

1512 CENTRAL AVE.
P.O.BOX 1270
KEARNEY, NE 68848-1270
Phone (308) 236-1210
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**BUFFALO COUNTY
ASSESSORS OFFICE**



Fax

To: Tax Equalization & Review Commission **From:** Joseph D Barber, Jr

Fax: 1 - 402 -471 -7720 **Pages:** 12 + FAX

Phone: **Date:** 4/27/2015

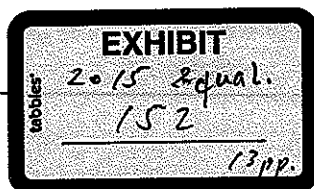
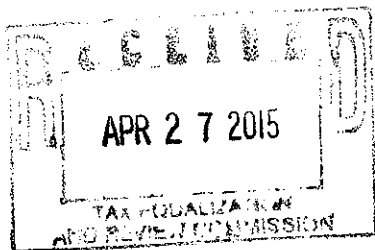
Re: Show Cause Hearing 4/29/2015 **CC:**

Exhibits

Urgent **For Review** **Please Comment** **Please Reply**

● **Comments**

Exhibits for review for hearing if needed or desired.



152 = 1

JOSEPH DANIEL BARBER, JR
 1703 West 40TH Street
 Kearney, NE 68845-8207
 Work Phone 1-308-236-1210
 Cell Phone 1-308-440-9110
 Email xjbarber@frontier.net

EDUCATION:

All But Dissertation (ABD) toward Ph.D. in Business Administration. University of Alabama. 1973-1976.
 54 Graduate Hrs. Majors: Marketing, Economics, and Administration of Higher Education.
 Research Tool: Statistics. (12 Graduate Hours) Foreign Language: French
 (Passed all Field Competency Exams including Statistics and French but did not complete dissertation)

Educational Specialist in Business Administration Degree. (Ed S-BA) 1980 University of Alabama, Tuscaloosa, AL

Master of Business Administration Degree. (M.B.A.) 1969. Miami University, Oxford, Ohio. Marketing Concentration

Bachelor of Science in Business Administration Degree. (BS / BA) 1968. Miami University, Oxford, OH
 Major: Marketing

PROFESSIONAL WORK EXPERIENCE:

Buffalo County Assessor. Buffalo County, Kearney, Nebraska, 2012-2014 and Elected 2014 to current.
 Planned, Organized, Directed, Staffed and Controlled a comprehensive real estate assessment program for Discovering, Listing, and valuing county wide property. Directed, provided guidance and participated in the 6-Year & 3-Year review and individual reassessment of real property for commercial, agricultural and residential properties in the county. Annually obtained fair & equitable estimations of value that predicted market value within ranges specified, both, in Statute and by the NE Dept of Revenue. Staffed, Directed and Controlled paraprofessional, technical and administrative support staff in the accomplishment of the above stated tasks.

Deputy Assessor. Buffalo County, Kearney, Nebraska. 2008-2012
 Helped direct and administer an effective and comprehensive real estate assessment program for Discovering, Listing, and valuing county wide property. Oversaw, provided guidance, and participated in the 6-Year, 3-year, and individual reassessment of real property for commercial, agricultural, and residential properties in the county. Helped supervise paraprofessional, technical and administrative support staff.

Mass Field Appraiser. Buffalo County, Kearney, Nebraska. 1999-2008
 Paraprofessional specialist in mass Discovery, Listing, and Valuing real property. Verified and updated written description of the property recorded in the CAMA system and on parcel cards according to quality, condition, physical dimensions, physical characteristics, pictures front & back and made an estimate of value adjusted to sales by effective age and calibrated to sales by Economic Depreciation.

Consultant. J B Marketing Consulting, Kearney NE. 1985-1995
 Provided marketing consulting to Fortune 500 companies (includes Baldwin Filters), Fasse Valves Inc, and 37 other Nebraska companies through the Nebraska Business Development Center.

Cluster Chairperson, Telemarketing Management Program. University of Nebraska at Kearney. College of Business and Technology. 1988-1993 Built the Direct and Telemarketing Management programs at Kearney State College in Kearney.

Assistant & Associate Professor of Marketing

1992-1993	University of Nebraska at Kearney, College of Business Administration and Technology, Kearney, NE
1985-1992	Kearney State College, College of Business Administration & Technology, Kearney, NE
1982-1984	Columbia College, Department of Business Administration, Columbia, MO
1980-1982	Austin Peay State University, College of Business, Clarksville, TN
1976-1980	Morehead State University, College of Business, Morehead, KY
1970-1971	Michigan Technological University, School of Business, Houghton, MI
1969-1970	Lowell Technological Institute, School of Business, Lowell, Massachusetts.
1970-1976	<i>Grad Assistant-Teaching</i> University of Alabama, College of Bus Adm, Tuscaloosa, AL

Coordinator and Director of Student Advising and Counseling. University of Alabama, College of Commerce and Business Administration, Tuscaloosa, AL 1972-1976. (Responsible for 1500 Advisees)

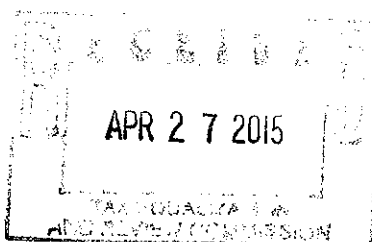
Clinical Internship in University Administration with Registrar. University of Alabama, College of Commerce and Business Administration, Tuscaloosa, AL 1970-1971

MILITARY EXPERIENCE:

Special Radio Operator. Top Secret Cryptographic Clearance. Vietnam Veteran. Rank: Lance Corporal (E-3). United States Marine Corp. 1960-1964 Pleiku, Phu Bai, Saigon, West-Pack Vietnam (Bon Homme Richard CVA-31. Concorde Squadron)

Military Memberships:

American Legion: Life Member	Veterans of Foreign Wars : Life Member
Disabled American Veterans: Life Member	American Legion Riders :Post 52 - Charter Member (Motorcycle Club)



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OTHER EXPERIENCE:**Over-the-Road and Local CDL Driver.**

1996-1999 *Dump Truck Driver.* Broadfoot Sand & Gravel, Inc., Kearney, NE
 1996 (8 months) *CDL. Cab-Over Sleeper, Drop Deck, Spread Axle Flatbed.* D & D Industries, Kearney, NE
 1995 (4 months) *LTL Lumber Truck Driver.* Builders Warehouse, Kearney, NE
 1995 (3 months) *CDL. 53" Refrigerated Unit & Sleeper, Coast-to-Coast, Over-the-Road Training.* Willis Shaw Express (W S E), Elm Springs, Arkansas.

Dredge Pump Operator. Carl Whitney Sand & Gravel, Co. 1996 (3 months)

Telemarketing Sales Representative. ITI Marketing Services Inc., Kearney, NE 1994-1995

Shop Steward & Head Fabricator. Professional Screen & Window Co., Tuscaloosa, AL 1984-1985

Head Fabricator. Kent Manufacturing, Inc. Birmingham, AL. Summer, 1971

Lab Technician. Procter & Gamble, Co. Winton Hills Technical Center, Cincinnati, OH 1964-1966

CONTINUING EDUCATION:

Property Assessment Division. Property Assessment Division, Department of Revenue, State of Nebraska, Lincoln, NE 2000-2012 268.75 Continuing Education Hours both IAAO and PAD courses.

Assessor's Certificate. Property Assessment Division, Department of Revenue, State of Nebraska, Lincoln, NE issued 2008. Renewed 12/31/2010. Renewed 2014 with 60 Continuing Education Credit Hours. To be renewed 2018 with 60 hours CEUs.

Certificate of Achievement in Truck Driving. Central Community College, Hastings, NE 1995

Professional Certification in Direct Marketing. University of Missouri, Kansas City, MO. 1989

Certificate in Direct Marketing. The Direct Marketing Institute. Chicago, ILL. 1988
 (Sponsored by Chicago Direct Marketing Association and the Direct Marketing Education Foundation of the Direct Marketing Association)

Certified Communications Technician. Communications Technician School, MAD, NABTC and NAS, Pensacola, FL. 37 Semester Credit Hours Equivalent. 1960-1961

PROFESSIONAL MEMBERSHIPS:

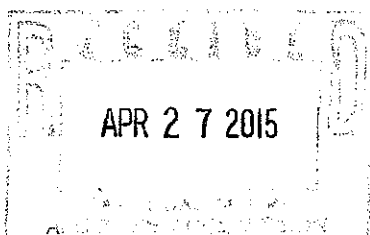
IAAO. (International Association of Assessing Officers)
 NACO-NE. (National Association of County Officials-Nebraska)

American Management Association
 American Marketing Association
 Lincoln, NE Professional Chapter
 St Louis, MO Professional Chapter
 Mid-America Direct Marketing Association
 Southern Management Association
 Southern Marketing Association

Alpha Kappa Psi, Professional Business Fraternity
 Chi Alpha Phi, Honorary Statistics Fraternity
 Omicron Delta Epsilon, Honorary Economics Fraternity

COMPETENCIES:

Plan, Organize, Staff, Direct and Control 13 staff with a \$600,000 budget to discover, list and value 23,400 agricultural, commercial and residential parcels. Assess Strengths, Weaknesses, Opportunities, Threats and prepare & present recommendations and reports. Control and direct and provide guidance in 1, 3 & 6 Year plans for reassessment of real property in the county. Direct and coordinate proper designation of land uses and ownership Plan and control neighborhood adjustments of effective age and depreciation tables. Represent the Assessor's Office before various governing bodies, taxpayers and general public. Establish effectiveness/control measures and track performance accordingly according to statistical controls and statute. Prepare yearly budgets and cash flow and manage use of budget with execution of plans. Direct, manage and control technical, para-professional and administrative staff to accomplish objectives, goals, projects and programs. specified by state statute.



2015 Residential Assessment Survey for Buffalo County

1.	Valuation data collection done by:																																		
	The appraisal staff																																		
2.	List the valuation groupings recognized by the County and describe the unique characteristics of each:																																		
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 10%; text-align: center;"><u>Valuation Grouping</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">01</td> <td>Southeast Kearney - from 25th Street south to City limits; primarily some of the oldest homes in Kearney with a few newly developed areas. There are few amenities here.</td> </tr> <tr> <td style="text-align: center;">02</td> <td>Southwest Kearney - from 25th Street south to City limits; all ranges of homes can be found in this neighborhood, but they are predominantly newer homes. The area has newly developed amenities such as a hospital, schools, and a park.</td> </tr> <tr> <td style="text-align: center;">03</td> <td>Central Kearney, East side - from 25th street north to 46th street. This area is full of parks, schools, and churches, the area is mostly developed with little area available for development. Homes are in the midrange of prices.</td> </tr> <tr> <td style="text-align: center;">04</td> <td>Central Kearney, West side - from 25th street north to 39th Street, these are mostly older homes in the college area, many of the homes are single or multiple rental units with few amenities.</td> </tr> <tr> <td style="text-align: center;">05</td> <td>Northeast Kearney - from 46th street north to City limits; this area is full of amenities and is the newest area with plenty of land for development. This area is rapidly growing with higher end spec homes.</td> </tr> <tr> <td style="text-align: center;">06</td> <td>Northwest Kearney - from 39th street north to the City limits; predominantly new homes with lots of amenities, schools, shopping, church and parks; this area is also growing, and tends to contain more custom homes.</td> </tr> <tr> <td style="text-align: center;">07</td> <td>Gibbon - bedroom community close to Kearney. The market is influenced by the jobs and amenities in Kearney. There is also a meat processing facility in Gibbon which provides job opportunities.</td> </tr> <tr> <td style="text-align: center;">08</td> <td>Shelton - a smaller community between Kearney and Grand Island. Its distance to the larger communities and lack of industry makes the residential market here somewhat less active.</td> </tr> <tr> <td style="text-align: center;">09</td> <td>Elm Creek - also a bedroom community located between Lexington and Kearney. Recently, there have been a lot of first time home buyers looking for housing in Elm Creek.</td> </tr> <tr> <td style="text-align: center;">10</td> <td>Ravenna - most similar to Gibbon in its proximity to Kearney; however, in recent years Ravenna has experienced a stronger market due to the ethanol plant that is located near the community.</td> </tr> <tr> <td style="text-align: center;">11</td> <td>Small Villages - includes Amherst, Miller, Odessa, Pleasanton, and Riverdale. 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APR 27 2015

152:4

Joe Barber

From: Joe Barber
Sent: Wednesday, March 25, 2015 2:04 PM
To: 'Scott, Sarah'
Subject: RE: Statistics

About Ravenna, when I ran the stats again this morning on Ravenna, the Median was 92.15%. I did not know that 2013-6346 (040 000 007) was converted to Commercial. Neither did I know that 2014-5279 (040 007 100) had been coded Improved (01) but instead was a land sale (02). Removing those two from the file dropped the number of sales from 56 to 54. By a simple adjustment of the Economic Depreciation from 44.50 to 40.86, the Median would be adjusted to 95.06%.

Joseph D Barber

Buffalo County Assessor
PO Box 1270
1512 Central Ave
Kearney, NE 68847
Office: 308-236-1210
Fax: 308-233-3713
Cell: 308-440-9110
jbarber@buffalocounty.ne.gov



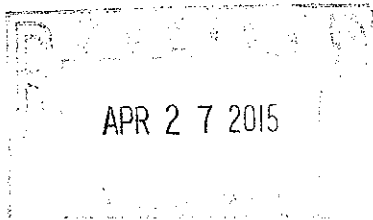
From: Scott, Sarah [<mailto:sarah.scott@nebraska.gov>]
Sent: Wednesday, March 25, 2015 1:25 PM
To: Joe Barber; Nora Borer
Subject: Statistics

Here is a copy of the statistics that will appear in the Reports & Opinions of the Property Tax Administrator. Ravenna, valuation grouping 10, is slightly outside the acceptable range at 91%. I will analyze those sales and discuss the facts within the department – and let you know whether or not we will be recommending an adjustment to Ravenna as soon as possible – but that will likely be tomorrow or Friday.

If you have additional information about Residential values in Ravenna that you would like us to consider, please forward it to me as soon as possible.

Thanks!!

Sarah Scott
Tax Specialist Senior
Dept of Revenue, [Property Assessment Division](#) | 200 South Silber | North Platte, Ne 69101
☎: 308.535.8126 | Cell 308.520.7159 | 📠: 308.535.8081 | ✉: sarah.scott@nebraska.gov



4/22/2015 RAUVENNA AFTER CORRECTION
BUFFALO

PrintStatistic
4/22/2015
1:50:59 PM

Statistical Analysis Report

Statistics Information

Sample Size	54
Low Ratio	47.27%
High Ratio	356.20%
Mean	102.45%
Median	91.17%
Aggregate Mean	87.61%
Variance	0.2049
Standard Deviation	0.4526
Coefficeint of Variation	0.4418
Average Absolute Deviation	0.2773
Coefficeint of Dispersion	0.3042
Price Related Differential	1.1693

Sales Ratio Information

Instrument	Parcel	Sale Date	Value	Sale Price	Ratio	N
2014-4935	040472000	08/08/2014	49,630	105,000	47.27%	1
2014-2984	040073000	05/16/2014	73,780	127,000	58.09%	2
2014-1902	040190000	03/28/2014	42,325	72,800	58.14%	3
2014-695	040073000	01/04/2014	73,780	121,500	60.72%	4
2013-02956	040119000	04/15/2013	99,580	150,000	66.39%	5
2014-1336	040048000	02/28/2014	102,690	150,000	68.46%	6
2013-05815	040119000	07/24/2013	99,580	143,000	69.64%	7
2014-1990	040686000	04/02/2014	107,495	149,900	71.71%	8
2013-9644	040508101	12/20/2013	93,990	126,000	74.60%	9
2013-9442	040062000	12/16/2013	50,940	68,000	74.91%	10
2013-01315	040412000	02/08/2013	87,455	116,653	74.97%	11
2014-2503	040555096	04/25/2014	243,305	319,000	76.27%	12
2012-08712	040128000	11/09/2012	52,840	66,000	80.06%	13
2014-1570	040606000	03/12/2014	36,485	45,000	81.08%	14
2013-8503	040706000	11/01/2013	106,375	130,000	81.83%	15
2014-1056	040508100	02/14/2014	80,500	98,000	82.14%	16
2014-4955	040515910	08/08/2014	125,505	150,000	83.67%	17
2012-08866	040437000	11/15/2012	146,580	174,000	84.24%	18
2014-2940	040489000	05/23/2014	38,225	45,000	84.94%	19
2013-02499	040403000	04/01/2013	110,435	129,900	85.02%	20
2014-348	040175000	11/26/2013	59,890	69,500	86.17%	21
2013-05633	040628000	07/15/2013	48,300	56,000	86.25%	22
2013-04944	040387000	06/21/2013	65,315	75,000	87.09%	23
2014-1187	040191000	02/24/2014	85,715	96,000	89.29%	24
2013-7750	040401000	09/18/2013	86,740	97,000	89.42%	25
2013-7326	040536101	09/13/2013	161,015	180,000	89.45%	26
2013-01503	040698000	02/15/2013	37,450	41,500	90.24%	27
2014-2028	040216000	04/02/2014	32,235	35,000	92.10%	28
2013-03205	040076000	03/16/2013	48,410	52,500	92.21%	29
2013-06396	040106000	08/13/2013	209,985	225,000	93.33%	30
2013-03784	040317000	05/10/2013	77,885	82,000	94.98%	31
2013-9593	040394000	12/20/2013	64,810	68,000	95.31%	32
2014-4144	040581000	07/07/2014	137,070	140,000	97.91%	33
2013-01314	040275000	02/08/2013	36,235	37,000	97.93%	34
2013-01502	040221000	02/15/2013	27,755	28,000	99.13%	35
2012-08481	040399000	10/31/2012	77,320	78,000	99.13%	36
2013-05063	040208000	06/27/2013	89,700	90,000	99.67%	37
2012-08094	040384000	10/22/2012	150,510	150,000	100.34%	38
2013-04112	040108000	05/02/2013	51,505	50,000	103.01%	39
2013-00987	040487000	02/01/2013	23,685	20,000	118.43%	40
2014-2767	040558102	05/05/2014	91,750	77,250	118.77%	41
2013-8987	040459000	11/22/2013	54,125	44,500	121.63%	42
2013-01751	040309000	02/08/2013	57,425	45,000	127.61%	43

APR 27 2015

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PrintStatistic
4/22/2015
1:50:59 PM

4/22/2015

RAVENNA
BUFFALO

AFTER CORRECTION

Statistical Analysis Report

Sales Ratio Information

Instrument	Parcel	Sale Date	Value	Sale Price	Ratio	N
2013-02919	040052000	04/12/2013	23,500	18,000	130.56%	44
2012-09664	040061000	12/12/2012	61,435	47,000	130.71%	45
2013-01570	040131000	02/15/2013	52,720	40,000	131.80%	46
2014-426	040273000	01/17/2014	53,495	40,000	133.74%	47
2013-7901	040465000	09/30/2013	33,435	25,000	133.74%	48
2013-7517	040513000	09/20/2013	61,565	45,000	136.81%	49
2014-5194	040627000	08/20/2014	55,645	38,000	146.43%	50
2013-8718	040273000	11/08/2013	53,495	36,000	148.60%	51
2013-03623	040148000	05/08/2013	31,315	21,000	149.12%	52
2013-6969	040310000	08/29/2013	30,120	15,000	200.80%	53
2014-430	040211000	01/17/2014	26,715	7,500	356.20%	54

APR 27 2015

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RAVENNA BUFFALO Statistical Analysis Report

9100
NBAD

Statistics Information

Sample Size	56
Low Ratio	48.53%
High Ratio	364.27%
Mean	106.21%
Median	94.76%
Aggregate Mean	90.90%
Variance	0.2089
Standard Deviation	0.4570
Coefficeint of Variation	0.4303
Average Absolute Deviation	0.2838
Coefficeint of Dispersion	0.2995
Price Related Differential	1.1685

ECON DEPR 42.23%

Sales Ratio Information

Instrument	Parcel	Sale Date	Value	Sale Price	Ratio	N
2014-4935	040472000	08/08/2014	50,960	105,000	48.53%	1
2014-1902	040190000	03/28/2014	43,565	72,800	59.84%	2
2014-2984	040073000	05/16/2014	76,100	127,000	59.92%	3
2014-695	040073000	01/04/2014	76,100	121,500	62.63%	4
2013-02956	040119000	04/15/2013	103,035	150,000	68.69%	5
2014-1336	040048000	02/28/2014	106,190	150,000	70.79%	6
2013-05815	040119000	07/24/2013	103,035	143,000	72.05%	7
2014-1990	040686000	04/02/2014	111,275	149,900	74.23%	8
2013-9442	040062000	12/16/2013	52,500	68,000	77.21%	9
2013-9644	040508101	12/20/2013	97,305	126,000	77.23%	10
2013-01315	040412000	02/08/2013	90,330	116,653	77.43%	11
2014-2503	040555096	04/25/2014	250,975	319,000	78.68%	12
2012-08712	040128000	11/09/2012	54,300	66,000	82.27%	13
2014-1570	040606000	03/12/2014	37,485	45,000	83.30%	14
2013-8503	040706000	11/01/2013	110,135	130,000	84.72%	15
2014-1056	040508100	02/14/2014	83,175	98,000	84.87%	16
2014-4955	040515910	08/08/2014	130,165	150,000	86.78%	17
2014-2940	040489000	05/23/2014	39,300	45,000	87.33%	18
2012-08666	040437000	11/15/2012	152,005	174,000	87.36%	19
2013-02499	040403000	04/01/2013	114,250	129,900	87.95%	20
2013-05633	040628000	07/15/2013	49,785	56,000	88.90%	21
2014-348	040175000	11/26/2013	61,850	69,500	88.99%	22
2013-04944	040387000	06/21/2013	67,495	75,000	89.99%	23
2014-1187	040191000	02/24/2014	88,730	96,000	92.43%	24
2013-7750	040401000	09/18/2013	89,810	97,000	92.59%	25
2013-7326	040536101	09/13/2013	186,770	180,000	92.65%	26
2013-01503	040698000	02/15/2013	38,490	41,500	92.75%	27
2014-2028	040216000	04/02/2014	33,065	35,000	94.47%	28
2013-03205	040076000	03/16/2013	49,900	52,500	95.05%	29
2013-06396	040106000	08/13/2013	217,875	225,000	96.83%	30
2013-03784	040317000	05/10/2013	80,485	82,000	98.15%	31
2013-9593	040394000	12/20/2013	66,845	68,000	98.30%	32
2013-01314	040275000	02/08/2013	37,225	37,000	100.61%	33
2013-8346	040000007	08/09/2013	103,665	103,000	100.65%	34
2014-4144	040581000	07/07/2014	142,025	140,000	101.45%	35
2012-08481	040399000	10/31/2012	79,990	78,000	102.55%	36
2013-01502	040221000	02/15/2013	28,715	28,000	102.55%	37
2013-05063	040208000	06/27/2013	92,765	90,000	103.07%	38
2012-08094	040384000	10/22/2012	156,065	150,000	104.04%	39
2013-04112	040108000	05/02/2013	52,995	50,000	105.99%	40
2013-00987	040487000	02/01/2013	24,225	20,000	121.13%	41
2014-2767	040558102	05/05/2014	94,815	77,250	122.74%	42
2013-8987	040459000	11/22/2013	55,640	44,500	125.03%	43

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BUFFALO

NBAD

Statistical Analysis Report

Sales Ratio Information

N

Instrument	Parcel	Sale Date	Value	Sale Price	Ratio	
2013-01751	040309000	02/08/2013	59,285	45,000	131.74%	44
2013-02919	040052000	04/12/2013	23,970	18,000	133.17%	45
2012-09664	040061000	12/12/2012	63,425	47,000	134.95%	46
2013-01570	040131000	02/15/2013	54,390	40,000	135.98%	47
2013-7901	040465000	09/30/2013	34,315	25,000	137.26%	48
2014-426	040273000	01/17/2014	55,065	40,000	137.66%	49
2013-7517	040513000	09/20/2013	63,510	45,000	141.13%	50
2014-5279	040007100	08/22/2014	22,000	15,000	146.67%	51
2014-5194	040627000	08/20/2014	57,305	38,000	150.80%	52
2013-03623	040148000	05/08/2013	32,105	21,000	152.88%	53
2013-8718	040273000	11/08/2013	55,065	36,000	152.96%	54
2013-6969	040310000	08/29/2013	30,865	15,000	205.77%	55
2014-430	040211000	01/17/2014	27,320	7,500	364.27%	56

LAND ONLY
SALE SPLIT

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2015 TOWN LOT MODELS (ALPHABET ORDER) BY NBHD & SALES - LAND & IMPROVEMENT MEDIANS & RECALC

Num ber In NBHD	19 NBHDs	9 TOWNS and/or descriptions with LOT MODEL	Num ber of sales	2014 CUR RENT MED IAN	LAND VALUES					2015 CUR RENT MED IAN	
					2014 CURRENT LAND TABLE	NEW 2015 MED IAN	NEW 2015 LAND TABLE	Num ber of sales	2015 CUR RENT MED IAN		
					SQ FT		\$				
106	4600-S	PLEASANTON - Village, Lammers	0	NA	12 K	\$1.15				8	103.3
	N=100	LOT MODEL 198			22 K	\$0.80				8%	
					> 22 K	\$0.38					
					ACRE		\$				
	4600-A	PLEASANTON - Village, Lammers	0	NA	1	\$8,500					
	N=6	LOT MODEL 410			2	\$4,500					
					3	\$2,000					
					SQ FT		\$		95.13%		
67	4700-S	PLEASANTON - Dixon, Pearson, Vill Lnd	1	398.75%	12 K	\$1.30	NC	12 K	\$0.31	2	91.17
	N=61	LOT MODEL 199		13%	15 K	\$0.70		15 K	\$0.17	3%	
					> 15 K	\$0.35		> 15 K	\$0.08		
					ACRE		\$				
	4700-A	PLEASANTON - Dixon, Pearson, Vill Lnd	0	NA	1	\$17,500					
	N=6	LOT MODEL 411			2	\$8,500					
					3	\$4,250					
					SQ FT		\$		54		91.17
594	9100-S	RAVENNA CITY	3	95.00%	8 K	\$1.71	NC	NC	NC	56	94.80
	N=574	Entire City on 1 NBDH LOT MODEL 267		0.50%	21 K	\$0.57				9%	
					> 21 K	\$0.47					
					ACRE		\$				
	9100-A	RAVENNA CITY	0	NA	1	\$15,000					
	N=20	Entire City on 1 NBDH LOT MODEL 497			2	\$10,000					
					3	\$5,000					

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TABLE 3 TOWN-VILLAGES FORECAST BY NBHD 2013-17														
FORECAST FOR 2013, 2014, 2015, 2016, 2017														
VERIFIED BY PICTURE & INSPECTION DATE														
YELLOW HIGHLIGHT IS 3-YEAR FORECAST														
Updated March 28, 2013					YEAR REVIEWED						FORECAST			
NBHD	DESCRIPTION	TOWN/VILL	NUM BER	REV R	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
4600	Pleasanton Village	PLEASANTON	106	GC			2	8	103				106	
4700	Dixon/Pearson/Vil Lnd Ptwn	PLEASANTON	61	GC				3	61					61
5150	Elm Creek Village	ELM CREEK	86	GC					87					
6100	Newer Gibbon - S of 7th	GIBBON	22	LF					24					
6150	Space Acres/Drew Add	GIBBON	46	LF					47					
6200	S Gibbon-Johnsons/Gibson	GIBBON	338	LF					323					
6250	N Gibbon-Old Mill/Hersheys	GIBBON	53	LF					53					
6300	Gibbon City - RR & Hi Traff	GIBBON	117	LF					118					
6400	Mobile Hom on R E in Gibbon	GIBBON	8	LF					7					
7100	Shelton Village - N of UPRR	SHELTON	40	LF			41		41					
7300	Shelton Village - S of UPRR	SHELTON	169	LF			215		215					
7400	Shelton Village	SHELTON	256	LF			195		195					
3100	R Vill, Cudaback, South'n 2n	RIVERDALE	106	GC		98	3	4	1			106		
4500	Miller Village	MILLER	121	GC		114	1	4		1		121		
5140	Elm Creek Village	ELM CREEK	116	GC			100	8	6	4			116	
4800	Odessa Village	ODESSA	46	GC			1	51					46	
5100	Countryside Acres	ELM CREEK	17	LF			1	16					17	
9100	North of Genoa/Seneca	RAVENNA	596	LF			566	30	3	1			598	
4000	Amherst Village	AMHERST	123	GC				117	6					123
5110	Elm Creek Vill - N of RR	ELM CREEK	146	GC				144	4					146
20	TOTAL		2573		0	212	1125	385	1294	6		227	883	330
NBHD	TOTAL	9 Twn/Vill			0	2	10	10	17	3	0	2	5	3

2015
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PARCEL, VALUATION AND GROWTH INCREASE BY YEARS 2011 - 2015

SOURCE: YEARLY R & O BY PROPERTY ASSESSMENT DIVISION, NE DEPT OF REVENUE

YEAR	PAR CELS	PARCEL NUMBER INCREASE	\$ VALUATION	\$ VALUE INCREASE	% VALUE INCR	\$ GROWTH	\$ GROWTH INCREASE	% GWTH INCR	% R L
2015	23,239	383	\$4,877,636,155	\$758,037,682	18.40%	\$76,179,545	\$18,675,960	32.48%	9
2014	22,856	332	\$4,119,598,473	\$560,044,423	15.73%	\$57,503,585	\$17,708,185	44.50%	9
2013	22,524	143	\$3,559,554,050	\$417,100,525	13.27%	\$39,795,400	\$26,485,825	199.00%	9
2012	22,381	42	\$3,142,453,525	\$98,231,315	3.23%	\$13,309,575	-\$1,516,065	-10.23%	9
2011	22,339	36	\$3,044,222,210	\$248,081,250	8.87%	\$14,825,640	-\$4,333,815	-22.62%	9
5 YEAR INCREASE		936	\$1,833,413,945		60.22%	\$61,353,905		243.13%	
5 YEAR AVERAGE		187.2	\$366,682,789		12.04%	\$12,270,781		48.63%	

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Table 2-3. Ratio study uniformity standards indicating acceptable general quality*

General Property Class	Jurisdiction Size /Profile /Market Activity
Residential improved (single family dwellings, condominiums, manuf. housing, 2-4 family units)	Very large jurisdictions / densely populated / newer properties / active markets
	Large to mid-sized jurisdictions / older & newer properties / less active markets
	Rural or small jurisdictions / older properties / depressed market areas
Income-producing properties (commercial, industrial, apartments,)	Very large jurisdictions / densely populated / newer properties / active markets
	Large to mid-sized jurisdictions / older & newer properties / less active markets
	Rural or small jurisdictions / older properties / depressed market areas
Residential vacant land	Very large jurisdictions / rapid development / active markets
	Large to mid-sized jurisdictions / slower development / less active markets
	Rural or small jurisdictions/ little development / depressed markets
Other (non-agricultural) vacant land	Very large jurisdictions / rapid development / active markets
	Large to mid-sized jurisdictions / slower development / less active markets
	Rural or small jurisdictions/ little development / depressed markets

These types of property are provided for general guidance only and may not represent jurisdictional requirements.

**The COD performance recommendations are based upon representative and adequate sample sizes, trimmed and a 95% level of confidence.*

**Appraisal level recommendation for each type of property shown should be between 0.90 and 1.10.*

**PRD's for each type of property should be between 0.98 and 1.03 to demonstrate vertical equity.*

PRD standards are not absolute and may be less meaningful when samples are small or when wide variance exist. In such cases, statistical tests of vertical equity hypotheses should be substituted.

**CODs lower than 5.0 may indicate sales chasing or non-representative samples.*

STANDARD ON RATIO STUDIES

I.A.A.O., 2013, P34.

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