

Preface

The requirements for the assessment of real property for the purposes of property taxation are found in Nebraska law. The Constitution of Nebraska requires that “taxes shall be levied by valuation uniformly and proportionately upon all real property and franchises as defined by the Legislature except as otherwise provided in or permitted by this Constitution.” Neb. Const. art. VIII, sec. 1 (1) (1998). The uniform standard for the assessed value of real property for tax purposes is actual value, which is defined by law as “the market value of real property in the ordinary course of trade.” Neb. Rev. Stat. §77-112 (R.R.S., 2003). The assessment level for all real property, except agricultural land and horticultural land, is one hundred percent of actual value. The assessment level for agricultural land and horticultural land, hereinafter referred to as agricultural land, is seventy-five percent of actual value. Neb. Rev. Stat. §77-201 (1) and (2)(R.S. Supp., 2006). More importantly, for purposes of equalization, similar properties must be assessed at the same proportion of actual value when compared to each other. Achieving the constitutional requirement of proportionality ultimately ensures the balance equity in the imposition of the property tax by local units of government on each parcel of real property.

The assessment process, implemented under the authority of the county assessor, seeks to value similarly classed properties at the same proportion to actual value. This is not a precise mathematical process, but instead depends on the judgment of the county assessor, based on his or her analysis of relevant factors that affect the actual value of real property. Nebraska law provides ranges of acceptable levels of value that must be met to achieve the uniform and proportionate valuation of classes and subclasses of real property in each county. Neb. Rev. Stat. §77-5023 (R.S. Supp., 2006) requires that all classes of real property, except agricultural land, be assessed within the range of ninety-two and one hundred percent of actual value; the class of agricultural land be assessed within the range of sixty-nine to seventy-five percent of actual value; the class of agricultural land receiving special valuation be assessed within the range sixty-nine to seventy-five percent of its special value; and, when the land is disqualified for special value the recapture value be assessed at actual value.

To ensure that the classes of real property are assessed at these required levels of actual value, the Department of Property Assessment and Taxation, hereinafter referred to as the Department, under the direction of the Property Tax Administrator, is annually responsible for analyzing and measuring the assessment performance of each county. This responsibility includes requiring the Property Tax Administrator to prepare statistical and narrative reports for the Tax Equalization and Review Commission, hereinafter referred to as the Commission, and the county assessors. Pursuant to Neb. Rev. Stat. §77-5027 (R.S. Supp., 2005):

- (2) ... the Property Tax Administrator shall prepare and deliver to the commission and to each county assessor his or her annual reports and opinions.
- (3) The annual reports and opinions of the Property Tax Administrator shall contain statistical and narrative reports informing the commission of the level of value and the quality of assessment of the classes and subclasses of real property within the county and a certification of the opinion of the Property Tax

Administrator regarding the level of value and quality of assessment of the classes and subclasses of real property in the county.

(4) In addition to an opinion of level of value and quality of assessment in the county, the Property Tax Administrator may make nonbinding recommendations for consideration by the commission.

The narrative and statistical reports contained in the Reports and Opinions of the Property Tax Administrator, hereinafter referred to as the R&O, provide a thorough, concise analysis of the assessment process implemented by each county assessor to reach the levels of value and quality of assessment required by Nebraska law. The Property Tax Administrator's opinion of level of value and quality of assessment achieved by each county assessor is a conclusion based upon all the data provided by the county assessor and gathered by the Department regarding the assessment activities during the preceding year. This is done in recognition of the fact that the measurement of assessment compliance, in terms of the concepts of actual value and uniformity and proportionality mandated by Nebraska law, requires both statistical and narrative analysis.

The Department is required by Neb. Rev. Stat. §77-1327 (R. S. Supp., 2005) to develop and maintain a state-wide sales file of all arm's length transactions. From this sales file the Department prepares an assessment sales ratio study in compliance with acceptable mass appraisal standards. The assessment sales ratio study is the primary mass appraisal performance evaluation tool. From the sales file, the Department prepares statistical analysis from a non-randomly selected set of observations, known as sales, from which inferences about the population, known as a class or subclass of real property, may be drawn. The statistical reports contained in the R&O are developed in compliance with standards developed by the International Association of Assessing Officers, hereinafter referred to as the IAAO.

However, just as the valuation of property is sometimes more art than science, a narrative analysis of assessment practices in each county is necessary to give proper context to the statistical inferences from the assessment sales ratio study. There may be instances when the analysis of assessment practices outweighs or limits the reliability of the statistical inferences of central tendency or quality measures. This may require an opinion of the level of value that is not identical to the result of the statistical calculation. The Property Tax Administrator's goal is to provide statistical and narrative analysis of the assessment level and practices to the Commission, providing the Commission with the most complete picture possible of the true level of value and quality of assessment in each county.

The Property Tax Administrator's opinions of level of value and quality of assessment are stated as a single numeric representation for level of value and a simple judgment regarding the quality of assessment practices. Based on the information collected in developing this report the Property Tax Administrator may feel further recommendations must be stated for a county to assist the Commission in determining the level of value and quality of assessment within a county. These opinions are made only after considering all narrative and statistical analysis provided by the county assessor and gathered by the Department. An evaluation of these opinions must only be made after considering all other information provided in the R&O.

Finally, after reviewing all of the information available to the Property Tax Administrator regarding the level and quality of assessment for classes and subclasses of real property in each county, the Property Tax Administrator, pursuant to Neb. Rev. Stat. §77-5027(4) (R.S. Supp., 2005), may make recommendations for adjustments to value for classes and subclasses of property. All of the factors relating to the Property Tax Administrator's determination of level of value and quality of assessment shall be taken into account in the making of such recommendations. Such recommendations are not binding on the Commission.

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2007 Commission Summary

79 Scotts Bluff

Residential Real Property - Current

Number of Sales	1543	COD	18.75
Total Sales Price	\$ 139119227	PRD	105.94
Total Adj. Sales Price	\$ 139119227	COV	35.60
Total Assessed Value	\$ 128742333	STD	34.90
Avg. Adj. Sales Price	\$ 90161.52	Avg. Abs. Dev.	17.67
Avg. Assessed Value	\$ 83436.38	Min	17.32
Median	94.27	Max	737.44
Wgt. Mean	92.54	95% Median C.I.	92.81 to 95.42
Mean	98.04	95% Wgt. Mean C.I.	91.51 to 93.57
		95% Mean C.I.	96.30 to 99.78
% of Value of the Class of all Real Property Value in the County			59.01
% of Records Sold in the Study Period			10.85
% of Value Sold in the Study Period			13.34
Average Assessed Value of the Base			67,893

Residential Real Property - History

Year	Number of Sales	Median	COD	PRD
2007	1543	94.27	18.75	105.94
2006	1520	97.08	21.22	108.23
2005	1400	95.84	17.76	105.19
2004	1460	94.57	16.71	104.21
2003	1,417	96	19.98	106.91
2002	1,456	96	26.61	111.97
2001	1,431	96	25.81	110.84

2007 Commission Summary

79 Scotts Bluff

Commercial Real Property - Current

Number of Sales	305	COD	33.79
Total Sales Price	\$ 62407184	PRD	110.67
Total Adj. Sales Price	\$ 62437184	COV	54.70
Total Assessed Value	\$ 57676475	STD	55.92
Avg. Adj. Sales Price	\$ 204712.08	Avg. Abs. Dev.	32.84
Avg. Assessed Value	\$ 189103.20	Min	18.07
Median	97.19	Max	479.93
Wgt. Mean	92.38	95% Median C.I.	92.09 to 99.88
Mean	102.23	95% Wgt. Mean C.I.	86.18 to 98.57
		95% Mean C.I.	95.96 to 108.51
% of Value of the Class of all Real Property Value in the County			23.67
% of Records Sold in the Study Period			12.75
% of Value Sold in the Study Period			14.89
Average Assessed Value of the Base			161,890

Commercial Real Property - History

Year	Number of Sales	Median	COD	PRD
2007	305	97.19	33.79	110.67
2006	311	95.88	33.74	119.21
2005	262	96.21	31.80	118.68
2004	247	95.66	32.06	120.06
2003	243	95	33.4	111.54
2002	248	92	39.48	107.03
2001	241	96	32.6	109.27

2007 Opinions of the Property Tax Administrator for Scotts Bluff County

My opinions and recommendations are stated as a conclusion based on all of the factors known to me about the assessment practices and statistical analysis for this county. See, Neb. Rev. Stat. §77-5027 (R. S. Supp., 2005). While I rely primarily on the median assessment sales ratio from the Qualified Statistical Reports for each class of real property, my opinion of level of value for a class of real property may be determined from other evidence contained in the RO. Although my primary resource regarding quality of assessment are the performance standards issued by the IAAO, my opinion of quality of assessment for a class of real property may be influenced by the assessment practices of the county assessor.

Residential Real Property

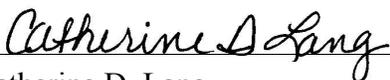
It is my opinion that the level of value of the class of residential real property in Scotts Bluff County is 94% of actual value. It is my opinion that the quality of assessment for the class of residential real property in Scotts Bluff County is in compliance with generally accepted mass appraisal practices.

Commercial Real Property

It is my opinion that the level of value of the class of commercial real property in Scotts Bluff County is 97% of actual value. It is my opinion that the quality of assessment for the class of commercial real property in Scotts Bluff County is not in compliance with generally accepted mass appraisal practices.

Dated this 9th day of April, 2007.





Catherine D. Lang
Property Tax Administrator

**2007 Correlation Section
for Scotts Bluff County**

Residential Real Property

I. Correlation

RESIDENTIAL: The following tables and narrative comments will show that all three measures of central tendency are within acceptable range and the difference between the largest value (the mean at 98.04) and the lesser value (the aggregate at 92.54) is approximately 5.50 points. Any of the three measures could be used to describe the overall level of value for the residential property class, but the median will be used—since it receives strong support from the Trended Preliminary Ratio, and also falls within the 95% Median Confidence Interval of 92.81 to 95.42.

Regarding the overall quality of assessment (uniformity), at first glance it appears that neither the coefficient of dispersion nor the price-related differential is within acceptable range. However, these qualitative statistics are being skewed by outlying sales. The hypothetical removal (by the 2.5% Trim) of the outliers moves the COD to 14.04, and the PRD to 103.23—both rounded figures would be within acceptable range.

**2007 Correlation Section
for Scotts Bluff County**

II. Analysis of Percentage of Sales Used

This section documents the utilization of total sales compared to qualified sales in the sales file. Neb. Rev. Stat. §77-1327 (R. S. Supp., 2005) provides that all sales are deemed to be arm's 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 residential sales file. The Department periodically reviews the procedures utilized by the county assessor to qualify/disqualify sales.

The Standard on Ratio Studies, International Association of Assessing Officials, (1999), indicates that low levels of sale utilization may indicate excessive trimming by the county assessor. Excessive trimming, the arbitrary exclusion or adjustment of arm's length transactions, may indicate an attempt to inappropriately exclude arm's 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 residential real property.

	Total Sales	Qualified Sales	Percent Used
2007	1883	1543	81.94
2006	1792	1520	84.82
2005	1700	1400	82.35
2004	1776	1460	82.21
2003	1790	1417	79.16
2002	1774	1456	82.07
2001	1794	1431	79.77

RESIDENTIAL: The percentage of sales deemed qualified for assessment year 2007 is well above the 75% mark, and fits in well with the historical use of past assessment years. This indicates that the County does not excessively trim the sales file.

**2007 Correlation Section
for Scotts Bluff County**

III. Analysis of the Preliminary, Trended Preliminary and R&O Median Ratio

The trended preliminary ratio is an alternative method to calculate a point estimate as an indicator of the level of value. This table compares the preliminary median ratio, trended preliminary median ratio, and R&O median ratio, presenting four years of data to reveal any trends in assessment practices. The analysis that follows compares the changes in these ratios to the assessment actions taken by the county assessor. If the county assessor's assessment practices treat all properties in the sales file and properties in the population in a similar manner, the trended preliminary ratio will correlate closely with the R&O median ratio. The following is the justification for the trended preliminary ratio:

Adjusting for Selective Reappraisal

The reliability of sales ratio statistics depends on unsold parcels being appraised in the same manner as sold parcels. Selective reappraisal of sold parcels distorts sales ratio results, possibly rendering them useless. Equally important, selective reappraisal of sold parcels ("sales chasing") is a serious violation of basic appraisal uniformity and is highly unprofessional. Oversight agencies must be vigilant to detect the practice if it occurs and take necessary corrective action.

[To monitor sales chasing] A preferred approach is to use only sales that occur after appraised values are determined. However, as long as values from the most recent appraisal year are used in ratio studies, this is likely to be impractical. A second approach is to use values from the previous assessment year, so that most (or all) sales in the study follow the date values were set. In this approach, measures of central tendency must be adjusted to reflect changes in value between the previous and current year. For example, assume that the measure of central tendency is 0.924 and, after excluding parcels with changes in use or physical characteristics, that the overall change in value between the previous and current assessment years is 6.3 percent. The adjusted measure of central tendency is $0.924 \times 1.063 = 0.982$. This approach can be effective in determining the level of appraisal, but measures of uniformity will be unreliable if there has been any meaningful reappraisal activity for the current year.

Gloudemans, Robert J., *Mass Appraisal of Real Property*, International Association of Assessing Officers, (1999), p. 315.

**2007 Correlation Section
for Scotts Bluff County**

III. Analysis of the Preliminary, Trended Preliminary and R&O Median Ratio Continued

	Preliminary Median	% Change in Assessed Value (excl. growth)	Trended Preliminary Ratio	R&O Median
2007	92.54	0.66	93.15	94.27
2006	93.49	5.47	98.61	97.08
2005	91.52	-4.39	87.5	95.84
2004	90.85	4.96	95.35	94.57
2003	91	3.9	94.55	96
2002	91	1.72	92.57	96
2001	87	10.9	96.48	96

RESIDENTIAL: Comparison of the Trended Preliminary Ratio with the R&O Median reveals slightly more than one point difference between the two statistical measures (1.12), and thus each figure provides strong support for the other.

**2007 Correlation Section
for Scotts Bluff County**

IV. Analysis of Percentage Change in Total Assessed Value in the Sales File to Percentage Change in Assessed Value

This section analyzes the percentage change of the assessed values in the sales file, between the 2007 Preliminary Statistical Reports and the 2007 R&O Statistical Reports, to the percentage change in the assessed value of all real property base, by class, reported in the 2007 County Abstract of Assessment for Real Property, Form 45, excluding growth valuation, compared to the 2006 Certificate of Taxes Levied (CTL) Report. For purposes of calculating the percentage change in the sales file, only the sales in the most recent year of the study period are used. If assessment practices treat sold and unsold properties consistently, the percentage change in the sale file and assessed base will be similar. The analysis of this data assists in determining if the statistical representations calculated from the sales file are an accurate measure of the population. The following is justification for such an analysis:

Comparison of Average Value Changes

If sold and unsold properties are similarly appraised, they should experience similar changes in value over time. Accordingly, it is possible to compute the average change in value over a selected period for sold and unsold parcels and, if necessary, test to determine whether observed differences are significant. If, for example, values for vacant sold parcels in an area have increased by 45 percent since the previous reappraisal, but values for vacant unsold parcels have increased only 10 percent, sold and unsold parcels appear to have not been equally appraised. This apparent disparity between the treatment of sold and unsold properties provides an initial indication of poor assessment practices and should trigger further inquiry into the reasons for the disparity.

Gloude-mans, Robert J., *Mass Appraisal of Real Property*, (International Association of Assessing Officers, 1999), p. 311.

**2007 Correlation Section
for Scotts Bluff County**

IV. Analysis of Percentage Change in Total Assessed Value in the Sales File to Percentage Change in Assessed Value Continued

% Change in Total Assessed Value in the Sales File		% Change in Assessed Value (excl. growth)
1.77	2007	0.66
7.38	2006	5.47
9.09	2005	-4.39
11.31	2004	4.96
10.71	2003	3.9
7.82	2002	1.72
11.22	2001	10.9

RESIDENTIAL: There is only slightly more than one point difference between the percent change to the sales file compared to the percent change in assessed value (excluding growth)—1.11 points. This difference is not statistically significant and would indicate no appreciable difference between the County’s valuation practices applied to the sold versus the unsold residential property.

2007 Correlation Section for Scotts Bluff County

V. Analysis of the R&O Median, Wgt. Mean, and Mean Ratios

There are three measures of central tendency calculated by the Department: median ratio, weighted mean ratio, and mean ratio. Because each measure of central tendency has its own 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 in 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 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. Because 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 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; to ensure proper funding distribution of aid to political subdivisions, particularly when the distribution in part is based on the assessable value in that political subdivision, Standard on Ratio Studies, International Association of Assessing Officers, (1999). 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.

**2007 Correlation Section
for Scotts Bluff County**

V. Analysis of the R&O Median, Wgt. Mean, and Mean Ratios Continued

	Median	Wgt. Mean	Mean
R&O Statistics	94.27	92.54	98.04

RESIDENTIAL: All three measures of central tendency are within acceptable range and the difference between the largest value (the mean at 98.04) and the lesser value (the aggregate at 92.54) is approximately 5.50 points. Any of the three measures could be used to describe the overall level of value for the residential property class, but the median will be used—since it receives strong support from the Trended Preliminary Ratio, and also falls within the 95% Median Confidence Interval of 92.81 to 95.42.

**2007 Correlation Section
for Scotts Bluff County**

VI. Analysis of R&O COD and PRD

In analyzing the statistical data of assessment quality, there are two measures primarily relied upon by assessment officials. The Coefficient of Dispersion, COD, is produced to measure assessment uniformity. A low COD tends to indicate good assessment uniformity as there is a smaller “spread” or dispersion of the ratios in the sales file. Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), pp. 235-237 indicates that a COD of less than 15 suggests that there is good assessment uniformity. The IAAO has issued performance standards for major property groups:

- 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.

The Price Related Differential, PRD, is produced to measure assessment vertical uniformity (progressivity or regressivity). For example, assessments are considered regressive if high value properties are under-assessed relative to low value properties. Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), pp. 239-240 indicates that a PRD of greater than 100 suggests that high value properties are relatively under-assessed. A PRD of less than 100 indicates that high value properties are relatively over-assessed. As a general rule, except for small samples, a PRD should range between 98 and 103. This range is centered slightly above 100 to allow for a slightly upward measurement bias inherent in the PRD. Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), p. 247.

The analysis in this section indicates whether the COD and PRD meet the performance standards described above.

	COD	PRD
R&O Statistics	18.75	105.94
Difference	3.75	2.94

RESIDENTIAL: Neither the coefficient of dispersion nor the price-related differential appears to be within acceptable range for quality of assessment. However, these qualitative statistics are being skewed by outlying sales. The hypothetical removal (by the 2.5% Trim) of the outliers moves the COD to 14.04, and the PRD to 103.23—both rounded figures would be within acceptable range.

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for Scotts Bluff County**

VII. Analysis of Change in Statistics Due to Assessor Actions

This section compares the statistical indicators from the Preliminary Statistical Reports to the same statistical indicators from the R&O Statistical Reports. The analysis that follows explains the changes in the statistical indicators in consideration of the assessment actions taken by the county assessor.

	Preliminary Statistics	R&O Statistics	Change
Number of Sales	1619	1543	-76
Median	92.54	94.27	1.73
Wgt. Mean	91.33	92.54	1.21
Mean	96.54	98.04	1.5
COD	19.89	18.75	-1.14
PRD	105.70	105.94	0.24
Min Sales Ratio	10.00	17.32	7.32
Max Sales Ratio	737.44	737.44	0

RESIDENTIAL: First, the number of sales used in the Preliminary statistics differs from the R&O statistics by 76 sales. The reason for the difference is due to the fact that it was found that these 76 residential parcels were substantially improved (via remodeling, additions to the existing improvement, or the addition of an improvement to vacant land), and these were removed, since the 2007 valuation would substantially distort the sales file—by not reflecting what was originally sold.

Assessment actions taken to address the residential class for 2007 included the reclassification of rural residential properties that had previously been classified erroneously as ag properties. The assessor made percentage changes to subclasses that were outside of the acceptable range.

**2007 Correlation Section
for Scotts Bluff County**

Commerical Real Property

I. Correlation

COMMERCIAL: Review of the three measures of central tendency indicates that both the overall median and weighted mean are within acceptable range, and the mean is roughly two points above the upper limit of acceptable range. However, it appears that outlying sales are affecting the mean, and the 2.5% trimming of the outliers would produce a mean of 97.55—well within acceptable range (the median and the weighted mean would not be significantly affected, and would represent the same rounded numbers). However, the median will be used to represent the overall level of value for the commercial property class, since it receives relatively strong support from the Trended Preliminary Ratio and further falls within the 95% Median Confidence Interval range of 92.09 to 99.88.

Both measures of assessment uniformity are quite outside of their respective acceptable range. The same trimming of extreme outliers would fail to bring either within range (the COD would become 26.34 and the PRD would move to 105.75)

Further review of the statistical profile indicates two subheadings “Assessor Location,” and “Status: Improved, Unimproved & IOLL” that have subclasses that are outside of the acceptable range for level of value and assessment uniformity: the subclass small towns (SMTWNS) under “Assessor Location,” and the subclass unimproved under the “Status: Improved, Unimproved & IOLL” heading.

First, regarding the “Assessor Location” it should be noted that as written in the 2007 Assessor Survey document the response to question 10. Is “Assessor Location” a usable valuation identity?" is “No, ‘Assessor Location’ is too broad to be a usable valuation identity. The County lists and values commercial properties by the forty neighborhoods that were developed to aid in the appraisal process. In the case of the small towns designation developed by the previous appraiser, Randy Pierce, this assessor location consists of the towns Henry, Lyman, McGrew and Melbeta (his reason for doing this was to have uniform costing and depreciation tables specifically for the small towns/villages). The breakdown of these thirteen sales into their separate villages are as follows:

Book	Page	Town	Ratio	Median for sales w/in Town
2003	09703	Henry	55.06	
2003	11213	Henry	100	100
2006	458	Henry	114.7	
2004	01314	Lyman	263.8	
2004	03799	Lyman	141.51	
2005	7648	Lyman	88.02	103.79
2006	1549	Lyman	119.27	
2006	3747	Lyman	64.04	
2006	3754	Lyman	88.31	
2004	01864	McGrew	80	

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2005	850	McGrew	55.35	80
2006	1238	McGrew	87.5	

2004	01388	Melbeta	19.64	
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Therefore, since the “Assessor Location” designation “SMTWNS” is an admixture of four small towns that obviously contribute disproportionate numbers of sales to the sample, no recommendation for adjustment will be made for assessment year 2007.

Addressing the profile subheading “Status: Improved, Unimproved & IOLL,” the following observation can be made:

Although the statistical profile indicates 86 sales with a combined median of 88.59, further analysis of these 86 sales show that they consist of 17 Gering sales with a median of 70.05; 3 Minatare sales with a median of 115.08; 5 Mitchell sales with a median of 92.02; 2 Morrill sales with a median of 112.09; 5 “Rural” sales with a median of 107.92; 33 Scottsbluff sales with a median of 84.44; 5 “SMTWNS” with a median of 88.02; and 16 Suburban sales with a median of 89.47.

Undoubtedly the assessor needs to address unimproved commercial land within the County—however, since the subclass under the “Status” heading is alloyed with eight more subclasses (as they would be arrayed under "Assessor Location") each of which indicates a different median, no overall recommendation for an adjustment to the Status: Improved, Unimproved & IOLL can be made for assessment year 2007.

**2007 Correlation Section
for Scotts Bluff County**

II. Analysis of Percentage of Sales Used

This section documents the utilization of total sales compared to qualified sales in the sales file. Neb. Rev. Stat. §77-1327 (R. S. Supp., 2005) provides that all sales are deemed to be arm's 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 residential sales file. The Department periodically reviews the procedures utilized by the county assessor to qualify/disqualify sales.

The Standard on Ratio Studies, International Association of Assessing Officials, (1999), indicates that low levels of sale utilization may indicate excessive trimming by the county assessor. Excessive trimming, the arbitrary exclusion or adjustment of arm's length transactions, may indicate an attempt to inappropriately exclude arm's 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 residential real property.

	Total Sales	Qualified Sales	Percent Used
2007	380	305	80.26
2006	379	311	82.06
2005	350	262	74.86
2004	346	247	71.39
2003	345	243	70.43
2002	339	248	73.16
2001	331	241	72.81

COMMERCIAL: Analysis of the percentage of sales used for assessment year 2007 reveals another historical "high point," (only surpassed by last year's percentage), and demonstrates that the sample for the commercial property class is adequate, and there is no excessive trimming of the sales file.

**2007 Correlation Section
for Scotts Bluff County**

III. Analysis of the Preliminary, Trended Preliminary and R&O Median Ratio

The trended preliminary ratio is an alternative method to calculate a point estimate as an indicator of the level of value. This table compares the preliminary median ratio, trended preliminary median ratio, and R&O median ratio, presenting four years of data to reveal any trends in assessment practices. The analysis that follows compares the changes in these ratios to the assessment actions taken by the county assessor. If the county assessor's assessment practices treat all properties in the sales file and properties in the population in a similar manner, the trended preliminary ratio will correlate closely with the R&O median ratio. The following is the justification for the trended preliminary ratio:

Adjusting for Selective Reappraisal

The reliability of sales ratio statistics depends on unsold parcels being appraised in the same manner as sold parcels. Selective reappraisal of sold parcels distorts sales ratio results, possibly rendering them useless. Equally important, selective reappraisal of sold parcels ("sales chasing") is a serious violation of basic appraisal uniformity and is highly unprofessional. Oversight agencies must be vigilant to detect the practice if it occurs and take necessary corrective action.

[To monitor sales chasing] A preferred approach is to use only sales that occur after appraised values are determined. However, as long as values from the most recent appraisal year are used in ratio studies, this is likely to be impractical. A second approach is to use values from the previous assessment year, so that most (or all) sales in the study follow the date values were set. In this approach, measures of central tendency must be adjusted to reflect changes in value between the previous and current year. For example, assume that the measure of central tendency is 0.924 and, after excluding parcels with changes in use or physical characteristics, that the overall change in value between the previous and current assessment years is 6.3 percent. The adjusted measure of central tendency is $0.924 \times 1.063 = 0.982$. This approach can be effective in determining the level of appraisal, but measures of uniformity will be unreliable if there has been any meaningful reappraisal activity for the current year.

Gloude-mans, Robert J., *Mass Appraisal of Real Property*, International Association of Assessing Officers, (1999), p. 315.

**2007 Correlation Section
for Scotts Bluff County**

III. Analysis of the Preliminary, Trended Preliminary and R&O Median Ratio Continued

	Preliminary Median	% Change in Assessed Value (excl. growth)	Trended Preliminary Ratio	R&O Median
2007	92.20	3.11	95.06	97.19
2006	92.36	6.13	98.02	95.88
2005	91.30	11.16	101.49	96.21
2004	90.64	6.82	96.82	95.66
2003	88	6.1	93.37	95
2002	92	-2.95	89.29	92
2001	95	4.76	99.52	96

COMMERCIAL: A comparison of the Trended Preliminary Ratio with the R&O Median shows only slightly more than two points difference between the two statistical measures (2.13). Therefore, the two figures provide relatively strong support for each other.

**2007 Correlation Section
for Scotts Bluff County**

IV. Analysis of Percentage Change in Total Assessed Value in the Sales File to Percentage Change in Assessed Value

This section analyzes the percentage change of the assessed values in the sales file, between the 2007 Preliminary Statistical Reports and the 2007 R&O Statistical Reports, to the percentage change in the assessed value of all real property base, by class, reported in the 2007 County Abstract of Assessment for Real Property, Form 45, excluding growth valuation, compared to the 2006 Certificate of Taxes Levied (CTL) Report. For purposes of calculating the percentage change in the sales file, only the sales in the most recent year of the study period are used. If assessment practices treat sold and unsold properties consistently, the percentage change in the sale file and assessed base will be similar. The analysis of this data assists in determining if the statistical representations calculated from the sales file are an accurate measure of the population. The following is justification for such an analysis:

Comparison of Average Value Changes

If sold and unsold properties are similarly appraised, they should experience similar changes in value over time. Accordingly, it is possible to compute the average change in value over a selected period for sold and unsold parcels and, if necessary, test to determine whether observed differences are significant. If, for example, values for vacant sold parcels in an area have increased by 45 percent since the previous reappraisal, but values for vacant unsold parcels have increased only 10 percent, sold and unsold parcels appear to have not been equally appraised. This apparent disparity between the treatment of sold and unsold properties provides an initial indication of poor assessment practices and should trigger further inquiry into the reasons for the disparity.

Gloude-mans, Robert J., *Mass Appraisal of Real Property*, (International Association of Assessing Officers, 1999), p. 311.

**2007 Correlation Section
for Scotts Bluff County**

IV. Analysis of Percentage Change in Total Assessed Value in the Sales File to Percentage Change in Assessed Value Continued

% Change in Total Assessed Value in the Sales File		% Change in Assessed Value (excl. growth)
-0.48	2007	3.11
5.56	2006	6.13
12.75	2005	11.16
9.03	2004	6.82
16.25	2003	6.1
23.46	2002	-2.95
6.91	2001	4.76

COMMERCIAL: There is approximately an absolute 3.58-point difference between the percent change in the total assessed value in the sales file compared to the percent change in the commercial base. This is statically insignificant, and reflects that the overall assessment actions taken to address the commercial class (“The Assessor made a percentage change of any significant commercial subclass(es) that were outside of the acceptable range.”) had more effect on commercial property as a whole compared to the effect on the sample.

2007 Correlation Section for Scotts Bluff County

V. Analysis of the R&O Median, Wgt. Mean, and Mean Ratios

There are three measures of central tendency calculated by the Department: median ratio, weighted mean ratio, and mean ratio. Because each measure of central tendency has its own 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 in 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 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. Because 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 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; to ensure proper funding distribution of aid to political subdivisions, particularly when the distribution in part is based on the assessable value in that political subdivision, Standard on Ratio Studies, International Association of Assessing Officers, (1999). 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.

**2007 Correlation Section
for Scotts Bluff County**

V. Analysis of the R&O Median, Wgt. Mean, and Mean Ratios Continued

	Median	Wgt. Mean	Mean
R&O Statistics	97.19	92.38	102.23

COMMERCIAL: Review of the three measures of central tendency indicates that both the overall median and weighted mean are within acceptable range, and the mean is roughly two points above the upper limit of acceptable range. However, it appears that outlying sales are affecting the mean, and the 2.5% trimming of the outliers would produce a mean of 97.55—well within acceptable range (the median and the weighted mean would not be significantly affected, and would represent the same rounded numbers).

**2007 Correlation Section
for Scotts Bluff County**

VI. Analysis of R&O COD and PRD

In analyzing the statistical data of assessment quality, there are two measures primarily relied upon by assessment officials. The Coefficient of Dispersion, COD, is produced to measure assessment uniformity. A low COD tends to indicate good assessment uniformity as there is a smaller “spread” or dispersion of the ratios in the sales file. Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), pp. 235-237 indicates that a COD of less than 15 suggests that there is good assessment uniformity. The IAAO has issued performance standards for major property groups:

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.

The Price Related Differential, PRD, is produced to measure assessment vertical uniformity (progressivity or regressivity). For example, assessments are considered regressive if high value properties are under-assessed relative to low value properties. Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), pp. 239-240 indicates that a PRD of greater than 100 suggests that high value properties are relatively under-assessed. A PRD of less than 100 indicates that high value properties are relatively over-assessed. As a general rule, except for small samples, a PRD should range between 98 and 103. This range is centered slightly above 100 to allow for a slightly upward measurement bias inherent in the PRD. Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), p. 247.

The analysis in this section indicates whether the COD and PRD meet the performance standards described above.

	COD	PRD
R&O Statistics	33.79	110.67
Difference	13.79	7.67

COMMERCIAL: Both measures of assessment uniformity are quite outside of their respective acceptable range. The same trimming of extreme outliers would fail to bring either within range (the COD would become 26.34 and the PRD would move to 105.75)

**2007 Correlation Section
for Scotts Bluff County**

VII. Analysis of Change in Statistics Due to Assessor Actions

This section compares the statistical indicators from the Preliminary Statistical Reports to the same statistical indicators from the R&O Statistical Reports. The analysis that follows explains the changes in the statistical indicators in consideration of the assessment actions taken by the county assessor.

	Preliminary Statistics	R&O Statistics	Change
Number of Sales	317	305	-12
Median	92.20	97.19	4.99
Wgt. Mean	92.07	92.38	0.31
Mean	99.38	102.23	2.85
COD	36.38	33.79	-2.59
PRD	107.94	110.67	2.73
Min Sales Ratio	18.07	18.07	0
Max Sales Ratio	479.93	479.93	0

COMMERCIAL: As shown in Table VII, there is a twelve-sale difference between the issuance of the Preliminary Statistics and the R&O Statistics. The difference is due to two sales found to be centrally assessed, and therefore no longer part of the sales file, and the remaining sales were found to be substantially changed, either by extensive addition, remodeling, etc. These were removed since the 2007 valuation would substantially distort the sales file—by not reflecting what was originally sold. Assessment actions taken to address the commercial class included the percentage changes of any significant commercial subclass(es) that were outside of the acceptable range.

**2007 County Abstract of Assessment for Real Property, Form 45 Compared with the
2006 Certificate of Taxes Levied (CTL)**

79 Scotts Bluff

	2006 CTL County Total	2007 Form 45 County Total	Value Difference (2007 Form 45 - 2006 CTL)	Percent Change	2007 Growth (New Construction Value)	% Change excl. Growth
1. Residential	944,284,874	965,441,522	21,156,648	2.24	14,905,372	0.66
2. Recreational	0	0	0		0	
3. Ag-Homesite Land, Ag-Res Dwellings	91,081,362	94,229,792	3,148,430	3.46	*-----	3.46
4. Total Residential (sum lines 1-3)	1,035,366,236	1,059,671,314	24,305,078	2.35	14,905,372	0.91
5. Commercial	339,514,265	362,346,002	22,831,737	6.72	11,505,590	3.34
6. Industrial	24,816,623	24,895,006	78,383	0.32	88,170	-0.04
7. Ag-Farmsite Land, Outbuildings	22,703,865	25,437,336	2,733,471	12.04	4,463,548	-7.62
8. Minerals	3,099,876	2,520,706	-579,170	-18.68	0	-18.68
9. Total Commercial (sum lines 5-8)	390,134,629	415,199,050	25,064,421	6.42	11,593,760	3.45
10. Total Non-Agland Real Property	1,425,500,865	1,474,870,664	49,369,799	3.46	30,962,680	1.29
11. Irrigated	137,774,700	161,043,760	23,269,060	16.89		
12. Dryland	6,749,131	9,083,695	2,334,564	34.59		
13. Grassland	28,678,873	36,414,428	7,735,555	26.97		
14. Wasteland	1801623	965,058	-836,565	-46.43		
15. Other Agland	220	0	-220	-100		
16. Total Agricultural Land	175,004,547	207,506,941	32,502,394	18.57		
17. Total Value of All Real Property (Locally Assessed)	1,600,505,412	1,669,434,354	68,928,942	4.31	30,962,680	2.37

*Growth is not typically identified separately within a parcel between ag-residential dwellings (line 3) and ag outbuildings (line 7), so for this display, all growth from ag-residential dwellings and ag outbuildings is shown in line 7.

PA&T 2007 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2004 to 06/30/2006 Posted Before: 01/19/2007

(!: AVTot=0)
(!: Derived)

NUMBER of Sales:	1543	MEDIAN:	94	COV:	35.60	95% Median C.I.:	92.81 to 95.42
TOTAL Sales Price:	139,119,227	WGT. MEAN:	93	STD:	34.90	95% Wgt. Mean C.I.:	91.51 to 93.57
TOTAL Adj.Sales Price:	139,119,227	MEAN:	98	AVG.ABS.DEV:	17.67	95% Mean C.I.:	96.30 to 99.78
TOTAL Assessed Value:	128,742,333						
AVG. Adj. Sales Price:	90,161	COD:	18.75	MAX Sales Ratio:	737.44		
AVG. Assessed Value:	83,436	PRD:	105.94	MIN Sales Ratio:	17.32		

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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
____Qrtrs____											
07/01/04 TO 09/30/04	200	94.77	96.36	91.95	15.56	104.80	27.32	214.75	91.19 to 97.02	96,186	88,441
10/01/04 TO 12/31/04	198	97.19	105.34	96.78	23.22	108.85	22.32	379.50	94.39 to 99.35	78,021	75,505
01/01/05 TO 03/31/05	158	96.92	99.23	94.56	17.53	104.95	51.16	282.97	92.37 to 99.59	88,239	83,436
04/01/05 TO 06/30/05	225	94.13	96.03	92.11	15.24	104.26	17.32	216.86	91.03 to 96.50	94,669	87,196
07/01/05 TO 09/30/05	215	92.52	96.85	92.68	17.01	104.51	39.78	495.50	90.68 to 96.10	86,255	79,937
10/01/05 TO 12/31/05	187	96.57	96.89	94.03	17.48	103.04	27.19	188.23	92.29 to 99.93	86,890	81,699
01/01/06 TO 03/31/06	138	91.73	101.01	91.87	24.88	109.94	52.54	737.44	87.57 to 94.74	94,619	86,931
04/01/06 TO 06/30/06	222	90.82	94.52	88.29	20.05	107.06	20.09	380.80	87.83 to 94.81	96,126	84,868
____Study Years____											
07/01/04 TO 06/30/05	781	95.83	99.12	93.58	17.89	105.92	17.32	379.50	94.19 to 96.93	89,536	83,790
07/01/05 TO 06/30/06	762	92.52	96.93	91.49	19.58	105.95	20.09	737.44	91.63 to 94.35	90,801	83,073
____Calendar Yrs____											
01/01/05 TO 12/31/05	785	94.49	97.10	93.19	16.87	104.20	17.32	495.50	92.74 to 96.52	89,217	83,142
____ALL____											
	1543	94.27	98.04	92.54	18.75	105.94	17.32	737.44	92.81 to 95.42	90,161	83,436

ASSESSOR LOCATION

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
GERING	401	93.00	94.74	93.68	14.89	101.13	26.96	319.40	91.13 to 95.53	103,254	96,728
MINATARE	39	96.60	117.89	94.70	38.62	124.49	46.24	737.44	88.46 to 105.52	35,672	33,782
MITCHELL	83	100.00	107.22	98.00	24.91	109.40	37.03	275.79	93.20 to 101.03	58,181	57,020
MORRILL	42	96.78	112.52	93.21	32.43	120.71	59.01	495.50	88.33 to 102.08	61,090	56,943
RURAL	158	92.38	92.25	87.51	21.72	105.42	20.09	275.36	90.38 to 96.23	109,290	95,641
SCOTTSBLUFF	657	94.39	97.70	93.28	16.13	104.74	47.26	379.50	92.45 to 96.37	86,674	80,850
SMTWNS	48	93.31	100.81	86.09	32.76	117.10	42.80	336.48	76.68 to 103.45	32,059	27,600
SUBURBAN	97	93.75	98.69	89.88	19.58	109.79	17.32	380.80	89.76 to 96.90	123,124	110,668
TERRYTOWN	18	97.36	104.95	99.13	20.21	105.87	68.79	205.22	86.06 to 112.04	68,500	67,902
____ALL____											
	1543	94.27	98.04	92.54	18.75	105.94	17.32	737.44	92.81 to 95.42	90,161	83,436

LOCATIONS: URBAN, SUBURBAN & RURAL

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	1288	94.41	98.70	93.62	18.35	105.43	26.96	737.44	92.85 to 95.93	85,332	79,888
2	98	93.76	98.87	89.95	19.63	109.91	17.32	380.80	89.76 to 96.98	122,174	109,895
3	157	92.29	92.10	87.46	21.72	105.31	20.09	275.36	90.02 to 96.23	109,796	96,027
____ALL____											
	1543	94.27	98.04	92.54	18.75	105.94	17.32	737.44	92.81 to 95.42	90,161	83,436

PA&T 2007 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2004 to 06/30/2006 Posted Before: 01/19/2007

(!: AVTot=0)
(!: Derived)

NUMBER of Sales:	1543	MEDIAN:	94	COV:	35.60	95% Median C.I.:	92.81 to 95.42
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TOTAL Adj.Sales Price:	139,119,227	MEAN:	98	AVG.ABS.DEV:	17.67	95% Mean C.I.:	96.30 to 99.78
TOTAL Assessed Value:	128,742,333						
AVG. Adj. Sales Price:	90,161	COD:	18.75	MAX Sales Ratio:	737.44		
AVG. Assessed Value:	83,436	PRD:	105.94	MIN Sales Ratio:	17.32		

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STATUS: IMPROVED, UNIMPROVED & IOLL

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	1407	94.30	97.78	92.85	17.02	105.31	20.09	737.44	92.81 to 95.54	94,666	87,894
2	124	92.57	101.31	85.04	38.87	119.13	17.32	495.50	85.24 to 96.67	42,019	35,734
3	12	99.56	95.48	90.30	16.80	105.74	43.94	142.57	82.01 to 111.52	59,458	53,690
ALL	1543	94.27	98.04	92.54	18.75	105.94	17.32	737.44	92.81 to 95.42	90,161	83,436

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
01	1521	94.20	97.89	92.54	18.56	105.78	17.32	737.44	92.74 to 95.27	90,787	84,015
06											
07	22	100.11	108.80	92.56	28.83	117.54	43.94	275.79	80.07 to 104.70	46,904	43,416
ALL	1543	94.27	98.04	92.54	18.75	105.94	17.32	737.44	92.81 to 95.42	90,161	83,436

SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
04-0001	2	74.30	74.30	65.62	40.86	113.23	43.94	104.66	N/A	70,000	45,935
62-0021	18	100.24	107.41	88.96	27.42	120.74	61.32	176.17	81.77 to 127.40	46,503	41,370
79-0002	40	96.51	117.14	93.86	37.92	124.79	46.24	737.44	88.46 to 103.96	39,405	36,988
79-0011	86	94.10	105.32	90.87	30.95	115.90	17.32	495.50	88.33 to 100.23	62,975	57,223
79-0016	472	93.52	95.65	93.85	16.11	101.91	26.96	319.40	91.26 to 95.70	99,733	93,603
79-0031	118	98.41	103.26	92.37	25.60	111.79	20.09	282.97	91.04 to 100.00	71,054	65,634
79-0032	807	94.20	96.81	91.92	16.60	105.31	22.32	380.80	92.44 to 95.66	93,793	86,219
NonValid School											
ALL	1543	94.27	98.04	92.54	18.75	105.94	17.32	737.44	92.81 to 95.42	90,161	83,436

PA&T 2007 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2004 to 06/30/2006 Posted Before: 01/19/2007

(!: AVTot=0)
(!: Derived)

NUMBER of Sales:	1543	MEDIAN:	94	COV:	35.60	95% Median C.I.:	92.81 to 95.42
TOTAL Sales Price:	139,119,227	WGT. MEAN:	93	STD:	34.90	95% Wgt. Mean C.I.:	91.51 to 93.57
TOTAL Adj.Sales Price:	139,119,227	MEAN:	98	AVG.ABS.DEV:	17.67	95% Mean C.I.:	96.30 to 99.78
TOTAL Assessed Value:	128,742,333						
AVG. Adj. Sales Price:	90,161	COD:	18.75	MAX Sales Ratio:	737.44		
AVG. Assessed Value:	83,436	PRD:	105.94	MIN Sales Ratio:	17.32		

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YEAR BUILT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
0 OR Blank	124	95.68	105.03	86.09	39.19	122.01	17.32	495.50	91.63 to 100.00	43,170	37,163
Prior TO 1860											
1860 TO 1899	2	90.93	90.93	91.52	6.66	99.35	84.87	96.98	N/A	86,500	79,163
1900 TO 1919	160	95.27	100.82	90.57	23.04	111.32	43.94	737.44	90.34 to 99.81	61,515	55,716
1920 TO 1939	273	94.35	99.35	91.11	22.48	109.05	37.03	336.48	90.99 to 96.99	62,814	57,227
1940 TO 1949	169	93.01	96.20	90.52	18.24	106.27	46.05	208.87	90.45 to 97.06	66,230	59,951
1950 TO 1959	182	92.16	94.14	92.11	12.80	102.20	52.98	205.22	89.76 to 96.01	82,664	76,144
1960 TO 1969	133	91.83	95.25	91.34	15.57	104.28	56.03	275.79	88.65 to 96.95	93,563	85,457
1970 TO 1979	256	94.27	95.84	93.06	13.10	102.99	20.09	260.89	91.26 to 96.09	118,031	109,840
1980 TO 1989	50	95.30	95.71	92.97	12.02	102.95	52.58	205.88	89.34 to 98.63	127,455	118,499
1990 TO 1994	24	95.50	91.90	91.32	9.87	100.63	61.52	113.23	83.54 to 100.31	197,118	180,014
1995 TO 1999	77	95.70	102.40	94.75	17.38	108.07	61.32	251.81	89.31 to 99.54	148,487	140,689
2000 TO Present	93	98.98	100.51	98.13	11.24	102.42	77.36	319.40	94.37 to 100.48	163,089	160,046
ALL	1543	94.27	98.04	92.54	18.75	105.94	17.32	737.44	92.81 to 95.42	90,161	83,436

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
1 TO 4999	36	103.45	152.17	149.06	63.48	102.08	27.32	737.44	100.00 to 144.78	2,488	3,709
5000 TO 9999	32	109.27	129.87	124.15	45.03	104.61	17.32	380.80	94.59 to 125.20	7,291	9,052
Total \$											
1 TO 9999	68	104.80	141.67	131.06	55.35	108.10	17.32	737.44	100.00 to 121.96	4,748	6,223
10000 TO 29999	150	106.13	118.59	116.34	27.79	101.93	26.96	282.97	100.41 to 112.37	20,080	23,362
30000 TO 59999	314	97.06	98.32	97.76	21.40	100.57	25.15	254.92	92.54 to 100.00	44,648	43,649
60000 TO 99999	488	92.54	93.18	93.06	12.98	100.13	20.09	319.40	91.13 to 94.35	78,196	72,771
100000 TO 149999	290	90.46	90.56	90.19	11.79	100.40	41.89	134.81	87.85 to 92.30	124,206	112,027
150000 TO 249999	198	92.26	92.11	92.13	11.03	99.98	51.99	125.13	90.32 to 95.02	182,860	168,466
250000 TO 499999	34	84.86	85.34	84.49	15.91	101.00	35.35	178.86	77.74 to 92.10	319,077	269,594
500000 +	1	110.53	110.53	110.53			110.53	110.53	N/A	530,000	585,816
ALL	1543	94.27	98.04	92.54	18.75	105.94	17.32	737.44	92.81 to 95.42	90,161	83,436

PA&T 2007 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2004 to 06/30/2006 Posted Before: 01/19/2007

(!: AVTot=0)
(!: Derived)

NUMBER of Sales:	1543	MEDIAN:	94	COV:	35.60	95% Median C.I.:	92.81 to 95.42
TOTAL Sales Price:	139,119,227	WGT. MEAN:	93	STD:	34.90	95% Wgt. Mean C.I.:	91.51 to 93.57
TOTAL Adj.Sales Price:	139,119,227	MEAN:	98	AVG.ABS.DEV:	17.67	95% Mean C.I.:	96.30 to 99.78
TOTAL Assessed Value:	128,742,333						
AVG. Adj. Sales Price:	90,161	COD:	18.75	MAX Sales Ratio:	737.44		
AVG. Assessed Value:	83,436	PRD:	105.94	MIN Sales Ratio:	17.32		

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ASSESSED VALUE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
<u>Low \$</u>											
1 TO 4999	34	100.00	107.82	85.62	36.07	125.93	17.32	379.50	91.88 to 107.33	2,898	2,481
5000 TO 9999	28	98.57	120.55	84.55	41.76	142.58	25.15	495.50	94.44 to 116.37	8,816	7,454
<u>Total \$</u>											
1 TO 9999	62	100.00	113.57	84.86	38.37	133.84	17.32	495.50	94.85 to 106.11	5,571	4,727
10000 TO 29999	170	96.41	105.40	86.10	35.99	122.41	20.09	737.44	89.54 to 100.00	23,807	20,499
30000 TO 59999	380	91.94	97.78	91.02	21.39	107.44	41.89	241.64	89.21 to 94.57	50,255	45,740
60000 TO 99999	468	94.64	96.43	93.22	13.22	103.44	43.27	260.89	92.57 to 96.11	84,470	78,742
100000 TO 149999	281	91.07	93.04	90.32	12.97	103.02	35.35	254.92	89.25 to 93.07	133,696	120,748
150000 TO 249999	158	98.80	98.76	96.03	11.34	102.84	53.66	319.40	95.49 to 100.26	192,350	184,710
250000 TO 499999	23	92.10	94.46	92.43	13.13	102.20	71.83	178.86	84.17 to 99.46	330,739	305,686
500000 +	1	110.53	110.53	110.53			110.53	110.53	N/A	530,000	585,816
<u>ALL</u>											
	1543	94.27	98.04	92.54	18.75	105.94	17.32	737.44	92.81 to 95.42	90,161	83,436

QUALITY

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	128	96.03	105.53	87.39	38.71	120.77	17.32	495.50	91.83 to 100.00	45,320	39,604
10	6	103.06	95.98	92.35	16.45	103.93	48.77	123.91	48.77 to 123.91	53,283	49,208
20	72	96.24	105.43	92.67	27.85	113.78	37.03	275.79	91.78 to 102.08	61,893	57,355
30	1060	93.19	96.95	91.92	17.37	105.47	20.09	737.44	91.76 to 94.74	78,600	72,253
35	1	94.17	94.17	94.17			94.17	94.17	N/A	80,000	75,335
40	247	95.73	97.38	94.67	12.93	102.86	59.01	319.40	93.07 to 97.41	152,030	143,930
45	1	94.49	94.49	94.49			94.49	94.49	N/A	199,000	188,040
50	26	91.82	92.59	92.55	7.75	100.04	76.99	110.53	86.38 to 97.60	258,084	238,857
60	2	93.09	93.09	92.77	6.84	100.35	86.72	99.46	N/A	342,500	317,722
<u>ALL</u>											
	1543	94.27	98.04	92.54	18.75	105.94	17.32	737.44	92.81 to 95.42	90,161	83,436

PA&T 2007 R&O Statistics

Type: Qualified

Date Range: 07/01/2004 to 06/30/2006 Posted Before: 01/19/2007

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	1543	MEDIAN:	94	COV:	35.60	95% Median C.I.:	92.81 to 95.42
TOTAL Sales Price:	139,119,227	WGT. MEAN:	93	STD:	34.90	95% Wgt. Mean C.I.:	91.51 to 93.57
TOTAL Adj.Sales Price:	139,119,227	MEAN:	98	AVG.ABS.DEV:	17.67	95% Mean C.I.:	96.30 to 99.78
TOTAL Assessed Value:	128,742,333						
AVG. Adj. Sales Price:	90,161	COD:	18.75	MAX Sales Ratio:	737.44		
AVG. Assessed Value:	83,436	PRD:	105.94	MIN Sales Ratio:	17.32		

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STYLE											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.		Sale Price	Assd Val
(blank)	127	96.23	105.64	87.20	38.90	121.15	17.32	495.50	91.63 to 100.00		43,864	38,251
100	32	99.50	106.18	91.75	30.87	115.73	20.09	275.79	86.38 to 106.35		49,968	45,845
101	1174	93.28	97.05	92.69	16.69	104.70	37.03	737.44	92.25 to 94.57		91,605	84,909
102	30	97.76	102.51	91.64	18.31	111.86	59.01	251.81	87.71 to 100.69		169,365	155,199
103	37	95.73	94.16	93.34	13.48	100.88	66.54	133.91	85.83 to 100.00		130,540	121,842
104	75	97.27	101.81	96.76	19.60	105.22	46.24	254.92	92.93 to 101.65		77,920	75,396
106	1	101.64	101.64	101.64			101.64	101.64	N/A		159,000	161,601
111	30	95.53	93.88	92.98	7.98	100.97	77.49	120.61	86.42 to 98.38		113,680	105,699
301	13	85.10	85.55	86.90	9.95	98.44	52.98	102.61	80.12 to 96.37		157,367	136,751
302	5	89.05	98.20	92.43	12.69	106.24	84.40	131.08	N/A		81,400	75,241
304	19	95.30	95.30	92.40	14.74	103.14	74.02	128.44	79.05 to 107.36		138,298	127,788
<u>ALL</u>												
	1543	94.27	98.04	92.54	18.75	105.94	17.32	737.44	92.81 to 95.42		90,161	83,436

CONDITION											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.		Sale Price	Assd Val
(blank)	121	95.82	105.60	87.12	39.08	121.21	22.32	495.50	91.63 to 100.00		45,587	39,715
10	10	103.45	129.81	81.83	37.72	158.63	64.78	241.64	90.77 to 216.86		50,120	41,014
20	27	103.02	109.65	100.48	25.72	109.13	17.32	275.79	94.27 to 111.53		24,298	24,413
30	699	94.24	97.40	93.30	16.89	104.40	20.09	336.48	92.45 to 96.37		93,148	86,903
40	485	93.30	97.42	92.47	16.85	105.36	50.43	737.44	91.19 to 95.49		104,229	96,380
50	130	92.31	94.10	91.69	15.86	102.62	43.94	189.40	88.27 to 96.93		88,209	80,882
60	71	93.74	94.02	91.46	13.02	102.80	63.17	131.08	87.23 to 99.35		74,879	68,487
<u>ALL</u>												
	1543	94.27	98.04	92.54	18.75	105.94	17.32	737.44	92.81 to 95.42		90,161	83,436

PA&T 2007 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2003 to 06/30/2006 Posted Before: 01/19/2007

NUMBER of Sales:	305	MEDIAN:	97	COV:	54.70	95% Median C.I.:	92.09 to 99.88
TOTAL Sales Price:	62,407,184	WGT. MEAN:	92	STD:	55.92	95% Wgt. Mean C.I.:	86.18 to 98.57
TOTAL Adj.Sales Price:	62,437,184	MEAN:	102	AVG.ABS.DEV:	32.84	95% Mean C.I.:	95.96 to 108.51
TOTAL Assessed Value:	57,676,475						
AVG. Adj. Sales Price:	204,712	COD:	33.79	MAX Sales Ratio:	479.93		
AVG. Assessed Value:	189,103	PRD:	110.67	MIN Sales Ratio:	18.07		

(!: AVTot=0)
(!: Derived)

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DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
<u>Qrtrs</u>											
07/01/03 TO 09/30/03	12	92.18	104.01	94.39	27.45	110.19	56.88	198.27	82.04 to 127.50	115,041	108,583
10/01/03 TO 12/31/03	21	97.87	94.07	87.67	24.67	107.30	51.54	150.58	71.04 to 113.22	100,138	87,789
01/01/04 TO 03/31/04	29	97.32	103.53	93.61	33.98	110.59	19.64	263.80	77.88 to 107.31	100,655	94,228
04/01/04 TO 06/30/04	33	94.01	107.90	98.96	45.33	109.03	32.65	435.01	75.76 to 104.00	154,884	153,278
07/01/04 TO 09/30/04	30	98.34	100.53	87.29	30.82	115.17	20.91	171.94	82.31 to 114.52	107,407	93,751
10/01/04 TO 12/31/04	29	92.73	112.54	97.40	43.84	115.54	18.07	343.26	80.82 to 123.16	91,093	88,727
01/01/05 TO 03/31/05	18	98.25	92.12	82.56	24.78	111.57	34.65	177.12	75.63 to 106.79	432,075	356,736
04/01/05 TO 06/30/05	31	95.00	96.00	76.24	29.14	125.92	29.73	308.40	80.91 to 106.02	163,645	124,757
07/01/05 TO 09/30/05	31	98.83	99.47	106.57	27.10	93.34	25.99	157.42	82.87 to 112.28	156,170	166,431
10/01/05 TO 12/31/05	18	99.79	120.44	101.81	50.79	118.30	21.53	479.93	71.97 to 114.01	97,647	99,415
01/01/06 TO 03/31/06	23	97.06	97.92	93.56	33.34	104.65	23.80	198.39	73.64 to 116.57	462,758	432,971
04/01/06 TO 06/30/06	30	93.64	99.23	94.59	32.95	104.91	29.09	420.86	74.90 to 100.00	498,895	471,917
<u>Study Years</u>											
07/01/03 TO 06/30/04	95	94.21	103.02	95.00	35.61	108.44	19.64	435.01	86.04 to 100.43	121,195	115,130
07/01/04 TO 06/30/05	108	97.09	101.05	83.76	32.39	120.65	18.07	343.26	89.24 to 100.00	173,280	145,133
07/01/05 TO 06/30/06	102	98.41	102.75	96.45	34.11	106.54	21.53	479.93	88.02 to 100.00	315,776	304,555
<u>Calendar Yrs</u>											
01/01/04 TO 12/31/04	121	95.45	106.13	94.83	38.64	111.92	18.07	435.01	88.33 to 100.94	114,827	108,896
01/01/05 TO 12/31/05	98	98.53	100.87	88.63	31.61	113.82	21.53	479.93	91.31 to 100.25	198,462	175,893
<u>ALL</u>	305	97.19	102.23	92.38	33.79	110.67	18.07	479.93	92.09 to 99.88	204,712	189,103

ASSESSOR LOCATION

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
GERING	61	95.45	96.11	88.99	33.20	108.00	18.07	236.67	80.91 to 100.29	101,056	89,932
MINATARE	7	115.08	116.22	84.81	56.61	137.04	25.99	315.00	25.99 to 315.00	28,428	24,109
MITCHELL	22	99.46	98.26	85.80	27.80	114.51	23.80	159.10	63.47 to 127.40	45,004	38,616
MORRILL	8	100.06	159.38	92.64	82.91	172.04	61.91	420.86	61.91 to 420.86	57,568	53,331
RURAL	7	113.27	121.62	120.20	14.97	101.19	95.00	169.40	95.00 to 169.40	78,285	94,096
SCOTTSBLUFF	160	97.41	103.00	92.62	32.65	111.20	21.53	479.93	89.85 to 100.00	312,360	289,304
SMTWNS	13	88.02	98.25	78.09	40.73	125.82	19.64	263.80	55.35 to 119.27	8,552	6,678
SUBURBAN	22	91.72	90.44	93.38	24.77	96.85	29.73	171.14	72.28 to 100.43	153,691	143,518
TERRYTOWN	5	97.84	93.99	91.56	10.63	102.65	71.97	112.10	N/A	121,000	110,789
<u>ALL</u>	305	97.19	102.23	92.38	33.79	110.67	18.07	479.93	92.09 to 99.88	204,712	189,103

PA&T 2007 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2003 to 06/30/2006 Posted Before: 01/19/2007

(!: AVTot=0)
(!: Derived)

NUMBER of Sales:	305	MEDIAN:	97	COV:	54.70	95% Median C.I.:	92.09 to 99.88
TOTAL Sales Price:	62,407,184	WGT. MEAN:	92	STD:	55.92	95% Wgt. Mean C.I.:	86.18 to 98.57
TOTAL Adj.Sales Price:	62,437,184	MEAN:	102	AVG.ABS.DEV:	32.84	95% Mean C.I.:	95.96 to 108.51
TOTAL Assessed Value:	57,676,475						
AVG. Adj. Sales Price:	204,712	COD:	33.79	MAX Sales Ratio:	479.93		
AVG. Assessed Value:	189,103	PRD:	110.67	MIN Sales Ratio:	18.07		

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LOCATIONS: URBAN, SUBURBAN & RURAL

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	276	97.02	102.45	91.92	34.82	111.46	18.07	479.93	91.21 to 99.49	211,626	194,525
2	21	92.09	91.54	93.90	24.57	97.48	29.73	171.14	72.33 to 100.43	157,866	148,234
3	8	121.39	122.76	122.64	14.02	100.10	95.00	169.40	95.00 to 169.40	89,125	109,299
ALL	305	97.19	102.23	92.38	33.79	110.67	18.07	479.93	92.09 to 99.88	204,712	189,103

STATUS: IMPROVED, UNIMPROVED & IOLL

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	219	98.67	103.77	94.17	30.78	110.19	19.64	479.93	94.01 to 100.00	237,541	223,685
2	86	88.59	98.33	83.43	43.21	117.86	18.07	435.01	80.00 to 98.18	121,111	101,039
ALL	305	97.19	102.23	92.38	33.79	110.67	18.07	479.93	92.09 to 99.88	204,712	189,103

SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
04-0001											
62-0021	3	80.00	74.28	60.38	13.40	123.02	55.35	87.50	N/A	1,650	996
79-0002	7	115.08	116.22	84.81	56.61	137.04	25.99	315.00	25.99 to 315.00	28,428	24,109
79-0011	19	96.07	131.06	93.27	56.05	140.52	55.06	420.86	80.97 to 132.07	40,698	37,960
79-0016	82	95.47	93.89	90.87	31.39	103.32	18.07	236.67	82.04 to 100.00	108,526	98,618
79-0031	24	100.24	99.24	89.30	26.16	111.13	23.80	159.10	78.17 to 114.52	47,566	42,476
79-0032	170	97.26	103.37	92.72	32.33	111.49	21.53	479.93	89.99 to 100.00	302,465	280,454
NonValid School											
ALL	305	97.19	102.23	92.38	33.79	110.67	18.07	479.93	92.09 to 99.88	204,712	189,103

PA&T 2007 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2003 to 06/30/2006 Posted Before: 01/19/2007

(!: AVTot=0)
(!: Derived)

NUMBER of Sales:	305	MEDIAN:	97	COV:	54.70	95% Median C.I.:	92.09 to 99.88
TOTAL Sales Price:	62,407,184	WGT. MEAN:	92	STD:	55.92	95% Wgt. Mean C.I.:	86.18 to 98.57
TOTAL Adj.Sales Price:	62,437,184	MEAN:	102	AVG.ABS.DEV:	32.84	95% Mean C.I.:	95.96 to 108.51
TOTAL Assessed Value:	57,676,475						
AVG. Adj. Sales Price:	204,712	COD:	33.79	MAX Sales Ratio:	479.93		
AVG. Assessed Value:	189,103	PRD:	110.67	MIN Sales Ratio:	18.07		

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YEAR BUILT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
0 OR Blank	96	91.73	98.69	88.36	39.39	111.70	18.07	435.01	82.31 to 99.88	103,628	91,563
Prior TO 1860											
1860 TO 1899											
1900 TO 1919	20	98.25	100.38	100.24	24.29	100.14	27.24	190.15	89.47 to 112.06	66,115	66,276
1920 TO 1939	39	99.34	116.86	97.07	40.02	120.39	51.00	479.93	88.31 to 108.00	78,517	76,214
1940 TO 1949	25	97.32	123.01	96.44	52.30	127.54	55.21	420.86	75.63 to 141.51	73,780	71,156
1950 TO 1959	14	74.45	82.98	65.50	40.14	126.69	32.65	194.27	40.29 to 114.52	122,103	79,980
1960 TO 1969	32	97.85	99.77	108.05	33.55	92.34	19.64	236.67	75.20 to 115.42	250,881	271,067
1970 TO 1979	33	100.00	99.59	86.68	22.50	114.90	29.73	168.74	91.31 to 113.22	262,377	227,425
1980 TO 1989	27	100.00	98.94	93.73	19.61	105.57	37.80	179.39	81.82 to 102.97	797,001	747,005
1990 TO 1994	2	57.04	57.04	57.14	0.27	99.82	56.88	57.19	N/A	360,250	205,836
1995 TO 1999	5	101.25	104.25	97.24	10.39	107.20	84.10	129.50	N/A	243,263	236,559
2000 TO Present	12	100.15	93.16	85.01	18.03	109.59	45.83	127.90	70.05 to 116.57	367,324	312,255
ALL	305	97.19	102.23	92.38	33.79	110.67	18.07	479.93	92.09 to 99.88	204,712	189,103

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
1 TO 4999	11	88.02	128.95	101.69	67.30	126.80	52.50	315.00	55.35 to 263.80	1,952	1,985
5000 TO 9999	12	123.58	147.09	143.85	41.22	102.25	61.47	420.86	99.98 to 169.40	6,912	9,943
Total \$											
1 TO 9999	23	100.00	138.41	135.18	57.50	102.39	52.50	420.86	88.02 to 141.51	4,540	6,137
10000 TO 29999	39	110.60	133.73	131.13	46.10	101.98	19.64	435.01	98.94 to 142.45	19,422	25,468
30000 TO 59999	66	89.35	97.66	97.44	44.49	100.23	18.07	479.93	74.99 to 99.88	41,995	40,919
60000 TO 99999	49	97.06	95.56	95.90	24.79	99.65	23.80	190.15	82.31 to 100.00	75,289	72,203
100000 TO 149999	41	97.87	94.19	94.37	22.39	99.81	29.09	168.74	91.31 to 100.31	120,490	113,707
150000 TO 249999	37	88.33	92.48	92.58	23.65	99.89	50.03	177.12	77.88 to 100.29	191,009	176,838
250000 TO 499999	32	89.32	85.80	84.32	19.95	101.75	32.54	136.14	74.06 to 97.60	336,832	284,012
500000 +	18	97.08	90.23	92.83	22.27	97.20	37.80	157.42	67.83 to 103.69	1,796,020	1,667,216
ALL	305	97.19	102.23	92.38	33.79	110.67	18.07	479.93	92.09 to 99.88	204,712	189,103

PA&T 2007 R&O Statistics

Type: Qualified

Date Range: 07/01/2003 to 06/30/2006 Posted Before: 01/19/2007

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	305	MEDIAN:	97	COV:	54.70	95% Median C.I.:	92.09 to 99.88
TOTAL Sales Price:	62,407,184	WGT. MEAN:	92	STD:	55.92	95% Wgt. Mean C.I.:	86.18 to 98.57
TOTAL Adj.Sales Price:	62,437,184	MEAN:	102	AVG.ABS.DEV:	32.84	95% Mean C.I.:	95.96 to 108.51
TOTAL Assessed Value:	57,676,475						
AVG. Adj. Sales Price:	204,712	COD:	33.79	MAX Sales Ratio:	479.93		
AVG. Assessed Value:	189,103	PRD:	110.67	MIN Sales Ratio:	18.07		

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ASSESSED VALUE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$ _____											
1 TO 4999	12	83.75	106.63	50.48	61.05	211.23	19.64	315.00	55.35 to 100.00	3,538	1,786
5000 TO 9999	13	74.20	79.11	45.27	53.57	174.74	18.07	220.02	21.53 to 100.98	14,958	6,772
Total \$ _____											
1 TO 9999	25	80.00	92.32	46.21	56.80	199.80	18.07	315.00	61.47 to 99.98	9,477	4,378
10000 TO 29999	47	88.85	93.85	70.84	43.96	132.48	23.80	420.86	64.56 to 106.72	27,522	19,497
30000 TO 59999	70	93.02	108.64	87.25	42.43	124.53	29.73	435.01	82.31 to 107.25	50,143	43,747
60000 TO 99999	40	98.81	105.17	92.68	26.51	113.48	50.03	308.40	95.45 to 102.11	82,418	76,381
100000 TO 149999	44	98.27	103.59	91.70	27.76	112.97	45.83	232.47	82.94 to 112.09	136,441	125,116
150000 TO 249999	37	100.00	109.29	91.95	30.21	118.85	32.54	479.93	88.79 to 106.02	208,814	192,013
250000 TO 499999	26	95.48	95.56	90.41	17.70	105.69	55.64	177.12	84.10 to 102.45	362,308	327,577
500000 +	16	100.49	97.71	95.01	20.04	102.84	37.80	157.42	74.68 to 107.02	1,934,397	1,837,902
ALL											
	305	97.19	102.23	92.38	33.79	110.67	18.07	479.93	92.09 to 99.88	204,712	189,103

COST RANK

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	114	92.16	99.97	86.04	39.98	116.20	18.07	435.01	84.33 to 99.88	130,309	112,113
10	26	100.78	113.07	98.67	33.26	114.59	50.30	263.80	90.19 to 123.16	112,487	110,994
15	10	120.16	121.73	119.95	13.61	101.48	97.32	169.38	100.29 to 135.73	101,465	121,708
20	126	94.04	102.79	93.33	33.43	110.14	27.24	479.93	88.31 to 99.34	266,416	248,633
25	7	107.02	106.76	70.92	23.54	150.53	37.80	168.74	37.80 to 168.74	378,539	268,466
30	21	96.95	87.78	103.55	22.90	84.77	25.99	128.74	69.22 to 103.91	328,541	340,190
35	1	84.10	84.10	84.10			84.10	84.10	N/A	525,000	441,502
ALL											
	305	97.19	102.23	92.38	33.79	110.67	18.07	479.93	92.09 to 99.88	204,712	189,103

PA&T 2007 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2003 to 06/30/2006 Posted Before: 01/19/2007

(!: AVTot=0)
(!: Derived)

NUMBER of Sales:	305	MEDIAN:	97	COV:	54.70	95% Median C.I.:	92.09 to 99.88
TOTAL Sales Price:	62,407,184	WGT. MEAN:	92	STD:	55.92	95% Wgt. Mean C.I.:	86.18 to 98.57
TOTAL Adj.Sales Price:	62,437,184	MEAN:	102	AVG.ABS.DEV:	32.84	95% Mean C.I.:	95.96 to 108.51
TOTAL Assessed Value:	57,676,475						
AVG. Adj. Sales Price:	204,712	COD:	33.79	MAX Sales Ratio:	479.93		
AVG. Assessed Value:	189,103	PRD:	110.67	MIN Sales Ratio:	18.07		

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OCCUPANCY CODE

	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	97	92.11	98.65	90.08	38.85	109.51	18.07	435.01	84.33 to 98.94	145,859	131,387
304	1	96.95	96.95	96.95			96.95	96.95	N/A	329,576	319,516
309	3	194.27	188.20	188.41	4.54	99.89	171.94	198.39	N/A	24,000	45,218
311	1	38.41	38.41	38.41			38.41	38.41	N/A	35,500	13,636
319	2	189.23	189.23	148.23	62.98	127.66	70.05	308.40	N/A	34,299	50,841
321	1	142.48	142.48	142.48			142.48	142.48	N/A	24,500	34,908
326	2	119.63	119.63	102.67	18.49	116.52	97.51	141.75	N/A	169,800	174,330
341	1	112.28	112.28	112.28			112.28	112.28	N/A	410,000	460,361
344	26	99.39	99.99	91.70	27.64	109.05	45.83	217.43	78.17 to 114.52	200,082	183,469
349	2	101.97	101.97	101.47	0.98	100.50	100.97	102.97	N/A	500,330	507,669
350	7	100.00	109.80	81.33	30.41	135.01	55.64	190.15	55.64 to 190.15	155,500	126,465
351	18	93.79	91.74	77.65	23.19	118.14	27.24	157.13	82.04 to 106.72	127,806	99,243
352	43	97.84	106.27	89.17	28.31	119.18	56.76	479.93	88.07 to 100.00	184,438	164,466
353	20	95.49	89.55	87.59	19.91	102.23	56.11	140.34	71.73 to 107.25	77,025	67,467
384	1	69.93	69.93	69.93			69.93	69.93	N/A	10,000	6,993
386	4	80.02	81.01	68.06	27.98	119.01	57.19	106.79	N/A	239,000	162,671
387	1	97.32	97.32	97.32			97.32	97.32	N/A	100,000	97,323
395	2	156.23	156.23	124.04	51.49	125.94	75.78	236.67	N/A	25,000	31,011
404	1	343.26	343.26	343.26			343.26	343.26	N/A	15,000	51,489
406	10	99.57	97.04	101.56	31.02	95.55	32.65	159.10	55.06 to 141.51	107,068	108,739
407	4	117.62	117.61	107.23	15.19	109.68	99.49	135.73	N/A	66,550	71,361
410	2	103.80	103.80	102.80	7.99	100.97	95.50	112.09	N/A	125,000	128,501
412	1	74.68	74.68	74.68			74.68	74.68	N/A	2,245,000	1,676,473
413	1	100.00	100.00	100.00			100.00	100.00	N/A	10,500,000	10,500,000
442	1	88.31	88.31	88.31			88.31	88.31	N/A	28,000	24,727
444	2	119.76	119.76	119.70	0.20	100.05	119.51	120.00	N/A	80,000	95,756
447	1	64.75	64.75	64.75			64.75	64.75	N/A	150,000	97,130
455	2	122.33	122.33	109.01	28.69	112.21	87.23	157.42	N/A	1,087,500	1,185,531
459	1	70.95	70.95	70.95			70.95	70.95	N/A	82,000	58,182
470	5	69.77	99.01	106.08	50.55	93.33	56.81	168.74	N/A	61,878	65,641
471	15	99.43	112.86	57.93	55.21	194.81	25.99	420.86	64.04 to 129.50	158,848	92,026
493	1	29.73	29.73	29.73			29.73	29.73	N/A	120,000	35,678
526	1	85.18	85.18	85.18			85.18	85.18	N/A	57,000	48,550
528	11	84.44	88.70	89.90	36.50	98.67	19.64	142.83	50.30 to 137.91	154,465	138,863
531	2	73.85	73.85	70.46	10.79	104.82	65.88	81.82	N/A	287,500	202,562
534	2	100.43	100.43	100.42	0.82	100.01	99.61	101.25	N/A	225,658	226,606
542	1	100.31	100.31	100.31			100.31	100.31	N/A	111,704	112,052
544	1	81.95	81.95	81.95			81.95	81.95	N/A	495,000	405,673

PA&T 2007 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2003 to 06/30/2006 Posted Before: 01/19/2007

(!: AVTot=0)
(!: Derived)

NUMBER of Sales:	305	MEDIAN:	97	COV:	54.70	95% Median C.I.:	92.09 to 99.88
TOTAL Sales Price:	62,407,184	WGT. MEAN:	92	STD:	55.92	95% Wgt. Mean C.I.:	86.18 to 98.57
TOTAL Adj.Sales Price:	62,437,184	MEAN:	102	AVG.ABS.DEV:	32.84	95% Mean C.I.:	95.96 to 108.51
TOTAL Assessed Value:	57,676,475						
AVG. Adj. Sales Price:	204,712	COD:	33.79	MAX Sales Ratio:	479.93		
AVG. Assessed Value:	189,103	PRD:	110.67	MIN Sales Ratio:	18.07		

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554	5	105.86	117.66	99.34	29.74	118.45	72.33	169.38	N/A	149,450	148,461
555	2	125.28	125.28	124.77	1.69	100.41	123.16	127.40	N/A	19,750	24,642
710	1	128.74	128.74	128.74			128.74	128.74	N/A	2,900,000	3,733,424

ALL											
	305	97.19	102.23	92.38	33.79	110.67	18.07	479.93	92.09 to 99.88	204,712	189,103

PROPERTY TYPE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
02	48	98.27	100.37	89.10	20.76	112.65	56.76	263.80	89.85 to 102.45	181,072	161,334	
03	255	96.95	102.63	92.93	36.29	110.44	18.07	479.93	90.19 to 99.88	209,826	194,986	
04	2	95.53	95.53	87.83	32.22	108.76	64.75	126.30	N/A	120,000	105,399	
ALL												
	305	97.19	102.23	92.38	33.79	110.67	18.07	479.93	92.09 to 99.88	204,712	189,103	

PA&T 2007 Preliminary Statistics

Type: Qualified

Date Range: 07/01/2004 to 06/30/2006 Posted Before: 01/19/2007

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	1619	MEDIAN:	93	COV:	37.72	95% Median C.I.:	91.66 to 94.09
TOTAL Sales Price:	139,925,294	WGT. MEAN:	91	STD:	36.41	95% Wgt. Mean C.I.:	90.31 to 92.35
TOTAL Adj.Sales Price:	139,940,072	MEAN:	97	AVG.ABS.DEV:	18.40	95% Mean C.I.:	94.76 to 98.31
TOTAL Assessed Value:	127,809,739						
AVG. Adj. Sales Price:	86,436	COD:	19.89	MAX Sales Ratio:	737.44		
AVG. Assessed Value:	78,943	PRD:	105.70	MIN Sales Ratio:	10.00		

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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
____Qrtrs____											
07/01/04 TO 09/30/04	213	94.30	98.57	91.49	18.44	107.74	27.32	420.16	90.89 to 96.99	90,893	83,161
10/01/04 TO 12/31/04	213	96.99	102.70	95.38	21.36	107.67	22.32	379.50	94.08 to 99.02	73,886	70,470
01/01/05 TO 03/31/05	165	96.77	98.19	93.52	18.34	104.99	10.00	282.97	91.48 to 99.31	83,235	77,843
04/01/05 TO 06/30/05	229	91.76	95.27	91.46	15.95	104.16	13.33	205.88	89.34 to 94.92	93,098	85,150
07/01/05 TO 09/30/05	227	91.54	95.25	91.14	17.41	104.51	33.66	495.50	88.94 to 94.08	82,979	75,624
10/01/05 TO 12/31/05	194	92.44	91.87	92.26	20.05	99.57	27.19	184.22	88.60 to 97.00	84,514	77,975
01/01/06 TO 03/31/06	142	91.57	98.80	90.08	24.61	109.68	43.33	737.44	86.42 to 94.27	90,107	81,167
04/01/06 TO 06/30/06	236	88.80	92.92	86.96	22.57	106.86	20.09	423.79	86.26 to 91.80	92,208	80,182
____Study Years____											
07/01/04 TO 06/30/05	820	94.88	98.64	92.75	18.61	106.35	10.00	420.16	92.81 to 96.52	85,550	79,350
07/01/05 TO 06/30/06	799	91.02	94.37	89.90	20.88	104.97	20.09	737.44	89.21 to 92.25	87,344	78,526
____Calendar Yrs____											
01/01/05 TO 12/31/05	815	92.43	95.05	91.96	17.98	103.35	10.00	495.50	91.09 to 94.33	86,239	79,309
____ALL____											
	1619	92.54	96.54	91.33	19.89	105.70	10.00	737.44	91.66 to 94.09	86,436	78,943

ASSESSOR LOCATION

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
GERING	441	91.56	93.39	92.38	16.51	101.09	26.96	423.79	89.97 to 94.08	95,426	88,156
MINATARE	40	96.51	116.14	93.92	38.95	123.66	46.24	737.44	88.46 to 103.96	34,913	32,791
MITCHELL	85	99.51	107.78	96.71	27.45	111.44	37.03	420.16	92.14 to 101.03	56,906	55,034
MORRILL	43	99.31	112.79	93.26	31.46	120.95	59.01	495.50	88.33 to 111.73	59,763	55,735
RURAL	167	89.88	89.36	85.54	26.19	104.47	20.09	306.77	84.86 to 93.87	104,277	89,195
SCOTTSBLUFF	667	93.17	96.66	92.35	16.00	104.67	10.00	379.50	91.83 to 95.54	84,659	78,184
SMTWNS	49	94.27	100.44	86.71	33.10	115.83	29.75	336.48	79.40 to 103.45	30,905	26,799
SUBURBAN	109	90.41	95.59	89.01	21.78	107.40	13.33	380.80	87.39 to 95.30	113,981	101,453
TERRYTOWN	18	89.95	95.10	91.68	14.45	103.73	68.79	147.33	84.04 to 100.00	68,500	62,799
____ALL____											
	1619	92.54	96.54	91.33	19.89	105.70	10.00	737.44	91.66 to 94.09	86,436	78,943

LOCATIONS: URBAN, SUBURBAN & RURAL

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	1343	93.01	97.50	92.51	18.95	105.40	10.00	737.44	92.10 to 94.47	81,981	75,841
2	109	90.41	95.59	89.01	21.78	107.40	13.33	380.80	87.39 to 95.30	113,981	101,453
3	167	89.88	89.36	85.54	26.19	104.47	20.09	306.77	84.86 to 93.87	104,277	89,195
____ALL____											
	1619	92.54	96.54	91.33	19.89	105.70	10.00	737.44	91.66 to 94.09	86,436	78,943

PA&T 2007 Preliminary Statistics

Type: Qualified

Date Range: 07/01/2004 to 06/30/2006 Posted Before: 01/19/2007

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	1619	MEDIAN:	93	COV:	37.72	95% Median C.I.:	91.66 to 94.09
TOTAL Sales Price:	139,925,294	WGT. MEAN:	91	STD:	36.41	95% Wgt. Mean C.I.:	90.31 to 92.35
TOTAL Adj.Sales Price:	139,940,072	MEAN:	97	AVG.ABS.DEV:	18.40	95% Mean C.I.:	94.76 to 98.31
TOTAL Assessed Value:	127,809,739						
AVG. Adj. Sales Price:	86,436	COD:	19.89	MAX Sales Ratio:	737.44		
AVG. Assessed Value:	78,943	PRD:	105.70	MIN Sales Ratio:	10.00		

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STATUS: IMPROVED, UNIMPROVED & IOLL

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	1450	92.85	96.58	91.74	17.21	105.28	20.09	737.44	91.99 to 94.35	93,511	85,788
2	157	85.12	96.64	77.47	47.50	124.74	10.00	495.50	79.56 to 93.87	23,471	18,183
3	12	94.57	89.74	84.73	17.17	105.91	51.83	120.11	69.65 to 102.89	55,291	46,849
<u>ALL</u>	<u>1619</u>	<u>92.54</u>	<u>96.54</u>	<u>91.33</u>	<u>19.89</u>	<u>105.70</u>	<u>10.00</u>	<u>737.44</u>	<u>91.66 to 94.09</u>	<u>86,436</u>	<u>78,943</u>

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
01	1596	92.47	96.47	91.35	19.80	105.60	10.00	737.44	91.63 to 93.93	87,056	79,523
06											
07	23	100.75	101.27	89.21	22.96	113.52	51.83	168.63	80.07 to 113.50	43,358	38,681
<u>ALL</u>	<u>1619</u>	<u>92.54</u>	<u>96.54</u>	<u>91.33</u>	<u>19.89</u>	<u>105.70</u>	<u>10.00</u>	<u>737.44</u>	<u>91.66 to 94.09</u>	<u>86,436</u>	<u>78,943</u>

SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
04-0001	1	104.66	104.66	104.66			104.66	104.66	N/A	50,000	52,328
62-0021	19	103.45	114.99	90.24	32.70	127.43	61.32	241.04	81.77 to 144.78	44,319	39,992
79-0002	42	96.51	115.53	93.40	37.87	123.69	46.24	737.44	88.46 to 103.96	37,985	35,479
79-0011	90	94.10	103.82	90.49	31.59	114.74	13.33	495.50	86.57 to 100.00	62,254	56,330
79-0016	512	91.36	93.30	92.24	17.19	101.16	26.96	423.79	90.01 to 93.74	93,363	86,115
79-0031	123	98.38	104.68	91.80	28.90	114.03	20.09	420.16	89.24 to 100.00	69,238	63,561
79-0032	832	92.49	95.14	90.73	17.27	104.86	10.00	380.80	91.52 to 94.39	90,782	82,365
NonValid School											
<u>ALL</u>	<u>1619</u>	<u>92.54</u>	<u>96.54</u>	<u>91.33</u>	<u>19.89</u>	<u>105.70</u>	<u>10.00</u>	<u>737.44</u>	<u>91.66 to 94.09</u>	<u>86,436</u>	<u>78,943</u>

PA&T 2007 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2004 to 06/30/2006 Posted Before: 01/19/2007

(!: AVTot=0)
(!: Derived)

NUMBER of Sales:	1619	MEDIAN:	93	COV:	37.72	95% Median C.I.:	91.66 to 94.09
TOTAL Sales Price:	139,925,294	WGT. MEAN:	91	STD:	36.41	95% Wgt. Mean C.I.:	90.31 to 92.35
TOTAL Adj.Sales Price:	139,940,072	MEAN:	97	AVG.ABS.DEV:	18.40	95% Mean C.I.:	94.76 to 98.31
TOTAL Assessed Value:	127,809,739						
AVG. Adj. Sales Price:	86,436	COD:	19.89	MAX Sales Ratio:	737.44		
AVG. Assessed Value:	78,943	PRD:	105.70	MIN Sales Ratio:	10.00		

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YEAR BUILT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
0 OR Blank	186	86.97	96.02	81.08	43.38	118.42	10.00	495.50	80.44 to 91.88	30,926	25,076
Prior TO 1860											
1860 TO 1899	2	72.40	72.40	71.17	17.23	101.72	59.92	84.87	N/A	86,500	61,560
1900 TO 1919	160	93.47	100.17	88.74	24.15	112.88	46.24	737.44	89.54 to 99.31	60,951	54,088
1920 TO 1939	276	94.28	100.02	90.98	23.41	109.94	37.03	420.16	90.99 to 96.59	61,643	56,084
1940 TO 1949	170	92.79	95.42	89.62	17.54	106.47	46.05	208.87	89.46 to 96.60	65,887	59,048
1950 TO 1959	184	90.90	92.55	90.91	12.16	101.81	51.83	147.33	89.23 to 93.57	83,116	75,558
1960 TO 1969	132	91.32	93.11	90.39	14.32	103.01	56.03	182.96	87.53 to 93.93	95,408	86,237
1970 TO 1979	259	93.50	95.22	92.51	13.07	102.93	20.09	260.89	91.09 to 95.73	117,345	108,550
1980 TO 1989	50	93.97	95.26	92.52	12.01	102.96	52.58	205.88	88.34 to 98.15	127,455	117,917
1990 TO 1994	24	93.65	91.21	90.90	10.14	100.34	61.52	113.23	83.54 to 99.40	197,118	179,176
1995 TO 1999	79	94.92	102.02	93.93	17.25	108.61	61.32	277.88	90.32 to 98.40	144,834	136,045
2000 TO Present	97	97.03	97.28	95.29	11.49	102.09	51.21	263.26	93.83 to 100.00	156,934	149,548
ALL	1619	92.54	96.54	91.33	19.89	105.70	10.00	737.44	91.66 to 94.09	86,436	78,943

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
1 TO 4999	43	107.33	151.66	140.50	69.57	107.94	27.32	737.44	100.00 to 144.78	2,494	3,504
5000 TO 9999	52	94.83	120.78	117.28	54.24	102.99	13.33	420.16	89.08 to 113.29	7,107	8,336
Total \$											
1 TO 9999	95	101.33	134.76	122.50	61.65	110.00	13.33	737.44	94.44 to 115.47	5,019	6,149
10000 TO 29999	187	100.75	110.29	109.34	27.26	100.86	26.96	282.97	100.00 to 106.20	20,132	22,013
30000 TO 59999	326	94.72	94.42	94.28	21.38	100.14	25.15	176.60	91.68 to 99.02	44,278	41,747
60000 TO 99999	487	91.81	92.46	92.32	12.99	100.14	20.09	263.26	90.54 to 93.93	78,171	72,171
100000 TO 149999	292	89.25	89.82	89.56	11.98	100.30	41.89	134.37	87.00 to 91.41	124,241	111,264
150000 TO 249999	200	91.52	90.43	90.34	11.22	100.10	10.00	123.68	87.89 to 93.47	182,882	165,211
250000 TO 499999	31	84.17	84.95	83.95	16.92	101.19	35.35	178.86	77.15 to 92.10	316,424	265,625
500000 +	1	110.53	110.53	110.53			110.53	110.53	N/A	530,000	585,816
ALL	1619	92.54	96.54	91.33	19.89	105.70	10.00	737.44	91.66 to 94.09	86,436	78,943

PA&T 2007 Preliminary Statistics

Type: Qualified

Date Range: 07/01/2004 to 06/30/2006 Posted Before: 01/19/2007

NUMBER of Sales:	1619	MEDIAN:	93	COV:	37.72	95% Median C.I.:	91.66 to 94.09
TOTAL Sales Price:	139,925,294	WGT. MEAN:	91	STD:	36.41	95% Wgt. Mean C.I.:	90.31 to 92.35
TOTAL Adj.Sales Price:	139,940,072	MEAN:	97	AVG.ABS.DEV:	18.40	95% Mean C.I.:	94.76 to 98.31
TOTAL Assessed Value:	127,809,739						
AVG. Adj. Sales Price:	86,436	COD:	19.89	MAX Sales Ratio:	737.44		
AVG. Assessed Value:	78,943	PRD:	105.70	MIN Sales Ratio:	10.00		

(!: AVTot=0)

(!: Derived)

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ASSESSED VALUE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
1 TO 4999	52	91.00	94.58	68.62	45.35	137.82	13.33	379.50	70.87 to 100.00	3,960	2,718
5000 TO 9999	39	95.42	117.79	80.41	48.36	146.48	25.15	495.50	84.49 to 113.29	9,119	7,333
Total \$											
1 TO 9999	91	94.27	104.52	76.09	46.16	137.37	13.33	495.50	82.98 to 100.00	6,171	4,695
10000 TO 29999	217	91.63	100.69	80.47	37.22	125.12	10.00	737.44	85.40 to 99.31	24,509	19,724
30000 TO 59999	388	91.75	97.53	90.63	21.64	107.60	41.89	229.14	89.13 to 94.43	50,342	45,627
60000 TO 99999	470	93.84	94.94	92.06	12.75	103.13	43.27	260.89	91.80 to 95.53	85,215	78,451
100000 TO 149999	274	90.38	91.46	89.27	12.10	102.45	35.35	153.11	87.72 to 92.15	135,206	120,704
150000 TO 249999	158	96.94	97.68	95.30	10.77	102.49	53.66	263.26	94.92 to 100.00	191,331	182,347
250000 TO 499999	20	89.91	93.03	90.83	14.73	102.42	69.11	178.86	83.54 to 97.60	333,425	302,860
500000 +	1	110.53	110.53	110.53			110.53	110.53	N/A	530,000	585,816
ALL	1619	92.54	96.54	91.33	19.89	105.70	10.00	737.44	91.66 to 94.09	86,436	78,943

QUALITY

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	191	88.56	97.47	82.51	43.39	118.14	10.00	495.50	80.97 to 94.08	32,469	26,789
10	7	104.46	97.19	93.33	13.91	104.14	48.77	123.91	48.77 to 123.91	49,671	46,356
20	71	93.29	100.60	92.46	24.10	108.80	37.03	260.89	90.34 to 102.08	58,328	53,930
30	1071	92.44	96.40	91.11	17.55	105.80	20.09	737.44	91.26 to 94.26	78,441	71,470
35	1	94.17	94.17	94.17			94.17	94.17	N/A	80,000	75,335
40	249	95.02	95.78	92.99	12.95	102.99	59.01	263.26	92.30 to 96.68	150,861	140,293
45	1	87.43	87.43	87.43			87.43	87.43	N/A	199,000	173,978
50	26	91.79	91.92	92.04	8.29	99.87	76.99	110.53	85.10 to 97.60	258,084	237,549
60	2	93.09	93.09	92.77	6.84	100.35	86.72	99.46	N/A	342,500	317,722
ALL	1619	92.54	96.54	91.33	19.89	105.70	10.00	737.44	91.66 to 94.09	86,436	78,943

PA&T 2007 Preliminary Statistics

Type: Qualified

Date Range: 07/01/2004 to 06/30/2006 Posted Before: 01/19/2007

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	1619	MEDIAN:	93	COV:	37.72	95% Median C.I.:	91.66 to 94.09
TOTAL Sales Price:	139,925,294	WGT. MEAN:	91	STD:	36.41	95% Wgt. Mean C.I.:	90.31 to 92.35
TOTAL Adj.Sales Price:	139,940,072	MEAN:	97	AVG.ABS.DEV:	18.40	95% Mean C.I.:	94.76 to 98.31
TOTAL Assessed Value:	127,809,739						
AVG. Adj. Sales Price:	86,436	COD:	19.89	MAX Sales Ratio:	737.44		
AVG. Assessed Value:	78,943	PRD:	105.70	MIN Sales Ratio:	10.00		

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STYLE											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
(blank)	190	88.72	97.53	82.35	43.52	118.43	10.00	495.50	80.64 to 94.87	31,428	25,882	
100	34	99.50	101.10	90.61	24.98	111.58	20.09	205.88	92.14 to 106.35	47,686	43,208	
101	1181	92.57	96.19	91.77	16.48	104.82	37.03	737.44	91.61 to 94.08	91,372	83,851	
102	30	95.77	94.37	89.51	14.02	105.42	46.79	165.78	86.72 to 99.50	169,365	151,607	
103	38	91.83	92.50	92.47	14.45	100.03	66.54	133.91	80.56 to 99.29	127,263	117,675	
104	78	97.13	103.86	94.35	24.24	110.07	46.24	420.16	91.76 to 101.61	75,258	71,008	
106	1	101.64	101.64	101.64			101.64	101.64	N/A	159,000	161,601	
111	30	90.99	92.50	91.54	8.04	101.05	77.49	120.61	86.42 to 96.09	113,680	104,061	
301	13	85.10	85.13	86.29	9.46	98.66	52.98	102.61	80.12 to 96.37	157,367	135,796	
302	5	89.05	98.20	92.43	12.69	106.24	84.40	131.08	N/A	81,400	75,241	
304	19	95.30	94.77	91.73	15.30	103.31	74.02	128.44	77.58 to 107.36	138,298	126,857	
<u>ALL</u>												
	1619	92.54	96.54	91.33	19.89	105.70	10.00	737.44	91.66 to 94.09	86,436	78,943	

CONDITION											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
(blank)	179	88.56	97.75	82.24	44.19	118.86	10.00	495.50	80.44 to 94.08	32,728	26,917	
10	18	103.45	128.23	113.51	39.75	112.96	60.67	420.16	90.77 to 129.61	15,145	17,191	
20	28	102.18	104.71	90.67	23.88	115.48	13.33	208.87	94.27 to 111.53	28,779	26,095	
30	703	93.26	96.37	91.98	16.84	104.78	20.09	336.48	92.15 to 95.25	92,805	85,358	
40	489	91.81	96.06	91.63	16.71	104.83	46.79	737.44	90.02 to 94.30	103,973	95,276	
50	129	91.90	93.00	90.81	14.38	102.42	46.86	150.37	87.72 to 96.52	88,195	80,088	
55	1	96.07	96.07	96.07			96.07	96.07	N/A	210,000	201,746	
60	72	92.63	93.53	90.45	13.88	103.41	63.17	131.08	86.33 to 98.15	74,031	66,960	
<u>ALL</u>												
	1619	92.54	96.54	91.33	19.89	105.70	10.00	737.44	91.66 to 94.09	86,436	78,943	

PA&T 2007 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2003 to 06/30/2006 Posted Before: 01/19/2007

(!: AVTot=0)
(!: Derived)

NUMBER of Sales:	317	MEDIAN:	92	COV:	57.11	95% Median C.I.:	88.08 to 97.87
TOTAL Sales Price:	64,060,399	WGT. MEAN:	92	STD:	56.76	95% Wgt. Mean C.I.:	85.79 to 98.35
TOTAL Adj.Sales Price:	64,090,399	MEAN:	99	AVG.ABS.DEV:	33.54	95% Mean C.I.:	93.13 to 105.63
TOTAL Assessed Value:	59,010,310						
AVG. Adj. Sales Price:	202,177	COD:	36.38	MAX Sales Ratio:	479.93		
AVG. Assessed Value:	186,152	PRD:	107.94	MIN Sales Ratio:	18.07		

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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>Qrtrs</u>											
07/01/03 TO 09/30/03	12	92.10	94.46	90.59	19.21	104.27	56.88	142.48	80.48 to 117.53	115,041	104,211
10/01/03 TO 12/31/03	22	80.98	87.79	87.34	30.12	100.52	49.33	150.58	67.40 to 106.16	104,677	91,424
01/01/04 TO 03/31/04	31	94.21	100.92	92.39	35.08	109.23	19.64	263.80	77.88 to 102.97	100,822	93,152
04/01/04 TO 06/30/04	33	91.24	106.55	98.88	49.37	107.75	32.65	435.01	72.28 to 103.91	154,884	153,154
07/01/04 TO 09/30/04	33	92.20	93.26	83.20	28.87	112.08	20.91	171.01	74.99 to 103.77	101,218	84,217
10/01/04 TO 12/31/04	31	87.86	101.98	90.73	47.55	112.39	18.07	344.03	70.35 to 105.86	91,668	83,174
01/01/05 TO 03/31/05	20	98.72	93.96	83.70	24.22	112.26	34.65	177.12	75.78 to 106.77	406,053	339,852
04/01/05 TO 06/30/05	31	88.85	95.82	76.26	28.06	125.65	29.73	308.40	84.10 to 106.02	163,645	124,803
07/01/05 TO 09/30/05	31	98.64	97.59	105.80	26.70	92.24	25.99	157.42	82.87 to 111.37	154,235	163,184
10/01/05 TO 12/31/05	18	99.79	115.95	99.42	46.59	116.62	21.53	479.93	71.97 to 109.92	97,647	97,084
01/01/06 TO 03/31/06	23	87.23	112.01	97.47	57.04	114.92	23.80	259.70	72.48 to 136.14	461,823	450,125
04/01/06 TO 06/30/06	32	85.13	94.31	93.54	37.30	100.82	29.09	420.86	65.88 to 100.00	488,543	456,997
<u>Study Years</u>											
07/01/03 TO 06/30/04	98	91.66	99.07	93.99	36.52	105.41	19.64	435.01	80.73 to 100.00	121,633	114,323
07/01/04 TO 06/30/05	115	91.35	96.42	82.70	33.03	116.59	18.07	344.03	87.59 to 99.49	168,487	139,335
07/01/05 TO 06/30/06	104	96.22	102.95	96.92	38.63	106.22	21.53	479.93	84.44 to 100.00	315,329	305,606
<u>Calendar Yrs</u>											
01/01/04 TO 12/31/04	128	91.29	100.65	92.24	40.19	109.12	18.07	435.01	85.18 to 99.49	112,645	103,901
01/01/05 TO 12/31/05	100	98.30	99.62	88.54	29.93	112.51	21.53	479.93	88.85 to 100.00	197,330	174,721
<u>ALL</u>											
	317	92.20	99.38	92.07	36.38	107.94	18.07	479.93	88.08 to 97.87	202,177	186,152

ASSESSOR LOCATION	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
GERING	62	89.66	92.81	87.29	37.03	106.32	18.07	236.67	77.88 to 100.00	100,878	88,055
MINATARE	7	49.33	93.11	63.72	110.66	146.12	25.99	315.00	25.99 to 315.00	28,428	18,115
MITCHELL	22	99.22	94.11	84.19	27.46	111.78	23.80	150.58	62.86 to 114.52	45,004	37,890
MORRILL	9	92.11	151.23	93.04	80.79	162.54	69.78	420.86	70.73 to 308.40	52,616	48,954
RURAL	6	127.63	128.96	134.04	20.16	96.21	95.00	169.40	95.00 to 169.40	70,500	94,501
SCOTTSBLUFF	164	95.21	100.82	92.84	32.21	108.59	21.53	479.93	88.85 to 100.00	312,001	289,666
SMTWNS	17	88.02	108.77	88.29	49.73	123.19	19.64	263.80	64.04 to 141.51	34,569	30,521
SUBURBAN	28	85.78	83.50	89.22	28.80	93.59	29.73	171.01	69.77 to 92.09	137,050	122,273
TERRYTOWN	2	85.97	85.97	85.97	16.28	100.00	71.97	99.96	N/A	78,500	67,483
<u>ALL</u>											
	317	92.20	99.38	92.07	36.38	107.94	18.07	479.93	88.08 to 97.87	202,177	186,152

PA&T 2007 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2003 to 06/30/2006 Posted Before: 01/19/2007

(!: AVTot=0)
(!: Derived)

NUMBER of Sales:	317	MEDIAN:	92	COV:	57.11	95% Median C.I.:	88.08 to 97.87
TOTAL Sales Price:	64,060,399	WGT. MEAN:	92	STD:	56.76	95% Wgt. Mean C.I.:	85.79 to 98.35
TOTAL Adj.Sales Price:	64,090,399	MEAN:	99	AVG.ABS.DEV:	33.54	95% Mean C.I.:	93.13 to 105.63
TOTAL Assessed Value:	59,010,310						
AVG. Adj. Sales Price:	202,177	COD:	36.38	MAX Sales Ratio:	479.93		
AVG. Assessed Value:	186,152	PRD:	107.94	MIN Sales Ratio:	18.07		

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LOCATIONS: URBAN, SUBURBAN & RURAL

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	283	92.73	100.33	91.96	36.90	109.10	18.07	479.93	88.31 to 98.67	211,413	194,415
2	28	85.78	83.50	89.22	28.80	93.59	29.73	171.01	69.77 to 92.09	137,050	122,273
3	6	127.63	128.96	134.04	20.16	96.21	95.00	169.40	95.00 to 169.40	70,500	94,501
ALL	317	92.20	99.38	92.07	36.38	107.94	18.07	479.93	88.08 to 97.87	202,177	186,152

STATUS: IMPROVED, UNIMPROVED & IOLL

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	241	94.93	100.69	92.95	32.88	108.34	19.64	479.93	89.85 to 99.61	232,106	215,736
2	76	87.41	95.22	86.08	45.67	110.62	18.07	435.01	79.86 to 95.00	107,271	92,338
ALL	317	92.20	99.38	92.07	36.38	107.94	18.07	479.93	88.08 to 97.87	202,177	186,152

SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
04-0001	1	38.71	38.71	38.71			38.71	38.71	N/A	90,000	34,842
62-0021	3	80.00	74.28	60.38	13.40	123.02	55.35	87.50	N/A	1,650	996
79-0002	7	49.33	93.11	63.72	110.66	146.12	25.99	315.00	25.99 to 315.00	28,428	18,115
79-0011	19	92.11	142.36	94.46	71.66	150.71	55.06	420.86	78.13 to 229.40	29,725	28,078
79-0016	86	87.97	90.68	89.86	36.02	100.92	18.07	236.67	80.48 to 99.61	106,734	95,908
79-0031	23	99.49	94.66	84.78	26.51	111.65	23.80	150.58	63.47 to 113.22	44,200	37,473
79-0032	178	94.57	100.62	92.77	31.98	108.46	21.53	479.93	89.24 to 99.34	297,954	276,416
NonValid School											
ALL	317	92.20	99.38	92.07	36.38	107.94	18.07	479.93	88.08 to 97.87	202,177	186,152

PA&T 2007 Preliminary Statistics

Type: Qualified

Date Range: 07/01/2003 to 06/30/2006 Posted Before: 01/19/2007

NUMBER of Sales:	317	MEDIAN:	92	COV:	57.11	95% Median C.I.:	88.08 to 97.87
TOTAL Sales Price:	64,060,399	WGT. MEAN:	92	STD:	56.76	95% Wgt. Mean C.I.:	85.79 to 98.35
TOTAL Adj.Sales Price:	64,090,399	MEAN:	99	AVG.ABS.DEV:	33.54	95% Mean C.I.:	93.13 to 105.63
TOTAL Assessed Value:	59,010,310						
AVG. Adj. Sales Price:	202,177	COD:	36.38	MAX Sales Ratio:	479.93		
AVG. Assessed Value:	186,152	PRD:	107.94	MIN Sales Ratio:	18.07		

(!: AVTot=0)

(!: Derived)

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YEAR BUILT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
0 OR Blank	97	87.50	93.11	85.90	41.03	108.39	18.07	435.01	79.86 to 92.11	100,062	85,956
Prior TO 1860											
1860 TO 1899											
1900 TO 1919	22	95.54	106.75	96.99	38.50	110.06	27.24	229.40	70.95 to 124.35	64,195	62,260
1920 TO 1939	40	95.21	112.35	96.61	41.89	116.29	45.76	479.93	84.44 to 106.02	79,429	76,740
1940 TO 1949	26	92.69	118.19	95.33	51.74	123.98	31.24	420.86	78.13 to 126.30	85,155	81,179
1950 TO 1959	15	73.56	83.33	67.06	39.24	124.26	32.65	194.27	50.03 to 100.25	121,394	81,403
1960 TO 1969	32	98.53	104.92	114.40	38.49	91.71	19.64	259.70	75.20 to 126.78	250,881	287,013
1970 TO 1979	34	99.13	96.50	84.98	21.05	113.56	29.73	147.33	87.23 to 107.25	265,749	225,826
1980 TO 1989	31	95.45	91.81	92.75	18.44	98.98	37.80	179.39	77.88 to 100.00	710,775	659,269
1990 TO 1994	3	57.19	71.36	70.25	25.13	101.58	56.88	100.00	N/A	346,000	243,057
1995 TO 1999	5	101.25	107.82	99.30	13.91	108.58	84.10	147.33	N/A	243,263	241,551
2000 TO Present	12	100.00	89.13	83.14	19.27	107.21	45.83	127.90	60.04 to 100.97	367,324	305,388
ALL	317	92.20	99.38	92.07	36.38	107.94	18.07	479.93	88.08 to 97.87	202,177	186,152

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
1 TO 4999	11	88.02	128.95	101.69	67.30	126.80	52.50	315.00	55.35 to 263.80	1,952	1,985
5000 TO 9999	14	121.04	148.26	143.41	55.36	103.38	49.33	420.86	62.86 to 229.40	6,781	9,725
Total \$											
1 TO 9999	25	100.00	139.76	135.72	65.49	102.98	49.33	420.86	85.11 to 169.40	4,656	6,320
10000 TO 29999	41	106.72	125.65	123.06	45.71	102.11	19.64	435.01	89.69 to 123.16	19,711	24,255
30000 TO 59999	67	85.18	90.63	90.52	44.17	100.12	18.07	479.93	70.35 to 93.92	41,965	37,986
60000 TO 99999	51	95.45	92.93	92.44	27.60	100.52	23.80	190.15	80.48 to 99.96	75,964	70,222
100000 TO 149999	42	95.96	90.08	90.10	23.44	99.97	29.09	147.33	87.86 to 100.00	120,751	108,796
150000 TO 249999	38	86.94	91.09	91.41	24.23	99.64	50.03	177.12	75.20 to 100.00	190,456	174,101
250000 TO 499999	35	88.79	90.81	88.97	24.83	102.07	33.46	259.70	80.27 to 100.00	338,362	301,032
500000 +	18	97.08	90.23	92.83	22.27	97.20	37.80	157.42	67.83 to 103.69	1,796,020	1,667,216
ALL	317	92.20	99.38	92.07	36.38	107.94	18.07	479.93	88.08 to 97.87	202,177	186,152

PA&T 2007 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

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ASSESSED VALUE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
1 TO 4999	14	72.02	99.41	51.92	65.59	191.48	19.64	315.00	52.50 to 100.00	3,961	2,056
5000 TO 9999	15	69.78	69.55	41.37	52.06	168.13	18.07	220.02	21.53 to 99.98	17,264	7,141
Total \$											
1 TO 9999	29	69.78	83.97	43.23	59.61	194.23	18.07	315.00	52.50 to 88.02	10,842	4,687
10000 TO 29999	55	87.23	92.42	67.42	47.51	137.08	23.80	420.86	57.91 to 100.00	29,397	19,820
30000 TO 59999	66	89.73	105.61	83.36	42.94	126.68	29.73	435.01	80.73 to 99.49	52,604	43,852
60000 TO 99999	40	98.71	102.85	90.61	27.70	113.51	50.03	308.40	84.44 to 103.85	83,985	76,095
100000 TO 149999	48	93.85	98.44	88.43	25.61	111.33	45.83	190.15	82.04 to 100.00	138,182	122,189
150000 TO 249999	34	99.81	107.68	89.89	31.04	119.79	33.46	479.93	87.33 to 104.00	214,688	192,986
250000 TO 499999	28	95.48	96.16	91.02	18.83	105.65	55.64	177.12	84.10 to 102.97	362,328	329,783
500000 +	17	100.97	107.24	96.59	28.02	111.02	37.80	259.70	74.68 to 128.74	1,838,256	1,775,619
ALL											
	317	92.20	99.38	92.07	36.38	107.94	18.07	479.93	88.08 to 97.87	202,177	186,152

COST RANK

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	117	87.59	95.08	84.61	41.51	112.38	18.07	435.01	79.86 to 92.25	128,422	108,653
10	26	100.00	108.56	96.33	30.80	112.70	45.76	263.80	85.45 to 105.86	112,487	108,353
15	10	115.43	120.04	120.73	12.71	99.43	97.32	147.33	100.29 to 147.33	101,465	122,497
20	133	92.09	102.64	94.29	36.92	108.86	27.24	479.93	86.29 to 98.77	259,872	245,029
25	8	102.16	93.57	68.29	19.07	137.02	37.80	127.46	37.80 to 127.46	378,346	258,381
30	22	93.39	85.12	102.10	23.79	83.37	25.99	128.74	63.47 to 101.92	318,674	325,374
35	1	84.10	84.10	84.10			84.10	84.10	N/A	525,000	441,502
ALL											
	317	92.20	99.38	92.07	36.38	107.94	18.07	479.93	88.08 to 97.87	202,177	186,152

PA&T 2007 Preliminary Statistics

Base Stat

State Stat Run

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OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	98	87.55	93.12	88.40	40.67	105.34	18.07	435.01	79.86 to 92.20	141,898	125,431
304	1	96.95	96.95	96.95			96.95	96.95	N/A	329,576	319,516
309	4	150.78	148.18	122.36	31.94	121.09	92.76	198.39	N/A	45,868	56,126
311	1	38.41	38.41	38.41			38.41	38.41	N/A	35,500	13,636
319	2	196.93	196.93	158.58	56.61	124.18	85.45	308.40	N/A	34,299	54,392
321	1	142.48	142.48	142.48			142.48	142.48	N/A	24,500	34,908
326	2	152.73	152.73	234.75	70.04	65.06	45.76	259.70	N/A	169,800	398,608
341	1	112.28	112.28	112.28			112.28	112.28	N/A	410,000	460,361
344	29	98.78	97.69	90.68	27.22	107.72	45.83	217.43	76.54 to 107.02	205,230	186,105
349	2	101.97	101.97	101.47	0.98	100.50	100.97	102.97	N/A	500,330	507,669
350	7	100.00	109.80	81.33	30.41	135.01	55.64	190.15	55.64 to 190.15	155,500	126,465
351	19	92.09	91.82	76.44	26.90	120.11	27.24	162.28	66.78 to 106.72	127,132	97,186
352	45	96.98	103.70	88.40	28.51	117.30	38.71	479.93	87.86 to 100.00	185,296	163,804
353	20	95.49	90.20	89.43	18.93	100.87	53.44	140.34	78.13 to 106.60	77,025	68,883
384	1	69.93	69.93	69.93			69.93	69.93	N/A	10,000	6,993
386	4	80.02	81.01	68.06	27.98	119.01	57.19	106.79	N/A	239,000	162,671
387	1	97.32	97.32	97.32			97.32	97.32	N/A	100,000	97,323
395	2	156.23	156.23	124.04	51.49	125.94	75.78	236.67	N/A	25,000	31,011
404	1	344.03	344.03	344.03			344.03	344.03	N/A	15,000	51,605
406	11	95.45	88.88	99.23	26.55	89.57	32.65	141.51	55.06 to 121.29	100,971	100,193
407	4	117.62	117.61	107.23	15.19	109.68	99.49	135.73	N/A	66,550	71,361
410	2	100.08	100.08	98.64	12.00	101.46	88.07	112.09	N/A	125,000	123,299
412	1	74.68	74.68	74.68			74.68	74.68	N/A	2,245,000	1,676,473
413	1	100.00	100.00	100.00			100.00	100.00	N/A	10,500,000	10,500,000
442	1	88.31	88.31	88.31			88.31	88.31	N/A	28,000	24,727
444	2	119.76	119.76	119.70	0.20	100.05	119.51	120.00	N/A	80,000	95,756
447	1	64.75	64.75	64.75			64.75	64.75	N/A	150,000	97,130
455	2	122.33	122.33	109.01	28.69	112.21	87.23	157.42	N/A	1,087,500	1,185,531
459	1	70.95	70.95	70.95			70.95	70.95	N/A	82,000	58,182
470	6	69.77	77.55	76.01	35.75	102.03	31.24	132.07	31.24 to 132.07	67,398	51,226
471	16	70.54	123.15	60.33	99.01	204.11	25.99	420.86	51.54 to 151.34	148,920	89,848
493	1	29.73	29.73	29.73			29.73	29.73	N/A	120,000	35,678
526	1	85.18	85.18	85.18			85.18	85.18	N/A	57,000	48,550
528	12	81.16	87.30	86.62	36.11	100.78	19.64	142.83	54.25 to 126.30	173,009	149,858
531	2	73.85	73.85	70.46	10.79	104.82	65.88	81.82	N/A	287,500	202,562
534	2	100.43	100.43	100.42	0.82	100.01	99.61	101.25	N/A	225,658	226,606
542	1	100.00	100.00	100.00			100.00	100.00	N/A	111,704	111,705
544	1	81.95	81.95	81.95			81.95	81.95	N/A	495,000	405,673

PA&T 2007 Preliminary Statistics

Base Stat

State Stat Run

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554	5	103.85	97.81	88.09	11.59	111.04	72.33	116.84	N/A	149,450	131,647
555	2	125.28	125.28	124.77	1.69	100.41	123.16	127.40	N/A	19,750	24,642
710	1	128.74	128.74	128.74			128.74	128.74	N/A	2,900,000	3,733,424
<u>ALL</u>											
	317	92.20	99.38	92.07	36.38	107.94	18.07	479.93	88.08 to 97.87	202,177	186,152

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
02	51	94.01	96.99	88.58	22.85	109.50	38.71	263.80	85.11 to 100.00	181,460	160,732
03	263	92.09	99.91	92.69	39.10	107.79	18.07	479.93	87.59 to 98.18	207,489	192,314
04	3	89.69	93.58	88.02	22.88	106.32	64.75	126.30	N/A	88,733	78,099
<u>ALL</u>											
	317	92.20	99.38	92.07	36.38	107.94	18.07	479.93	88.08 to 97.87	202,177	186,152

2007 Assessment Survey for Scotts Bluff County
March 19, 2007

I. General Information

A. Staffing and Funding Information

- 1. Deputy(ies) on staff:** One
- 2. Appraiser(s) on staff:** One
- 3. Other full-time employees:** Nine
(Does not include anyone counted in 1 and 2 above)
- 4. Other part-time employees:** None
(Does not include anyone counted in 1 through 3 above)
- 5. Number of shared employees:** None
(Employees who are shared between the assessor's office and other county offices—will not include anyone counted in 1 through 4 above).
- 6. Assessor's requested budget for current fiscal year:** \$464,361.04
(This would be the "total budget" for the assessor's office)
- 7. Part of the budget that is dedicated to the computer system** *(How much is particularly part of the assessor budget, versus the amount that is part of the county budget?):* \$26,843 for Terra Scan and Tax Sifter
- 8. Adopted budget, or granted budget if different from above:** Same as above.
- 9. Amount of total budget set aside for appraisal work:** \$163,748.55
- 10. Amount of the total budget set aside for education/workshops:** \$13,500
- 11. Appraisal/Reappraisal budget, if not part of the total budget:** \$1,700 for oil, gas and mineral appraisal.
- 12. Other miscellaneous funds:** None
(Any amount not included in any of the above for equipping, staffing and funding the appraisal/assessment function. This would include any County Board, or general fund monies set aside for reappraisal, etc. If the assessor is ex-officio, this can be an estimate.)
- 13. Total budget:** \$466,061.04 (\$464,361.04 + \$1,700 for oil and gas)

a. Was any of last year's budget not used? No

B. Residential Appraisal Information

(Includes Urban, Suburban and Rural Residential)

1. **Data collection done by:** Four staff data collectors
2. **Valuation done by:** Assessor and appraiser
3. **Pickup work done by:** Four staff data collectors

Property Type	# of Permits	# of Info. Statements	Other	Total
Residential	365	0	0	365

4. **What is the date of the Replacement Cost New data (Marshall-Swift) that are used to value this property class?** The RCN data for the residential property class is dated June, 2005.
5. **What was the last year the depreciation schedule for this property class was developed using market-derived information?** The last market-derived depreciation schedule was developed in 2005.
6. **What was the last year that the Market or Sales Comparison Approach was used to estimate the market value of the properties in this class?** Typically, the Market or Sales Comparison Approach is used during individual taxpayer protests, and not as an approach for the mass appraisal of residential property.
7. **Number of market areas/neighborhoods for this property class:** There are seventy-one residential neighborhoods.
8. **How are these defined?** Primarily by location and similar property characteristics.
9. **Is "Assessor Location" a usable valuation identity?** No, since the County uses seventy-one residential neighborhoods when it values the residential property class. The "Assessor Location" is too broad to be used as a valuation identity in Scotts Bluff County.
10. **Does the assessor location "suburban" mean something other than rural residential? (that is, does the "suburban" location have its own market?)** No, "suburban" probably does not have its own market at this time.
11. **Are the county's ag residential and rural residential improvements classified and valued in the same manner?** Yes, ag and rural residential improvements are both classified and valued in the same manner.

C. Commercial/Industrial Appraisal Information

- 1. **Data collection done by:** Four staff data collectors
- 2. **Valuation done by:** Assessor and appraiser
- 3. **Pickup work done by whom:** Four staff data collectors

Property Type	# of Permits	# of Info. Statements	Other	Total
Commercial	69	0	0	69

- 4. **What is the date of the Replacement Cost New data (Marshall-Swift) that are used to value this property class?** The RCN that is used to value this property class is dated 2005.
- 5. **When was the last time the depreciation schedule for this property class or any subclass was developed using market-derived information?** The last market-derived depreciation schedule was developed for commercial property in 2005.
- 6. **When was the last time that the Income Approach was used to estimate or establish the market value of the properties in this class?** The last time the Income Approach was used to estimate market value was for the subclass of storage units last year during taxpayer protests.
- 7. **When was the last time that the Market or Sales Comparison Approach was used to estimate the market value of the properties in this class?** As noted in the residential section of this survey, the Market or Sales Comparison Approach is used primarily during taxpayer protests, and is not used as an approach for the mass appraisal of commercial/industrial property within Scotts Bluff County.
- 8. **Number of market areas/neighborhoods for this property class?** There are forty commercial neighborhoods in Scotts Bluff County.
- 9. **How are these defined?** Primarily by location.
- 10. **Is “Assessor Location” a usable valuation identity?** No, “Assessor Location” is too broad to be a usable valuation identity. The County values lists and values commercial properties by the forty neighborhoods that were developed to aid in the appraisal process.
- 11. **Does the assessor location “suburban” mean something other than rural commercial?** (*that is, does the “suburban” location have its own market?*) At this time, the assessor location “suburban” does not have its own market.

D. Agricultural Appraisal Information

- 1. **Data collection done by:** Four staff data collectors
- 2. **Valuation done by:** Assessor
- 3. **Pickup work done by whom:** Four staff data collectors

Property Type	# of Permits	# of Info. Statements	Other	Total
Agricultural	55	0	0	55

- 4. **Does the county have a written policy or written standards to specifically define agricultural land versus rural residential acreages?** Yes.

How is your agricultural land defined? (Please see the end of the survey document)

- 5. **When was the last date that the Income Approach was used to estimate or establish the market value of the properties in this class?** The Income Approach has only been used to establish the special value of agricultural land within the County.
- 6. **What is the date of the soil survey currently used?** 1967
- 7. **What date was the last countywide land use study completed?** The last countywide land use study was completed in 1998. It is currently done as land use change is discovered on an ongoing basis.
 - a. **By what method? (Physical inspection, FSA maps, etc.)** At this time, primarily by discovery.
 - b. **By whom?** The appraiser and the data collectors.
 - c. **What proportion is complete / implemented at this time?** There is no planned cyclical program for updating land use, except by discovery of land use change.
- 8. **Number of market areas/neighborhoods for this property class:** Three
- 9. **How are these defined?** By geographical and topographical characteristics, as well as similarity of land and soils.
- 10. **Has the county implemented (or is in the process of implementing) special valuation for agricultural land within the county?** Yes, the County has implemented special valuation.

E. Computer, Automation Information and GIS

1. Administrative software: Terra Scan

2. CAMA software: Terra Scan

3. Cadastral maps: Are they currently being used? Yes

a. Who maintains the Cadastral Maps? The Deputy Assessor, in conjunction with the County Surveyor.

4. Does the county have GIS software? Yes

a. Who maintains the GIS software and maps? The County Surveyor.

4. Personal Property software: Terra Scan

F. Zoning Information

1. Does the county have zoning? Yes

a. If so, is the zoning countywide? Yes

b. What municipalities in the county are zoned? Gering, Henry, Lyman, McGrew, Melbeta, Minatare, Mitchell, Morrill, Scottsbluff and Terrytown.

c. When was zoning implemented? 1974

G. Contracted Services

1. Appraisal Services: *(are these contracted, or conducted "in-house?")* All real property appraisal is done "in-house" by the County. Pritchard & Abbott is contracted for all oil, gas, and mineral valuation.

2. Other Services: Terra Scan for CAMA, administrative and personal property software.

H. Additional comments or further explanations on any item from A through G:

None

II. Assessment Actions

2007 Assessment Actions taken to address the following property classes/subclasses:

1. **Residential**—The Assessor has reclassified rural residential properties that had previously been classified erroneously as ag properties. She made percentage changes to subclasses that were outside of the acceptable range.
2. **Commercial**—The Assessor made a percentage change of any significant commercial subclass(es) that were outside of the acceptable range.
3. **Agricultural**—After extensive review, the Assessor has completely redefined the agricultural market areas, reduced the five area to three (after driving the County), and completely redefined what constitutes “outside influence” and special value within the County. Land Capability Groups were changed accordingly to match the market area redefinition, based on market activity.

AGLAND DEFINITION

The purpose of this document is to give guidelines on how to handle parcels for agricultural use.

Definition of Agland pursuant to Section 35 of LB 808

- 1) Agricultural land and horticultural land means a parcel of land which is primarily used for agricultural or horticultural purposes, including wasteland lying in or adjacent to and in common ownership or management with other agricultural land and horticultural land. Agricultural land and horticultural land does not include any land directly associated with any building or enclosed structure.
- 2) Agricultural or horticultural purposes means used for the commercial production of any plant or animal product in a raw or unprocessed state that is derived from the science and art of agriculture, aquaculture, or horticulture. Agriculture or horticultural purposes includes the following uses of land:
 - a) Land retained or protected for future agricultural or horticultural purposes under a conservation easement as provided in the Conservation and Preservation Easements Act except when the parcel or a portion thereof is being used for purposes other than agricultural or horticultural purposes; and
 - b) Land enrolled in a federal or state program in which payments are received for removing such land from agricultural or horticultural production.

Land not falling into either category listed above will be considered Rural Residential.

County 79 - Scotts Bluff

Total Real Property Value (Sum Lines 17, 25, & 30)	Records 20,234	Value 1,669,434,354	Total Growth 30,962,680 (Sum 17, 25, & 41)
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Schedule I: Non-Agricultural Records (Res and Rec)

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
1. Res UnImp Land	1,135	7,923,920	254	3,007,037	391	3,773,306	1,780	14,704,263	
2. Res Improv Land	9,299	96,049,024	1,006	15,749,605	1,068	14,351,217	11,373	126,149,846	
3. Res Improvements	9,930	615,224,811	1,215	102,761,285	1,295	106,601,317	12,440	824,587,413	
4. Res Total	11,065	719,197,755	1,469	121,517,927	1,686	124,725,840	14,220	965,441,522	14,905,372
% of Total	77.81	74.49	10.33	12.58	11.85	12.91	70.27	57.83	48.13
5. Rec UnImp Land	0	0	0	0	0	0	0	0	
6. Rec Improv Land	0	0	0	0	0	0	0	0	
7. Rec Improvements	0	0	0	0	0	0	0	0	
8. Rec Total	0	0	0	0	0	0	0	0	0
% of Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Res+Rec Total	11,065	719,197,755	1,469	121,517,927	1,686	124,725,840	14,220	965,441,522	14,905,372
% of Total	77.81	74.49	10.33	12.58	11.85	12.91	70.27	57.83	48.13

County 79 - Scotts Bluff

Total Real Property Value (Sum Lines 17, 25, & 30)	Records 20,234	Value 1,669,434,354	Total Growth 30,962,680 (Sum 17, 25, & 41)
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Schedule I: Non-Agricultural Records (Com and Ind)

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
9. Comm UnImp Land	438	10,201,002	71	3,057,967	31	880,055	540	14,139,024	
10. Comm Improv Land	1,608	58,361,927	106	4,217,840	43	1,486,984	1,757	64,066,751	
11. Comm Improvements	1,633	255,111,367	108	20,757,242	52	8,271,618	1,793	284,140,227	
12. Comm Total	2,071	323,674,296	179	28,033,049	83	10,638,657	2,333	362,346,002	11,505,590
% of Total	88.76	89.32	7.67	7.73	3.55	2.93	11.53	21.70	37.15
13. Ind UnImp Land	14	651,721	1	45,045	0	0	15	696,766	
14. Ind Improv Land	34	1,226,123	9	1,810,173	0	0	43	3,036,296	
15. Ind Improvements	34	6,346,529	10	14,815,415	0	0	44	21,161,944	
16. Ind Total	48	8,224,373	11	16,670,633	0	0	59	24,895,006	88,170
% of Total	81.35	33.03	18.64	66.96	0.00	0.00	0.29	1.49	0.28
Comm+Ind Total	2,119	331,898,669	190	44,703,682	83	10,638,657	2,392	387,241,008	11,593,760
% of Total	88.58	85.70	7.94	11.54	3.46	2.74	11.82	23.19	37.44
17. Taxable Total	13,184	1,051,096,424	1,659	166,221,609	1,769	135,364,497	16,612	1,352,682,530	26,499,132
% of Total	79.36	77.70	9.98	8.98	10.64	9.22	82.09	81.02	85.58

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Schedule II: Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	38	100,260	4,046,335	0	0	0
19. Commercial	44	1,632,048	20,002,122	1	66,847	484,332
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	38	100,260	4,046,335
19. Commercial	1	16,110	16,561	46	1,715,005	20,503,015
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				84	1,815,265	24,549,350

Schedule III: Mineral Interest Records

	Urban		SubUrban		Rural	
	Records	Value	Records	Value	Records	Value
23. Mineral Interest-Producing	0	0	1	17,904	46	2,498,742
24. Mineral Interest-Non-Producing	0	0	0	0	6	4,060
	Total		Growth			
	Records	Value	Records	Value		
23. Mineral Interest-Producing	47	2,516,646	0	0		
24. Mineral Interest-Non-Producing	6	4,060	0	0		
25. Mineral Interest Total	53	2,520,706	0	0		

Schedule IV: Exempt Records: Non-Agricultural

	Urban	SubUrban	Rural	Total
	Records	Records	Records	Records
26. Exempt	681	294	434	1,409

Schedule V: Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	5	31,162	220	10,233,635	1,891	93,221,008	2,116	103,485,805
28. Ag-Improved Land	2	19,735	158	11,912,821	1,280	102,405,682	1,440	114,338,238
29. Ag-Improvements	2	97,239	158	10,764,154	1,293	85,545,682	1,453	96,407,075
30. Ag-Total Taxable							3,569	314,231,118

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Schedule VI: Agricultural Records:

Non-Agricultural Detail	Urban			SubUrban			Growth Value
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.000	0	3	3.000	17,400	
32. HomeSite Improv Land	1	0.840	5,800	137	173.740	1,007,950	
33. HomeSite Improvements	1		77,693	140		9,737,740	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.000	0	0	0.000	0	
36. FarmSite Impr Land	1	1.000	4,550	124	513.150	1,648,679	
37. FarmSite Improv	1		19,546	122		1,026,414	
38. FarmSite Total							
39. Road & Ditches		0.000			548.400		
40. Other-Non Ag Use		0.000	0		0.000	0	
	Records	Rural Acres	Value	Records	Total Acres	Value	Growth Value
31. HomeSite UnImp Land	18	27.360	158,688	21	30.360	176,088	
32. HomeSite Improv Land	1,109	1,386.170	8,040,128	1,247	1,560.750	9,053,878	
33. HomeSite Improvements	1,160		75,184,393	1,301		84,999,826	4,463,548
34. HomeSite Total				1,322	1,591.110	94,229,792	
35. FarmSite UnImp Land	7	33.430	146,318	7	33.430	146,318	
36. FarmSite Impr Land	1,019	3,205.360	12,230,540	1,144	3,719.510	13,883,769	
37. FarmSite Improv	1,065		10,361,289	1,188		11,407,249	0
38. FarmSite Total				1,195	3,752.940	25,437,336	
39. Road & Ditches		5,765.920			6,314.320		
40. Other-Non Ag Use		4.000	300		4.000	300	
41. Total Section VI				2,517	11,662.370	119,667,428	4,463,548

Schedule VII: Agricultural Records:

Ag Land Detail-Game & Parks	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	0	0.000	0	0	0.000	0
	Records	Rural Acres	Value	Records	Total Acres	Value
42. Game & Parks	15	4,390.370	751,757	15	4,390.370	751,757

Schedule VIII: Agricultural Records:

Special Value	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	3	62.630	19,418	268	23,355.910	12,821,658
44. Recapture Val			93,467			22,084,414
	Records	Rural Acres	Value	Records	Total Acres	Value
43. Special Value	2,360	317,011.990	132,482,683	2,631	340,430.530	145,323,759
44. Recapture Val			150,412,734			172,590,615

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Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 1

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	0.000	0	0.000	0	0.000	0
46. 1A	0.000	0	0.000	0	0.000	0	0.000	0
47. 2A1	7.980	9,671	3,120.940	4,264,486	2,948.030	3,181,541	6,076.950	7,455,698
48. 2A	4.000	3,640	967.380	1,143,663	1,389.680	1,558,349	2,361.060	2,705,652
49. 3A1	0.000	0	881.240	832,878	678.380	689,041	1,559.620	1,521,919
50. 3A	2.620	5,240	260.950	219,276	276.000	255,760	539.570	480,276
51. 4A1	0.820	1,230	558.010	420,306	65.750	41,250	624.580	462,786
52. 4A	0.000	0	175.090	174,246	234.040	142,674	409.130	316,920
53. Total	15.420	19,781	5,963.610	7,054,855	5,591.880	5,868,615	11,570.910	12,943,251
Dryland:								
54. 1D1	0.000	0	0.000	0	0.000	0	0.000	0
55. 1D	0.000	0	0.000	0	0.000	0	0.000	0
56. 2D1	0.000	0	2.000	1,050	16.610	5,481	18.610	6,531
57. 2D	0.000	0	22.760	6,372	0.000	0	22.760	6,372
58. 3D1	0.000	0	13.000	3,380	9.190	2,389	22.190	5,769
59. 3D	0.000	0	38.000	8,740	0.000	0	38.000	8,740
60. 4D1	0.000	0	3.000	690	0.000	0	3.000	690
61. 4D	0.000	0	11.000	2,310	1.000	210	12.000	2,520
62. Total	0.000	0	89.760	22,542	26.800	8,080	116.560	30,622
Grass:								
63. 1G1	0.000	0	0.000	0	0.000	0	0.000	0
64. 1G	0.000	0	0.000	0	0.000	0	0.000	0
65. 2G1	0.000	0	53.240	59,032	44.010	11,123	97.250	70,155
66. 2G	0.000	0	93.220	34,704	131.790	57,661	225.010	92,365
67. 3G1	0.000	0	8.480	1,611	89.640	24,742	98.120	26,353
68. 3G	0.000	0	95.340	17,637	113.240	42,286	208.580	59,923
69. 4G1	52.140	9,385	135.480	31,406	50.420	39,496	238.040	80,287
70. 4G	8.430	11,381	437.400	317,754	805.470	251,175	1,251.300	580,310
71. Total	60.570	20,766	823.160	462,144	1,234.570	426,483	2,118.300	909,393
72. Waste	0.000	0	260.250	19,519	307.530	23,068	567.780	42,587
73. Other	0.000	0	0.000	0	0.000	0	0.000	0
74. Exempt	0.000		563.290		3,095.950		3,659.240	
75. Total	75.990	40,547	7,136.780	7,559,060	7,160.780	6,326,246	14,373.550	13,925,853

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Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 2

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	0.000	0	0.000	0	0.000	0
46. 1A	0.000	0	0.000	0	0.000	0	0.000	0
47. 2A1	0.000	0	714.040	704,617	3,010.880	3,155,115	3,724.920	3,859,732
48. 2A	0.000	0	2,451.710	2,391,240	5,229.500	5,153,279	7,681.210	7,544,519
49. 3A1	0.000	0	13.820	10,739	284.090	219,356	297.910	230,095
50. 3A	0.000	0	844.550	577,323	2,562.380	1,749,424	3,406.930	2,326,747
51. 4A1	0.000	0	1,059.850	647,966	2,547.090	1,573,118	3,606.940	2,221,084
52. 4A	0.000	0	519.480	311,688	1,379.540	827,724	1,899.020	1,139,412
53. Total	0.000	0	5,603.450	4,643,573	15,013.480	12,678,016	20,616.930	17,321,589
Dryland:								
54. 1D1	0.000	0	0.000	0	0.000	0	0.000	0
55. 1D	0.000	0	0.000	0	0.000	0	0.000	0
56. 2D1	0.000	0	0.000	0	0.000	0	0.000	0
57. 2D	0.000	0	0.000	0	27.730	7,765	27.730	7,765
58. 3D1	0.000	0	0.000	0	0.000	0	0.000	0
59. 3D	0.000	0	0.000	0	43.530	10,012	43.530	10,012
60. 4D1	0.000	0	0.000	0	85.000	19,550	85.000	19,550
61. 4D	0.000	0	40.940	8,598	8.000	1,680	48.940	10,278
62. Total	0.000	0	40.940	8,598	164.260	39,007	205.200	47,605
Grass:								
63. 1G1	0.000	0	0.000	0	0.000	0	0.000	0
64. 1G	0.000	0	0.000	0	0.000	0	0.000	0
65. 2G1	0.000	0	19.520	10,952	163.020	41,318	182.540	52,270
66. 2G	0.000	0	365.620	109,384	557.100	173,230	922.720	282,614
67. 3G1	0.000	0	41.900	9,203	109.830	30,712	151.730	39,915
68. 3G	0.000	0	530.850	125,948	945.070	220,075	1,475.920	346,023
69. 4G1	0.000	0	1,212.520	295,728	3,128.940	651,513	4,341.460	947,241
70. 4G	0.000	0	3,087.870	611,314	12,336.600	2,596,237	15,424.470	3,207,551
71. Total	0.000	0	5,258.280	1,162,529	17,240.560	3,713,085	22,498.840	4,875,614
72. Waste	0.000	0	197.500	14,814	838.960	62,925	1,036.460	77,739
73. Other	0.000	0	0.000	0	0.000	0	0.000	0
74. Exempt	0.000		0.980		70.190		71.170	
75. Total	0.000	0	11,100.170	5,829,514	33,257.260	16,493,033	44,357.430	22,322,547

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Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 3

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	0.000	0	0.000	0	0.000	0
46. 1A	0.000	0	0.000	0	0.000	0	0.000	0
47. 2A1	0.000	0	1,931.660	1,902,688	42,521.460	41,875,851	44,453.120	43,778,539
48. 2A	0.000	0	1,441.040	1,311,351	33,810.390	30,767,581	35,251.430	32,078,932
49. 3A1	0.000	0	1,115.420	866,686	25,049.510	19,463,572	26,164.930	20,330,258
50. 3A	0.000	0	879.090	527,454	14,753.790	8,852,274	15,632.880	9,379,728
51. 4A1	0.000	0	896.850	538,110	12,592.070	7,555,242	13,488.920	8,093,352
52. 4A	0.000	0	336.400	201,840	6,621.700	3,973,020	6,958.100	4,174,860
53. Total	0.000	0	6,600.460	5,348,129	135,348.920	112,487,540	141,949.380	117,835,669
Dryland:								
54. 1D1	0.000	0	0.000	0	0.000	0	0.000	0
55. 1D	0.000	0	0.000	0	0.000	0	0.000	0
56. 2D1	0.000	0	3.000	990	3,305.550	1,090,844	3,308.550	1,091,834
57. 2D	0.000	0	75.000	21,000	12,400.280	3,472,078	12,475.280	3,493,078
58. 3D1	0.000	0	47.250	12,285	8,589.310	2,233,219	8,636.560	2,245,504
59. 3D	0.000	0	0.000	0	814.480	187,336	814.480	187,336
60. 4D1	0.000	0	33.250	7,648	6,600.920	1,518,232	6,634.170	1,525,880
61. 4D	0.000	0	27.750	5,828	2,171.420	456,008	2,199.170	461,836
62. Total	0.000	0	186.250	47,751	33,881.960	8,957,717	34,068.210	9,005,468
Grass:								
63. 1G1	0.000	0	0.000	0	0.000	0	0.000	0
64. 1G	0.000	0	0.000	0	0.000	0	0.000	0
65. 2G1	0.000	0	66.340	14,595	3,390.340	745,880	3,456.680	760,475
66. 2G	0.000	0	197.480	39,496	20,576.720	4,115,344	20,774.200	4,154,840
67. 3G1	0.000	0	226.950	43,121	9,461.950	1,797,792	9,688.900	1,840,913
68. 3G	0.000	0	342.630	63,387	15,490.690	2,865,833	15,833.320	2,929,220
69. 4G1	0.000	0	982.950	176,931	33,539.900	6,037,182	34,522.850	6,214,113
70. 4G	0.000	0	1,749.510	314,911	80,083.010	14,414,949	81,832.520	14,729,860
71. Total	0.000	0	3,565.860	652,441	162,542.610	29,976,980	166,108.470	30,629,421
72. Waste	0.000	0	473.750	35,532	10,788.720	809,200	11,262.470	844,732
73. Other	0.000	0	0.000	0	0.000	0	0.000	0
74. Exempt	0.000		0.000		0.000		0.000	
75. Total	0.000	0	10,826.320	6,083,853	342,562.210	152,231,437	353,388.530	158,315,290

Schedule X: Agricultural Records: AgLand Market Area Totals

AgLand	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76.Irrigated	15.420	19,781	18,167.520	17,046,557	155,954.280	131,034,171	174,137.220	148,100,509
77.Dry Land	0.000	0	316.950	78,891	34,073.020	9,004,804	34,389.970	9,083,695
78.Grass	60.570	20,766	9,647.300	2,277,114	181,017.740	34,116,548	190,725.610	36,414,428
79.Waste	0.000	0	931.500	69,865	11,935.210	895,193	12,866.710	965,058
80.Other	0.000	0	0.000	0	0.000	0	0.000	0
81.Exempt	0.000	0	564.270	0	3,166.140	0	3,730.410	0
82.Total	75.990	40,547	29,063.270	19,472,427	382,980.250	175,050,716	412,119.510	194,563,690

2007 Agricultural Land Detail

County 79 - Scotts Bluff

Market Area: 1

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	0.000	0.00%	0	0.00%	0.000
1A	0.000	0.00%	0	0.00%	0.000
2A1	6,076.950	52.52%	7,455,698	57.60%	1,226.881
2A	2,361.060	20.41%	2,705,652	20.90%	1,145.948
3A1	1,559.620	13.48%	1,521,919	11.76%	975.826
3A	539.570	4.66%	480,276	3.71%	890.108
4A1	624.580	5.40%	462,786	3.58%	740.955
4A	409.130	3.54%	316,920	2.45%	774.619
Irrigated Total	11,570.910	100.00%	12,943,251	100.00%	1,118.602

Dry:

1D1	0.000	0.00%	0	0.00%	0.000
1D	0.000	0.00%	0	0.00%	0.000
2D1	18.610	15.97%	6,531	21.33%	350.940
2D	22.760	19.53%	6,372	20.81%	279.964
3D1	22.190	19.04%	5,769	18.84%	259.981
3D	38.000	32.60%	8,740	28.54%	230.000
4D1	3.000	2.57%	690	2.25%	230.000
4D	12.000	10.30%	2,520	8.23%	210.000
Dry Total	116.560	100.00%	30,622	100.00%	262.714

Grass:

1G1	0.000	0.00%	0	0.00%	0.000
1G	0.000	0.00%	0	0.00%	0.000
2G1	97.250	4.59%	70,155	7.71%	721.388
2G	225.010	10.62%	92,365	10.16%	410.492
3G1	98.120	4.63%	26,353	2.90%	268.579
3G	208.580	9.85%	59,923	6.59%	287.290
4G1	238.040	11.24%	80,287	8.83%	337.283
4G	1,251.300	59.07%	580,310	63.81%	463.765
Grass Total	2,118.300	100.00%	909,393	100.00%	429.303

Irrigated Total	11,570.910	80.50%	12,943,251	92.94%	1,118.602
Dry Total	116.560	0.81%	30,622	0.22%	262.714
Grass Total	2,118.300	14.74%	909,393	6.53%	429.303
Waste	567.780	3.95%	42,587	0.31%	75.006
Other	0.000	0.00%	0	0.00%	0.000
Exempt	3,659.240	25.46%			
Market Area Total	14,373.550	100.00%	13,925,853	100.00%	968.852

As Related to the County as a Whole

Irrigated Total	11,570.910	6.64%	12,943,251	8.74%	
Dry Total	116.560	0.34%	30,622	0.34%	
Grass Total	2,118.300	1.11%	909,393	2.50%	
Waste	567.780	4.41%	42,587	4.41%	
Other	0.000	0.00%	0	0.00%	
Exempt	3,659.240	98.09%			
Market Area Total	14,373.550	3.49%	13,925,853	7.16%	

2007 Agricultural Land Detail

County 79 - Scotts Bluff

Market Area: **2**

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	0.000	0.00%	0	0.00%	0.000
1A	0.000	0.00%	0	0.00%	0.000
2A1	3,724.920	18.07%	3,859,732	22.28%	1,036.191
2A	7,681.210	37.26%	7,544,519	43.56%	982.204
3A1	297.910	1.44%	230,095	1.33%	772.364
3A	3,406.930	16.52%	2,326,747	13.43%	682.945
4A1	3,606.940	17.50%	2,221,084	12.82%	615.780
4A	1,899.020	9.21%	1,139,412	6.58%	600.000
Irrigated Total	20,616.930	100.00%	17,321,589	100.00%	840.163

Dry:

1D1	0.000	0.00%	0	0.00%	0.000
1D	0.000	0.00%	0	0.00%	0.000
2D1	0.000	0.00%	0	0.00%	0.000
2D	27.730	13.51%	7,765	16.31%	280.021
3D1	0.000	0.00%	0	0.00%	0.000
3D	43.530	21.21%	10,012	21.03%	230.002
4D1	85.000	41.42%	19,550	41.07%	230.000
4D	48.940	23.85%	10,278	21.59%	210.012
Dry Total	205.200	100.00%	47,605	100.00%	231.993

Grass:

1G1	0.000	0.00%	0	0.00%	0.000
1G	0.000	0.00%	0	0.00%	0.000
2G1	182.540	0.81%	52,270	1.07%	286.348
2G	922.720	4.10%	282,614	5.80%	306.283
3G1	151.730	0.67%	39,915	0.82%	263.065
3G	1,475.920	6.56%	346,023	7.10%	234.445
4G1	4,341.460	19.30%	947,241	19.43%	218.184
4G	15,424.470	68.56%	3,207,551	65.79%	207.952
Grass Total	22,498.840	100.00%	4,875,614	100.00%	216.705

Irrigated Total	20,616.930	46.48%	17,321,589	77.60%	840.163
Dry Total	205.200	0.46%	47,605	0.21%	231.993
Grass Total	22,498.840	50.72%	4,875,614	21.84%	216.705
Waste	1,036.460	2.34%	77,739	0.35%	75.004
Other	0.000	0.00%	0	0.00%	0.000
Exempt	71.170	0.16%			
Market Area Total	44,357.430	100.00%	22,322,547	100.00%	503.242

As Related to the County as a Whole

Irrigated Total	20,616.930	11.84%	17,321,589	11.70%	
Dry Total	205.200	0.60%	47,605	0.52%	
Grass Total	22,498.840	11.80%	4,875,614	13.39%	
Waste	1,036.460	8.06%	77,739	8.06%	
Other	0.000	0.00%	0	0.00%	
Exempt	71.170	1.91%			
Market Area Total	44,357.430	10.76%	22,322,547	11.47%	

2007 Agricultural Land Detail

County 79 - Scotts Bluff

Market Area: **3**

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	0.000	0.00%	0	0.00%	0.000
1A	0.000	0.00%	0	0.00%	0.000
2A1	44,453.120	31.32%	43,778,539	37.15%	984.824
2A	35,251.430	24.83%	32,078,932	27.22%	910.003
3A1	26,164.930	18.43%	20,330,258	17.25%	777.004
3A	15,632.880	11.01%	9,379,728	7.96%	600.000
4A1	13,488.920	9.50%	8,093,352	6.87%	600.000
4A	6,958.100	4.90%	4,174,860	3.54%	600.000
Irrigated Total	141,949.380	100.00%	117,835,669	100.00%	830.124

Dry:

1D1	0.000	0.00%	0	0.00%	0.000
1D	0.000	0.00%	0	0.00%	0.000
2D1	3,308.550	9.71%	1,091,834	12.12%	330.003
2D	12,475.280	36.62%	3,493,078	38.79%	279.999
3D1	8,636.560	25.35%	2,245,504	24.93%	259.999
3D	814.480	2.39%	187,336	2.08%	230.006
4D1	6,634.170	19.47%	1,525,880	16.94%	230.003
4D	2,199.170	6.46%	461,836	5.13%	210.004
Dry Total	34,068.210	100.00%	9,005,468	100.00%	264.336

Grass:

1G1	0.000	0.00%	0	0.00%	0.000
1G	0.000	0.00%	0	0.00%	0.000
2G1	3,456.680	2.08%	760,475	2.48%	220.001
2G	20,774.200	12.51%	4,154,840	13.56%	200.000
3G1	9,688.900	5.83%	1,840,913	6.01%	190.002
3G	15,833.320	9.53%	2,929,220	9.56%	185.003
4G1	34,522.850	20.78%	6,214,113	20.29%	180.000
4G	81,832.520	49.26%	14,729,860	48.09%	180.000
Grass Total	166,108.470	100.00%	30,629,421	100.00%	184.394

Irrigated Total	141,949.380	40.17%	117,835,669	74.43%	830.124
Dry Total	34,068.210	9.64%	9,005,468	5.69%	264.336
Grass Total	166,108.470	47.00%	30,629,421	19.35%	184.394
Waste	11,262.470	3.19%	844,732	0.53%	75.004
Other	0.000	0.00%	0	0.00%	0.000
Exempt	0.000	0.00%			
Market Area Total	353,388.530	100.00%	158,315,290	100.00%	447.992

As Related to the County as a Whole

Irrigated Total	141,949.380	81.52%	117,835,669	79.56%	
Dry Total	34,068.210	99.06%	9,005,468	99.14%	
Grass Total	166,108.470	87.09%	30,629,421	84.11%	
Waste	11,262.470	87.53%	844,732	87.53%	
Other	0.000	0.00%	0	0.00%	
Exempt	0.000	0.00%			
Market Area Total	353,388.530	85.75%	158,315,290	81.37%	

2007 Agricultural Land Detail

County 79 - Scotts Bluff

AgLand	Urban		SubUrban		Rural	
	Acres	Value	Acres	Value	Acres	Value
Irrigated	15.420	19,781	18,167.520	17,046,557	155,954.280	131,034,171
Dry	0.000	0	316.950	78,891	34,073.020	9,004,804
Grass	60.570	20,766	9,647.300	2,277,114	181,017.740	34,116,548
Waste	0.000	0	931.500	69,865	11,935.210	895,193
Other	0.000	0	0.000	0	0.000	0
Exempt	0.000	0	564.270	0	3,166.140	0
Total	75.990	40,547	29,063.270	19,472,427	382,980.250	175,050,716

AgLand	Total		Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
	Acres	Value					
Irrigated	174,137.220	148,100,509	174,137.220	42.25%	148,100,509	76.12%	850.481
Dry	34,389.970	9,083,695	34,389.970	8.34%	9,083,695	4.67%	264.137
Grass	190,725.610	36,414,428	190,725.610	46.28%	36,414,428	18.72%	190.925
Waste	12,866.710	965,058	12,866.710	3.12%	965,058	0.50%	75.004
Other	0.000	0	0.000	0.00%	0	0.00%	0.000
Exempt	3,730.410	0	3,730.410	0.91%	0	0.00%	0.000
Total	412,119.510	194,563,690	412,119.510	100.00%	194,563,690	100.00%	472.105

* Department of Property Assessment & Taxation Calculates

2006 Plan of Assessment for Scotts Bluff County
Assessment Years 2007, 2008, 2009
Date October 2nd, 2006

2006 STATISTICS

	Median	COD	PRD
Residential	97.08	21.22	108.23
Commercial	95.88	33.74	119.21
Agriculture	81.42	49.04	119.78

ASSESSMENT ACTIONS PLANNED

2006-2007 we have completed the review of Commercial properties. My appraiser is now working on getting those ready to roll over for 2007. The data collectors will now start to work on reviewing Gering residential parcels as we have completed the countywide appraisal in 2005 and are starting over. If the Gering review is completed in time, we will roll those parcels for 2007. All other residential properties will receive a percentage change as needed. The Ag parcels are undergoing a complete change. We are reviewing these parcels to determine if they are being actively used for Ag purposes or if we need to convert these parcels to Ag Residential. Once the Ag Residential and Ag parcels are separated we will be able to give a clearer idea of what our Ag value should be. If I have enough time I would like to find a different way to figure Special Value.

2007-2008 our data collectors will begin to review the small towns. If they are completed in time we will roll those over for 2008. We will continue to work on our Ag parcels to separate the Ag from Ag Residential and we will begin to look at the amount of waste acres in Scotts Bluff County to determine if they are truly waste.

2008-2009 our data collectors will finish up with small towns and begin working on Scottsbluff residential. As with all years 2006-2009 we will check all building permits, partial assessments, and mobile homes. We will do a sales study of all classes of real estate to determine if a percentage change is necessary.

We have opted to have the current cost tables updated in our files. We plan to do this every year so that the amount of change each year will not be as drastic as waiting every few years to update them.

I hope to improve my statistics in the next few years by utilizing spreadsheets, my terra scan system, and experience from other Assessors.

OFFICE STAFF

I have a total of 11 employees including myself.

I have 4 data collectors that go out in groups of 2. They continuously review the county. We are looking into online training to cut down on mileage and hotel costs.

I have 1 data entry person that enters all of the building permits, helps with creating and maintaining spreadsheets, and helps with whatever project we have for that year.

I have 3 office clerks who do the personal property, mobile homes, permissive exemptions, LB 271 letters, and homestead exemptions. When time allows, they also help with projects we have for that year.

I have an appraiser who is responsible for the sales studies and sets values in conjunction with the assessor for Scotts Bluff County. He is responsible for preparing for TERC cases and working on income statements for the rent restricted housing.

My Deputy enters all of the 521 Real Estate Transfer statements into the computer and completing any splits that need to be done. She verifies any outliers.

I do all plats that come in. I complete required reports such as the abstracts, the school district report, and CTL. I handle the Centrally Assessed Property and the Oil and Gas Interest. I also handle all personnel issues and payroll.

BUDGET

My 2006 budget has been approved in the amount of \$464,361.04

I was able to purchase two new vehicles for 2006. One was purchased at the end of last years budget and one was purchased in September.

I was able to keep my continuing education amount up and plan to send my data collectors and office clerks to more classes. As mentioned before we are looking into online training. There seems to be a lack of IAAO classes available at present, and what is available is in Lincoln or Omaha.

VALUATION

After setting the values and going through the protest hearings, we ended up with an ending county valuation of \$1,807,737,519

COMPUTER RECORDS

We are currently using Terra Scan as our vendor. We also have Taxifter. Taxifter allows the public to access our Terra Scan records.

We are using cadastral maps and soil survey books but we are beginning to utilize the computer version of both along with the online FSA records.

COUNTY BOARD OF EQUALIZATION

The 2006 protest year went much smoother than in years past. I attribute this to keeping the Board up to date with what our office is doing and with our office review each protest before it went to the board. This is something I intend to continue for 2007 and on.

I have kept the County Board informed each month with an Assessor's report that is given at the commissioner's meeting. I also invite interested board members to meetings that discuss future changes in our office. By doing this I believe the board will better understand my office and will benefit me at protest time when trying to explain procedures.

CONCLUSION

In my opinion, there are many areas in this office that need to be restructured, from Personnel to Statistics. This will not be corrected in one year but I hope to complete this during my term as Assessor.

Respectfully submitted:

Amy Ramos
Scotts Bluff County Assessor
October 2nd, 2006

2007 Opinions of the Property Tax Administrator for Counties that have Implemented Special Value for Scotts Bluff County

My opinions and recommendations are stated as a conclusion based on all of the factors known to me about the assessment practices and statistical analysis for this county. See, Neb. Rev. Stat. §77-5027 (R. S. Supp., 2005). While I rely primarily on the median assessment sales ratio from the Qualified Statistical Reports for each class of real property, my opinion of level of value for a class of real property may be determined from other evidence contained in the RO. Although my primary resource regarding quality of assessment are the performance standards issued by the IAAO, my opinion of quality of assessment for a class of real property may be influenced by the assessment practices of the county assessor.

Agricultural Land

It is my opinion that the level of value of the class of agricultural land in Scotts Bluff County is 75% of actual value. It is my opinion that the quality of assessment for the class of agricultural land in Scotts Bluff County is not in compliance with generally accepted mass appraisal practices.

Special Valuation of Agricultural Land

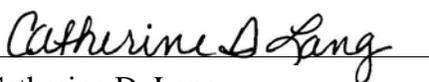
It is my opinion that the level of value of the special valuation of the class of agricultural land in Scotts Bluff County is 75% of actual value. It is my opinion that the quality of assessment for the special valuation of the class of agricultural land in Scotts Bluff County is not in compliance with generally accepted mass appraisal practices.

Recapture Valuation of Agricultural Land

It is my opinion that the level of value of the recapture valuation of the class of agricultural land in Scotts Bluff County is 68% of actual value. It is my opinion that the quality of assessment for the recapture valuation of the class of agricultural land in Scotts Bluff County is not in compliance with generally accepted mass appraisal practices. In order to move the level of value of Market Area I within the acceptable range, I have recommended an adjustment of 13.03%.

Dated this 9th day of April, 2007.




Catherine D. Lang
Property Tax Administrator

SPECIAL VALUE SECTION CORRELATION for Scotts Bluff County

I. Agricultural Land Value Correlation

According to the Special Value Methodology document provided by the Scotts Bluff County assessor, the assessor has redefined her agricultural Market Areas to reflect an accurate determination of both influenced and non-influenced agricultural land. This has resulted in reducing the previous five Market Areas to three. Further analysis of this document indicates that both Market Areas I and II are influenced by non-agricultural use—Area I is located around the cities of Scottsbluff and Gering, and Area II “encompasses the river and the accretion land...but also consists of nay growth from the small towns.” Therefore, Market Area III constitutes the remainder of agricultural land within the County that is not subject to the influence in either Market Area I or II. Of the 149 qualified unimproved land sales that occurred during the three-year timeframe of the sales study, 125 of these were classified as falling within Market Area III. These uninfluenced land sales will be used to estimate the level of value for agricultural land within Scotts Bluff County.

The statistical profile of the 125 sales provides an overall median of 74.72%, a mean of 79.40% and a weighted mean of 71.59%. Thus, both the median and aggregate are within acceptable range. The hypothetical removal of extreme outliers would fail to bring the mean within acceptable range. For purposes of direct equalization, the median will be used as the point estimate of overall level of value for agricultural land within the County.

Further review of the qualitative statistics shows that the coefficient of dispersion is at 29.06 and the price-related differential is at 110.90. Both are outside of compliance, and the same removal of extreme outliers would fail to bring either the COD or the PRD into compliance. Therefore, it is believed that the County has met the standards for level of value for agricultural land, but is not in compliance with the standards for uniform and proportionate assessment.

PA&T 2007 R&O Agricultural Statistics

Base Stat

Query: 6050

Type: Qualified

Date Range: 07/01/2003 to 06/30/2006 Posted Before: 01/19/2007

NUMBER of Sales:	125	MEDIAN:	75	COV:	41.42	95% Median C.I.:	68.98 to 78.81	(! : Derived)
(AgLand) TOTAL Sales Price:	13,824,866	WGT. MEAN:	72	STD:	32.89	95% Wgt. Mean C.I.:	63.19 to 80.00	(! : land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	13,824,866	MEAN:	79	AVG.ABS.DEV:	21.71	95% Mean C.I.:	73.63 to 85.16	
(AgLand) TOTAL Assessed Value:	9,897,855							
AVG. Adj. Sales Price:	110,598	COD:	29.06	MAX Sales Ratio:	266.71			
AVG. Assessed Value:	79,182	PRD:	110.90	MIN Sales Ratio:	8.35			

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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>Qrtrs</u>											
07/01/03 TO 09/30/03	5	111.47	132.85	101.40	42.92	131.02	72.22	266.71	N/A	60,180	61,020
10/01/03 TO 12/31/03	7	76.00	81.24	80.76	22.10	100.59	48.94	121.23	48.94 to 121.23	58,428	47,188
01/01/04 TO 03/31/04	13	75.37	85.57	81.68	26.64	104.76	56.89	157.72	64.93 to 93.36	121,730	99,433
04/01/04 TO 06/30/04	17	75.73	82.62	74.96	30.02	110.22	40.31	160.75	57.99 to 99.30	99,025	74,232
07/01/04 TO 09/30/04	7	70.24	68.04	67.71	9.83	100.49	56.07	83.37	56.07 to 83.37	62,219	42,128
10/01/04 TO 12/31/04	10	76.99	80.53	82.65	32.09	97.44	8.35	157.88	61.25 to 116.86	95,885	79,245
01/01/05 TO 03/31/05	17	80.96	83.15	78.45	22.05	105.99	36.80	131.08	65.68 to 97.18	88,060	69,081
04/01/05 TO 06/30/05	18	70.76	72.29	72.92	30.15	99.14	11.01	154.09	61.97 to 89.06	97,893	71,384
07/01/05 TO 09/30/05	5	86.79	68.08	87.58	32.13	77.74	17.03	100.47	N/A	64,600	56,577
10/01/05 TO 12/31/05	4	70.87	75.85	68.44	20.66	110.82	60.84	100.83	N/A	119,225	81,603
01/01/06 TO 03/31/06	9	60.45	69.43	65.66	28.05	105.75	49.42	116.65	50.04 to 103.59	165,269	108,513
04/01/06 TO 06/30/06	13	69.92	69.97	54.17	25.26	129.17	29.83	109.63	54.89 to 91.64	223,709	121,174
<u>Study Years</u>											
07/01/03 TO 06/30/04	42	76.30	89.28	80.23	33.01	111.28	40.31	266.71	70.09 to 84.56	94,662	75,952
07/01/04 TO 06/30/05	52	74.63	76.85	76.22	26.15	100.84	8.35	157.88	67.13 to 83.37	89,490	68,205
07/01/05 TO 06/30/06	31	68.83	70.27	60.84	28.48	115.49	17.03	116.65	59.71 to 86.79	167,598	101,973
<u>Calendar Yrs</u>											
01/01/04 TO 12/31/04	47	72.35	80.82	78.15	28.18	103.42	8.35	160.75	67.68 to 79.44	99,155	77,488
01/01/05 TO 12/31/05	44	75.92	76.33	75.60	27.28	100.97	11.01	154.09	65.68 to 86.79	92,249	69,740
<u>ALL</u>											
	125	74.72	79.40	71.59	29.06	110.90	8.35	266.71	68.98 to 78.81	110,598	79,182

PA&T 2007 R&O Agricultural Statistics

Base Stat

Query: 6050

Type: Qualified

Date Range: 07/01/2003 to 06/30/2006 Posted Before: 01/19/2007

NUMBER of Sales:	125	MEDIAN:	75	COV:	41.42	95% Median C.I.:	68.98 to 78.81	(! : Derived)
(AgLand) TOTAL Sales Price:	13,824,866	WGT. MEAN:	72	STD:	32.89	95% Wgt. Mean C.I.:	63.19 to 80.00	(! : land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	13,824,866	MEAN:	79	AVG.ABS.DEV:	21.71	95% Mean C.I.:	73.63 to 85.16	
(AgLand) TOTAL Assessed Value:	9,897,855							
AVG. Adj. Sales Price:	110,598	COD:	29.06	MAX Sales Ratio:	266.71			
AVG. Assessed Value:	79,182	PRD:	110.90	MIN Sales Ratio:	8.35			

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GEO CODE / TOWNSHIP #										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
1653	1	266.71	266.71	266.71			266.71	266.71	N/A	1,400	3,734
1655	6	72.24	74.80	70.66	35.29	105.85	8.35	116.86	8.35 to 116.86	199,866	141,227
1657	9	76.59	68.48	74.64	19.94	91.74	36.44	93.85	40.07 to 83.37	38,138	28,468
1659	16	73.24	73.25	74.92	30.34	97.77	11.01	116.65	56.89 to 96.28	84,786	63,522
1661	6	77.17	72.69	68.86	15.62	105.56	49.42	93.85	49.42 to 93.85	108,623	74,802
1663	5	74.87	101.79	95.48	54.20	106.60	54.89	160.75	N/A	76,600	73,139
1665	1	68.63	68.63	68.63			68.63	68.63	N/A	115,000	78,919
1667	5	75.16	84.30	66.91	34.84	126.00	37.79	154.09	N/A	220,650	147,633
1669	6	96.62	94.75	87.70	24.21	108.04	51.02	129.31	51.02 to 129.31	91,583	80,319
1671	7	67.13	67.10	63.31	10.27	105.97	55.43	89.06	55.43 to 89.06	93,872	59,435
1675	10	78.08	81.91	87.10	35.62	94.04	17.03	157.88	40.31 to 121.23	56,340	49,073
1677	9	75.73	83.70	84.14	21.36	99.49	64.47	134.91	64.87 to 103.32	99,901	84,052
1679	3	70.24	63.92	68.46	10.17	93.36	50.04	71.47	N/A	86,333	59,103
1937	3	58.36	70.11	62.28	21.92	112.57	56.80	95.18	N/A	180,250	112,264
1939	4	87.52	94.50	74.26	31.04	127.26	48.92	154.04	N/A	66,625	49,475
1941	14	69.60	76.61	86.45	26.89	88.62	36.80	127.86	57.90 to 99.30	63,311	54,734
1943	9	67.84	68.19	65.51	8.07	104.08	59.71	81.74	60.84 to 74.72	125,477	82,206
1945	3	73.78	60.97	38.59	21.06	158.00	31.25	77.87	N/A	510,706	197,064
1947	1	131.08	131.08	131.08			131.08	131.08	N/A	35,000	45,878
1949	2	84.73	84.73	68.55	31.56	123.61	57.99	111.47	N/A	101,292	69,432
1959	1	76.16	76.16	76.16			76.16	76.16	N/A	141,500	107,769
1961	4	87.44	87.22	88.74	11.59	98.29	75.37	98.64	N/A	252,300	223,891
ALL	125	74.72	79.40	71.59	29.06	110.90	8.35	266.71	68.98 to 78.81	110,598	79,182

AREA (MARKET)										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
3	125	74.72	79.40	71.59	29.06	110.90	8.35	266.71	68.98 to 78.81	110,598	79,182
ALL	125	74.72	79.40	71.59	29.06	110.90	8.35	266.71	68.98 to 78.81	110,598	79,182

STATUS: IMPROVED, UNIMPROVED & IOLL										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
2	125	74.72	79.40	71.59	29.06	110.90	8.35	266.71	68.98 to 78.81	110,598	79,182
ALL	125	74.72	79.40	71.59	29.06	110.90	8.35	266.71	68.98 to 78.81	110,598	79,182

PA&T 2007 R&O Agricultural Statistics

Base Stat

Query: 6050

Type: Qualified

Date Range: 07/01/2003 to 06/30/2006 Posted Before: 01/19/2007

NUMBER of Sales:	125	MEDIAN:	75	COV:	41.42	95% Median C.I.:	68.98 to 78.81	(! : Derived)
(AgLand) TOTAL Sales Price:	13,824,866	WGT. MEAN:	72	STD:	32.89	95% Wgt. Mean C.I.:	63.19 to 80.00	(! : land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	13,824,866	MEAN:	79	AVG.ABS.DEV:	21.71	95% Mean C.I.:	73.63 to 85.16	
(AgLand) TOTAL Assessed Value:	9,897,855							
AVG. Adj. Sales Price:	110,598	COD:	29.06	MAX Sales Ratio:	266.71			
AVG. Assessed Value:	79,182	PRD:	110.90	MIN Sales Ratio:	8.35			

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SCHOOL DISTRICT *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
(blank)												
04-0001												
62-0021	9	89.30	93.14	86.67	18.96	107.45	58.36	160.75	75.37 to 98.64	165,911	143,803	
79-0002	2	109.46	109.46	78.18	40.73	140.00	64.87	154.04	N/A	67,000	52,382	
79-0011	18	75.02	87.67	73.20	36.47	119.77	37.79	157.72	60.70 to 111.47	124,379	91,046	
79-0016	26	70.56	74.21	75.03	19.02	98.91	36.80	127.86	63.88 to 81.74	86,563	64,944	
79-0031	16	83.02	85.08	81.49	18.77	104.40	49.42	129.31	67.13 to 96.28	98,067	79,918	
79-0032	54	69.78	74.05	63.41	33.42	116.78	8.35	266.71	63.90 to 75.73	113,686	72,088	
NonValid School												
ALL	125	74.72	79.40	71.59	29.06	110.90	8.35	266.71	68.98 to 78.81	110,598	79,182	

ACRES IN SALE											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
0.01 TO 10.00	3	61.97	50.45	42.98	29.76	117.37	17.03	72.35	N/A	6,500	2,794	
10.01 TO 30.00	14	82.56	90.22	68.27	47.84	132.15	8.35	266.71	40.07 to 121.23	26,425	18,040	
30.01 TO 50.00	14	66.60	70.39	77.79	29.05	90.49	36.44	157.72	50.04 to 80.16	35,917	27,941	
50.01 TO 100.00	39	68.83	72.02	59.73	21.71	120.59	11.01	116.86	65.68 to 79.44	112,709	67,316	
100.01 TO 180.00	32	74.33	86.27	75.03	32.08	114.99	49.42	160.75	62.91 to 100.83	125,656	94,275	
180.01 TO 330.00	17	80.96	84.08	76.44	20.40	110.01	37.79	157.88	69.47 to 92.00	187,782	143,532	
330.01 TO 650.00	5	93.36	91.09	91.27	20.09	99.81	57.99	129.31	N/A	222,716	203,265	
650.01 +	1	70.09	70.09	70.09			70.09	70.09	N/A	210,000	147,187	
ALL	125	74.72	79.40	71.59	29.06	110.90	8.35	266.71	68.98 to 78.81	110,598	79,182	

MAJORITY LAND USE > 95%											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
DRY	6	65.36	83.19	81.02	30.51	102.67	61.97	131.08	61.97 to 131.08	42,070	34,087	
DRY-N/A	3	67.03	66.63	80.06	29.47	83.23	36.80	96.07	N/A	46,866	37,519	
GRASS	14	70.78	81.42	73.35	52.82	111.00	8.35	266.71	36.44 to 116.65	99,631	73,083	
GRASS-N/A	8	54.02	55.73	40.73	28.35	136.82	31.25	80.96	31.25 to 80.96	227,425	92,638	
IRRGTD	44	68.91	76.25	71.66	24.14	106.40	29.83	160.75	64.93 to 79.10	97,063	69,553	
IRRGTD-N/A	50	83.10	85.70	79.98	24.32	107.15	11.01	157.88	74.87 to 92.00	118,935	95,122	
ALL	125	74.72	79.40	71.59	29.06	110.90	8.35	266.71	68.98 to 78.81	110,598	79,182	

PA&T 2007 R&O Agricultural Statistics

Base Stat

Query: 6050

Type: Qualified

Date Range: 07/01/2003 to 06/30/2006 Posted Before: 01/19/2007

NUMBER of Sales:	125	MEDIAN:	75	COV:	41.42	95% Median C.I.:	68.98 to 78.81	(! : Derived)
(AgLand) TOTAL Sales Price:	13,824,866	WGT. MEAN:	72	STD:	32.89	95% Wgt. Mean C.I.:	63.19 to 80.00	(! : land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	13,824,866	MEAN:	79	AVG.ABS.DEV:	21.71	95% Mean C.I.:	73.63 to 85.16	
(AgLand) TOTAL Assessed Value:	9,897,855							
AVG. Adj. Sales Price:	110,598	COD:	29.06	MAX Sales Ratio:	266.71			
AVG. Assessed Value:	79,182	PRD:	110.90	MIN Sales Ratio:	8.35			

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MAJORITY LAND USE > 80%

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
DRY	8	65.36	75.37	75.83	28.67	99.40	36.80	131.08	36.80 to 131.08	37,353	28,323
DRY-N/A	1	96.07	96.07	96.07			96.07	96.07	N/A	94,200	90,494
GRASS	14	70.78	81.42	73.35	52.82	111.00	8.35	266.71	36.44 to 116.65	99,631	73,083
GRASS-N/A	8	54.02	55.73	40.73	28.35	136.82	31.25	80.96	31.25 to 80.96	227,425	92,638
IRRGTD	72	74.89	80.60	74.57	23.94	108.08	29.83	160.75	68.83 to 80.80	105,958	79,018
IRRGTD-N/A	22	82.36	83.49	82.18	27.99	101.60	11.01	157.88	64.47 to 98.64	117,663	96,690
ALL	125	74.72	79.40	71.59	29.06	110.90	8.35	266.71	68.98 to 78.81	110,598	79,182

MAJORITY LAND USE > 50%

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
DRY	8	65.36	75.37	75.83	28.67	99.40	36.80	131.08	36.80 to 131.08	37,353	28,323
DRY-N/A	1	96.07	96.07	96.07			96.07	96.07	N/A	94,200	90,494
GRASS	21	69.47	72.24	54.38	45.99	132.85	8.35	266.71	40.31 to 80.96	147,583	80,255
GRASS-N/A	1	68.63	68.63	68.63			68.63	68.63	N/A	115,000	78,919
IRRGTD	92	75.53	80.97	76.15	25.13	106.32	11.01	160.75	72.22 to 81.74	109,158	83,129
IRRGTD-N/A	2	95.42	95.42	96.34	34.07	99.04	62.91	127.93	N/A	87,500	84,301
ALL	125	74.72	79.40	71.59	29.06	110.90	8.35	266.71	68.98 to 78.81	110,598	79,182

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
1 TO 4999	2	164.34	164.34	149.50	62.29	109.93	61.97	266.71	N/A	1,637	2,448
5000 TO 9999	2	84.77	84.77	85.44	14.65	99.21	72.35	97.18	N/A	8,062	6,888
Total \$											
1 TO 9999	4	84.77	124.55	96.25	67.71	129.40	61.97	266.71	N/A	4,850	4,668
10000 TO 29999	20	66.94	69.76	70.45	33.63	99.03	17.03	154.04	50.04 to 81.74	20,600	14,512
30000 TO 59999	22	83.37	88.08	88.94	36.40	99.03	8.35	160.75	66.17 to 116.65	45,015	40,034
60000 TO 99999	36	76.94	85.26	85.02	27.96	100.28	29.83	157.88	68.51 to 95.18	80,826	68,722
100000 TO 149999	18	72.40	74.10	74.29	17.39	99.75	48.92	96.28	61.25 to 86.79	121,155	90,005
150000 TO 249999	19	69.92	67.60	67.51	11.96	100.13	51.02	86.59	58.36 to 74.38	205,917	139,017
250000 TO 499999	4	84.26	76.24	76.30	23.45	99.91	37.79	98.64	N/A	358,750	273,741
500000 +	2	50.36	50.36	44.67	37.95	112.74	31.25	69.47	N/A	982,560	438,887
ALL	125	74.72	79.40	71.59	29.06	110.90	8.35	266.71	68.98 to 78.81	110,598	79,182

PA&T 2007 R&O Agricultural Statistics

Base Stat

Query: 6050

Type: Qualified

Date Range: 07/01/2003 to 06/30/2006 Posted Before: 01/19/2007

NUMBER of Sales:	125	MEDIAN:	75	COV:	41.42	95% Median C.I.:	68.98 to 78.81	(! : Derived)
(AgLand) TOTAL Sales Price:	13,824,866	WGT. MEAN:	72	STD:	32.89	95% Wgt. Mean C.I.:	63.19 to 80.00	(! : land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	13,824,866	MEAN:	79	AVG.ABS.DEV:	21.71	95% Mean C.I.:	73.63 to 85.16	
(AgLand) TOTAL Assessed Value:	9,897,855							
AVG. Adj. Sales Price:	110,598	COD:	29.06	MAX Sales Ratio:	266.71			
AVG. Assessed Value:	79,182	PRD:	110.90	MIN Sales Ratio:	8.35			

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ASSESSED VALUE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
Low \$ _____												
1 TO 4999	4	39.50	88.51	17.62	191.96	502.28	8.35	266.71	N/A	14,806	2,609	
5000 TO 9999	7	48.94	51.43	36.28	39.70	141.77	11.01	97.18	11.01 to 97.18	18,446	6,691	
Total \$ _____												
1 TO 9999	11	48.94	64.91	30.41	81.60	213.46	8.35	266.71	11.01 to 97.18	17,122	5,207	
10000 TO 29999	21	71.47	70.11	65.33	19.77	107.31	29.83	121.23	57.90 to 80.16	29,083	19,001	
30000 TO 59999	25	76.00	83.19	75.46	26.64	110.23	40.31	154.04	64.93 to 89.30	62,379	47,072	
60000 TO 99999	31	79.44	86.24	80.22	27.41	107.50	48.92	160.75	67.84 to 96.07	91,132	73,104	
100000 TO 149999	28	74.08	81.84	72.91	27.17	112.24	37.79	157.88	63.90 to 86.79	168,880	123,131	
150000 TO 249999	5	85.08	83.84	84.01	6.06	99.80	75.37	93.36	N/A	226,480	190,263	
250000 TO 499999	4	72.32	68.63	57.53	25.26	119.29	31.25	98.64	N/A	695,030	399,875	
ALL _____												
	125	74.72	79.40	71.59	29.06	110.90	8.35	266.71	68.98 to 78.81	110,598	79,182	

SPECIAL VALUE SECTION CORRELATION for Scotts Bluff County

II. Special Value Correlation

According to the Special Value Methodology document provided by the Scotts Bluff County assessor, the assessor has redefined her agricultural Market Areas to reflect an accurate determination of both influenced and non-influenced agricultural land. This has resulted in reducing the previous five Market Areas to three. Further analysis of this document indicates that both Market Areas I and II are influenced by non-agricultural use—Area I is located around the cities of Scottsbluff and Gering, and Area II “encompasses the river and the accretion land...but also consists of nay growth from the small towns.” Market Area III constitutes the remainder of agricultural land within the County that is not subject to the influence in either Market Area I or II. Of the 149 qualified unimproved land sales that occurred during the three-year timeframe of the sales study, 125 of these were classified as falling within Market Area III. Further, according to the document, “market area III values were used as the special value.” These uninfluenced land sales will be used to estimate the level of value for special value within Scotts Bluff County.

The statistical profile of the 125 sales provides an overall median of 74.72%, a mean of 79.40% and a weighted mean of 71.59%. Thus, both the median and aggregate are within acceptable range. The hypothetical removal of extreme outliers would fail to bring the mean within acceptable range. For purposes of direct equalization, the median will be used as the point estimate of overall level of value for special value within the County.

Further review of the qualitative statistics shows that the coefficient of dispersion is at 29.06 and the price-related differential is at 110.90. Both are outside of compliance, and the same removal of extreme outliers would fail to bring either the COD or the PRD into compliance. Therefore, it is believed that the County has met the standards for level of value for special value, but is not in compliance with the standards for uniform and proportionate assessment.

PA&T 2007 Special Value Statistics

Base Stat

Query: 6050

Type: Qualified

Date Range: 07/01/2003 to 06/30/2006 Posted Before: 01/19/2007

NUMBER of Sales:	125	MEDIAN:	75	COV:	41.42	95% Median C.I.:	68.98 to 78.81	(!: Derived)
(AgLand) TOTAL Sales Price:	13,824,866	WGT. MEAN:	72	STD:	32.89	95% Wgt. Mean C.I.:	63.19 to 80.00	(!: land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	13,824,866	MEAN:	79	AVG.ABS.DEV:	21.71	95% Mean C.I.:	73.63 to 85.16	
(AgLand) TOTAL Assessed Value:	9,897,855							
AVG. Adj. Sales Price:	110,598	COD:	29.06	MAX Sales Ratio:	266.71			
AVG. Assessed Value:	79,182	PRD:	110.90	MIN Sales Ratio:	8.35			

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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>Qrtrs</u>											
07/01/03 TO 09/30/03	5	111.47	132.85	101.40	42.92	131.02	72.22	266.71	N/A	60,180	61,020
10/01/03 TO 12/31/03	7	76.00	81.24	80.76	22.10	100.59	48.94	121.23	48.94 to 121.23	58,428	47,188
01/01/04 TO 03/31/04	13	75.37	85.57	81.68	26.64	104.76	56.89	157.72	64.93 to 93.36	121,730	99,433
04/01/04 TO 06/30/04	17	75.73	82.62	74.96	30.02	110.22	40.31	160.75	57.99 to 99.30	99,025	74,232
07/01/04 TO 09/30/04	7	70.24	68.04	67.71	9.83	100.49	56.07	83.37	56.07 to 83.37	62,219	42,128
10/01/04 TO 12/31/04	10	76.99	80.53	82.65	32.09	97.44	8.35	157.88	61.25 to 116.86	95,885	79,245
01/01/05 TO 03/31/05	17	80.96	83.15	78.45	22.05	105.99	36.80	131.08	65.68 to 97.18	88,060	69,081
04/01/05 TO 06/30/05	18	70.76	72.29	72.92	30.15	99.14	11.01	154.09	61.97 to 89.06	97,893	71,384
07/01/05 TO 09/30/05	5	86.79	68.08	87.58	32.13	77.74	17.03	100.47	N/A	64,600	56,577
10/01/05 TO 12/31/05	4	70.87	75.85	68.44	20.66	110.82	60.84	100.83	N/A	119,225	81,603
01/01/06 TO 03/31/06	9	60.45	69.43	65.66	28.05	105.75	49.42	116.65	50.04 to 103.59	165,269	108,513
04/01/06 TO 06/30/06	13	69.92	69.97	54.17	25.26	129.17	29.83	109.63	54.89 to 91.64	223,709	121,174
<u>Study Years</u>											
07/01/03 TO 06/30/04	42	76.30	89.28	80.23	33.01	111.28	40.31	266.71	70.09 to 84.56	94,662	75,952
07/01/04 TO 06/30/05	52	74.63	76.85	76.22	26.15	100.84	8.35	157.88	67.13 to 83.37	89,490	68,205
07/01/05 TO 06/30/06	31	68.83	70.27	60.84	28.48	115.49	17.03	116.65	59.71 to 86.79	167,598	101,973
<u>Calendar Yrs</u>											
01/01/04 TO 12/31/04	47	72.35	80.82	78.15	28.18	103.42	8.35	160.75	67.68 to 79.44	99,155	77,488
01/01/05 TO 12/31/05	44	75.92	76.33	75.60	27.28	100.97	11.01	154.09	65.68 to 86.79	92,249	69,740
<u>ALL</u>											
	125	74.72	79.40	71.59	29.06	110.90	8.35	266.71	68.98 to 78.81	110,598	79,182

PA&T 2007 Special Value Statistics

Base Stat

Query: 6050

Type: Qualified

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AVG. Assessed Value:	79,182	PRD:	110.90	MIN Sales Ratio:	8.35			

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GEO CODE / TOWNSHIP #										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
1653	1	266.71	266.71	266.71			266.71	266.71	N/A	1,400	3,734
1655	6	72.24	74.80	70.66	35.29	105.85	8.35	116.86	8.35 to 116.86	199,866	141,227
1657	9	76.59	68.48	74.64	19.94	91.74	36.44	93.85	40.07 to 83.37	38,138	28,468
1659	16	73.24	73.25	74.92	30.34	97.77	11.01	116.65	56.89 to 96.28	84,786	63,522
1661	6	77.17	72.69	68.86	15.62	105.56	49.42	93.85	49.42 to 93.85	108,623	74,802
1663	5	74.87	101.79	95.48	54.20	106.60	54.89	160.75	N/A	76,600	73,139
1665	1	68.63	68.63	68.63			68.63	68.63	N/A	115,000	78,919
1667	5	75.16	84.30	66.91	34.84	126.00	37.79	154.09	N/A	220,650	147,633
1669	6	96.62	94.75	87.70	24.21	108.04	51.02	129.31	51.02 to 129.31	91,583	80,319
1671	7	67.13	67.10	63.31	10.27	105.97	55.43	89.06	55.43 to 89.06	93,872	59,435
1675	10	78.08	81.91	87.10	35.62	94.04	17.03	157.88	40.31 to 121.23	56,340	49,073
1677	9	75.73	83.70	84.14	21.36	99.49	64.47	134.91	64.87 to 103.32	99,901	84,052
1679	3	70.24	63.92	68.46	10.17	93.36	50.04	71.47	N/A	86,333	59,103
1937	3	58.36	70.11	62.28	21.92	112.57	56.80	95.18	N/A	180,250	112,264
1939	4	87.52	94.50	74.26	31.04	127.26	48.92	154.04	N/A	66,625	49,475
1941	14	69.60	76.61	86.45	26.89	88.62	36.80	127.86	57.90 to 99.30	63,311	54,734
1943	9	67.84	68.19	65.51	8.07	104.08	59.71	81.74	60.84 to 74.72	125,477	82,206
1945	3	73.78	60.97	38.59	21.06	158.00	31.25	77.87	N/A	510,706	197,064
1947	1	131.08	131.08	131.08			131.08	131.08	N/A	35,000	45,878
1949	2	84.73	84.73	68.55	31.56	123.61	57.99	111.47	N/A	101,292	69,432
1959	1	76.16	76.16	76.16			76.16	76.16	N/A	141,500	107,769
1961	4	87.44	87.22	88.74	11.59	98.29	75.37	98.64	N/A	252,300	223,891
ALL											
	125	74.72	79.40	71.59	29.06	110.90	8.35	266.71	68.98 to 78.81	110,598	79,182

AREA (MARKET)										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
3	125	74.72	79.40	71.59	29.06	110.90	8.35	266.71	68.98 to 78.81	110,598	79,182
ALL											
	125	74.72	79.40	71.59	29.06	110.90	8.35	266.71	68.98 to 78.81	110,598	79,182

STATUS: IMPROVED, UNIMPROVED & IOLL										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
2	125	74.72	79.40	71.59	29.06	110.90	8.35	266.71	68.98 to 78.81	110,598	79,182
ALL											
	125	74.72	79.40	71.59	29.06	110.90	8.35	266.71	68.98 to 78.81	110,598	79,182

PA&T 2007 Special Value Statistics

Base Stat

Query: 6050

Type: Qualified

Date Range: 07/01/2003 to 06/30/2006 Posted Before: 01/19/2007

NUMBER of Sales:	125	MEDIAN:	75	COV:	41.42	95% Median C.I.:	68.98 to 78.81	(! : Derived)
(AgLand) TOTAL Sales Price:	13,824,866	WGT. MEAN:	72	STD:	32.89	95% Wgt. Mean C.I.:	63.19 to 80.00	(! : land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	13,824,866	MEAN:	79	AVG.ABS.DEV:	21.71	95% Mean C.I.:	73.63 to 85.16	
(AgLand) TOTAL Assessed Value:	9,897,855							
AVG. Adj. Sales Price:	110,598	COD:	29.06	MAX Sales Ratio:	266.71			
AVG. Assessed Value:	79,182	PRD:	110.90	MIN Sales Ratio:	8.35			

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SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
04-0001											
62-0021	9	89.30	93.14	86.67	18.96	107.45	58.36	160.75	75.37 to 98.64	165,911	143,803
79-0002	2	109.46	109.46	78.18	40.73	140.00	64.87	154.04	N/A	67,000	52,382
79-0011	18	75.02	87.67	73.20	36.47	119.77	37.79	157.72	60.70 to 111.47	124,379	91,046
79-0016	26	70.56	74.21	75.03	19.02	98.91	36.80	127.86	63.88 to 81.74	86,563	64,944
79-0031	16	83.02	85.08	81.49	18.77	104.40	49.42	129.31	67.13 to 96.28	98,067	79,918
79-0032	54	69.78	74.05	63.41	33.42	116.78	8.35	266.71	63.90 to 75.73	113,686	72,088
NonValid School											
ALL	125	74.72	79.40	71.59	29.06	110.90	8.35	266.71	68.98 to 78.81	110,598	79,182

ACRES IN SALE

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
0.01 TO 10.00	3	61.97	50.45	42.98	29.76	117.37	17.03	72.35	N/A	6,500	2,794
10.01 TO 30.00	14	82.56	90.22	68.27	47.84	132.15	8.35	266.71	40.07 to 121.23	26,425	18,040
30.01 TO 50.00	14	66.60	70.39	77.79	29.05	90.49	36.44	157.72	50.04 to 80.16	35,917	27,941
50.01 TO 100.00	39	68.83	72.02	59.73	21.71	120.59	11.01	116.86	65.68 to 79.44	112,709	67,316
100.01 TO 180.00	32	74.33	86.27	75.03	32.08	114.99	49.42	160.75	62.91 to 100.83	125,656	94,275
180.01 TO 330.00	17	80.96	84.08	76.44	20.40	110.01	37.79	157.88	69.47 to 92.00	187,782	143,532
330.01 TO 650.00	5	93.36	91.09	91.27	20.09	99.81	57.99	129.31	N/A	222,716	203,265
650.01 +	1	70.09	70.09	70.09			70.09	70.09	N/A	210,000	147,187
ALL	125	74.72	79.40	71.59	29.06	110.90	8.35	266.71	68.98 to 78.81	110,598	79,182

MAJORITY LAND USE > 95%

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
DRY	6	65.36	83.19	81.02	30.51	102.67	61.97	131.08	61.97 to 131.08	42,070	34,087
DRY-N/A	3	67.03	66.63	80.06	29.47	83.23	36.80	96.07	N/A	46,866	37,519
GRASS	14	70.78	81.42	73.35	52.82	111.00	8.35	266.71	36.44 to 116.65	99,631	73,083
GRASS-N/A	8	54.02	55.73	40.73	28.35	136.82	31.25	80.96	31.25 to 80.96	227,425	92,638
IRRGTD	44	68.91	76.25	71.66	24.14	106.40	29.83	160.75	64.93 to 79.10	97,063	69,553
IRRGTD-N/A	50	83.10	85.70	79.98	24.32	107.15	11.01	157.88	74.87 to 92.00	118,935	95,122
ALL	125	74.72	79.40	71.59	29.06	110.90	8.35	266.71	68.98 to 78.81	110,598	79,182

PA&T 2007 Special Value Statistics

Base Stat

Query: 6050

Type: Qualified

Date Range: 07/01/2003 to 06/30/2006 Posted Before: 01/19/2007

NUMBER of Sales:	125	MEDIAN:	75	COV:	41.42	95% Median C.I.:	68.98 to 78.81	(! : Derived)
(AgLand) TOTAL Sales Price:	13,824,866	WGT. MEAN:	72	STD:	32.89	95% Wgt. Mean C.I.:	63.19 to 80.00	(! : land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	13,824,866	MEAN:	79	AVG.ABS.DEV:	21.71	95% Mean C.I.:	73.63 to 85.16	
(AgLand) TOTAL Assessed Value:	9,897,855							
AVG. Adj. Sales Price:	110,598	COD:	29.06	MAX Sales Ratio:	266.71			
AVG. Assessed Value:	79,182	PRD:	110.90	MIN Sales Ratio:	8.35			

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MAJORITY LAND USE > 80%

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
DRY	8	65.36	75.37	75.83	28.67	99.40	36.80	131.08	36.80 to 131.08	37,353	28,323
DRY-N/A	1	96.07	96.07	96.07			96.07	96.07	N/A	94,200	90,494
GRASS	14	70.78	81.42	73.35	52.82	111.00	8.35	266.71	36.44 to 116.65	99,631	73,083
GRASS-N/A	8	54.02	55.73	40.73	28.35	136.82	31.25	80.96	31.25 to 80.96	227,425	92,638
IRRGTD	72	74.89	80.60	74.57	23.94	108.08	29.83	160.75	68.83 to 80.80	105,958	79,018
IRRGTD-N/A	22	82.36	83.49	82.18	27.99	101.60	11.01	157.88	64.47 to 98.64	117,663	96,690
ALL	125	74.72	79.40	71.59	29.06	110.90	8.35	266.71	68.98 to 78.81	110,598	79,182

MAJORITY LAND USE > 50%

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
DRY	8	65.36	75.37	75.83	28.67	99.40	36.80	131.08	36.80 to 131.08	37,353	28,323
DRY-N/A	1	96.07	96.07	96.07			96.07	96.07	N/A	94,200	90,494
GRASS	21	69.47	72.24	54.38	45.99	132.85	8.35	266.71	40.31 to 80.96	147,583	80,255
GRASS-N/A	1	68.63	68.63	68.63			68.63	68.63	N/A	115,000	78,919
IRRGTD	92	75.53	80.97	76.15	25.13	106.32	11.01	160.75	72.22 to 81.74	109,158	83,129
IRRGTD-N/A	2	95.42	95.42	96.34	34.07	99.04	62.91	127.93	N/A	87,500	84,301
ALL	125	74.72	79.40	71.59	29.06	110.90	8.35	266.71	68.98 to 78.81	110,598	79,182

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
1 TO 4999	2	164.34	164.34	149.50	62.29	109.93	61.97	266.71	N/A	1,637	2,448
5000 TO 9999	2	84.77	84.77	85.44	14.65	99.21	72.35	97.18	N/A	8,062	6,888
Total \$											
1 TO 9999	4	84.77	124.55	96.25	67.71	129.40	61.97	266.71	N/A	4,850	4,668
10000 TO 29999	20	66.94	69.76	70.45	33.63	99.03	17.03	154.04	50.04 to 81.74	20,600	14,512
30000 TO 59999	22	83.37	88.08	88.94	36.40	99.03	8.35	160.75	66.17 to 116.65	45,015	40,034
60000 TO 99999	36	76.94	85.26	85.02	27.96	100.28	29.83	157.88	68.51 to 95.18	80,826	68,722
100000 TO 149999	18	72.40	74.10	74.29	17.39	99.75	48.92	96.28	61.25 to 86.79	121,155	90,005
150000 TO 249999	19	69.92	67.60	67.51	11.96	100.13	51.02	86.59	58.36 to 74.38	205,917	139,017
250000 TO 499999	4	84.26	76.24	76.30	23.45	99.91	37.79	98.64	N/A	358,750	273,741
500000 +	2	50.36	50.36	44.67	37.95	112.74	31.25	69.47	N/A	982,560	438,887
ALL	125	74.72	79.40	71.59	29.06	110.90	8.35	266.71	68.98 to 78.81	110,598	79,182

PA&T 2007 Special Value Statistics

Base Stat

Query: 6050

Type: Qualified

Date Range: 07/01/2003 to 06/30/2006 Posted Before: 01/19/2007

NUMBER of Sales:	125	MEDIAN:	75	COV:	41.42	95% Median C.I.:	68.98 to 78.81	(! : Derived)
(AgLand) TOTAL Sales Price:	13,824,866	WGT. MEAN:	72	STD:	32.89	95% Wgt. Mean C.I.:	63.19 to 80.00	(! : land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	13,824,866	MEAN:	79	AVG.ABS.DEV:	21.71	95% Mean C.I.:	73.63 to 85.16	
(AgLand) TOTAL Assessed Value:	9,897,855							
AVG. Adj. Sales Price:	110,598	COD:	29.06	MAX Sales Ratio:	266.71			
AVG. Assessed Value:	79,182	PRD:	110.90	MIN Sales Ratio:	8.35			

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ASSESSED VALUE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$ _____											
1 TO 4999	4	39.50	88.51	17.62	191.96	502.28	8.35	266.71	N/A	14,806	2,609
5000 TO 9999	7	48.94	51.43	36.28	39.70	141.77	11.01	97.18	11.01 to 97.18	18,446	6,691
Total \$ _____											
1 TO 9999	11	48.94	64.91	30.41	81.60	213.46	8.35	266.71	11.01 to 97.18	17,122	5,207
10000 TO 29999	21	71.47	70.11	65.33	19.77	107.31	29.83	121.23	57.90 to 80.16	29,083	19,001
30000 TO 59999	25	76.00	83.19	75.46	26.64	110.23	40.31	154.04	64.93 to 89.30	62,379	47,072
60000 TO 99999	31	79.44	86.24	80.22	27.41	107.50	48.92	160.75	67.84 to 96.07	91,132	73,104
100000 TO 149999	28	74.08	81.84	72.91	27.17	112.24	37.79	157.88	63.90 to 86.79	168,880	123,131
150000 TO 249999	5	85.08	83.84	84.01	6.06	99.80	75.37	93.36	N/A	226,480	190,263
250000 TO 499999	4	72.32	68.63	57.53	25.26	119.29	31.25	98.64	N/A	695,030	399,875
ALL _____											
	125	74.72	79.40	71.59	29.06	110.90	8.35	266.71	68.98 to 78.81	110,598	79,182

SPECIAL VALUE SECTION

CORRELATION for

Scotts Bluff County

III. Recapture Value Correlation

One hundred forty-nine qualified agricultural unimproved sales occurred during the three-year period of the sales study. Since the assessor re-defined the Market Areas that comprise the County into three distinct agricultural areas, it will be noted from the Special Value Methodology document, that the two non-agricultural use influenced Market Areas would be I and II. Area I is located around the cities of Scottsbluff and Gering, and Area II “encompasses the river and the accretion land...but also consists of nay growth from the small towns.” The measurement of recapture value will be based on the 24 sales (seven in Area I and seventeen in Area II) that indicate a recapture value. Examination of the statistical profile reveals an overall median of 68% (rounded), a mean of 87% (rounded) and a weighted mean of 60% (rounded). None of the measures of central tendency is within acceptable range, and the hypothetical removal of extreme outliers would fail to bring any of these within compliance.

Both qualitative statistics are quite outside of compliance, with a COD of 61 and a PRD of 144.38. Again, the removal of extreme outliers would fail to bring these into compliance. Therefore, it is believed that the county has not met the required level of value, nor the standards for uniform and proportionate assessment for recapture value.

Further analysis of the Recapture statistical profile indicates that the 17 sales in Market Area II have a median level of 72% (rounded), but the 7 sales in Market Area I have a median of 64% (rounded), a COD of 75.86 and a PRD of 122.95. The total acres sold represented by the 7 sales in Market Area I are 404.64 (taken from the sales file), and compared to the 14373.55 acres shown on the 2007 County Abstract of Assessment for Real Property, Form 45, constitute approximately 2.8% of all acres within Area I. The assessed value of these 7 sales is \$444,166.00, and compared to the total value of \$13,925,853 from Form 45 for Area I, represents roughly 3% of assessed value in Area I. Therefore, to raise the median level of Area I Recapture to the mid-point, a non-binding recommendation of an increase of 13.03% to all Recapture land capability groups in Market Area I will be made.

PA&T 2007 Recapture Value Statistics

Base Stat

Query: 6050

Type: Qualified

Date Range: 07/01/2003 to 06/30/2006 Posted Before: 01/19/2007

NUMBER of Sales:	24	MEDIAN:	68	COV:	63.67	95% Median C.I.:	49.19 to 110.13	(! : Derived)
(AgLand) TOTAL Sales Price:	4,115,887	WGT. MEAN:	60	STD:	55.45	95% Wgt. Mean C.I.:	40.27 to 80.36	(! : land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	4,115,887	MEAN:	87	AVG.ABS.DEV:	41.37	95% Mean C.I.:	63.66 to 110.50	
(AgLand) TOTAL Assessed Value:	2,482,497							
AVG. Adj. Sales Price:	171,495	COD:	61.00	MAX Sales Ratio:	216.38			
AVG. Assessed Value:	103,437	PRD:	144.38	MIN Sales Ratio:	27.24			

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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>Qrtrs</u>											
07/01/03 TO 09/30/03	1	196.76	196.76	196.76			196.76	196.76	N/A	120,000	236,108
10/01/03 TO 12/31/03	2	75.60	75.60	59.69	45.76	126.65	41.00	110.19	N/A	34,250	20,443
01/01/04 TO 03/31/04	3	63.70	68.39	57.49	22.55	118.96	49.19	92.28	N/A	109,447	62,922
04/01/04 TO 06/30/04	2	54.27	54.27	29.37	49.81	184.78	27.24	81.30	N/A	380,800	111,839
07/01/04 TO 09/30/04	1	31.89	31.89	31.89			31.89	31.89	N/A	332,865	106,138
10/01/04 TO 12/31/04	3	62.00	63.18	79.76	35.06	79.21	31.16	96.38	N/A	212,833	169,763
01/01/05 TO 03/31/05	2	45.56	45.56	41.74	21.07	109.14	35.96	55.16	N/A	465,000	194,114
04/01/05 TO 06/30/05	3	124.78	131.77	66.79	43.33	197.30	54.16	216.38	N/A	55,710	37,208
07/01/05 TO 09/30/05	1	208.59	208.59	208.59			208.59	208.59	N/A	49,500	103,253
10/01/05 TO 12/31/05	4	85.61	82.88	79.79	40.13	103.87	35.94	124.33	N/A	120,487	96,131
01/01/06 TO 03/31/06	1	108.40	108.40	108.40			108.40	108.40	N/A	52,500	56,910
04/01/06 TO 06/30/06	1	71.94	71.94	71.94			71.94	71.94	N/A	185,000	133,088
<u>Study Years</u>											
07/01/03 TO 06/30/04	8	72.50	82.71	53.93	51.62	153.37	27.24	196.76	27.24 to 196.76	159,805	86,179
07/01/04 TO 06/30/05	9	55.16	78.65	53.92	69.77	145.88	31.16	216.38	31.89 to 124.78	229,832	123,920
07/01/05 TO 06/30/06	7	108.40	102.92	88.14	36.12	116.76	35.94	208.59	35.94 to 208.59	109,850	96,825
<u>Calendar Yrs</u>											
01/01/04 TO 12/31/04	9	62.00	59.46	49.87	34.80	119.24	27.24	96.38	31.16 to 92.28	229,034	114,208
01/01/05 TO 12/31/05	10	85.61	102.65	60.64	63.29	169.27	35.94	216.38	35.96 to 208.59	162,858	98,763
<u>ALL</u>	24	67.82	87.08	60.31	61.00	144.38	27.24	216.38	49.19 to 110.13	171,495	103,437

GEO CODE / TOWNSHIP #	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1659	2	116.59	116.59	113.68	7.02	102.56	108.40	124.78	N/A	38,750	44,052
1663	3	41.00	44.03	51.01	15.63	86.32	35.94	55.16	N/A	124,650	63,584
1665	2	29.57	29.57	28.69	7.86	103.04	27.24	31.89	N/A	532,232	152,714
1671	2	84.16	84.16	88.46	14.52	95.14	71.94	96.38	N/A	285,500	252,554
1673	2	77.14	77.14	64.88	19.63	118.89	62.00	92.28	N/A	105,000	68,126
1675	1	110.19	110.19	110.19			110.19	110.19	N/A	18,500	20,386
1937	2	117.23	117.23	114.89	6.06	102.04	110.13	124.33	N/A	94,000	107,995
1939	4	42.58	49.40	39.69	37.21	124.46	31.16	81.30	N/A	230,625	91,546
1941	2	212.49	212.49	208.91	1.83	101.71	208.59	216.38	N/A	25,815	53,931
1943	4	62.40	93.93	85.60	58.17	109.73	54.16	196.76	N/A	159,585	136,607
<u>ALL</u>	24	67.82	87.08	60.31	61.00	144.38	27.24	216.38	49.19 to 110.13	171,495	103,437

PA&T 2007 Recapture Value Statistics

Base Stat

Query: 6050

Type: Qualified

Date Range: 07/01/2003 to 06/30/2006 Posted Before: 01/19/2007

NUMBER of Sales:	24	MEDIAN:	68	COV:	63.67	95% Median C.I.:	49.19 to 110.13	(! : Derived)
(AgLand) TOTAL Sales Price:	4,115,887	WGT. MEAN:	60	STD:	55.45	95% Wgt. Mean C.I.:	40.27 to 80.36	(! : land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	4,115,887	MEAN:	87	AVG.ABS.DEV:	41.37	95% Mean C.I.:	63.66 to 110.50	
(AgLand) TOTAL Assessed Value:	2,482,497							
AVG. Adj. Sales Price:	171,495	COD:	61.00	MAX Sales Ratio:	216.38			
AVG. Assessed Value:	103,437	PRD:	144.38	MIN Sales Ratio:	27.24			

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AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	7	63.70	108.07	87.90	75.86	122.95	54.16	208.59	54.16 to 208.59	128,048	112,552
2	17	71.94	78.44	52.64	52.86	149.02	27.24	216.38	35.94 to 110.13	189,385	99,684
ALL	24	67.82	87.08	60.31	61.00	144.38	27.24	216.38	49.19 to 110.13	171,495	103,437

STATUS: IMPROVED, UNIMPROVED & IOLL

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
2	24	67.82	87.08	60.31	61.00	144.38	27.24	216.38	49.19 to 110.13	171,495	103,437
ALL	24	67.82	87.08	60.31	61.00	144.38	27.24	216.38	49.19 to 110.13	171,495	103,437

SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
04-0001	1	124.78	124.78	124.78			124.78	124.78	N/A	25,000	31,195
62-0021	4	95.72	87.93	54.63	30.61	160.97	35.96	124.33	N/A	217,000	118,537
79-0002	1	31.16	31.16	31.16			31.16	31.16	N/A	62,500	19,474
79-0011	5	35.94	38.25	34.49	20.61	110.87	27.24	55.16	N/A	287,683	99,236
79-0016	7	63.70	121.41	85.39	102.55	142.19	49.19	216.38	49.19 to 216.38	124,281	106,120
79-0031	3	92.28	90.87	80.95	13.17	112.25	71.94	108.40	N/A	85,833	69,484
79-0032	3	96.38	89.52	85.82	16.67	104.31	62.00	110.19	N/A	198,166	170,067
NonValid School											
ALL	24	67.82	87.08	60.31	61.00	144.38	27.24	216.38	49.19 to 110.13	171,495	103,437

ACRES IN SALE

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
0.01 TO 10.00	2	154.33	154.33	104.23	40.21	148.07	92.28	216.38	N/A	11,065	11,532
10.01 TO 30.00	4	38.47	54.57	43.53	54.65	125.37	31.16	110.19	N/A	43,737	19,038
30.01 TO 50.00	5	63.70	77.01	63.82	28.51	120.67	54.16	124.78	N/A	114,668	73,180
50.01 TO 100.00	4	85.20	107.05	77.65	60.39	137.86	49.19	208.59	N/A	118,000	91,627
100.01 TO 180.00	5	110.13	103.65	77.39	42.50	133.93	31.89	196.76	N/A	184,173	142,538
180.01 TO 330.00	3	71.94	65.19	54.08	32.04	120.55	27.24	96.38	N/A	434,200	234,799
330.01 TO 650.00	1	35.96	35.96	35.96			35.96	35.96	N/A	650,000	233,771
ALL	24	67.82	87.08	60.31	61.00	144.38	27.24	216.38	49.19 to 110.13	171,495	103,437

PA&T 2007 Recapture Value Statistics

Base Stat

Query: 6050

Type: Qualified

Date Range: 07/01/2003 to 06/30/2006 Posted Before: 01/19/2007

NUMBER of Sales:	24	MEDIAN:	68	COV:	63.67	95% Median C.I.:	49.19 to 110.13	(! : Derived)
(AgLand) TOTAL Sales Price:	4,115,887	WGT. MEAN:	60	STD:	55.45	95% Wgt. Mean C.I.:	40.27 to 80.36	(! : land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	4,115,887	MEAN:	87	AVG.ABS.DEV:	41.37	95% Mean C.I.:	63.66 to 110.50	
(AgLand) TOTAL Assessed Value:	2,482,497							
AVG. Adj. Sales Price:	171,495	COD:	61.00	MAX Sales Ratio:	216.38			
AVG. Assessed Value:	103,437	PRD:	144.38	MIN Sales Ratio:	27.24			

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MAJORITY LAND USE > 95%

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
GRASS	10	109.27	103.06	86.25	31.21	119.49	31.16	216.38	41.00 to 124.78	60,363	52,060
GRASS-N/A	5	35.96	41.26	35.77	28.95	115.35	27.24	62.00	N/A	416,893	149,109
IRRGTD	6	62.40	82.16	82.36	50.90	99.76	35.94	196.76	35.94 to 196.76	118,715	97,768
IRRGTD-N/A	3	96.38	120.04	88.01	53.06	136.39	55.16	208.59	N/A	238,500	209,910
ALL	24	67.82	87.08	60.31	61.00	144.38	27.24	216.38	49.19 to 110.13	171,495	103,437

MAJORITY LAND USE > 80%

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
GRASS	12	100.34	93.71	66.09	38.53	141.78	31.16	216.38	41.00 to 124.33	93,874	62,045
GRASS-N/A	3	35.96	37.46	33.40	20.35	112.16	27.24	49.19	N/A	520,533	173,870
IRRGTD	9	63.70	94.79	85.19	65.70	111.27	35.94	208.59	54.16 to 196.76	158,643	135,149
ALL	24	67.82	87.08	60.31	61.00	144.38	27.24	216.38	49.19 to 110.13	171,495	103,437

MAJORITY LAND USE > 50%

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
GRASS	15	71.94	82.46	47.10	56.35	175.06	27.24	216.38	35.96 to 110.19	179,206	84,410
IRRGTD	9	63.70	94.79	85.19	65.70	111.27	35.94	208.59	54.16 to 196.76	158,643	135,149
ALL	24	67.82	87.08	60.31	61.00	144.38	27.24	216.38	49.19 to 110.13	171,495	103,437

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
1 TO 4999	1	216.38	216.38	216.38			216.38	216.38	N/A	2,130	4,609
Total \$											
1 TO 9999	1	216.38	216.38	216.38			216.38	216.38	N/A	2,130	4,609
10000 TO 29999	3	110.19	109.08	110.29	9.83	98.90	92.28	124.78	N/A	21,166	23,345
30000 TO 59999	5	81.30	95.05	97.74	59.05	97.24	35.94	208.59	N/A	45,190	44,169
60000 TO 99999	2	77.75	77.75	77.93	59.92	99.76	31.16	124.33	N/A	62,750	48,900
100000 TO 149999	4	86.91	106.19	103.51	54.37	102.59	54.16	196.76	N/A	128,335	132,838
150000 TO 249999	3	62.00	61.04	61.16	12.23	99.81	49.19	71.94	N/A	185,000	113,145
250000 TO 499999	4	58.13	61.13	62.89	30.29	97.21	31.89	96.38	N/A	312,216	196,338
500000 +	2	31.60	31.60	31.34	13.80	100.81	27.24	35.96	N/A	690,800	216,530
ALL	24	67.82	87.08	60.31	61.00	144.38	27.24	216.38	49.19 to 110.13	171,495	103,437

PA&T 2007 Recapture Value Statistics

Base Stat

Query: 6050

Type: Qualified

Date Range: 07/01/2003 to 06/30/2006 Posted Before: 01/19/2007

NUMBER of Sales:	24	MEDIAN:	68	COV:	63.67	95% Median C.I.:	49.19 to 110.13	(!: Derived)
(AgLand) TOTAL Sales Price:	4,115,887	WGT. MEAN:	60	STD:	55.45	95% Wgt. Mean C.I.:	40.27 to 80.36	(!: land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	4,115,887	MEAN:	87	AVG.ABS.DEV:	41.37	95% Mean C.I.:	63.66 to 110.50	
(AgLand) TOTAL Assessed Value:	2,482,497							
AVG. Adj. Sales Price:	171,495	COD:	61.00	MAX Sales Ratio:	216.38			
AVG. Assessed Value:	103,437	PRD:	144.38	MIN Sales Ratio:	27.24			

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ASSESSED VALUE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$ _____											
1 TO 4999	1	216.38	216.38	216.38			216.38	216.38	N/A	2,130	4,609
Total \$ _____											
1 TO 9999	1	216.38	216.38	216.38			216.38	216.38	N/A	2,130	4,609
10000 TO 29999	6	61.15	65.31	52.90	47.88	123.46	31.16	110.19	31.16 to 110.19	37,491	19,833
30000 TO 59999	2	116.59	116.59	113.68	7.02	102.56	108.40	124.78	N/A	38,750	44,052
60000 TO 99999	4	58.93	72.85	63.45	35.92	114.80	49.19	124.33	N/A	127,835	81,114
100000 TO 149999	5	71.94	96.91	67.77	62.50	143.01	31.89	208.59	N/A	176,473	119,588
150000 TO 249999	5	55.16	75.24	48.06	70.58	156.57	27.24	196.76	N/A	406,320	195,273
250000 TO 499999	1	96.38	96.38	96.38			96.38	96.38	N/A	386,000	372,020
ALL _____											
	24	67.82	87.08	60.31	61.00	144.38	27.24	216.38	49.19 to 110.13	171,495	103,437

PA&T 2007 R&O Statistics

What If ID: 4916

Query: 6050

Type: Qualified

Date Range: 07/01/2003 to 06/30/2006 Posted Before: 01/19/2007

NUMBER of Sales:	24	MEDIAN:	72	COV:	66.03	95% Median C.I.:	49.19 to 110.13	(! : Derived)
(AgLand) TOTAL Sales Price:	4,115,887	WGT. MEAN:	63	STD:	60.21	95% Wgt. Mean C.I.:	41.14 to 84.48	(! : land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	4,115,887	MEAN:	91	AVG.ABS.DEV:	42.87	95% Mean C.I.:	65.76 to 116.62	
(AgLand) TOTAL Assessed Value:	2,585,155							
AVG. Adj. Sales Price:	171,495	COD:	59.56	MAX Sales Ratio:	235.77			
AVG. Assessed Value:	107,714	PRD:	145.18	MIN Sales Ratio:	27.24			

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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
____Qrtrs____											
07/01/03 TO 09/30/03	1	222.39	222.39	222.39			222.39	222.39	N/A	120,000	266,873
10/01/03 TO 12/31/03	2	82.78	82.78	63.56	50.47	130.22	41.00	124.55	N/A	34,250	21,771
01/01/04 TO 03/31/04	3	72.01	71.16	60.74	19.95	117.16	49.19	92.28	N/A	109,447	66,473
04/01/04 TO 06/30/04	2	54.27	54.27	29.37	49.81	184.78	27.24	81.30	N/A	380,800	111,839
07/01/04 TO 09/30/04	1	31.89	31.89	31.89			31.89	31.89	N/A	332,865	106,138
10/01/04 TO 12/31/04	3	70.08	65.87	82.17	31.02	80.17	31.16	96.38	N/A	212,833	174,880
01/01/05 TO 03/31/05	2	45.56	45.56	41.74	21.07	109.14	35.96	55.16	N/A	465,000	194,114
04/01/05 TO 06/30/05	3	124.78	134.12	72.70	41.45	184.49	61.21	216.38	N/A	55,710	40,501
07/01/05 TO 09/30/05	1	235.77	235.77	235.77			235.77	235.77	N/A	49,500	116,707
10/01/05 TO 12/31/05	4	89.60	84.86	83.91	36.12	101.13	35.94	124.33	N/A	120,487	101,107
01/01/06 TO 03/31/06	1	108.40	108.40	108.40			108.40	108.40	N/A	52,500	56,910
04/01/06 TO 06/30/06	1	71.94	71.94	71.94			71.94	71.94	N/A	185,000	133,088
____Study Years____											
07/01/03 TO 06/30/04	8	76.66	88.75	57.38	53.99	154.67	27.24	222.39	27.24 to 222.39	159,805	91,689
07/01/04 TO 06/30/05	9	61.21	80.33	55.14	64.16	145.70	31.16	216.38	31.89 to 124.78	229,832	126,723
07/01/05 TO 06/30/06	7	108.40	107.94	92.48	38.65	116.71	35.94	235.77	35.94 to 235.77	109,850	101,590
____Calendar Yrs____											
01/01/04 TO 12/31/04	9	70.08	61.28	51.13	32.10	119.86	27.24	96.38	31.16 to 92.28	229,034	117,097
01/01/05 TO 12/31/05	10	89.60	106.87	63.30	61.84	168.84	35.94	235.77	35.96 to 216.38	162,858	103,086
____ALL____											
	24	71.97	91.19	62.81	59.56	145.18	27.24	235.77	49.19 to 110.13	171,495	107,714

GEO CODE / TOWNSHIP #	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1659	2	116.59	116.59	113.68	7.02	102.56	108.40	124.78	N/A	38,750	44,052
1663	3	41.00	44.03	51.01	15.63	86.32	35.94	55.16	N/A	124,650	63,584
1665	2	29.57	29.57	28.69	7.86	103.04	27.24	31.89	N/A	532,232	152,714
1671	2	84.16	84.16	88.46	14.52	95.14	71.94	96.38	N/A	285,500	252,554
1673	2	81.18	81.18	72.19	13.67	112.45	70.08	92.28	N/A	105,000	75,801
1675	1	124.55	124.55	124.55			124.55	124.55	N/A	18,500	23,042
1937	2	117.23	117.23	114.89	6.06	102.04	110.13	124.33	N/A	94,000	107,995
1939	4	42.58	49.40	39.69	37.21	124.46	31.16	81.30	N/A	230,625	91,546
1941	2	226.08	226.08	234.97	4.29	96.21	216.38	235.77	N/A	25,815	60,658
1943	4	70.54	106.17	96.75	58.17	109.73	61.21	222.39	N/A	159,585	154,406
____ALL____											
	24	71.97	91.19	62.81	59.56	145.18	27.24	235.77	49.19 to 110.13	171,495	107,714

PA&T 2007 R&O Statistics

Type: Qualified

Date Range: 07/01/2003 to 06/30/2006 Posted Before: 01/19/2007

NUMBER of Sales:	24	MEDIAN:	72	COV:	66.03	95% Median C.I.:	49.19 to 110.13	(! : Derived)
(AgLand) TOTAL Sales Price:	4,115,887	WGT. MEAN:	63	STD:	60.21	95% Wgt. Mean C.I.:	41.14 to 84.48	(! : land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	4,115,887	MEAN:	91	AVG.ABS.DEV:	42.87	95% Mean C.I.:	65.76 to 116.62	
(AgLand) TOTAL Assessed Value:	2,585,155							
AVG. Adj. Sales Price:	171,495	COD:	59.56	MAX Sales Ratio:	235.77			
AVG. Assessed Value:	107,714	PRD:	145.18	MIN Sales Ratio:	27.24			

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AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	7	72.01	122.15	99.35	75.85	122.95	61.21	235.77	61.21 to 235.77	128,048	127,217
2	17	71.94	78.44	52.64	52.86	149.02	27.24	216.38	35.94 to 110.13	189,385	99,684
ALL	24	71.97	91.19	62.81	59.56	145.18	27.24	235.77	49.19 to 110.13	171,495	107,714

STATUS: IMPROVED, UNIMPROVED & IOLL

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
2	24	71.97	91.19	62.81	59.56	145.18	27.24	235.77	49.19 to 110.13	171,495	107,714
ALL	24	71.97	91.19	62.81	59.56	145.18	27.24	235.77	49.19 to 110.13	171,495	107,714

SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
04-0001	1	124.78	124.78	124.78			124.78	124.78	N/A	25,000	31,195
62-0021	4	95.72	87.93	54.63	30.61	160.97	35.96	124.33	N/A	217,000	118,537
79-0002	1	31.16	31.16	31.16			31.16	31.16	N/A	62,500	19,474
79-0011	5	35.94	38.25	34.49	20.61	110.87	27.24	55.16	N/A	287,683	99,236
79-0016	7	72.01	132.29	95.12	98.22	139.08	49.19	235.77	49.19 to 235.77	124,281	118,213
79-0031	3	92.28	90.87	80.95	13.17	112.25	71.94	108.40	N/A	85,833	69,484
79-0032	3	96.38	97.00	88.85	18.84	109.18	70.08	124.55	N/A	198,166	176,069
NonValid School											
ALL	24	71.97	91.19	62.81	59.56	145.18	27.24	235.77	49.19 to 110.13	171,495	107,714

ACRES IN SALE

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
0.01 TO 10.00	2	154.33	154.33	104.23	40.21	148.07	92.28	216.38	N/A	11,065	11,532
10.01 TO 30.00	4	38.47	58.16	45.05	63.98	129.11	31.16	124.55	N/A	43,737	19,702
30.01 TO 50.00	5	72.01	81.67	70.87	21.06	115.24	61.21	124.78	N/A	114,668	81,267
50.01 TO 100.00	4	89.24	115.86	83.75	63.00	138.34	49.19	235.77	N/A	118,000	98,828
100.01 TO 180.00	5	110.13	108.78	80.73	47.16	134.74	31.89	222.39	N/A	184,173	148,691
180.01 TO 330.00	3	71.94	65.19	54.08	32.04	120.55	27.24	96.38	N/A	434,200	234,799
330.01 TO 650.00	1	35.96	35.96	35.96			35.96	35.96	N/A	650,000	233,771
ALL	24	71.97	91.19	62.81	59.56	145.18	27.24	235.77	49.19 to 110.13	171,495	107,714

PA&T 2007 R&O Statistics

What If ID: 4916

Query: 6050

Type: Qualified

Date Range: 07/01/2003 to 06/30/2006 Posted Before: 01/19/2007

NUMBER of Sales:	24	MEDIAN:	72	COV:	66.03	95% Median C.I.:	49.19 to 110.13	(! : Derived)
(AgLand) TOTAL Sales Price:	4,115,887	WGT. MEAN:	63	STD:	60.21	95% Wgt. Mean C.I.:	41.14 to 84.48	(! : land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	4,115,887	MEAN:	91	AVG.ABS.DEV:	42.87	95% Mean C.I.:	65.76 to 116.62	
(AgLand) TOTAL Assessed Value:	2,585,155							
AVG. Adj. Sales Price:	171,495	COD:	59.56	MAX Sales Ratio:	235.77			
AVG. Assessed Value:	107,714	PRD:	145.18	MIN Sales Ratio:	27.24			

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MAJORITY LAND USE > 95%

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
GRASS	10	109.27	104.50	86.69	32.53	120.54	31.16	216.38	41.00 to 124.78	60,363	52,326
GRASS-N/A	5	35.96	42.87	36.50	33.45	117.45	27.24	70.08	N/A	416,893	152,179
IRRGTD	6	70.54	90.32	92.35	49.50	97.80	35.94	222.39	35.94 to 222.39	118,715	109,635
IRRGTD-N/A	3	96.38	129.10	89.89	62.46	143.62	55.16	235.77	N/A	238,500	214,394
ALL	24	71.97	91.19	62.81	59.56	145.18	27.24	235.77	49.19 to 110.13	171,495	107,714

MAJORITY LAND USE > 80%

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
GRASS	12	100.34	95.58	67.69	39.05	141.19	31.16	216.38	41.00 to 124.55	93,874	63,545
GRASS-N/A	3	35.96	37.46	33.40	20.35	112.16	27.24	49.19	N/A	520,533	173,870
IRRGTD	9	72.01	103.25	91.12	63.95	113.31	35.94	235.77	55.16 to 222.39	158,643	144,555
ALL	24	71.97	91.19	62.81	59.56	145.18	27.24	235.77	49.19 to 110.13	171,495	107,714

MAJORITY LAND USE > 50%

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
GRASS	15	71.94	83.95	47.77	56.93	175.74	27.24	216.38	35.96 to 124.33	179,206	85,610
IRRGTD	9	72.01	103.25	91.12	63.95	113.31	35.94	235.77	55.16 to 222.39	158,643	144,555
ALL	24	71.97	91.19	62.81	59.56	145.18	27.24	235.77	49.19 to 110.13	171,495	107,714

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
1 TO 4999	1	216.38	216.38	216.38			216.38	216.38	N/A	2,130	4,609
Total \$											
1 TO 9999	1	216.38	216.38	216.38			216.38	216.38	N/A	2,130	4,609
10000 TO 29999	3	124.55	113.87	114.48	8.70	99.47	92.28	124.78	N/A	21,166	24,231
30000 TO 59999	5	81.30	100.48	103.70	65.74	96.90	35.94	235.77	N/A	45,190	46,860
60000 TO 99999	2	77.75	77.75	77.93	59.92	99.76	31.16	124.33	N/A	62,750	48,900
100000 TO 149999	4	91.07	116.44	113.50	54.71	102.58	61.21	222.39	N/A	128,335	145,662
150000 TO 249999	3	70.08	63.74	63.93	10.82	99.71	49.19	71.94	N/A	185,000	118,261
250000 TO 499999	4	62.11	63.12	64.48	31.55	97.90	31.89	96.38	N/A	312,216	201,314
500000 +	2	31.60	31.60	31.34	13.80	100.81	27.24	35.96	N/A	690,800	216,530
ALL	24	71.97	91.19	62.81	59.56	145.18	27.24	235.77	49.19 to 110.13	171,495	107,714

PA&T 2007 R&O Statistics

What If ID: 4916

Query: 6050

Type: Qualified

Date Range: 07/01/2003 to 06/30/2006 Posted Before: 01/19/2007

NUMBER of Sales:	24	MEDIAN:	72	COV:	66.03	95% Median C.I.:	49.19 to 110.13	(!: Derived)
(AgLand) TOTAL Sales Price:	4,115,887	WGT. MEAN:	63	STD:	60.21	95% Wgt. Mean C.I.:	41.14 to 84.48	(!: land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	4,115,887	MEAN:	91	AVG.ABS.DEV:	42.87	95% Mean C.I.:	65.76 to 116.62	
(AgLand) TOTAL Assessed Value:	2,585,155							
AVG. Adj. Sales Price:	171,495	COD:	59.56	MAX Sales Ratio:	235.77			
AVG. Assessed Value:	107,714	PRD:	145.18	MIN Sales Ratio:	27.24			

Printed: 04/03/2007 11:29:26

ASSESSED VALUE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$ _____											
1 TO 4999	1	216.38	216.38	216.38			216.38	216.38	N/A	2,130	4,609
Total \$ _____											
1 TO 9999	1	216.38	216.38	216.38			216.38	216.38	N/A	2,130	4,609
10000 TO 29999	6	61.15	67.71	54.08	51.79	125.19	31.16	124.55	31.16 to 124.55	37,491	20,276
30000 TO 59999	2	116.59	116.59	113.68	7.02	102.56	108.40	124.78	N/A	38,750	44,052
60000 TO 99999	4	66.61	76.69	67.47	32.25	113.66	49.19	124.33	N/A	127,835	86,247
100000 TO 149999	5	71.94	103.96	71.03	67.81	146.36	31.89	235.77	N/A	176,473	125,348
150000 TO 249999	5	55.16	81.96	50.55	82.76	162.13	27.24	222.39	N/A	406,320	205,406
250000 TO 499999	1	96.38	96.38	96.38			96.38	96.38	N/A	386,000	372,020
ALL _____											
	24	71.97	91.19	62.81	59.56	145.18	27.24	235.77	49.19 to 110.13	171,495	107,714

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

Query: 6050

What If ID: 4916

Desc: New Whatif for Query ID: 6050

<u>Strata Hdg.</u>	<u>Strata</u>	<u>Chg.Value</u>	<u>Chg.Type</u>	<u>Pct.Chg.</u>	<u>Group</u>	<u>Priority</u>
Area (market)	1	Land	Increase	13.030	A	1

Amy Ramos
SCOTTS BLUFF COUNTY ASSESSOR
Gering, Ne. 69361
308-436-6630
aramos@scottsbuffcounty.org

Catherine Lang
NE Dept of Property Assessment and Taxation
1033 O St. Ste 600
Lincoln, Ne. 68508

March 1, 2007

Dear Ms Lang:

Below is the information regarding special valuation in Scotts Bluff County as per PAT Regulation-11-005.04

Market area I for 2007 is located around the cities of Scotts Bluff and Gering. This area is unique in that the cities are growing outside of their corporate boundaries and many rural subdivisions are being created. Land values are becoming affected by buyers purchasing the land at site value instead of ag land value.

Market area II for 2007 is located north and south diagonally through the county. This area is unique in that it encompasses the river and the accretion land, but it also consists of any growth from the small towns. Land values are becoming affected by buyers purchasing the land at site value instead of ag land value. Land is also affected by buyers purchasing accretion land for recreational use.

Market area III for 2007 is located north and south of market areas I and II. It is the remainder of Scotts Bluff County not included in market areas I or II.

After changing the market areas for 2007, statistics were run in market area III to determine the value. Once the values were set they were compared to neighboring counties and Scotts Bluff County was found to be no higher than the surrounding counties with the exception of 2A1 and 2A land, therefore it was determined that market area III did not qualify for special valuation for 2007.

Using the information and statistics from PAT it was determined that market area I and II did qualify for special value for 2007. It was evident that the sales of recreational use or growth outside of a city were corrupting the ag values. Once the recapture value was set for these areas, market area III values were used as the special value.

Special value has been implemented in this county since 2001. A large part of the county has signed up for and received special value. These are property owners who own land within Market area I or II but are actively using their land for agricultural use. With the definition of an ag parcel in 2006, we are actively trying to correctly classify a parcel as ag or rural residential. We believe we have a sufficient amount of sales to accurately value ag land in Scotts Bluff County. Reducing the market areas from five down to three reflects an equitable and uniform classification.

Amy Ramos
SCOTTS BLUFF COUNTY ASSESSOR
Gering, Ne. 69361
308-436-6630
aramos@scottsbluffcounty.org

Sincerely,

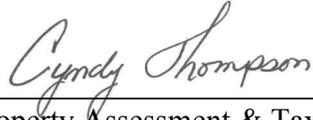
Amy Ramos
Scotts Bluff County Assessor

Certification

This is to certify that the 2007 Reports and Opinions of the Property Tax Administrator have been sent to the following:

- Five copies to the Tax Equalization and Review Commission, by hand delivery.
- One copy to the Scotts Bluff County County Assessor, by certified mail, return receipt requested, 7005 1160 0001 1213 9744.

Dated this 9th day of April, 2007.



Property Assessment & Taxation