greater Than 4,999	40	96.22	97.09	91.59	21.52	106.01	35.47	192.97	88.18 to 102.53	34,094	31,225	
Greater Than 14,999	31	94.62	92.72	90.57	20.09	102.37	35.47	192.97	74.49 to 102.53	41,456	37,545	
Greater Than 29,999	19	94.59	90.29	89.55	13.72	100.83	69.37	126.44	73.11 to 102.53	54,921	49,184	
<u>Incremental Ranges</u>												
0 TO 4,999	2	111.38	111.38	103.51	17.51	107.60	91.88	130.88	N/A	2,850	2,950	
5,000 TO 14,999	9	98.60	112.15	108.26	26.16	103.59	59.00	174.53	89.87 to 142.23	8,733	9,455	
15,000 TO 29,999	12	99.43	96.57	94.94	28.56	101.72	35.47	192.97	72.46 to 115.33	20,137	19,118	
30,000 TO 59,999	13	94.62	90.82	90.97	11.84	99.84	70.51	105.00	70.94 to 102.53	38,577	35,092	
60,000 TO 99,999	4	90.38	94.14	94.11	19.40	100.03	69.37	126.44	N/A	80,500	75,755	
100,000 TO 149,999	2	79.13	79.13	79.67	07.61	99.32	73.11	85.14	N/A	110,000	87,640	
150,000 TO 249,999												
250,000 TO 499,999												
500,000 TO 999,999												
1,000,000 +												
<u>ALL</u>	42	96.22	97.77	91.64	21.46	106.69	35.47	192.97	89.87 to 102.53	32,606	29,878	



**2013 Correlation Section  
for Pawnee County**

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**A. Residential Real Property**

Pawnee County is located in southeast Nebraska. The largest town and county seat is Pawnee City which is centered in the County. Pawnee County is bordered to the south by the state of Kansas. Johnson County is directly north with Gage County to the west. Richardson County borders Pawnee to the east. Pawnee County has seen an over a 10% decline in population over the past 10 years.

The sales file consists of 42 qualified residential sales and is considered to be an adequate and reliable sample for the residential class of property. All of the measures of central tendency are within the acceptable range. The statistical median for the sales in the file is 96%. All of the valuation groups with an adequate sample of sales fall within the acceptable range.

The overall qualitative statistics are both above the recommended range. An analysis of removing low dollar sales in the file demonstrates the impact, showing the improvement of both statistics in the total county file. The PRD moves into the recommended range for sale prices over 15,000 and the COD moves into the range on sales of over 30,000. Three of the valuation groups average selling prices are under 20,000. The counties valuation groups closely reflect the assessor locations in the county and they represent the appraisal cycle of the county more so than as unique markets.

A review of the sales verification and subsequent qualification of the sales reveals that Pawnee County is consistent in their approach as well as documenting the reasons for disqualification. The Assessor is knowledgeable of the local market and has likely physically reviewed most properties in the residential class himself at one time. The County was part of the cyclical review of AVU verifications in 2012. The county is on track to complete the six year inspection cycle and there was evidence of selective valuation in the residential class. The county utilizes an acceptable portion of available sales and there is no evidence of excessive trimming in the file.

The County reviewed a statistical analysis of the residential sales file and conducted a spreadsheet analysis of the sales. The county adjusted values the values for fair quality properties located in Pawnee City. They also completed the review of the rural residential, and farm sites for 2013. The known assessment practices are reliable and consistent and the residential class is treated uniformly and proportionately. The County has a consistent approach to valuing and reviewing the property in Pawnee County. The County is proactive in utilizing technology in the office and also in having the information available to the public through their web site.

Based on the consideration of all available information, the level of value is determined to be 96% of market value for the residential class of property, and all subclasses are determined to be valued within the acceptable range.

**2013 Correlation Section  
for Pawnee 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 Pawnee 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 Pawnee 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 Pawnee 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 Pawnee County**

The county analyzed the sales within the commercial class of properties and determined that no adjustments were necessary for this year. The county verified all commercial sales in the county. The county completed the permit and pickup work for the year.

## 2013 Commercial Assessment Survey for Pawnee County

1.	<b>Valuation data collection done by:</b>	
	Assessor along with Ron Elliot the contract appraiser	
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>
		The valuation groups represent the appraisal cycle of the County. They have typically reviewed Pawnee City in one year and will then review the balance of the county during another year.
	01	Pawnee City – County seat and predominate trade center for the county.
	03	Remainder of the County, comprised of the small towns of Lewiston, DuBois, Steinauer, and Table Rock. This grouping also includes the various commercial properties located in rural Pawnee County
3.	<b>List and describe the approach(es) used to estimate the market value of commercial properties.</b>	
	Market approach developed from a depreciated cost basis.	
3a.	<b>Describe the process used to determine the value of unique commercial properties.</b>	
	The County uses Marshall and Swift costing in their CAMA system and the county appraiser will use sales from other counties to help substantiate market value.	
4.	<b>What is the costing year of the cost approach being used for each valuation grouping?</b>	
	2007 is the cost year for the entire county.	
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 county develops a depreciation study from the market.	
6.	<b>Are individual depreciation tables developed for each valuation grouping?</b>	
	The county develops tables for different occupancy codes instead of using the valuation groups.	
7.	<b>When were the depreciation tables last updated for each valuation grouping?</b>	
	2007	
8.	<b>When was the last lot value study completed for each valuation grouping?</b>	
	A market study was completed in conjunction with the update for the commercial properties in the County in 2007.	
9.	<b>Describe the methodology used to determine the commercial lot values.</b>	
	The county uses a market approach in determining lot values and generally prices them out using a square foot basis.	

**67 Pawnee**  
**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 : 12  
Total Sales Price : 718,620  
Total Adj. Sales Price : 718,620  
Total Assessed Value : 632,780  
Avg. Adj. Sales Price : 59,885  
Avg. Assessed Value : 52,732

MEDIAN : 94  
WGT. MEAN : 88  
MEAN : 118  
COD : 59.96  
PRD : 133.97

COV : 73.71  
STD : 86.95  
Avg. Abs. Dev : 56.18  
MAX Sales Ratio : 338.74  
MIN Sales Ratio : 43.67

95% Median C.I. : 51.94 to 142.82  
95% Wgt. Mean C.I. : 63.94 to 112.17  
95% Mean C.I. : 62.71 to 173.21

Printed:3/21/2013 4:52:24PM

DATE OF SALE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
<u>Qtrts</u>											
01-OCT-09 To 31-DEC-09											
01-JAN-10 To 31-MAR-10											
01-APR-10 To 30-JUN-10											
01-JUL-10 To 30-SEP-10	5	96.56	108.51	83.44	44.65	130.05	51.94	227.64	N/A	91,934	76,709
01-OCT-10 To 31-DEC-10											
01-JAN-11 To 31-MAR-11											
01-APR-11 To 30-JUN-11	1	77.26	77.26	77.26	00.00	100.00	77.26	77.26	N/A	92,500	71,470
01-JUL-11 To 30-SEP-11	2	43.67	43.67	43.67	00.00	100.00	43.67	43.67	N/A	6,000	2,620
01-OCT-11 To 31-DEC-11											
01-JAN-12 To 31-MAR-12	4	139.39	177.09	111.70	45.69	158.54	90.83	338.74	N/A	38,613	43,131
01-APR-12 To 30-JUN-12											
01-JUL-12 To 30-SEP-12											
<u>Study Yrs</u>											
01-OCT-09 To 30-SEP-10	5	96.56	108.51	83.44	44.65	130.05	51.94	227.64	N/A	91,934	76,709
01-OCT-10 To 30-SEP-11	3	43.67	54.87	73.41	25.65	74.74	43.67	77.26	N/A	34,833	25,570
01-OCT-11 To 30-SEP-12	4	139.39	177.09	111.70	45.69	158.54	90.83	338.74	N/A	38,613	43,131
<u>Calendar Yrs</u>											
01-JAN-10 To 31-DEC-10	5	96.56	108.51	83.44	44.65	130.05	51.94	227.64	N/A	91,934	76,709
01-JAN-11 To 31-DEC-11	3	43.67	54.87	73.41	25.65	74.74	43.67	77.26	N/A	34,833	25,570
<u>ALL</u>	12	93.70	117.96	88.05	59.96	133.97	43.67	338.74	51.94 to 142.82	59,885	52,732

VALUATION GROUPING										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
01	8	93.70	119.71	85.05	52.17	140.75	51.94	338.74	51.94 to 338.74	83,240	70,795
06	4	93.25	114.45	126.03	75.90	90.81	43.67	227.64	N/A	13,175	16,605
<u>ALL</u>	12	93.70	117.96	88.05	59.96	133.97	43.67	338.74	51.94 to 142.82	59,885	52,732

PROPERTY TYPE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
02	2	84.05	84.05	84.63	08.08	99.31	77.26	90.83	N/A	101,250	85,693
03	10	99.84	124.74	89.40	65.02	139.53	43.67	338.74	43.67 to 227.64	51,612	46,140
04											
<u>ALL</u>	12	93.70	117.96	88.05	59.96	133.97	43.67	338.74	51.94 to 142.82	59,885	52,732

**67 Pawnee  
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 : 12  
 Total Sales Price : 718,620  
 Total Adj. Sales Price : 718,620  
 Total Assessed Value : 632,780  
 Avg. Adj. Sales Price : 59,885  
 Avg. Assessed Value : 52,732

MEDIAN : 94  
 WGT. MEAN : 88  
 MEAN : 118  
 COD : 59.96  
 PRD : 133.97

COV : 73.71  
 STD : 86.95  
 Avg. Abs. Dev : 56.18  
 MAX Sales Ratio : 338.74  
 MIN Sales Ratio : 43.67

95% Median C.I. : 51.94 to 142.82  
 95% Wgt. Mean C.I. : 63.94 to 112.17  
 95% Mean C.I. : 62.71 to 173.21

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<b>SALE PRICE *</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
<b>Low \$ Ranges</b>												
Less Than 5,000	3	227.64	234.11	254.06	29.69	92.15	135.96	338.74	N/A	3,650	9,273	
Less Than 15,000	5	135.96	157.94	144.05	70.47	109.64	43.67	338.74	N/A	4,590	6,612	
Less Than 30,000	7	96.56	135.65	100.59	81.63	134.85	43.67	338.74	43.67 to 338.74	9,136	9,190	
<b>Ranges Excl. Low \$</b>												
Greater Than 4,999	9	77.26	79.24	85.49	33.19	92.69	43.67	142.82	43.67 to 103.12	78,630	67,218	
Greater Than 14,999	7	90.83	89.40	86.21	23.59	103.70	51.94	142.82	51.94 to 142.82	99,381	85,674	
Greater Than 29,999	5	90.83	93.19	86.83	25.71	107.32	51.94	142.82	N/A	130,934	113,690	
<b>Incremental Ranges</b>												
0 TO 4,999	3	227.64	234.11	254.06	29.69	92.15	135.96	338.74	N/A	3,650	9,273	
5,000 TO 14,999	2	43.67	43.67	43.67	00.00	100.00	43.67	43.67	N/A	6,000	2,620	
15,000 TO 29,999	2	79.92	79.92	76.27	20.82	104.79	63.28	96.56	N/A	20,500	15,635	
30,000 TO 59,999	1	142.82	142.82	142.82	00.00	100.00	142.82	142.82	N/A	37,100	52,985	
60,000 TO 99,999	1	77.26	77.26	77.26	00.00	100.00	77.26	77.26	N/A	92,500	71,470	
100,000 TO 149,999	1	90.83	90.83	90.83	00.00	100.00	90.83	90.83	N/A	110,000	99,915	
150,000 TO 249,999	1	51.94	51.94	51.94	00.00	100.00	51.94	51.94	N/A	164,000	85,185	
250,000 TO 499,999	1	103.12	103.12	103.12	00.00	100.00	103.12	103.12	N/A	251,070	258,895	
500,000 TO 999,999												
1,000,000 +												
<b>ALL</b>	<b>12</b>	<b>93.70</b>	<b>117.96</b>	<b>88.05</b>	<b>59.96</b>	<b>133.97</b>	<b>43.67</b>	<b>338.74</b>	<b>51.94 to 142.82</b>	<b>59,885</b>	<b>52,732</b>	

<b>OCCUPANCY CODE</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
300	2	84.05	84.05	84.63	08.08	99.31	77.26	90.83	N/A	101,250	85,693	
310	1	338.74	338.74	338.74	00.00	100.00	338.74	338.74	N/A	4,750	16,090	
344	4	47.81	91.73	54.91	100.52	167.06	43.67	227.64	N/A	44,900	24,655	
353	1	96.56	96.56	96.56	00.00	100.00	96.56	96.56	N/A	16,000	15,450	
355	1	135.96	135.96	135.96	00.00	100.00	135.96	135.96	N/A	2,600	3,535	
406	1	142.82	142.82	142.82	00.00	100.00	142.82	142.82	N/A	37,100	52,985	
456	1	103.12	103.12	103.12	00.00	100.00	103.12	103.12	N/A	251,070	258,895	
557	1	63.28	63.28	63.28	00.00	100.00	63.28	63.28	N/A	25,000	15,820	
<b>ALL</b>	<b>12</b>	<b>93.70</b>	<b>117.96</b>	<b>88.05</b>	<b>59.96</b>	<b>133.97</b>	<b>43.67</b>	<b>338.74</b>	<b>51.94 to 142.82</b>	<b>59,885</b>	<b>52,732</b>	





**2013 Correlation Section  
for Pawnee County**

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**A. Commercial Real Property**

Pawnee County is located in southeast Nebraska. The largest town and county seat is Pawnee City which is centered in the County. Pawnee County is bordered to the south by the state of Kansas. Johnson County is directly north with Gage County to the west. Richardson County borders Pawnee to the east. Pawnee County has seen an over a 10% decline in population over the past 10 years..

The R&O statistics reveal a sample of 12 commercial sales in the three year study period. Although the calculated statistics indicate a median level of value in the acceptable range, both the mean and weighted mean are well outside the acceptable range. The qualitative statistics further demonstrate that the statistics are not dependable to draw a conclusion for the overall level of value for the population of commercial properties.

In reviewing the assessment actions for the county, from previous years reports and opinions, shows the county has reviewed Pawnee City recently (2011). With the small number of sales the County analyzes sales in adjoining counties by occupancy to aid in developing values.

Pawnee County has a consistent sales review and verification process for the commercial class of property as evidenced by reviewing the assessor comments on the non-qualified sales. The counties contract appraiser verifies all commercial sales along with a physical review of the property. There is no indication of excessive trimming within the commercial sales file.

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

**2013 Correlation Section  
for Pawnee 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 Pawnee 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 Pawnee 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 Pawnee 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 Pawnee County**

The county assessor analyzed the sales from within the county in the study period and developed a range of values for the various land capability groups as well as land use. The county continues to update the agricultural records and reviews land use from the GIS system used for the county as well as updating from physical inspections. The county completed a review of the agricultural improvements in the county.

The county completed pickup, and permit work for the agricultural class of properties for the current year.

## 2013 Agricultural Assessment Survey for Pawnee County

1.	<b>Valuation data collection done by:</b>	
	Assessor	
2.	<b>List each market area, and describe the location and the specific characteristics that make each unique.</b>	
	Market Area	Description of unique characteristics
	1	There are no noted characteristics to differentiate more than one market are in the County
3.	<b>Describe the process used to determine and monitor market areas.</b>	
	The Assessor conducts a sales analysis by majority land use to see if the sales trends are generally the same for each geographic area of the County.	
4.	<b>Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.</b>	
	Any land that is not used for recreation, residential or commercial use in the county is considered agricultural land. This could be described as classifying by the present use of the property. This generally follows the zoning that is allowed in the county.	
5.	<b>Do farm home sites carry the same value as rural residential home sites? If not, what are the market differences?</b>	
	Yes	
6.	<b>Describe the process used to identify and monitor the influence of non-agricultural characteristics.</b>	
	The county reviews each of the agricultural sales and completes a thorough sales verification.	
7.	<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>	
	No	
8.	<b>If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.</b>	
	Currently there are no parcels enrolled into the Wetland Reserve Program.	



67 Pawnee

PAD 2013 R&O Statistics (Using 2013 Values)

AGRICULTURAL LAND

Qualified

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

Number of Sales : 85  
 Total Sales Price : 23,677,908  
 Total Adj. Sales Price : 23,677,908  
 Total Assessed Value : 16,826,850  
 Avg. Adj. Sales Price : 278,564  
 Avg. Assessed Value : 197,963

MEDIAN : 74  
 WGT. MEAN : 71  
 MEAN : 77  
 COD : 27.11  
 PRD : 108.92

COV : 30.51  
 STD : 23.62  
 Avg. Abs. Dev : 20.18  
 MAX Sales Ratio : 135.62  
 MIN Sales Ratio : 39.07

95% Median C.I. : 64.47 to 83.77  
 95% Wgt. Mean C.I. : 65.69 to 76.44  
 95% Mean C.I. : 72.39 to 82.43

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DATE OF SALE *	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	102.32	98.94	100.87	05.68	98.09	82.54	107.36	82.54 to 107.36	203,700	205,475
01-JAN-10 To 31-MAR-10	1	57.85	57.85	57.85	00.00	100.00	57.85	57.85	N/A	124,812	72,209
01-APR-10 To 30-JUN-10	10	93.89	96.84	90.35	19.53	107.18	55.13	123.92	74.21 to 123.04	158,060	142,809
01-JUL-10 To 30-SEP-10	4	97.79	96.68	92.66	16.10	104.34	73.31	117.84	N/A	146,906	136,119
01-OCT-10 To 31-DEC-10	17	81.40	81.95	79.71	14.91	102.81	50.29	108.51	71.78 to 97.24	337,487	268,995
01-JAN-11 To 31-MAR-11	5	90.84	82.73	79.94	23.34	103.49	43.94	111.68	N/A	274,744	219,633
01-APR-11 To 30-JUN-11	8	71.94	82.78	70.94	29.44	116.69	55.56	135.62	55.56 to 135.62	181,740	128,926
01-JUL-11 To 30-SEP-11	2	59.25	59.25	62.25	10.30	95.18	53.15	65.35	N/A	201,690	125,560
01-OCT-11 To 31-DEC-11	5	49.45	64.12	64.45	34.64	99.49	43.36	96.64	N/A	485,000	312,587
01-JAN-12 To 31-MAR-12	10	59.98	65.67	60.56	24.32	108.44	44.44	98.12	45.84 to 94.60	360,095	218,071
01-APR-12 To 30-JUN-12	14	56.18	54.28	51.28	10.16	105.85	39.07	64.30	47.77 to 62.27	336,502	172,548
01-JUL-12 To 30-SEP-12	1	50.72	50.72	50.72	00.00	100.00	50.72	50.72	N/A	50,000	25,360
<u>Study Yrs</u>											
01-OCT-09 To 30-SEP-10	23	101.32	95.85	94.03	14.98	101.94	55.13	123.92	86.86 to 107.00	170,549	160,372
01-OCT-10 To 30-SEP-11	32	78.22	80.86	77.54	21.90	104.28	43.94	135.62	67.26 to 93.76	280,259	217,300
01-OCT-11 To 30-SEP-12	30	56.71	59.60	57.33	19.20	103.96	39.07	98.12	50.72 to 62.27	359,566	206,156
<u>Calendar Yrs</u>											
01-JAN-10 To 31-DEC-10	32	84.15	87.69	82.41	19.18	106.41	50.29	123.92	75.38 to 97.24	250,947	206,803
01-JAN-11 To 31-DEC-11	20	67.51	75.75	69.72	31.31	108.65	43.36	135.62	55.56 to 96.64	282,801	197,181
<u>ALL</u>	85	74.43	77.41	71.07	27.11	108.92	39.07	135.62	64.47 to 83.77	278,564	197,963

AREA (MARKET)	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	85	74.43	77.41	71.07	27.11	108.92	39.07	135.62	64.47 to 83.77	278,564	197,963
<u>ALL</u>	85	74.43	77.41	71.07	27.11	108.92	39.07	135.62	64.47 to 83.77	278,564	197,963

95%MLU By Market Area	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Dry</u>											
County	8	70.89	76.29	70.48	27.79	108.24	50.74	123.04	50.74 to 123.04	273,562	192,817
1	8	70.89	76.29	70.48	27.79	108.24	50.74	123.04	50.74 to 123.04	273,562	192,817
<u>Grass</u>											
County	33	69.44	73.71	68.46	26.61	107.67	43.36	123.92	56.71 to 84.52	200,518	137,268
1	33	69.44	73.71	68.46	26.61	107.67	43.36	123.92	56.71 to 84.52	200,518	137,268
<u>ALL</u>	85	74.43	77.41	71.07	27.11	108.92	39.07	135.62	64.47 to 83.77	278,564	197,963

**67 Pawnee**  
**AGRICULTURAL LAND**

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

Qualified

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 95% Wgt. Mean C.I. : 65.69 to 76.44  
 95% Mean C.I. : 72.39 to 82.43

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**80%MLU By Market Area**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>    Dry    </u>											
County	16	79.10	77.38	65.61	26.86	117.94	39.07	123.04	51.48 to 102.71	331,970	217,803
1	16	79.10	77.38	65.61	26.86	117.94	39.07	123.04	51.48 to 102.71	331,970	217,803
<u>    Grass    </u>											
County	39	65.58	73.02	69.87	27.62	104.51	43.36	123.92	56.71 to 83.62	202,356	141,377
1	39	65.58	73.02	69.87	27.62	104.51	43.36	123.92	56.71 to 83.62	202,356	141,377
<u>    ALL    </u>	85	74.43	77.41	71.07	27.11	108.92	39.07	135.62	64.47 to 83.77	278,564	197,963

## Pawnee County 2013 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	AVG IRR
Pawnee	1	3,010	3,360	N/A	2,880	2,630	N/A	1,975	1,975	2,875
Gage	2	2,550	2,550	2,300	2,300	2,040	N/A	1,950	1,950	2,266
Johnson	1	3,958	3,558	3,650	3,121	2,950	N/A	2,021	1,700	3,168
Richardson	50	3,735	3,670	3,146	3,310	2,877	2,455	1,920	1,870	3,113
Nemaha	8300	4,750	4,750	3,750	3,000	2,625	3,735	2,000	2,000	3,406

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	AVG DRY
Pawnee	1	2,510	2,800	2,567	2,400	2,190	1,900	1,645	1,645	2,219
Gage	2	2,250	2,125	2,100	2,100	1,625	N/A	1,250	1,251	1,795
Johnson	1	2,981	2,693	2,650	2,255	2,300	2,308	1,600	1,300	2,224
Richardson	50	3,277	3,064	2,805	2,847	2,806	2,777	2,433	1,920	2,826
Nemaha	8300	3,789	3,800	2,994	2,400	2,100	2,909	1,600	1,600	2,610

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	AVG GRASS
Pawnee	1	1,430	1,587	1,077	1,383	1,272	1,134	1,196	1,031	1,254
Gage	2	980	1,244	1,087	1,299	1,040	1,465	892	710	987
Johnson	1	1,436	1,761	1,380	1,337	1,388	1,300	1,168	883	1,233
Richardson	50	1,089	1,216	913	1,064	1,030	976	932	774	950
Nemaha	8300	1,719	2,021	1,906	1,160	1,200	1,157	982	830	1,161

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



**2013 Correlation Section  
for Pawnee County**

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**A. Agricultural Land**

Pawnee County is comprised of approximately 42% dry crop land and 57% grass/pasture land. There is just over 1,000 acres of irrigated land in Pawnee County. The county is bordered by Gage County to the west, Richardson to the east and Johnson County to the north. Pawnee County does not currently use market areas. Annually sales are reviewed and plotted to verify accuracy of the market area determination. The agricultural market in the County along with the area and state is seeing a rapid increase and has for the past several years.

85 qualified agricultural sales were used in the agricultural analysis for the three year study period. The sample consists of sales that meet the required balance as to date of sale and are proportionate by majority land use. This was met by including comparable sales from the same general agricultural market all within six miles of the subject county. The calculated median of the sample is rounded to 74. Of the three measures of central tendency only the mean is outside the acceptable range. The qualitative statistics are both above the recommended range. The qualitative statistics are not as concerning in the agricultural analysis, due to the rapid increase in the market trend and the unit of value (acre) used for the agricultural class. All of the parcels in the county are valued at the same per acre price by land capability grouping.

The majority land uses in the sample are at the same relative proportion of market value as demonstrated by the statistics for the 95% MLU calculation in the statistical profile. The 80% majority land use statistics demonstrate that the calculated median of the majority land uses are outside the acceptable range. On further analysis, the 80% majority land use of grass is skewed towards the most recent year of the study period and the dry land is skewed to the first year of the study period. The resulting level of value by majority use is what would be expected to be seen.

In comparing the average LCG values, Pawnee counties values fit between Gage and Richardson counties in the dry land category but are higher overall in the grass. In comparing with Johnson County the grass and dry land is very close in value. It is believed that the values are in the same relationship to market value, even though there are variations from county to county. The range in values also demonstrates the increasing of values going west to east. Because the known assessment practices are reliable and consistent it is believed that the agricultural class of property is being treated in the most uniform and proportionate manner possible.

Based on the consideration of all available information, the level of value is determined to 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 Pawnee 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 Pawnee 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 Pawnee 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 Pawnee 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 : 4,002</b>	<b>Value : 522,284,040</b>	<b>Growth 1,649,735</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>	226	541,865	10	32,840	3	20,430	239	595,135	
<b>02. Res Improve Land</b>	851	2,153,090	37	286,885	62	491,585	950	2,931,560	
<b>03. Res Improvements</b>	860	24,914,285	41	3,003,880	85	4,664,995	986	32,583,160	
<b>04. Res Total</b>	1,086	27,609,240	51	3,323,605	88	5,177,010	1,225	36,109,855	116,925
<b>% of Res Total</b>	88.65	76.46	4.16	9.20	7.18	14.34	30.61	6.91	7.09
<b>05. Com UnImp Land</b>	44	53,700	10	41,850	2	13,830	56	109,380	
<b>06. Com Improve Land</b>	160	245,330	6	47,750	7	19,850	173	312,930	
<b>07. Com Improvements</b>	169	4,946,405	11	2,382,980	9	140,170	189	7,469,555	
<b>08. Com Total</b>	213	5,245,435	21	2,472,580	11	173,850	245	7,891,865	4,460
<b>% of Com Total</b>	86.94	66.47	8.57	31.33	4.49	2.20	6.12	1.51	0.27
<b>09. Ind UnImp Land</b>	0	0	0	0	0	0	0	0	
<b>10. Ind Improve Land</b>	1	4,230	1	25,325	1	9,345	3	38,900	
<b>11. Ind Improvements</b>	1	34,415	1	4,589,585	1	147,930	3	4,771,930	
<b>12. Ind Total</b>	1	38,645	1	4,614,910	1	157,275	3	4,810,830	0
<b>% of Ind Total</b>	33.33	0.80	33.33	95.93	33.33	3.27	0.07	0.92	0.00
<b>13. Rec UnImp Land</b>	0	0	0	0	51	49,890	51	49,890	
<b>14. Rec Improve Land</b>	0	0	0	0	39	56,645	39	56,645	
<b>15. Rec Improvements</b>	0	0	0	0	43	215,635	43	215,635	
<b>16. Rec Total</b>	0	0	0	0	94	322,170	94	322,170	33,340
<b>% of Rec Total</b>	0.00	0.00	0.00	0.00	100.00	100.00	2.35	0.06	2.02
<b>Res &amp; Rec Total</b>	1,086	27,609,240	51	3,323,605	182	5,499,180	1,319	36,432,025	150,265
<b>% of Res &amp; Rec Total</b>	82.34	75.78	3.87	9.12	13.80	15.09	32.96	6.98	9.11
<b>Com &amp; Ind Total</b>	214	5,284,080	22	7,087,490	12	331,125	248	12,702,695	4,460
<b>% of Com &amp; Ind Total</b>	86.29	41.60	8.87	55.80	4.84	2.61	6.20	2.43	0.27
<b>17. Taxable Total</b>	1,300	32,893,320	73	10,411,095	194	5,830,305	1,567	49,134,720	154,725
<b>% of Taxable Total</b>	82.96	66.95	4.66	21.19	12.38	11.87	39.16	9.41	9.38

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	0	0	0
19. Commercial	1	26,385	691,555	0	0	0
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
	Rural			Total		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	0	0	0
19. Commercial	0	0	0	1	26,385	691,555
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				1	26,385	691,555

Schedule III : Mineral Interest Records

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

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	99	19	85	203

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	0	0	131	16,212,065	1,382	220,309,910	1,513	236,521,975
28. Ag-Improved Land	0	0	78	14,424,255	837	188,492,890	915	202,917,145
29. Ag Improvements	0	0	76	4,970,055	846	28,740,145	922	33,710,200
30. Ag Total							2,435	473,149,320

Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	6	3.90	28,075	
32. HomeSite Improv Land	0	0.00	0	52	54.00	388,800	
33. HomeSite Improvements	0	0.00	0	52	0.00	3,360,240	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	8	9.34	17,210	
36. FarmSite Improv Land	0	0.00	0	65	110.46	227,695	
37. FarmSite Improvements	0	0.00	0	74	0.00	1,609,815	
38. FarmSite Total							
39. Road & Ditches	0	0.00	0	149	327.63	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
	Records	Acres	Value	Records	Acres	Value	Growth
31. HomeSite UnImp Land	38	36.00	259,200	44	39.90	287,275	
32. HomeSite Improv Land	444	451.32	3,237,765	496	505.32	3,626,565	
33. HomeSite Improvements	454	0.00	19,034,310	506	0.00	22,394,550	0
34. HomeSite Total				<b>550</b>	<b>545.22</b>	<b>26,308,390</b>	
35. FarmSite UnImp Land	58	46.00	85,030	66	55.34	102,240	
36. FarmSite Improv Land	732	1,138.31	2,413,435	797	1,248.77	2,641,130	
37. FarmSite Improvements	819	0.00	9,705,835	893	0.00	11,315,650	1,495,010
38. FarmSite Total				<b>959</b>	<b>1,304.11</b>	<b>14,059,020</b>	
39. Road & Ditches	1,892	4,978.87	0	2,041	5,306.50	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
41. Total Section VI				<b>1,509</b>	<b>7,155.83</b>	<b>40,367,410</b>	<b>1,495,010</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	1	109.59	120,080
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	9	1,298.39	1,662,200	10	1,407.98	1,782,280

Schedule VIII : Agricultural Records : Special Value

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

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

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

Market Area 1

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	51.00	4.72%	153,510	4.94%	3,010.00
46. 1A	336.53	31.13%	1,130,740	36.38%	3,360.00
47. 2A1	0.00	0.00%	0	0.00%	0.00
48. 2A	385.82	35.69%	1,111,160	35.75%	2,880.00
49. 3A1	160.60	14.86%	422,380	13.59%	2,630.01
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	125.00	11.56%	246,875	7.94%	1,975.00
52. 4A	22.00	2.04%	43,450	1.40%	1,975.00
53. Total	1,080.95	100.00%	3,108,115	100.00%	2,875.36
<b>Dry</b>					
54. 1D1	3,892.70	3.56%	9,770,685	4.02%	2,510.00
55. 1D	11,228.90	10.27%	31,440,910	12.95%	2,800.00
56. 2D1	1,693.19	1.55%	4,345,950	1.79%	2,566.72
57. 2D	43,301.94	39.59%	103,924,635	42.80%	2,400.00
58. 3D1	22,374.91	20.45%	49,001,050	20.18%	2,190.00
59. 3D	229.56	0.21%	436,160	0.18%	1,899.98
60. 4D1	24,498.56	22.40%	40,300,475	16.60%	1,645.01
61. 4D	2,169.63	1.98%	3,569,105	1.47%	1,645.03
62. Total	109,389.39	100.00%	242,788,970	100.00%	2,219.49
<b>Grass</b>					
63. 1G1	1,013.26	0.69%	1,449,400	0.78%	1,430.43
64. 1G	7,453.87	5.04%	11,829,275	6.38%	1,587.00
65. 2G1	4,266.39	2.89%	4,595,585	2.48%	1,077.16
66. 2G	35,433.16	23.97%	49,015,525	26.45%	1,383.32
67. 3G1	38,538.73	26.08%	49,025,680	26.46%	1,272.11
68. 3G	547.95	0.37%	621,645	0.34%	1,134.49
69. 4G1	38,389.92	25.97%	45,921,725	24.78%	1,196.19
70. 4G	22,155.64	14.99%	22,839,705	12.33%	1,030.88
71. Total	147,798.92	100.00%	185,298,540	100.00%	1,253.72
<b>Irrigated Total</b>					
	1,080.95	0.41%	3,108,115	0.72%	2,875.36
<b>Dry Total</b>					
	109,389.39	41.89%	242,788,970	56.10%	2,219.49
<b>Grass Total</b>					
	147,798.92	56.60%	185,298,540	42.82%	1,253.72
72. Waste	2,739.79	1.05%	1,489,985	0.34%	543.83
73. Other	107.00	0.04%	96,300	0.02%	900.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	261,116.05	100.00%	432,781,910	100.00%	1,657.43

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
<b>76. Irrigated</b>	0.00	0	0.00	0	1,080.95	3,108,115	1,080.95	3,108,115
<b>77. Dry Land</b>	0.00	0	7,821.38	17,666,095	101,568.01	225,122,875	109,389.39	242,788,970
<b>78. Grass</b>	0.00	0	9,387.13	12,173,740	138,411.79	173,124,800	147,798.92	185,298,540
<b>79. Waste</b>	0.00	0	339.70	134,705	2,400.09	1,355,280	2,739.79	1,489,985
<b>80. Other</b>	0.00	0	0.00	0	107.00	96,300	107.00	96,300
<b>81. Exempt</b>	0.00	0	0.00	0	0.00	0	0.00	0
<b>82. Total</b>	<b>0.00</b>	<b>0</b>	<b>17,548.21</b>	<b>29,974,540</b>	<b>243,567.84</b>	<b>402,807,370</b>	<b>261,116.05</b>	<b>432,781,910</b>

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
<b>Irrigated</b>	1,080.95	0.41%	3,108,115	0.72%	2,875.36
<b>Dry Land</b>	109,389.39	41.89%	242,788,970	56.10%	2,219.49
<b>Grass</b>	147,798.92	56.60%	185,298,540	42.82%	1,253.72
<b>Waste</b>	2,739.79	1.05%	1,489,985	0.34%	543.83
<b>Other</b>	107.00	0.04%	96,300	0.02%	900.00
<b>Exempt</b>	0.00	0.00%	0	0.00%	0.00
<b>Total</b>	<b>261,116.05</b>	<b>100.00%</b>	<b>432,781,910</b>	<b>100.00%</b>	<b>1,657.43</b>



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

67 Pawnee

	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	33,475,175	36,109,855	2,634,680	7.87%	116,925	7.52%
02. Recreational	310,610	322,170	11,560	3.72%	33,340	-7.01%
03. Ag-Homesite Land, Ag-Res Dwelling	23,009,665	26,308,390	3,298,725	14.34%	0	14.34%
<b>04. Total Residential (sum lines 1-3)</b>	<b>56,795,450</b>	<b>62,740,415</b>	<b>5,944,965</b>	<b>10.47%</b>	<b>150,265</b>	<b>10.20%</b>
05. Commercial	7,882,980	7,891,865	8,885	0.11%	4,460	0.06%
06. Industrial	4,810,830	4,810,830	0	0.00%	0	0.00%
07. Ag-Farmsite Land, Outbuildings	11,543,720	14,059,020	2,515,300	21.79%	1,495,010	8.84%
08. Minerals	0	0	0		0	
<b>09. Total Commercial (sum lines 5-8)</b>	<b>24,237,530</b>	<b>26,761,715</b>	<b>2,524,185</b>	<b>10.41%</b>	<b>1,499,470</b>	<b>4.23%</b>
<b>10. Total Non-Agland Real Property</b>	<b>81,032,980</b>	<b>89,502,130</b>	<b>8,469,150</b>	<b>10.45%</b>	<b>1,649,735</b>	<b>8.42%</b>
11. Irrigated	2,361,960	3,108,115	746,155	31.59%		
12. Dryland	170,466,175	242,788,970	72,322,795	42.43%		
13. Grassland	159,231,960	185,298,540	26,066,580	16.37%		
14. Wasteland	1,108,580	1,489,985	381,405	34.40%		
15. Other Agland	90,950	96,300	5,350	5.88%		
<b>16. Total Agricultural Land</b>	<b>333,259,625</b>	<b>432,781,910</b>	<b>99,522,285</b>	<b>29.86%</b>		
<b>17. Total Value of all Real Property</b> (Locally Assessed)	<b>414,292,605</b>	<b>522,284,040</b>	<b>107,991,435</b>	<b>26.07%</b>	<b>1,649,735</b>	<b>25.67%</b>

PAWNEE COUNTY ASSESSOR'S OFFICE

PAWNEE CITY, NE

In accordance with 77-1311 section 9, as amended by LB 263, the Pawnee County Assessor's office has made a six-year plan to inspect properties in Pawnee County. The schedule of inspections is to be as follows

2013: Pawnee City residential

2014: Burchard, Du Bois, Lewiston, Steinauer and Table Rock residential

2015: County wide Commercial

2016: Residential in Townships of Turkey Creek, Steinauer, Clear Creek and Table Rock

2017: Residential in Townships of Mission Creek, West Branch, Clay and South Fork

2018: Residential in Townships of Plum Creek, Miles, Pawnee and Sheridan

The purpose of the inspections is to make sure all information on the property record card of each parcel is correct and to correct any information that is needed and to take an updated picture of the parcel. The Assessor's office shall then make any changes that are needed to have all parcels comply with the ruling and guidelines set forth by the statutes of the Legislative body and the Department of Revenue, Property Tax Division.

This may include updated Marshall & Swift pricing, either Marshall & Swift or in house depreciation schedules, based on the study of sales rosters, that will give a uniform level of assessment to all classes and subclasses of property.

This schedule of events may change based on the need of the properties to meet the level of assessment set forth by the state or if the budgeted amount needed to make these inspections may change on a yearly basis.

Jonathan Bailey

Pawnee County Assessor

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OCT 26 2012

NEBRASKA DEPT. OF REVENUE  
PROPERTY ASSESSMENT DIVISION

## 2013 Assessment Survey for Pawnee County

### A. Staffing and Funding Information

1.	<b>Deputy(ies) on staff:</b>
	0
2.	<b>Appraiser(s) on staff:</b>
	0
3.	<b>Other full-time employees:</b>
	1
4.	<b>Other part-time employees:</b>
	0
5.	<b>Number of shared employees:</b>
	0
6.	<b>Assessor's requested budget for current fiscal year:</b>
	74,938.37
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>
	8,800
9.	<b>If appraisal/reappraisal budget is a separate levied fund, what is that amount:</b>
10.	<b>Part of the assessor's budget that is dedicated to the computer system:</b>
	The computer system is budgeted out of the county general fund
11.	<b>Amount of the assessor's budget set aside for education/workshops:</b>
	800
12.	<b>Other miscellaneous funds:</b>
13.	<b>Amount of last year's assessor's budget not used:</b>
	1,000

### 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
4.	<b>If so, who maintains the Cadastral Maps?</b>
	Assessor
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>
	http://www.pawnee.gisworkshop.com/#
7.	<b>Who maintains the GIS software and maps?</b>
	GISWorkshop
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>
	Pawnee City
4.	<b>When was zoning implemented?</b>
	2001

### D. Contracted Services

1.	<b>Appraisal Services:</b>
	Listing and Pickup work is conducted by Ron Elliot
2.	<b>GIS Services:</b>
	GIS Workshop
3.	<b>Other services:</b>

### E. Appraisal /Listing Services

1.	<b>Does the county employ outside help for appraisal or listing services?</b>
	Yes
2.	<b>If so, is the appraisal or listing service performed under contract?</b>
	No
3.	<b>What appraisal certifications or qualifications does the County require?</b>
	None
4.	<b>Have the existing contracts been approved by the PTA?</b>
	NA
5.	<b>Does the appraisal or listing service providers establish assessed values for the county?</b>
	No



# 2013 Certification for Pawnee 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 Pawnee 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



