

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

80 Seward

Residential Real Property - Current

Number of Sales	607	COD	7.55
Total Sales Price	\$ 65209923	PRD	100.65
Total Adj. Sales Price	\$ 65206923	COV	15.27
Total Assessed Value	\$ 61973444	STD	14.61
Avg. Adj. Sales Price	\$ 107424.91	Avg. Abs. Dev.	7.33
Avg. Assessed Value	\$ 102097.93	Min	19.63
Median	97.01	Max	249.51
Wgt. Mean	95.04	95% Median C.I.	96.37 to 97.60
Mean	95.66	95% Wgt. Mean C.I.	94.33 to 95.75
		95% Mean C.I.	94.50 to 96.82
% of Value of the Class of all Real Property Value in the County			49.04
% of Records Sold in the Study Period			9.99
% of Value Sold in the Study Period			10.28
Average Assessed Value of the Base			99,296

Residential Real Property - History

Year	Number of Sales	Median	COD	PRD
2007	607	97.01	7.55	100.65
2006	614	98.21	6.62	100.60
2005	571	98.58	6.67	100.75
2004	534	95.23	11.27	102.29
2003	517	95	9.08	100.93
2002	529	95	10.16	101.49
2001	628	94	10.36	101.33

2007 Commission Summary

80 Seward

Commercial Real Property - Current

Number of Sales	45	COD	20.68
Total Sales Price	\$ 6088784	PRD	106.28
Total Adj. Sales Price	\$ 6053784	COV	34.01
Total Assessed Value	\$ 5431640	STD	32.43
Avg. Adj. Sales Price	\$ 134528.53	Avg. Abs. Dev.	19.43
Avg. Assessed Value	\$ 120703.11	Min	22.67
Median	93.99	Max	223.60
Wgt. Mean	89.72	95% Median C.I.	88.05 to 99.25
Mean	95.36	95% Wgt. Mean C.I.	83.07 to 96.37
		95% Mean C.I.	85.88 to 104.83
% of Value of the Class of all Real Property Value in the County			9.28
% of Records Sold in the Study Period			6.66
% of Value Sold in the Study Period			4.76
Average Assessed Value of the Base			168,794

Commercial Real Property - History

Year	Number of Sales	Median	COD	PRD
2007	45	93.99	20.68	106.28
2006	39	98.00	17.69	102.52
2005	48	98.41	15.83	105.72
2004	43	98.03	14.85	105.02
2003	49	98	11.15	105.17
2002	46	98	13.26	121.26
2001	54	99	11.15	122.91

2007 Opinions of the Property Tax Administrator for Seward 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

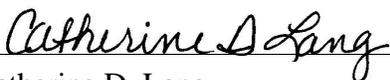
It is my opinion that the level of value of the class of residential real property in Seward County is 97% of actual value. It is my opinion that the quality of assessment for the class of residential real property in Seward County is in compliance with generally accepted mass appraisal practices.

Commercial Real Property

It is my opinion that the level of value of the class of commercial real property in Seward County is 94% of actual value. It is my opinion that the quality of assessment for the class of commercial real property in Seward 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 Seward County**

Residential Real Property

I. Correlation

RESIDENTIAL: The actions of the assessment of this property class are apparent, through the pro-active approach with the appraisal and office staff that many of the goals that were set have been achieved and the results are the continued efforts for better equalization and uniformity within this class of property. The median is most representative of the overall level of value for this class of property.

**2007 Correlation Section
for Seward 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	820	607	74.02
2006	880	614	69.77
2005	830	571	68.8
2004	752	534	71.01
2003	695	517	74.39
2002	710	529	74.51
2001	805	628	78.01

RESIDENTIAL: The sales qualification and utilization for this property class is the sole responsibility of the county assessor. The above table indicates that a reasonable percentage of all available sales is being utilized for the sales study, and would indicate that the county is not excessively trimming the residential sales file.

**2007 Correlation Section
for Seward 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 Seward 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	96.91	1.13	98	97.01
2006	97.49	2.39	99.82	98.21
2005	92.58	9.31	101.2	98.58
2004	92.22	3.57	95.51	95.23
2003	93	2.32	95.16	95
2002	88	6.2	93.46	95
2001	90	2.91	92.62	94

RESIDENTIAL: This comparison between the trended level of value and the final median for this property class indicates that the two rates are similar and support each other.

**2007 Correlation Section
for Seward 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 Seward 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)
0.98	2007	1.13
2.79	2006	2.39
9.77	2005	9.31
3.41	2004	3.57
5	2003	2
6.2	2002	6.2
2.67	2001	2.91

RESIDENTIAL: The percent change for this class of property indicates that the two rates are similar. Having a small difference between these two measurements supports the actions of the assessor's office.

2007 Correlation Section for Seward 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 Seward County**

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

	Median	Wgt. Mean	Mean
R&O Statistics	97.01	95.04	95.66

RESIDENTIAL: All three measures of central tendency shown here reflect that the statistics for the qualified sales for this property type are within the acceptable range. There is little difference between the three measures of central tendency which gives reasonable indication this property type is being treated uniformly and proportionately. The median will be the best indication of level of value for this county for this property type.

**2007 Correlation Section
for Seward 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	7.55	100.65
Difference	0	0

RESIDENTIAL: Both the coefficient of dispersion and the price-related differential are well within the acceptable range as qualitative measures, and indicate a general level of good assessment uniformity for this property class as a whole.

**2007 Correlation Section
for Seward 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	607	607	0
Median	96.91	97.01	0.1
Wgt. Mean	94.34	95.04	0.7
Mean	94.87	95.66	0.79
COD	8.29	7.55	-0.74
PRD	100.56	100.65	0.09
Min Sales Ratio	19.63	19.63	0
Max Sales Ratio	249.51	249.51	0

RESIDENTIAL: The statistics for this class of property in this county represent the assessment actions completed for this property class for the 2006 assessment year.

**2007 Correlation Section
for Seward County**

Commerical Real Property

I. Correlation

COMMERCIAL: The actions taken by the assessor are supported by the statistics. This county has met the criteria to achieve an acceptable level of assessment for this class of property. The median is most representative of the overall level of value for this class of property.

**2007 Correlation Section
for Seward County**

II. Analysis of Percentage of Sales Used

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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	79	45	56.96
2006	73	39	53.42
2005	78	48	61.54
2004	74	43	58.11
2003	86	49	56.98
2002	80	46	57.5
2001	86	54	62.79

COMMERCIAL: A review of the utilization grid reveals the percent of sales used per the combined efforts of the Department and the County. The above table indicates that a reasonable percentage of all available sales are being utilized for the sales file study period for this property type.

**2007 Correlation Section
for Seward 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 Seward 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	91.99	0.72	92.66	93.99
2006	93.99	2.68	96.51	98.00
2005	98.41	3.02	101.38	98.41
2004	98.03	0.05	98.08	98.03
2003	96	-0.11	95.89	98
2002	98	0.66	98.65	98
2001	98	0.28	98.27	99

COMMERCIAL: This comparison between the trended level of value and the median level of value for this class of property indicates that the two rates are some what similar and support each other.

**2007 Correlation Section
for Seward 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 Seward 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)
5.73	2007	0.72
-16.94	2006	2.68
0	2005	3.02
0	2004	0.05
8	2003	0
0	2002	0.66
2.4	2001	0.28

COMMERCIAL: The percent change for this class of property represents a significant difference with the percent change. If this was not the only subclass analysis out of line this issue would be given more consideration. Land values were significantly increased due to the information identified by sales in that market which also tended to create a significant increase in the sales file without a corresponding and significant increase in the assessment base.

2007 Correlation Section for Seward 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 Seward County**

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

	Median	Wgt. Mean	Mean
R&O Statistics	93.99	89.72	95.36

COMMERCIAL: The median will be the best indication of level of value for this county for this property type. As demonstrated by the above table there is a spread between the median and the weighted mean. The median level of value is within the acceptable range but the low weighted mean is also reflected in a high PRD and indicates that the higher valued properties may (on the average) be under assessed or the lower valued properties may be over assessed. The county analyzes the market for this class of property and has plans for appraisal action in the near future.

**2007 Correlation Section
for Seward 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	20.68	106.28
Difference	0.68	3.28

COMMERCIAL: Both the coefficient of dispersion and the price-related differential are not within the acceptable range as qualitative measures. The coefficient of dispersion is slightly high and of no concern as to the assessment uniformity. As for the price-related differential it is over 3 points above the range as another indicator that the weighted mean is out of line and was discussed in the narrative in Table V.

**2007 Correlation Section
for Seward 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	45	45	0
Median	91.99	93.99	2
Wgt. Mean	87.61	89.72	2.11
Mean	93.22	95.36	2.14
COD	21.42	20.68	-0.74
PRD	106.40	106.28	-0.12
Min Sales Ratio	22.67	22.67	0
Max Sales Ratio	223.60	223.60	0

COMMERCIAL: The above statistics support the actions of the assessor for this class of property for this assessment year.

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

80 Seward

	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	579,354,254	601,739,378	22,385,124	3.86	15,955,204	1.11
2. Recreational	1,183,238	1,381,535	198,297	16.76	92,915	8.91
3. Ag-Homesite Land, Ag-Res Dwellings	73,535,125	83,215,105	9,679,980	13.16	*-----	13.16
4. Total Residential (sum lines 1-3)	654,072,617	686,336,018	32,263,401	4.93	16,048,119	2.48
5. Commercial	94,313,658	97,665,789	3,352,131	3.55	2,556,105	0.84
6. Industrial	15,724,128	16,439,285	715,157	4.55	715,157	0
7. Ag-Farmsite Land, Outbuildings	22,425,384	22,833,458	408,074	1.82	2,543,531	-9.52
8. Minerals	0	0	0		0	
9. Total Commercial (sum lines 5-8)	132,463,170	136,938,532	4,475,362	3.38	3,271,262	0.91
10. Total Non-Agland Real Property	786,535,787	823,274,550	36,738,763	4.67	21,862,912	1.89
11. Irrigated	226,790,114	269,641,546	42,851,432	18.89		
12. Dryland	187,891,401	188,956,342	1,064,941	0.57		
13. Grassland	27,337,358	29,045,519	1,708,161	6.25		
14. Wasteland	376,838	369,200	-7,638	-2.03		
15. Other Agland	22,777	22,981	204	0.9		
16. Total Agricultural Land	442,418,488	488,035,588	45,617,100	10.31		
17. Total Value of All Real Property (Locally Assessed)	1,228,954,275	1,311,310,138	82,355,863	6.7	21,862,912	4.92

*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

NUMBER of Sales:	607	MEDIAN:	97	COV:	15.27	95% Median C.I.:	96.37 to 97.60	(! : Derived)
TOTAL Sales Price:	65,209,923	WGT. MEAN:	95	STD:	14.61	95% Wgt. Mean C.I.:	94.33 to 95.75	
TOTAL Adj.Sales Price:	65,206,923	MEAN:	96	AVG.ABS.DEV:	7.33	95% Mean C.I.:	94.50 to 96.82	
TOTAL Assessed Value:	61,973,444							
AVG. Adj. Sales Price:	107,424	COD:	7.55	MAX Sales Ratio:	249.51			
AVG. Assessed Value:	102,097	PRD:	100.65	MIN Sales Ratio:	19.63			

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DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
____Qrtrs____											
07/01/04 TO 09/30/04	100	97.87	94.91	95.88	6.03	98.99	48.80	129.38	96.82 to 98.59	101,168	96,999
10/01/04 TO 12/31/04	59	98.39	94.89	95.60	7.33	99.27	21.04	141.33	97.07 to 99.33	104,241	99,649
01/01/05 TO 03/31/05	66	98.25	98.04	98.43	5.86	99.61	19.63	168.67	96.96 to 99.28	113,028	111,253
04/01/05 TO 06/30/05	92	96.69	98.09	95.12	7.62	103.13	62.98	230.99	95.95 to 97.87	100,890	95,966
07/01/05 TO 09/30/05	94	96.52	95.91	96.14	6.88	99.76	71.74	134.94	94.45 to 98.62	118,375	113,809
10/01/05 TO 12/31/05	66	96.39	93.91	93.21	7.91	100.75	41.87	133.18	92.64 to 98.40	102,070	95,138
01/01/06 TO 03/31/06	43	93.63	92.14	91.90	7.50	100.26	54.34	109.45	91.46 to 97.85	106,075	97,480
04/01/06 TO 06/30/06	87	94.07	95.46	92.64	10.37	103.04	48.75	249.51	91.45 to 97.14	112,331	104,064
____Study Years____											
07/01/04 TO 06/30/05	317	97.81	96.48	96.19	6.75	100.31	19.63	230.99	97.19 to 98.30	104,128	100,160
07/01/05 TO 06/30/06	290	95.00	94.76	93.86	8.32	100.95	41.87	249.51	94.18 to 96.88	111,027	104,215
____Calendar Yrs____											
01/01/05 TO 12/31/05	318	96.97	96.57	95.79	7.13	100.81	19.63	230.99	96.32 to 97.68	108,823	104,241
____ALL____											
	607	97.01	95.66	95.04	7.55	100.65	19.63	249.51	96.37 to 97.60	107,424	102,097

ASSESSOR LOCATION

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
BEAVER CROSSING	17	99.08	100.55	99.20	16.70	101.36	51.38	168.67	84.75 to 107.78	46,435	46,062
BEE	11	94.80	113.95	92.12	39.48	123.69	48.75	249.51	61.48 to 230.99	54,829	50,508
CORDOVA	8	93.94	103.65	92.06	20.58	112.59	71.50	168.97	71.50 to 168.97	44,618	41,077
GARLAND	15	93.33	93.17	93.14	7.72	100.02	76.50	113.57	83.90 to 98.80	72,254	67,300
GOEHNER	8	94.21	98.34	96.21	6.97	102.21	90.22	131.11	90.22 to 131.11	94,187	90,618
GROVER	1	21.04	21.04	21.04			21.04	21.04	N/A	20,000	4,208
MILFORD	53	92.71	92.72	91.80	7.65	101.01	75.41	141.33	89.49 to 95.15	102,167	93,789
PLEASANT DALE	9	95.95	96.87	98.01	4.25	98.85	88.50	109.38	91.97 to 100.64	124,511	122,028
RURAL	74	96.85	91.51	92.35	10.37	99.09	46.27	115.61	94.21 to 98.53	156,177	144,236
RURAL SUB	29	95.56	94.58	94.10	5.64	100.51	73.50	102.70	94.41 to 99.62	115,577	108,758
SEWARD	347	97.64	96.52	96.40	4.78	100.13	58.86	134.94	97.02 to 98.25	107,738	103,859
STAPLEHURST	9	97.79	98.12	97.67	2.90	100.46	92.01	103.45	94.86 to 103.10	64,855	63,342
TAMORA	3	84.86	67.53	80.23	30.82	84.17	19.63	98.10	N/A	59,666	47,872
UTICA	23	97.28	95.16	95.52	9.91	99.62	41.87	135.67	91.69 to 99.93	87,300	83,388
____ALL____											
	607	97.01	95.66	95.04	7.55	100.65	19.63	249.51	96.37 to 97.60	107,424	102,097

PA&T 2007 R&O Statistics

Base Stat

State Stat Run

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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	500	97.08	96.65	95.81	6.96	100.89	41.87	249.51	96.39 to 97.75	100,198	95,996
2	33	97.26	90.77	92.35	10.59	98.29	21.04	115.61	94.56 to 99.52	124,887	115,327
3	74	95.79	91.12	92.56	10.21	98.44	19.63	113.60	92.50 to 98.37	148,468	137,425
ALL	607	97.01	95.66	95.04	7.55	100.65	19.63	249.51	96.37 to 97.60	107,424	102,097

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	486	97.19	96.43	95.55	6.25	100.93	21.04	249.51	96.74 to 97.75	125,853	120,246
2	121	95.00	92.57	87.41	12.77	105.90	19.63	168.67	92.24 to 98.25	33,406	29,201
ALL	607	97.01	95.66	95.04	7.55	100.65	19.63	249.51	96.37 to 97.60	107,424	102,097

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
01	602	97.00	95.11	95.00	7.05	100.12	19.63	168.97	96.37 to 97.58	108,158	102,747
06											
07	5	133.18	162.11	125.12	42.59	129.57	94.36	249.51	N/A	19,075	23,866
ALL	607	97.01	95.66	95.04	7.55	100.65	19.63	249.51	96.37 to 97.60	107,424	102,097

SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
12-0056											
12-0502	2	156.95	156.95	88.60	47.18	177.14	82.90	230.99	N/A	104,000	92,142
30-0001	4	87.51	84.32	86.45	6.55	97.54	71.50	90.78	N/A	61,125	52,841
55-0148											
55-0161	5	93.14	91.73	94.62	6.54	96.94	76.51	99.62	N/A	212,319	200,907
76-0002	2	105.84	105.84	104.23	2.23	101.54	103.48	108.20	N/A	141,000	146,968
76-0044											
76-0068	4	112.93	116.89	92.84	28.23	125.90	72.71	168.97	N/A	31,968	29,679
80-0005	81	94.23	93.26	93.63	9.07	99.60	21.04	141.33	91.45 to 96.33	113,615	106,379
80-0009	459	97.22	95.65	95.26	6.14	100.40	19.63	249.51	96.81 to 97.79	109,036	103,868
80-0567	50	98.51	96.42	95.93	11.99	100.51	41.87	168.67	94.86 to 99.72	80,646	77,360
NonValid School											
ALL	607	97.01	95.66	95.04	7.55	100.65	19.63	249.51	96.37 to 97.60	107,424	102,097

PA&T 2007 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

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AVG. Assessed Value:	102,097	PRD:	100.65	MIN Sales Ratio:	19.63			

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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	135	95.00	92.10	89.92	13.35	102.42	19.63	168.67	93.05 to 98.25	42,110	37,865
Prior TO 1860	1	104.11	104.11	104.11			104.11	104.11	N/A	44,000	45,807
1860 TO 1899	25	94.45	94.46	94.49	6.48	99.97	71.50	131.11	91.16 to 97.29	79,561	75,181
1900 TO 1919	94	96.89	96.33	94.56	7.17	101.87	58.86	168.97	95.38 to 98.39	89,400	84,539
1920 TO 1939	38	96.54	94.74	94.87	4.32	99.86	78.60	100.86	94.22 to 98.15	100,816	95,648
1940 TO 1949	15	97.02	99.21	94.14	8.86	105.38	74.85	132.74	94.82 to 100.15	76,600	72,112
1950 TO 1959	28	95.80	95.67	95.86	5.23	99.81	85.67	111.69	92.32 to 99.26	104,247	99,929
1960 TO 1969	35	98.32	100.12	96.14	8.54	104.14	79.43	230.99	96.05 to 99.02	119,407	114,793
1970 TO 1979	79	97.22	98.17	95.88	7.14	102.39	75.27	249.51	94.85 to 98.89	132,757	127,282
1980 TO 1989	30	95.15	94.87	94.47	5.41	100.43	78.26	111.22	92.77 to 98.58	143,320	135,391
1990 TO 1994	23	96.38	94.86	94.56	4.32	100.32	80.97	100.57	92.87 to 99.21	154,017	145,633
1995 TO 1999	32	96.53	94.12	93.55	5.35	100.60	70.52	105.54	91.62 to 98.53	168,497	157,636
2000 TO Present	72	98.61	97.85	97.45	2.24	100.41	86.83	109.38	98.14 to 99.11	184,517	179,810
ALL	607	97.01	95.66	95.04	7.55	100.65	19.63	249.51	96.37 to 97.60	107,424	102,097

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	3	128.57	140.19	140.95	11.75	99.46	123.33	168.67	N/A	2,816	3,970
5000 TO 9999	7	129.92	145.00	146.28	39.43	99.12	78.40	249.51	78.40 to 249.51	6,767	9,900
Total \$											
1 TO 9999	10	129.25	143.56	145.47	31.36	98.68	78.40	249.51	84.86 to 230.99	5,582	8,121
10000 TO 29999	75	98.50	94.69	93.73	13.42	101.03	19.63	168.97	95.00 to 100.23	22,067	20,683
30000 TO 59999	82	95.11	95.02	94.53	9.16	100.51	46.27	135.67	93.63 to 96.82	41,941	39,648
60000 TO 99999	129	96.96	94.04	94.05	6.01	99.99	48.80	119.38	94.88 to 97.89	82,088	77,205
100000 TO 149999	152	96.43	94.52	94.63	4.83	99.88	58.86	106.32	95.34 to 97.11	122,267	115,696
150000 TO 249999	140	97.83	96.29	96.32	4.11	99.97	69.55	113.60	97.22 to 98.57	180,341	173,701
250000 TO 499999	19	94.62	92.55	92.75	7.16	99.79	70.52	105.54	86.83 to 99.37	296,579	275,065
ALL	607	97.01	95.66	95.04	7.55	100.65	19.63	249.51	96.37 to 97.60	107,424	102,097

PA&T 2007 R&O Statistics

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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	86.04	80.42	44.94	52.91	178.94	21.04	128.57	N/A	8,862	3,983
5000 TO 9999	9	78.40	82.97	57.40	42.31	144.54	19.63	168.67	41.87 to 129.92	11,222	6,441
Total \$ _____											
1 TO 9999	13	78.40	82.19	54.17	47.16	151.73	19.63	168.67	41.87 to 128.57	10,496	5,685
10000 TO 29999	85	98.25	100.47	95.02	14.26	105.74	46.27	249.51	95.00 to 98.92	23,572	22,397
30000 TO 59999	81	95.21	94.22	91.53	10.12	102.94	48.80	135.67	93.92 to 96.96	47,709	43,669
60000 TO 99999	146	96.55	94.29	93.80	5.48	100.52	58.86	119.38	94.85 to 97.46	87,833	82,392
100000 TO 149999	146	96.52	95.05	94.70	4.38	100.37	69.55	106.32	95.38 to 97.43	131,241	124,281
150000 TO 249999	123	98.18	96.72	96.31	3.62	100.43	70.52	113.60	97.47 to 98.80	188,588	181,622
250000 TO 499999	13	98.60	98.86	98.10	4.76	100.78	86.83	111.22	94.62 to 105.54	309,309	303,432
ALL											
	607	97.01	95.66	95.04	7.55	100.65	19.63	249.51	96.37 to 97.60	107,424	102,097

QUALITY

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	142	95.12	92.43	90.96	12.88	101.61	19.63	168.67	93.63 to 98.25	46,094	41,929
10	1	106.10	106.10	106.10			106.10	106.10	N/A	51,000	54,111
20	7	99.94	101.36	98.98	4.58	102.40	93.28	119.52	93.28 to 119.52	86,800	85,917
25	13	98.97	98.52	95.75	7.58	102.89	75.27	129.38	93.89 to 100.86	85,721	82,077
30	259	96.31	95.69	93.96	6.75	101.84	61.48	230.99	95.21 to 97.02	102,242	96,068
35	145	98.14	97.63	96.54	4.90	101.13	58.86	249.51	97.30 to 98.85	155,044	149,677
40	32	97.64	96.91	96.53	3.14	100.39	82.90	105.54	95.94 to 99.57	189,785	183,208
45	3	99.51	101.53	101.98	6.13	99.56	93.38	111.69	N/A	197,833	201,747
50	4	99.35	99.99	98.91	2.69	101.09	96.04	105.23	N/A	233,700	231,162
55	1	98.25	98.25	98.25			98.25	98.25	N/A	325,000	319,314
ALL											
	607	97.01	95.66	95.04	7.55	100.65	19.63	249.51	96.37 to 97.60	107,424	102,097

PA&T 2007 R&O Statistics

Type: Qualified

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

NUMBER of Sales:	607	MEDIAN:	97	COV:	15.27	95% Median C.I.:	96.37 to 97.60	(! : Derived)
TOTAL Sales Price:	65,209,923	WGT. MEAN:	95	STD:	14.61	95% Wgt. Mean C.I.:	94.33 to 95.75	
TOTAL Adj.Sales Price:	65,206,923	MEAN:	96	AVG.ABS.DEV:	7.33	95% Mean C.I.:	94.50 to 96.82	
TOTAL Assessed Value:	61,973,444							
AVG. Adj. Sales Price:	107,424	COD:	7.55	MAX Sales Ratio:	249.51			
AVG. Assessed Value:	102,097	PRD:	100.65	MIN Sales Ratio:	19.63			

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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)	136	95.00	92.16	90.12	13.29	102.26	19.63	168.67	93.20 to 98.25		42,631	38,421
100	13	100.15	122.27	98.45	27.44	124.20	82.90	249.51	94.36 to 133.18		55,951	55,085
101	273	97.01	95.95	95.32	5.70	100.66	61.48	168.97	96.09 to 97.85		128,287	122,277
102	50	97.90	95.60	95.44	4.06	100.17	58.86	103.29	96.33 to 98.57		160,435	153,115
103	11	98.44	96.63	96.18	3.83	100.47	89.74	102.23	91.16 to 101.04		135,359	130,182
104	64	96.55	95.52	94.56	5.47	101.01	69.55	131.11	94.86 to 97.46		100,009	94,568
106	9	98.99	99.68	100.57	4.15	99.11	94.20	109.38	94.30 to 105.54		152,777	153,655
111	16	97.06	95.04	95.00	4.07	100.04	79.63	101.58	91.74 to 99.30		110,653	105,123
301	23	98.32	97.31	97.78	3.89	99.52	86.21	113.60	96.72 to 99.50		124,168	121,407
304	9	96.38	96.46	96.79	3.32	99.66	91.29	100.66	91.45 to 100.24		140,044	135,547
305	3	92.95	89.62	89.06	4.32	100.63	81.93	93.98	N/A		162,043	144,311
<u>ALL</u>												
	607	97.01	95.66	95.04	7.55	100.65	19.63	249.51	96.37 to 97.60		107,424	102,097

CONDITION											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.		Sale Price	Assd Val
(blank)	140	95.00	92.34	90.41	13.03	102.13	19.63	168.67	93.44 to 98.25		43,460	39,293
20	6	99.71	102.01	99.77	4.64	102.24	94.36	113.57	94.36 to 113.57		108,025	107,776
25	12	102.69	118.02	103.24	19.30	114.31	88.85	230.99	99.94 to 111.69		70,150	72,425
30	205	97.87	96.36	96.16	3.84	100.21	58.86	119.52	97.09 to 98.57		150,491	144,707
35	91	97.28	97.66	95.45	7.48	102.31	61.48	249.51	95.95 to 98.88		111,545	106,471
40	85	94.82	94.57	93.85	6.21	100.77	74.85	132.74	93.27 to 96.96		111,317	104,473
45	31	96.32	94.71	95.15	4.64	99.54	72.55	103.80	92.92 to 98.15		105,121	100,020
50	24	93.11	92.66	91.17	6.68	101.63	69.55	133.18	90.31 to 94.86		105,475	96,161
55	7	96.34	93.58	91.01	4.38	102.82	82.10	98.88	82.10 to 98.88		115,485	105,105
60	6	98.45	102.69	101.34	9.92	101.33	86.97	131.11	86.97 to 131.11		95,083	96,358
<u>ALL</u>												
	607	97.01	95.66	95.04	7.55	100.65	19.63	249.51	96.37 to 97.60		107,424	102,097

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:	45	MEDIAN:	94	COV:	34.01	95% Median C.I.:	88.05 to 99.25
TOTAL Sales Price:	6,088,784	WGT. MEAN:	90	STD:	32.43	95% Wgt. Mean C.I.:	83.07 to 96.37
TOTAL Adj.Sales Price:	6,053,784	MEAN:	95	AVG.ABS.DEV:	19.43	95% Mean C.I.:	85.88 to 104.83
TOTAL Assessed Value:	5,431,640						
AVG. Adj. Sales Price:	134,528	COD:	20.68	MAX Sales Ratio:	223.60		
AVG. Assessed Value:	120,703	PRD:	106.28	MIN Sales Ratio:	22.67		

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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	3	98.79	98.13	99.17	10.15	98.95	82.76	112.84	N/A	26,666	26,446
10/01/03 TO 12/31/03	6	98.63	91.43	92.88	10.63	98.43	67.46	106.91	67.46 to 106.91	66,125	61,418
01/01/04 TO 03/31/04	3	99.57	97.20	99.18	2.70	98.00	91.99	100.05	N/A	129,666	128,606
04/01/04 TO 06/30/04	9	99.74	106.69	96.60	29.12	110.44	22.67	223.60	88.05 to 134.59	146,883	141,887
07/01/04 TO 09/30/04	4	89.78	80.07	88.98	13.93	89.98	46.72	93.99	N/A	59,250	52,723
10/01/04 TO 12/31/04	1	88.00	88.00	88.00			88.00	88.00	N/A	6,000	5,280
01/01/05 TO 03/31/05	3	98.12	101.07	99.82	7.45	101.25	91.58	113.51	N/A	288,166	287,643
04/01/05 TO 06/30/05	2	75.76	75.76	78.20	6.67	96.89	70.71	80.82	N/A	135,000	105,569
07/01/05 TO 09/30/05	5	97.04	107.26	90.35	30.75	118.72	63.37	194.25	N/A	174,916	158,038
10/01/05 TO 12/31/05	2	81.43	81.43	84.76	12.19	96.07	71.50	91.36	N/A	225,750	191,342
01/01/06 TO 03/31/06	3	94.04	99.94	81.19	22.07	123.10	71.77	134.02	N/A	74,333	60,349
04/01/06 TO 06/30/06	4	71.91	83.57	72.04	28.58	116.00	59.39	131.06	N/A	234,875	169,205
<u>Study Years</u>											
07/01/03 TO 06/30/04	21	99.25	99.75	96.48	17.45	103.39	22.67	223.60	90.69 to 100.05	104,176	100,507
07/01/04 TO 06/30/05	10	89.78	86.30	93.67	12.66	92.14	46.72	113.51	70.71 to 98.12	137,750	129,024
07/01/05 TO 06/30/06	14	86.51	95.24	81.60	28.92	116.71	59.39	194.25	66.64 to 131.06	177,755	145,053
<u>Calendar Yrs</u>											
01/01/04 TO 12/31/04	17	93.99	97.65	96.16	21.95	101.55	22.67	223.60	88.05 to 100.05	114,938	110,528
01/01/05 TO 12/31/05	12	91.47	96.16	91.32	21.42	105.30	63.37	194.25	71.50 to 100.00	205,048	187,245
<u>ALL</u>	45	93.99	95.36	89.72	20.68	106.28	22.67	223.60	88.05 to 99.25	134,528	120,703

ASSESSOR LOCATION	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
BEAVER CROSSING	3	94.04	99.49	96.42	7.54	103.18	91.58	112.84	N/A	41,666	40,176
CORDOVA	1	223.60	223.60	223.60			223.60	223.60	N/A	1,000	2,236
GARLAND	1	46.72	46.72	46.72			46.72	46.72	N/A	12,000	5,606
GOEHNER	3	77.37	76.95	74.87	5.19	102.78	70.71	82.76	N/A	47,750	35,749
MILFORD	2	135.72	135.72	116.71	43.13	116.29	77.19	194.25	N/A	67,930	79,279
PLEASANT DALE	1	80.82	80.82	80.82			80.82	80.82	N/A	200,000	161,642
RURAL	3	100.00	104.10	104.84	4.91	99.29	98.79	113.51	N/A	113,333	118,822
SEWARD	24	95.52	91.93	88.47	14.15	103.91	59.39	134.59	81.66 to 99.58	192,942	170,701
STAPLEHURST	2	78.35	78.35	110.98	71.06	70.59	22.67	134.02	N/A	14,500	16,092
UTICA	5	88.41	92.78	89.31	5.29	103.89	88.00	99.86	N/A	87,413	78,066
<u>ALL</u>	45	93.99	95.36	89.72	20.68	106.28	22.67	223.60	88.05 to 99.25	134,528	120,703

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:	45	MEDIAN:	94	COV:	34.01	95% Median C.I.:	88.05 to 99.25
TOTAL Sales Price:	6,088,784	WGT. MEAN:	90	STD:	32.43	95% Wgt. Mean C.I.:	83.07 to 96.37
TOTAL Adj.Sales Price:	6,053,784	MEAN:	95	AVG.ABS.DEV:	19.43	95% Mean C.I.:	85.88 to 104.83
TOTAL Assessed Value:	5,431,640						
AVG. Adj. Sales Price:	134,528	COD:	20.68	MAX Sales Ratio:	223.60		
AVG. Assessed Value:	120,703	PRD:	106.28	MIN Sales Ratio:	22.67		

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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	40	91.47	93.65	87.44	21.61	107.11	22.67	223.60	82.76 to 98.12	128,647	112,485
2	3	113.51	115.40	103.57	10.72	111.42	98.10	134.59	N/A	230,963	239,213
3	2	99.40	99.40	99.80	0.61	99.59	98.79	100.00	N/A	107,500	107,287
ALL	45	93.99	95.36	89.72	20.68	106.28	22.67	223.60	88.05 to 99.25	134,528	120,703

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	37	91.58	96.08	88.02	21.53	109.16	46.72	223.60	82.76 to 99.25	139,929	123,165
2	7	98.10	90.88	99.79	18.74	91.07	22.67	134.59	22.67 to 134.59	122,841	122,579
3	1	99.86	99.86	99.86		99.86	99.86	99.86	N/A	16,500	16,477
ALL	45	93.99	95.36	89.72	20.68	106.28	22.67	223.60	88.05 to 99.25	134,528	120,703

SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
12-0056											
12-0502											
30-0001	1	223.60	223.60	223.60			223.60	223.60	N/A	1,000	2,236
55-0148											
55-0161											
76-0002											
76-0044											
76-0068											
80-0005	4	89.81	112.76	95.66	37.59	117.87	77.19	194.25	N/A	92,715	88,694
80-0009	32	92.99	89.19	89.14	18.81	100.06	22.67	134.59	77.37 to 99.58	159,995	142,617
80-0567	8	92.81	95.29	90.89	6.77	104.85	88.00	112.84	88.00 to 112.84	70,258	63,857
NonValid School											
ALL	45	93.99	95.36	89.72	20.68	106.28	22.67	223.60	88.05 to 99.25	134,528	120,703

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:	45	MEDIAN:	94	COV:	34.01	95% Median C.I.:	88.05 to 99.25
TOTAL Sales Price:	6,088,784	WGT. MEAN:	90	STD:	32.43	95% Wgt. Mean C.I.:	83.07 to 96.37
TOTAL Adj.Sales Price:	6,053,784	MEAN:	95	AVG.ABS.DEV:	19.43	95% Mean C.I.:	85.88 to 104.83
TOTAL Assessed Value:	5,431,640						
AVG. Adj. Sales Price:	134,528	COD:	20.68	MAX Sales Ratio:	223.60		
AVG. Assessed Value:	120,703	PRD:	106.28	MIN Sales Ratio:	22.67		

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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	7	98.10	90.88	99.79	18.74	91.07	22.67	134.59	22.67 to 134.59	122,841	122,579
Prior TO 1860	1	99.86	99.86	99.86			99.86	99.86	N/A	16,500	16,477
1860 TO 1899	2	83.13	83.13	80.93	23.77	102.72	63.37	102.88	N/A	67,500	54,625
1900 TO 1919	17	91.99	101.07	86.80	30.69	116.44	46.72	223.60	70.71 to 112.84	51,741	44,913
1920 TO 1939	2	91.16	91.16	92.71	9.22	98.34	82.76	99.57	N/A	24,500	22,713
1940 TO 1949											
1950 TO 1959	2	83.94	83.94	85.04	8.04	98.71	77.19	90.69	N/A	107,500	91,417
1960 TO 1969	4	110.21	112.77	111.79	8.64	100.87	99.58	131.06	N/A	99,875	111,649
1970 TO 1979	3	98.12	89.88	94.23	9.50	95.38	71.77	99.74	N/A	353,166	332,790
1980 TO 1989	2	74.15	74.15	73.45	10.13	100.95	66.64	81.66	N/A	596,360	438,037
1990 TO 1994	3	88.05	86.67	86.23	3.91	100.51	80.82	91.15	N/A	208,521	179,814
1995 TO 1999	2	95.71	95.71	95.83	4.54	99.87	91.36	100.05	N/A	310,750	297,794
2000 TO Present											
ALL	45	93.99	95.36	89.72	20.68	106.28	22.67	223.60	88.05 to 99.25	134,528	120,703

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	223.60	223.60	223.60			223.60	223.60	N/A	1,000	2,236
5000 TO 9999	2	55.34	55.34	55.33	59.03	100.00	22.67	88.00	N/A	6,000	3,320
Total \$											
1 TO 9999	3	88.00	111.42	68.28	76.11	163.19	22.67	223.60	N/A	4,333	2,958
10000 TO 29999	6	99.72	95.96	100.83	19.67	95.17	46.72	134.02	46.72 to 134.02	20,916	21,090
30000 TO 59999	9	98.00	109.48	111.17	18.87	98.48	77.37	194.25	91.99 to 134.59	41,080	45,667
60000 TO 99999	10	90.00	89.36	89.82	17.70	99.48	63.37	131.06	67.46 to 106.91	72,750	65,345
100000 TO 149999	5	91.15	90.86	90.77	13.83	100.10	59.39	113.51	N/A	114,400	103,846
150000 TO 249999	5	80.82	84.77	85.91	13.97	98.67	71.50	100.00	N/A	184,000	158,065
250000 TO 499999	3	91.36	93.15	93.16	4.38	100.00	88.05	100.05	N/A	315,688	294,080
500000 +	4	89.88	86.13	85.75	13.33	100.44	66.64	98.12	N/A	594,749	509,991
ALL	45	93.99	95.36	89.72	20.68	106.28	22.67	223.60	88.05 to 99.25	134,528	120,703

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:	45	MEDIAN:	94	COV:	34.01	95% Median C.I.:	88.05 to 99.25
TOTAL Sales Price:	6,088,784	WGT. MEAN:	90	STD:	32.43	95% Wgt. Mean C.I.:	83.07 to 96.37
TOTAL Adj.Sales Price:	6,053,784	MEAN:	95	AVG.ABS.DEV:	19.43	95% Mean C.I.:	85.88 to 104.83
TOTAL Assessed Value:	5,431,640						
AVG. Adj. Sales Price:	134,528	COD:	20.68	MAX Sales Ratio:	223.60		
AVG. Assessed Value:	120,703	PRD:	106.28	MIN Sales Ratio:	22.67		

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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	2	123.14	123.14	51.37	81.59	239.70	22.67	223.60	N/A	3,500	1,798
5000 TO 9999	2	67.36	67.36	60.48	30.64	111.38	46.72	88.00	N/A	9,000	5,443
Total \$											
1 TO 9999	4	67.36	95.25	57.93	89.89	164.42	22.67	223.60	N/A	6,250	3,620
10000 TO 29999	5	99.57	97.81	98.20	7.21	99.61	82.76	112.84	N/A	24,100	23,665
30000 TO 59999	11	91.99	89.67	83.93	15.79	106.84	63.37	134.02	67.46 to 99.25	48,704	40,878
60000 TO 99999	8	92.79	105.63	95.80	27.81	110.26	59.39	194.25	59.39 to 194.25	75,246	72,085
100000 TO 149999	7	99.58	97.86	93.45	16.86	104.72	71.50	131.06	71.50 to 131.06	120,642	112,745
150000 TO 249999	3	99.74	93.52	93.51	6.41	100.01	80.82	100.00	N/A	200,000	187,022
250000 TO 499999	5	88.05	85.55	82.17	9.79	104.11	66.64	100.05	N/A	427,957	351,663
500000 +	2	98.11	98.11	98.11	0.01	100.00	98.10	98.12	N/A	593,139	581,944
ALL	45	93.99	95.36	89.72	20.68	106.28	22.67	223.60	88.05 to 99.25	134,528	120,703

COST RANK

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	8	98.44	107.47	99.93	32.28	107.54	22.67	223.60	22.67 to 223.60	107,611	107,536
10	2	91.85	91.85	85.91	12.01	106.91	80.82	102.88	N/A	130,000	111,683
15	3	99.25	96.71	102.13	12.14	94.70	77.37	113.51	N/A	71,583	73,106
20	32	91.47	92.42	87.51	18.44	105.62	46.72	194.25	81.66 to 99.57	147,442	129,020
ALL	45	93.99	95.36	89.72	20.68	106.28	22.67	223.60	88.05 to 99.25	134,528	120,703

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:	45	MEDIAN:	94	COV:	34.01	95% Median C.I.:	88.05 to 99.25
TOTAL Sales Price:	6,088,784	WGT. MEAN:	90	STD:	32.43	95% Wgt. Mean C.I.:	83.07 to 96.37
TOTAL Adj.Sales Price:	6,053,784	MEAN:	95	AVG.ABS.DEV:	19.43	95% Mean C.I.:	85.88 to 104.83
TOTAL Assessed Value:	5,431,640						
AVG. Adj. Sales Price:	134,528	COD:	20.68	MAX Sales Ratio:	223.60		
AVG. Assessed Value:	120,703	PRD:	106.28	MIN Sales Ratio:	22.67		

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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)	7	98.10	90.88	99.79	18.74	91.07	22.67	134.59	22.67 to 134.59	122,841	122,579
325	2	111.11	111.11	108.57	17.96	102.33	91.15	131.06	N/A	88,750	96,358
340	4	103.44	122.39	123.43	30.12	99.15	88.41	194.25	N/A	40,215	49,638
344	3	99.86	97.81	95.07	4.07	102.88	90.69	102.88	N/A	67,166	63,854
349	1	77.19	77.19	77.19			77.19	77.19	N/A	90,000	69,474
350	3	80.82	77.99	79.76	4.19	97.78	71.50	81.66	N/A	296,906	236,815
351	1	134.02	134.02	134.02			134.02	134.02	N/A	23,000	30,824
352	3	98.12	96.41	96.71	2.85	99.69	91.36	99.74	N/A	397,000	383,932
353	10	87.38	83.06	75.65	16.15	109.80	59.39	99.57	63.37 to 99.25	63,350	47,922
406	2	135.16	135.16	60.32	65.43	224.06	46.72	223.60	N/A	6,500	3,921
419	3	88.05	89.40	78.28	17.74	114.21	66.64	113.51	N/A	367,521	287,687
435	1	100.05	100.05	100.05			100.05	100.05	N/A	320,000	320,149
442	3	77.37	79.89	80.11	8.99	99.73	70.71	91.58	N/A	64,416	51,601
528	2	103.25	103.25	103.11	3.55	100.13	99.58	106.91	N/A	98,500	101,568
ALL	45	93.99	95.36	89.72	20.68	106.28	22.67	223.60	88.05 to 99.25	134,528	120,703

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
02	1	98.12	98.12	98.12			98.12	98.12	N/A	669,500	656,931
03	44	92.99	95.29	88.68	21.27	107.46	22.67	223.60	88.00 to 99.57	122,370	108,516
04											
ALL	45	93.99	95.36	89.72	20.68	106.28	22.67	223.60	88.05 to 99.25	134,528	120,703

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:	607	MEDIAN:	97	COV:	16.01	95% Median C.I.:	96.04 to 97.29
TOTAL Sales Price:	65,209,923	WGT. MEAN:	94	STD:	15.19	95% Wgt. Mean C.I.:	93.58 to 95.10
TOTAL Adj.Sales Price:	65,206,923	MEAN:	95	AVG.ABS.DEV:	8.03	95% Mean C.I.:	93.66 to 96.07
TOTAL Assessed Value:	61,515,914						
AVG. Adj. Sales Price:	107,424	COD:	8.29	MAX Sales Ratio:	249.51		
AVG. Assessed Value:	101,344	PRD:	100.56	MIN Sales Ratio:	19.63		

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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____											
07/01/04 TO 09/30/04	100	97.83	94.56	95.62	6.22	98.89	48.80	129.38	96.78 to 98.58	101,168	96,735
10/01/04 TO 12/31/04	59	98.31	94.19	95.26	7.49	98.88	21.04	127.20	96.91 to 99.30	104,241	99,295
01/01/05 TO 03/31/05	66	98.25	97.61	98.05	6.23	99.55	19.63	168.67	96.96 to 99.28	113,028	110,824
04/01/05 TO 06/30/05	92	96.49	97.22	94.17	8.37	103.24	62.98	230.99	95.34 to 97.46	100,890	95,008
07/01/05 TO 09/30/05	94	96.13	94.88	95.50	7.13	99.35	68.70	127.27	93.98 to 98.15	118,375	113,048
10/01/05 TO 12/31/05	66	94.87	92.44	91.47	10.71	101.07	41.87	144.88	90.25 to 97.82	102,070	93,359
01/01/06 TO 03/31/06	43	92.91	91.55	91.53	8.85	100.02	54.34	109.78	90.63 to 98.24	106,075	97,094
04/01/06 TO 06/30/06	87	92.62	94.57	91.74	11.09	103.09	48.75	249.51	91.20 to 95.00	112,331	103,051
____Study Years____											
07/01/04 TO 06/30/05	317	97.75	95.90	95.69	7.13	100.21	19.63	230.99	97.01 to 98.25	104,128	99,643
07/01/05 TO 06/30/06	290	94.79	93.74	92.95	9.40	100.85	41.87	249.51	92.95 to 96.09	111,027	103,202
____Calendar Yrs____											
01/01/05 TO 12/31/05	318	96.89	95.62	94.91	8.06	100.75	19.63	230.99	95.95 to 97.29	108,823	103,281
____ALL____											
	607	96.91	94.87	94.34	8.29	100.56	19.63	249.51	96.04 to 97.29	107,424	101,344

ASSESSOR LOCATION	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
BEAVER CROSSING	17	99.08	100.55	99.20	16.70	101.36	51.38	168.67	84.75 to 107.78	46,435	46,062
BEE	11	94.80	113.95	92.12	39.48	123.69	48.75	249.51	61.48 to 230.99	54,829	50,508
CORDOVA	8	93.94	103.65	92.06	20.58	112.59	71.50	168.97	71.50 to 168.97	44,618	41,077
GARLAND	15	83.90	87.03	85.60	10.28	101.67	65.90	109.10	79.30 to 94.23	72,254	61,849
GOEHNER	8	94.21	98.34	96.21	6.97	102.21	90.22	131.11	90.22 to 131.11	94,187	90,618
GROVER	1	21.04	21.04	21.04			21.04	21.04	N/A	20,000	4,208
MILFORD	53	90.76	90.34	89.39	9.34	101.07	66.61	127.20	86.09 to 94.89	102,167	91,327
PLEASANT DALE	9	90.31	90.13	92.22	7.28	97.74	71.36	107.19	84.40 to 97.41	124,511	114,820
RURAL	74	96.18	90.77	91.78	11.06	98.90	46.27	115.61	91.66 to 97.84	156,177	143,343
RURAL SUB	29	94.93	92.52	93.15	7.41	99.33	57.78	102.70	91.46 to 99.37	115,577	107,655
SEWARD	347	97.64	96.40	96.38	4.75	100.01	58.86	132.74	97.02 to 98.25	107,738	103,840
STAPLEHURST	9	90.81	93.13	84.69	19.06	109.96	56.48	144.88	69.25 to 109.78	64,855	54,926
TAMORA	3	84.86	67.53	80.23	30.82	84.17	19.63	98.10	N/A	59,666	47,872
UTICA	23	97.28	95.16	95.52	9.91	99.62	41.87	135.67	91.69 to 99.93	87,300	83,388
____ALL____											
	607	96.91	94.87	94.34	8.29	100.56	19.63	249.51	96.04 to 97.29	107,424	101,344

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:	607	MEDIAN:	97	COV:	16.01	95% Median C.I.:	96.04 to 97.29
TOTAL Sales Price:	65,209,923	WGT. MEAN:	94	STD:	15.19	95% Wgt. Mean C.I.:	93.58 to 95.10
TOTAL Adj.Sales Price:	65,206,923	MEAN:	95	AVG.ABS.DEV:	8.03	95% Mean C.I.:	93.66 to 96.07
TOTAL Assessed Value:	61,515,914						
AVG. Adj. Sales Price:	107,424	COD:	8.29	MAX Sales Ratio:	249.51		
AVG. Assessed Value:	101,344	PRD:	100.56	MIN Sales Ratio:	19.63		

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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	500	96.97	95.92	95.09	7.65	100.87	41.87	249.51	96.25 to 97.46	100,198	95,277
2	33	94.81	87.81	90.64	13.49	96.87	21.04	115.61	90.36 to 98.92	124,887	113,196
3	74	95.38	90.90	92.31	10.40	98.47	19.63	113.60	91.66 to 98.10	148,468	137,050
<u>ALL</u>	<u>607</u>	<u>96.91</u>	<u>94.87</u>	<u>94.34</u>	<u>8.29</u>	<u>100.56</u>	<u>19.63</u>	<u>249.51</u>	<u>96.04 to 97.29</u>	<u>107,424</u>	<u>101,344</u>

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	486	97.01	95.71	94.88	7.10	100.88	21.04	249.51	96.37 to 97.46	125,853	119,405
2	121	94.76	91.48	86.21	13.07	106.12	19.63	168.67	91.80 to 98.23	33,406	28,798
<u>ALL</u>	<u>607</u>	<u>96.91</u>	<u>94.87</u>	<u>94.34</u>	<u>8.29</u>	<u>100.56</u>	<u>19.63</u>	<u>249.51</u>	<u>96.04 to 97.29</u>	<u>107,424</u>	<u>101,344</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	602	96.89	94.31	94.29	7.79	100.01	19.63	168.97	96.02 to 97.26	108,158	101,987
06											
07	5	133.18	162.11	125.12	42.59	129.57	94.36	249.51	N/A	19,075	23,866
<u>ALL</u>	<u>607</u>	<u>96.91</u>	<u>94.87</u>	<u>94.34</u>	<u>8.29</u>	<u>100.56</u>	<u>19.63</u>	<u>249.51</u>	<u>96.04 to 97.29</u>	<u>107,424</u>	<u>101,344</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)											
12-0056											
12-0502	2	156.95	156.95	88.60	47.18	177.14	82.90	230.99	N/A	104,000	92,142
30-0001	4	87.51	84.32	86.45	6.55	97.54	71.50	90.78	N/A	61,125	52,841
55-0148											
55-0161	5	93.14	91.73	94.62	6.54	96.94	76.51	99.62	N/A	212,319	200,907
76-0002	2	105.84	105.84	104.23	2.23	101.54	103.48	108.20	N/A	141,000	146,968
76-0044											
76-0068	4	112.93	116.89	92.84	28.23	125.90	72.71	168.97	N/A	31,968	29,679
80-0005	81	91.45	90.75	91.18	10.65	99.53	21.04	127.20	88.86 to 94.23	113,615	103,598
80-0009	459	97.07	95.11	94.85	6.72	100.27	19.63	249.51	96.47 to 97.64	109,036	103,423
80-0567	50	98.13	95.78	95.23	12.63	100.58	41.87	168.67	94.36 to 99.72	80,646	76,799
NonValid School											
<u>ALL</u>	<u>607</u>	<u>96.91</u>	<u>94.87</u>	<u>94.34</u>	<u>8.29</u>	<u>100.56</u>	<u>19.63</u>	<u>249.51</u>	<u>96.04 to 97.29</u>	<u>107,424</u>	<u>101,344</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:	607	MEDIAN:	97	COV:	16.01	95% Median C.I.:	96.04 to 97.29
TOTAL Sales Price:	65,209,923	WGT. MEAN:	94	STD:	15.19	95% Wgt. Mean C.I.:	93.58 to 95.10
TOTAL Adj.Sales Price:	65,206,923	MEAN:	95	AVG.ABS.DEV:	8.03	95% Mean C.I.:	93.66 to 96.07
TOTAL Assessed Value:	61,515,914						
AVG. Adj. Sales Price:	107,424	COD:	8.29	MAX Sales Ratio:	249.51		
AVG. Assessed Value:	101,344	PRD:	100.56	MIN Sales Ratio:	19.63		

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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	135	95.00	91.12	89.06	13.59	102.32	19.63	168.67	92.24 to 98.23	42,110	37,504
Prior TO 1860	1	104.11	104.11	104.11			104.11	104.11	N/A	44,000	45,807
1860 TO 1899	25	92.64	93.03	93.13	8.07	99.90	71.36	131.11	90.10 to 97.29	79,561	74,092
1900 TO 1919	94	96.14	94.18	91.97	9.73	102.41	56.48	168.97	93.89 to 97.11	89,400	82,220
1920 TO 1939	38	96.54	93.68	93.39	5.92	100.31	66.61	109.78	93.51 to 98.15	100,816	94,153
1940 TO 1949	15	97.02	99.21	94.14	8.86	105.38	74.85	132.74	94.82 to 100.15	76,600	72,112
1950 TO 1959	28	94.87	95.26	95.48	5.46	99.76	84.58	111.69	92.32 to 99.26	104,247	99,538
1960 TO 1969	35	98.32	99.47	95.32	9.19	104.35	77.14	230.99	96.05 to 99.02	119,407	113,821
1970 TO 1979	79	97.14	97.75	95.38	7.54	102.48	75.27	249.51	94.37 to 98.89	132,757	126,618
1980 TO 1989	30	95.15	94.87	94.47	5.41	100.43	78.26	111.22	92.77 to 98.58	143,320	135,391
1990 TO 1994	23	96.38	94.97	94.67	4.43	100.32	80.97	102.19	92.87 to 99.21	154,017	145,808
1995 TO 1999	32	96.53	93.97	93.39	5.50	100.62	70.52	105.54	91.52 to 98.53	168,497	157,356
2000 TO Present	72	98.61	97.82	97.42	2.21	100.41	86.83	107.19	98.14 to 99.11	184,517	179,750
ALL	607	96.91	94.87	94.34	8.29	100.56	19.63	249.51	96.04 to 97.29	107,424	101,344

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	3	128.57	140.19	140.95	11.75	99.46	123.33	168.67	N/A	2,816	3,970
5000 TO 9999	7	127.20	142.98	144.04	38.99	99.26	78.40	249.51	78.40 to 249.51	6,767	9,748
Total \$											
1 TO 9999	10	127.89	142.15	143.58	30.80	99.00	78.40	249.51	84.86 to 230.99	5,582	8,015
10000 TO 29999	75	98.50	94.52	93.39	13.67	101.22	19.63	168.97	95.00 to 98.92	22,067	20,607
30000 TO 59999	82	95.01	94.17	93.62	10.21	100.58	46.27	135.67	93.20 to 96.82	41,941	39,266
60000 TO 99999	129	96.34	92.87	92.95	7.10	99.91	48.80	119.38	93.92 to 97.46	82,088	76,300
100000 TO 149999	152	96.12	93.23	93.39	6.03	99.83	58.86	106.32	94.23 to 97.01	122,267	114,183
150000 TO 249999	140	97.82	96.01	96.03	4.39	99.98	69.55	113.60	97.01 to 98.44	180,341	173,181
250000 TO 499999	19	94.62	92.55	92.75	7.16	99.79	70.52	105.54	86.83 to 99.37	296,579	275,065
ALL	607	96.91	94.87	94.34	8.29	100.56	19.63	249.51	96.04 to 97.29	107,424	101,344

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:	607	MEDIAN:	97	COV:	16.01	95% Median C.I.:	96.04 to 97.29
TOTAL Sales Price:	65,209,923	WGT. MEAN:	94	STD:	15.19	95% Wgt. Mean C.I.:	93.58 to 95.10
TOTAL Adj.Sales Price:	65,206,923	MEAN:	95	AVG.ABS.DEV:	8.03	95% Mean C.I.:	93.66 to 96.07
TOTAL Assessed Value:	61,515,914						
AVG. Adj. Sales Price:	107,424	COD:	8.29	MAX Sales Ratio:	249.51		
AVG. Assessed Value:	101,344	PRD:	100.56	MIN Sales Ratio:	19.63		

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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	86.04	80.42	44.94	52.91	178.94	21.04	128.57	N/A	8,862	3,983
5000 TO 9999	10	81.63	87.39	62.23	42.55	140.44	19.63	168.67	41.87 to 129.92	10,850	6,751
Total \$											
1 TO 9999	14	81.63	85.40	57.97	46.33	147.32	19.63	168.67	41.87 to 128.57	10,282	5,960
10000 TO 29999	86	98.25	99.13	93.55	14.48	105.96	46.27	249.51	94.81 to 98.64	24,094	22,540
30000 TO 59999	82	95.01	93.12	90.14	11.34	103.31	48.80	135.67	93.26 to 96.96	48,650	43,851
60000 TO 99999	148	95.70	92.70	91.99	6.94	100.78	58.86	119.38	93.28 to 97.02	89,194	82,048
100000 TO 149999	142	96.38	94.76	94.37	4.61	100.41	69.55	106.32	95.12 to 97.22	132,005	124,575
150000 TO 249999	122	98.16	96.45	96.03	3.91	100.43	70.52	113.60	97.39 to 98.85	188,810	181,317
250000 TO 499999	13	98.60	98.86	98.10	4.76	100.78	86.83	111.22	94.62 to 105.54	309,309	303,432
ALL											
	607	96.91	94.87	94.34	8.29	100.56	19.63	249.51	96.04 to 97.29	107,424	101,344

QUALITY

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	142	95.00	91.50	90.22	13.13	101.42	19.63	168.67	93.20 to 98.23	46,094	41,585
10	1	106.10	106.10	106.10			106.10	106.10	N/A	51,000	54,111
20	7	99.94	101.36	98.98	4.58	102.40	93.28	119.52	93.28 to 119.52	86,800	85,917
25	13	98.97	97.74	93.99	8.37	103.99	75.27	129.38	88.54 to 100.86	85,721	80,570
30	259	95.78	94.90	93.17	7.77	101.87	56.48	230.99	94.82 to 96.90	102,242	95,255
35	145	97.95	96.79	95.80	5.77	101.03	58.86	249.51	97.07 to 98.72	155,044	148,533
40	32	97.64	96.47	96.33	3.59	100.15	79.30	105.54	95.94 to 99.57	189,785	182,815
45	3	99.51	101.53	101.98	6.13	99.56	93.38	111.69	N/A	197,833	201,747
50	4	99.35	99.99	98.91	2.69	101.09	96.04	105.23	N/A	233,700	231,162
55	1	98.25	98.25	98.25			98.25	98.25	N/A	325,000	319,314
ALL											
	607	96.91	94.87	94.34	8.29	100.56	19.63	249.51	96.04 to 97.29	107,424	101,344

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:	607	MEDIAN:	97	COV:	16.01	95% Median C.I.:	96.04 to 97.29
TOTAL Sales Price:	65,209,923	WGT. MEAN:	94	STD:	15.19	95% Wgt. Mean C.I.:	93.58 to 95.10
TOTAL Adj.Sales Price:	65,206,923	MEAN:	95	AVG.ABS.DEV:	8.03	95% Mean C.I.:	93.66 to 96.07
TOTAL Assessed Value:	61,515,914						
AVG. Adj. Sales Price:	107,424	COD:	8.29	MAX Sales Ratio:	249.51		
AVG. Assessed Value:	101,344	PRD:	100.56	MIN Sales Ratio:	19.63		

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STYLE											Avg. Adj. Sale Price	Avg. Assd Val
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.			
(blank)	136	94.97	90.96	88.68	13.70	102.58	19.63	168.67	92.24 to 98.23		42,631	37,804
100	13	100.15	122.27	98.45	27.44	124.20	82.90	249.51	94.36 to 133.18		55,951	55,085
101	273	96.91	95.42	94.91	6.17	100.54	61.48	168.97	95.93 to 97.75		128,287	121,758
102	50	97.52	93.80	94.15	5.82	99.63	58.86	103.29	95.08 to 98.53		160,435	151,050
103	11	98.44	96.55	96.07	3.91	100.50	88.86	102.23	91.16 to 101.04		135,359	130,041
104	64	96.14	94.59	93.58	6.43	101.07	66.61	131.11	93.51 to 97.46		100,009	93,589
106	9	98.99	97.07	96.11	15.67	100.99	56.48	144.88	78.01 to 107.19		152,777	146,840
111	16	97.06	94.87	94.83	4.25	100.04	79.63	101.58	91.74 to 99.30		110,653	104,928
301	23	98.32	97.31	97.78	3.89	99.52	86.21	113.60	96.72 to 99.50		124,168	121,407
304	9	96.38	96.46	96.79	3.32	99.66	91.29	100.66	91.45 to 100.24		140,044	135,547
305	3	92.95	89.62	89.06	4.32	100.63	81.93	93.98	N/A		162,043	144,311
<u>ALL</u>												
	607	96.91	94.87	94.34	8.29	100.56	19.63	249.51	96.04 to 97.29		107,424	101,344

CONDITION											Avg. Adj. Sale Price	Avg. Assd Val
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.			
(blank)	140	95.00	91.40	89.61	13.26	102.00	19.63	168.67	93.05 to 98.23		43,460	38,945
20	6	99.71	101.26	99.61	3.89	101.65	94.36	109.10	94.36 to 109.10		108,025	107,609
25	12	101.35	120.96	103.70	23.37	116.65	88.85	230.99	97.60 to 144.88		70,150	72,745
30	205	97.77	96.00	95.94	4.13	100.06	58.86	119.52	97.02 to 98.44		150,491	144,379
35	91	97.22	97.22	94.86	7.90	102.49	61.48	249.51	95.78 to 98.88		111,545	105,810
40	85	94.59	93.53	92.94	7.63	100.62	56.48	132.74	92.32 to 96.96		111,317	103,463
45	31	93.51	92.56	93.18	6.01	99.33	69.25	103.80	91.48 to 97.41		105,121	97,957
50	24	92.57	90.60	88.84	8.36	101.99	65.90	133.18	87.80 to 94.80		105,475	93,700
55	7	96.34	87.35	84.14	10.84	103.82	66.61	98.88	66.61 to 98.88		115,485	97,167
60	6	95.95	99.48	97.86	13.54	101.65	80.76	131.11	80.76 to 131.11		95,083	93,047
<u>ALL</u>												
	607	96.91	94.87	94.34	8.29	100.56	19.63	249.51	96.04 to 97.29		107,424	101,344

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:	45	MEDIAN:	92	COV:	35.33	95% Median C.I.:	88.00 to 98.79
TOTAL Sales Price:	6,088,784	WGT. MEAN:	88	STD:	32.93	95% Wgt. Mean C.I.:	80.54 to 94.68
TOTAL Adj.Sales Price:	6,053,784	MEAN:	93	AVG.ABS.DEV:	19.70	95% Mean C.I.:	83.60 to 102.84
TOTAL Assessed Value:	5,303,727						
AVG. Adj. Sales Price:	134,528	COD:	21.42	MAX Sales Ratio:	223.60		
AVG. Assessed Value:	117,860	PRD:	106.40	MIN Sales Ratio:	22.67		

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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	3	98.79	98.13	99.17	10.15	98.95	82.76	112.84	N/A	26,666	26,446
10/01/03 TO 12/31/03	6	98.63	91.43	92.88	10.63	98.43	67.46	106.91	67.46 to 106.91	66,125	61,418
01/01/04 TO 03/31/04	3	99.57	97.20	99.18	2.70	98.00	91.99	100.05	N/A	129,666	128,606
04/01/04 TO 06/30/04	9	99.54	102.79	95.24	25.29	107.93	22.67	223.60	88.05 to 102.88	146,883	139,896
07/01/04 TO 09/30/04	4	89.78	80.07	88.98	13.93	89.98	46.72	93.99	N/A	59,250	52,723
10/01/04 TO 12/31/04	1	88.00	88.00	88.00			88.00	88.00	N/A	6,000	5,280
01/01/05 TO 03/31/05	3	98.12	101.07	99.82	7.45	101.25	91.58	113.51	N/A	288,166	287,643
04/01/05 TO 06/30/05	2	75.76	75.76	78.20	6.67	96.89	70.71	80.82	N/A	135,000	105,569
07/01/05 TO 09/30/05	5	81.66	95.04	77.77	46.30	122.20	38.89	194.25	N/A	174,916	136,038
10/01/05 TO 12/31/05	2	81.43	81.43	84.76	12.19	96.07	71.50	91.36	N/A	225,750	191,342
01/01/06 TO 03/31/06	3	94.04	99.94	81.19	22.07	123.10	71.77	134.02	N/A	74,333	60,349
04/01/06 TO 06/30/06	4	71.91	83.57	72.04	28.58	116.00	59.39	131.06	N/A	234,875	169,205
<u>Study Years</u>											
07/01/03 TO 06/30/04	21	99.25	98.08	95.66	15.77	102.53	22.67	223.60	90.69 to 99.86	104,176	99,654
07/01/04 TO 06/30/05	10	89.78	86.30	93.67	12.66	92.14	46.72	113.51	70.71 to 98.12	137,750	129,024
07/01/05 TO 06/30/06	14	79.43	90.87	77.18	33.70	117.73	38.89	194.25	63.37 to 131.06	177,755	137,196
<u>Calendar Yrs</u>											
01/01/04 TO 12/31/04	17	93.99	95.59	95.25	19.76	100.36	22.67	223.60	88.05 to 99.86	114,938	109,474
01/01/05 TO 12/31/05	12	86.51	91.07	86.85	26.87	104.86	38.89	194.25	70.71 to 98.12	205,048	178,078
<u>ALL</u>	45	91.99	93.22	87.61	21.42	106.40	22.67	223.60	88.00 to 98.79	134,528	117,860

ASSESSOR LOCATION	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
BEAVER CROSSING	3	94.04	99.49	96.42	7.54	103.18	91.58	112.84	N/A	41,666	40,176
CORDOVA	1	223.60	223.60	223.60			223.60	223.60	N/A	1,000	2,236
GARLAND	1	46.72	46.72	46.72			46.72	46.72	N/A	12,000	5,606
GOEHNER	3	77.37	76.95	74.87	5.19	102.78	70.71	82.76	N/A	47,750	35,749
MILFORD	2	135.72	135.72	116.71	43.13	116.29	77.19	194.25	N/A	67,930	79,279
PLEASANT DALE	1	80.82	80.82	80.82			80.82	80.82	N/A	200,000	161,642
RURAL	3	98.79	83.73	72.49	25.18	115.51	38.89	113.51	N/A	113,333	82,155
SEWARD	24	95.52	90.47	88.09	12.62	102.70	59.39	131.06	81.66 to 99.54	192,942	169,955
STAPLEHURST	2	78.35	78.35	110.98	71.06	70.59	22.67	134.02	N/A	14,500	16,092
UTICA	5	88.41	92.78	89.31	5.29	103.89	88.00	99.86	N/A	87,413	78,066
<u>ALL</u>	45	91.99	93.22	87.61	21.42	106.40	22.67	223.60	88.00 to 98.79	134,528	117,860

PA&T 2007 Preliminary Statistics

Type: Qualified

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

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	45	MEDIAN:	92	COV:	35.33	95% Median C.I.:	88.00 to 98.79
TOTAL Sales Price:	6,088,784	WGT. MEAN:	88	STD:	32.93	95% Wgt. Mean C.I.:	80.54 to 94.68
TOTAL Adj.Sales Price:	6,053,784	MEAN:	93	AVG.ABS.DEV:	19.70	95% Mean C.I.:	83.60 to 102.84
TOTAL Assessed Value:	5,303,727						
AVG. Adj. Sales Price:	134,528	COD:	21.42	MAX Sales Ratio:	223.60		
AVG. Assessed Value:	117,860	PRD:	106.40	MIN Sales Ratio:	22.67		

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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	40	91.47	93.65	87.44	21.61	107.11	22.67	223.60	82.76 to 98.12	128,647	112,485
2	3	99.54	103.72	100.99	5.16	102.70	98.10	113.51	N/A	230,963	233,242
3	2	68.84	68.84	48.64	43.51	141.53	38.89	98.79	N/A	107,500	52,287
<u>ALL</u>	<u>45</u>	<u>91.99</u>	<u>93.22</u>	<u>87.61</u>	<u>21.42</u>	<u>106.40</u>	<u>22.67</u>	<u>223.60</u>	<u>88.00 to 98.79</u>	<u>134,528</u>	<u>117,860</u>

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	37	91.58	96.08	88.02	21.53	109.16	46.72	223.60	82.76 to 99.25	139,929	123,165
2	7	93.99	77.14	84.91	22.32	90.85	22.67	99.54	22.67 to 99.54	122,841	104,305
3	1	99.86	99.86	99.86			99.86	99.86	N/A	16,500	16,477
<u>ALL</u>	<u>45</u>	<u>91.99</u>	<u>93.22</u>	<u>87.61</u>	<u>21.42</u>	<u>106.40</u>	<u>22.67</u>	<u>223.60</u>	<u>88.00 to 98.79</u>	<u>134,528</u>	<u>117,860</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)											
12-0056											
12-0502											
30-0001	1	223.60	223.60	223.60			223.60	223.60	N/A	1,000	2,236
55-0148											
55-0161											
76-0002											
76-0044											
76-0068											
80-0005	4	89.81	112.76	95.66	37.59	117.87	77.19	194.25	N/A	92,715	88,694
80-0009	32	91.68	86.18	86.64	19.42	99.47	22.67	134.02	71.77 to 99.25	159,995	138,620
80-0567	8	92.81	95.29	90.89	6.77	104.85	88.00	112.84	88.00 to 112.84	70,258	63,857
NonValid School											
<u>ALL</u>	<u>45</u>	<u>91.99</u>	<u>93.22</u>	<u>87.61</u>	<u>21.42</u>	<u>106.40</u>	<u>22.67</u>	<u>223.60</u>	<u>88.00 to 98.79</u>	<u>134,528</u>	<u>117,860</u>

PA&T 2007 Preliminary Statistics

Type: Qualified

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

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	45	MEDIAN:	92	COV:	35.33	95% Median C.I.:	88.00 to 98.79
TOTAL Sales Price:	6,088,784	WGT. MEAN:	88	STD:	32.93	95% Wgt. Mean C.I.:	80.54 to 94.68
TOTAL Adj.Sales Price:	6,053,784	MEAN:	93	AVG.ABS.DEV:	19.70	95% Mean C.I.:	83.60 to 102.84
TOTAL Assessed Value:	5,303,727						
AVG. Adj. Sales Price:	134,528	COD:	21.42	MAX Sales Ratio:	223.60		
AVG. Assessed Value:	117,860	PRD:	106.40	MIN Sales Ratio:	22.67		

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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	7	93.99	77.14	84.91	22.32	90.85	22.67	99.54	22.67 to 99.54	122,841	104,305
Prior TO 1860	1	99.86	99.86	99.86			99.86	99.86	N/A	16,500	16,477
1860 TO 1899	2	83.13	83.13	80.93	23.77	102.72	63.37	102.88	N/A	67,500	54,625
1900 TO 1919	17	91.99	101.07	86.80	30.69	116.44	46.72	223.60	70.71 to 112.84	51,741	44,913
1920 TO 1939	2	91.16	91.16	92.71	9.22	98.34	82.76	99.57	N/A	24,500	22,713
1940 TO 1949											
1950 TO 1959	2	83.94	83.94	85.04	8.04	98.71	77.19	90.69	N/A	107,500	91,417
1960 TO 1969	4	110.21	112.77	111.79	8.64	100.87	99.58	131.06	N/A	99,875	111,649
1970 TO 1979	3	98.12	89.88	94.23	9.50	95.38	71.77	99.74	N/A	353,166	332,790
1980 TO 1989	2	74.15	74.15	73.45	10.13	100.95	66.64	81.66	N/A	596,360	438,037
1990 TO 1994	3	88.05	86.67	86.23	3.91	100.51	80.82	91.15	N/A	208,521	179,814
1995 TO 1999	2	95.71	95.71	95.83	4.54	99.87	91.36	100.05	N/A	310,750	297,794
2000 TO Present											
ALL	45	91.99	93.22	87.61	21.42	106.40	22.67	223.60	88.00 to 98.79	134,528	117,860

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	223.60	223.60	223.60			223.60	223.60	N/A	1,000	2,236
5000 TO 9999	2	55.34	55.34	55.33	59.03	100.00	22.67	88.00	N/A	6,000	3,320
Total \$											
1 TO 9999	3	88.00	111.42	68.28	76.11	163.19	22.67	223.60	N/A	4,333	2,958
10000 TO 29999	6	99.72	95.96	100.83	19.67	95.17	46.72	134.02	46.72 to 134.02	20,916	21,090
30000 TO 59999	9	98.00	105.59	106.32	14.90	99.31	77.37	194.25	91.99 to 99.54	41,080	43,676
60000 TO 99999	10	90.00	89.36	89.82	17.70	99.48	63.37	131.06	67.46 to 106.91	72,750	65,345
100000 TO 149999	5	91.15	90.86	90.77	13.83	100.10	59.39	113.51	N/A	114,400	103,846
150000 TO 249999	5	71.77	72.54	73.95	19.55	98.10	38.89	99.74	N/A	184,000	136,065
250000 TO 499999	3	91.36	93.15	93.16	4.38	100.00	88.05	100.05	N/A	315,688	294,080
500000 +	4	89.88	86.13	85.75	13.33	100.44	66.64	98.12	N/A	594,749	509,991
ALL	45	91.99	93.22	87.61	21.42	106.40	22.67	223.60	88.00 to 98.79	134,528	117,860

PA&T 2007 Preliminary Statistics

Type: Qualified

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

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	45	MEDIAN:	92	COV:	35.33	95% Median C.I.:	88.00 to 98.79
TOTAL Sales Price:	6,088,784	WGT. MEAN:	88	STD:	32.93	95% Wgt. Mean C.I.:	80.54 to 94.68
TOTAL Adj.Sales Price:	6,053,784	MEAN:	93	AVG.ABS.DEV:	19.70	95% Mean C.I.:	83.60 to 102.84
TOTAL Assessed Value:	5,303,727						
AVG. Adj. Sales Price:	134,528	COD:	21.42	MAX Sales Ratio:	223.60		
AVG. Assessed Value:	117,860	PRD:	106.40	MIN Sales Ratio:	22.67		

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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	2	123.14	123.14	51.37	81.59	239.70	22.67	223.60	N/A	3,500	1,798
5000 TO 9999	2	67.36	67.36	60.48	30.64	111.38	46.72	88.00	N/A	9,000	5,443
Total \$											
1 TO 9999	4	67.36	95.25	57.93	89.89	164.42	22.67	223.60	N/A	6,250	3,620
10000 TO 29999	5	99.57	97.81	98.20	7.21	99.61	82.76	112.84	N/A	24,100	23,665
30000 TO 59999	12	94.52	90.50	85.29	14.75	106.10	63.37	134.02	70.71 to 99.25	48,905	41,711
60000 TO 99999	8	91.37	93.66	79.07	29.56	118.46	38.89	194.25	38.89 to 194.25	91,357	72,236
100000 TO 149999	7	99.58	97.86	93.45	16.86	104.72	71.50	131.06	71.50 to 131.06	120,642	112,745
150000 TO 249999	2	90.28	90.28	90.73	10.48	99.50	80.82	99.74	N/A	210,000	190,533
250000 TO 499999	5	88.05	85.55	82.17	9.79	104.11	66.64	100.05	N/A	427,957	351,663
500000 +	2	98.11	98.11	98.11	0.01	100.00	98.10	98.12	N/A	593,139	581,944
ALL	45	91.99	93.22	87.61	21.42	106.40	22.67	223.60	88.00 to 98.79	134,528	117,860

COST RANK

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	8	96.04	95.45	85.07	35.98	112.20	22.67	223.60	22.67 to 223.60	107,611	91,547
10	2	91.85	91.85	85.91	12.01	106.91	80.82	102.88	N/A	130,000	111,683
15	3	99.25	96.71	102.13	12.14	94.70	77.37	113.51	N/A	71,583	73,106
20	32	91.47	92.42	87.51	18.44	105.62	46.72	194.25	81.66 to 99.57	147,442	129,020
ALL	45	91.99	93.22	87.61	21.42	106.40	22.67	223.60	88.00 to 98.79	134,528	117,860

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:	45	MEDIAN:	92	COV:	35.33	95% Median C.I.:	88.00 to 98.79
TOTAL Sales Price:	6,088,784	WGT. MEAN:	88	STD:	32.93	95% Wgt. Mean C.I.:	80.54 to 94.68
TOTAL Adj.Sales Price:	6,053,784	MEAN:	93	AVG.ABS.DEV:	19.70	95% Mean C.I.:	83.60 to 102.84
TOTAL Assessed Value:	5,303,727						
AVG. Adj. Sales Price:	134,528	COD:	21.42	MAX Sales Ratio:	223.60		
AVG. Assessed Value:	117,860	PRD:	106.40	MIN Sales Ratio:	22.67		

Printed: 02/17/2007 13:29:44

OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	7	93.99	77.14	84.91	22.32	90.85	22.67	99.54	22.67 to 99.54	122,841	104,305
325	2	111.11	111.11	108.57	17.96	102.33	91.15	131.06	N/A	88,750	96,358
340	4	103.44	122.39	123.43	30.12	99.15	88.41	194.25	N/A	40,215	49,638
344	3	99.86	97.81	95.07	4.07	102.88	90.69	102.88	N/A	67,166	63,854
349	1	77.19	77.19	77.19			77.19	77.19	N/A	90,000	69,474
350	3	80.82	77.99	79.76	4.19	97.78	71.50	81.66	N/A	296,906	236,815
351	1	134.02	134.02	134.02			134.02	134.02	N/A	23,000	30,824
352	3	98.12	96.41	96.71	2.85	99.69	91.36	99.74	N/A	397,000	383,932
353	10	87.38	83.06	75.65	16.15	109.80	59.39	99.57	63.37 to 99.25	63,350	47,922
406	2	135.16	135.16	60.32	65.43	224.06	46.72	223.60	N/A	6,500	3,921
419	3	88.05	89.40	78.28	17.74	114.21	66.64	113.51	N/A	367,521	287,687
435	1	100.05	100.05	100.05			100.05	100.05	N/A	320,000	320,149
442	3	77.37	79.89	80.11	8.99	99.73	70.71	91.58	N/A	64,416	51,601
528	2	103.25	103.25	103.11	3.55	100.13	99.58	106.91	N/A	98,500	101,568
____ALL____	45	91.99	93.22	87.61	21.42	106.40	22.67	223.60	88.00 to 98.79	134,528	117,860

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
02	1	98.12	98.12	98.12			98.12	98.12	N/A	669,500	656,931
03	44	91.79	93.11	86.30	21.80	107.89	22.67	223.60	82.76 to 99.25	122,370	105,609
04											
____ALL____	45	91.99	93.22	87.61	21.42	106.40	22.67	223.60	88.00 to 98.79	134,528	117,860

2007 Assessment Survey for Seward County

I. General Information

A. Staffing and Funding Information

The Seward County Assessor is a duly elected county official who holds a current assessor certificate issued by the Department of Property Assessment and Taxation and has obtained adequate continuing education to hold said certificate.

1. **Deputy on staff:** One – who also holds a current assessor certificate
2. **Appraiser(s) on staff:** None
3. **Other full-time employees:** Two
(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:** \$214,840
(This would be the "total budget" for the assessor's office)
7. **Part of the budget that is dedicated to the computer system** Yes; \$2,000 each year is put into a sinking fund for server replacement, \$22,100 is in the budget for data processing, Terra Scan maintenance agreement, GIS and website maintenance through GIS Workshop. The part of the budget that is dedicated to the computer system is not separated.*(How much is particularly part of the assessor budget, versus the amount that is part of the county budget?):*
8. **Adopted budget, or granted budget if different from above:** \$214,840
9. **Amount of total budget set aside for appraisal work:** The amount of \$39,000 is included in the budget.
10. **Amount of the total budget set aside for education/workshops:** \$1,500
11. **Appraisal/Reappraisal budget, if not part of the total budget:** None
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

5. When was the last time the depreciation schedule for this property class or any subclass was developed using market-derived information?

Commercial: 2000

Industrial: 2000

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 cost approach is predominantly used for the valuation of the commercial properties in Seward County. If a parcel is called up in a protest an income approach is developed to support the cost approach.

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? The predominant valuation process in this county is to depend on the Cost Approach to Value. The Sales Comparison Approach to value is not developed or used.

8. Number of market areas/neighborhoods for this property class? There are market areas that are defined by land value analysis. Examples would be areas defined as the interstate interchanges.

9. How are these defined? The analysis used to define the land values are use to define the market areas. Rural commercial areas West of Seward and East of Seward and the several and various interstate intersections and market areas within Seward and the Small Towns

10. Is “Assessor Location” a usable valuation identity? For the most part but Seward would be the exception it being divided into many neighborhood market areas.

11. Does the location “suburban” mean something other than rural commercial? No - the statutory line does not align with Market Areas established by the county. (*that is, does the “suburban” location have its own market?*)

D. Agricultural Appraisal Information

1. Data collection done by: Deputy Assessor

2. Valuation done by: Assessor

3. Pickup work done by whom: Deputy Assessor

Property Type	# of Permits	# of Info. Statements	Other	Total
Agricultural	33	466	29	528

This count does not include the rural residential improvements but the counts of 33 and 29 represents changes to out buildings. The rural residential were reported with the residential. The 466 count represents work done in regards to land use as reported by the property owner.

4. Does the county have a written policy or written standards to specifically define agricultural land versus rural residential acreages? Not at this time.

a. How is your agricultural land defined? To the best of the county assessor's office knowledge as long as the parcel is being used as agricultural production.

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? N/A

6. What is the date of the soil survey currently used? 1974

7. What date was the last countywide land use study completed? 2003 Land use is a continuous project with a part of the county being completed each year. Many changes have been made in using the GIS maps also with the NRD requiring that the operators match records with the assessor's office. The land use is a continuous process using all available techniques.

a. By what method? When other than part of the above mentioned rotation process, once identified as a possible change a physical inspection maybe completed. **(Physical inspection, FSA maps, etc.)**

b. By whom? County Staff

c. What proportion is complete / implemented at this time? The land use review is a continuous process with no defined completion date.

8. Number of market areas/neighborhoods for this property class: Three

9. How are these defined? There are two market areas that are defined by the topography and accessibility to irrigation water. One market area has access and the other has limited irrigation potential. The third market area is defined by both topography and the proximity to the development spilling over from Lancaster County.

10. Has the county implemented (or is in the process of implementing) special valuation for agricultural land within the county? Yes, part of the county, the market has demonstrated a need for special value.

E. Computer, Automation Information and GIS

1. **Administrative software:** TerraScan
2. **CAMA software:** TerraScan
3. **Cadastral maps: Are they currently being used?** New cadastral maps were purchased in 1966 and are still maintained by the County Assessors office.
 - a. **Who maintains the Cadastral Maps?** Assessment Staff
4. **Does the county have GIS software?** The county is moving to using GIS maps with GIS Workshop. The GIS maps are in the process of replacing the cadastral maps at this time.
 - a. **Who maintains the GIS software and maps?** GIS Workshop maintains the programming and the maps are maintained by the county assessor office staff.
5. **Personal Property software:** TerraScan

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?**

Beaver Crossing	Pleasant Dale
Garland	Seward *
Goehner	Utica
Milford	

*County Seat
 - c. **When was zoning implemented?** 1973 And the comprehensive plan was updated in 1995. The county board is looking into a total review of the comprehensive plan, but has not been adopted as of this time.

G. Contracted Services

1. **Appraisal Services:** Jon Fritz does all commercial & industrial valuations including pickup work, sales and maintenance. Assists in residential market studies and has been doing reappraisal of towns as needed. Jon assists in other requests from the assessor, including difficult to value properties. (*are these contracted, or conducted "in-house?"*)

2. **Other Services:** TerraScan software package for administrative and CAMA including Marshall and Swift. GIS Workshop maintains and supports the GIS.

Assessment Actions

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

1. **Residential** — Reviewed sales. The staff reappraised the villages of Garland, Pleasant Dale and Staplehurst. Reanalyzed neighborhoods in Milford and changed 5 of the neighborhoods. Completed pickup work and building permits on new construction. Reviewed parcels that were under construction and had a partial valuation for 2006 and these parcels were appraised according to the status of completion as of January 1, 2007. Reappraisal of the houses and buildings on properties classified as farms in Range 4. Changed farm home site values county wide from \$12,000 to \$15,000 for the first acre. Reviewed and recalculated cash flow discounts on new subdivisions that were discounted. Picked up improvements on Horseshoe Bend Lake in 15-10-3
2. **Commercial** — Reviewed the sales to see if the 2000 county's comprehensive reappraisal was staying with the current market. Completed pickup work and building permits on new construction. The contract appraiser reviewed parcels that were assessed with a partial value for 2006 and changed according to completion as of January 1, 2007. Reviewed and restructured the neighborhoods and re-priced the land at the Seward and I80 Interchange
3. **Agricultural** — Reviewed the sales. Verified land use changes using GIS, FSA records and maps along with contact with property owners and physical inspections. Completed such changes and recounted acres. Fifteen out of sixteen precincts completed for GIS land use layer. Reviewed and accounted for the properties enrolled in the CRP and WRP programs and made changes as necessary. Verified the existing market areas still follow the market trends. The assessor revalued agricultural land as needed to comply with the required level of value, also changed various irrigated and dry cropland LCG values in market area 1. Changed various irrigated LCG values in market area 3. Analyzed and changed market/recapture values in the special valuation market area 2.

County 80 - Seward

Total Real Property Value (Sum Lines 17, 25, & 30)	Records 10,051	Value 1,311,310,138	Total Growth 21,862,912 (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	430	4,916,951	127	2,556,236	202	4,468,793	759	11,941,980	
2. Res Improv Land	3,745	56,662,178	337	9,009,784	961	31,899,704	5,043	97,571,666	
3. Res Improvements	3,835	321,730,942	347	43,662,186	1,021	126,832,604	5,203	492,225,732	
4. Res Total	4,265	383,310,071	474	55,228,206	1,223	163,201,101	5,962	601,739,378	15,955,204
% of Total	71.53	63.70	7.95	9.17	20.51	27.12	59.31	45.88	72.97
5. Rec UnImp Land	0	0	1	389	8	0	9	389	
6. Rec Improv Land	0	0	3	142,723	4	56,235	7	198,958	
7. Rec Improvements	1	1,384	4	353,503	98	827,301	103	1,182,188	
8. Rec Total	1	1,384	5	496,615	106	883,536	112	1,381,535	92,915
% of Total	0.89	0.10	4.46	35.94	94.64	63.95	1.11	0.10	0.42
Res+Rec Total	4,266	383,311,455	479	55,724,821	1,329	164,084,637	6,074	603,120,913	16,048,119
% of Total	70.23	63.55	7.88	9.23	21.88	27.20	60.43	45.99	73.40

County 80 - Seward

Total Real Property Value (Sum Lines 17, 25, & 30)	Records 10,051	Value 1,311,310,138	Total Growth 21,862,912 (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	66	841,141	4	112,411	31	550,268	101	1,503,820	
10. Comm Improv Land	438	10,608,411	18	410,536	41	4,540,227	497	15,559,174	
11. Comm Improvements	469	60,046,506	25	5,415,192	68	15,141,097	562	80,602,795	
12. Comm Total	535	71,496,058	29	5,938,139	99	20,231,592	663	97,665,789	2,556,105
% of Total	80.69	73.20	4.37	6.08	14.93	20.71	6.59	7.44	11.69
13. Ind UnImp Land	5	29,117	0	0	0	0	5	29,117	
14. Ind Improv Land	7	913,970	1	122,250	0	0	8	1,036,220	
15. Ind Improvements	7	12,427,000	1	2,946,948	0	0	8	15,373,948	
16. Ind Total	12	13,370,087	1	3,069,198	0	0	13	16,439,285	715,157
% of Total	92.30	81.33	7.69	18.66	0.00	0.00	0.12	1.25	3.27
Comm+Ind Total	547	84,866,145	30	9,007,337	99	20,231,592	676	114,105,074	3,271,262
% of Total	80.91	74.37	4.43	7.89	14.64	17.73	6.72	8.70	14.96
17. Taxable Total	4,813	468,177,600	509	64,732,158	1,428	184,316,229	6,750	717,225,987	19,319,381
% of Total	71.30	65.27	7.54	7.76	21.15	22.87	67.15	54.69	88.36

County 80 - Seward

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Schedule II: Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	0	0	0
19. Commercial	0	0	0	0	0	0
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
	Rural			Total		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	0	0	0
19. Commercial	0	0	0	0	0	0
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				0	0	0

Schedule III: Mineral Interest Records

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

Schedule IV: Exempt Records: Non-Agricultural

	Urban	SubUrban	Rural	Total
	Records	Records	Records	Records
26. Exempt	371	61	114	546

Schedule V: Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	7	608,665	225	30,750,836	1,811	266,731,979	2,043	298,091,480
28. Ag-Improved Land	0	0	122	20,956,593	1,011	182,500,349	1,133	203,456,942
29. Ag-Improvements	0	0	130	10,722,961	1,128	81,812,768	1,258	92,535,729
30. Ag-Total Taxable							3,301	594,084,151

County 80 - Seward

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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	2	2.000	30,000	
32. HomeSite Improv Land	0	0.000	0	84	85.000	1,277,000	
33. HomeSite Improvements	0		0	83		7,812,192	
34. HomeSite Total							
35. FarmSite UnImp Land	2	126.280	256,620	2	8.270	26,020	
36. FarmSite Impr Land	0	0.000	0	38	81.720	241,550	
37. FarmSite Improv	0		0	126		2,910,769	
38. FarmSite Total							
39. Road & Ditches		0.770			590.200		
40. Other-Non Ag Use		0.000	0		100.980	0	
	Records	Rural Acres	Value	Records	Total Acres	Value	Growth Value
31. HomeSite UnImp Land	8	8.000	122,000	10	10.000	152,000	
32. HomeSite Improv Land	702	706.000	10,594,000	786	791.000	11,871,000	
33. HomeSite Improvements	682		63,379,913	765		71,192,105	2,543,531
34. HomeSite Total				775	801.000	83,215,105	
35. FarmSite UnImp Land	19	38.880	119,681	23	173.430	402,321	
36. FarmSite Impr Land	317	359.070	845,963	355	440.790	1,087,513	
37. FarmSite Improv	1,098		18,432,855	1,224		21,343,624	0
38. FarmSite Total				1,247	614.220	22,833,458	
39. Road & Ditches		6,097.860			6,688.830		
40. Other-Non Ag Use		251.910	0		352.890	0	
41. Total Section VI				2,022	8,456.940	106,048,563	2,543,531

Schedule VII: Agricultural Records:

Ag Land Detail-Game & Parks	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	0	0.000	0	3	345.020	292,211
	Records	Rural Acres	Value	Records	Total Acres	Value
42. Game & Parks	12	1,194.550	856,319	15	1,539.570	1,148,530

Schedule VIII: Agricultural Records:

Special Value	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	0	0.000	0	98	9,670.010	9,972,965
44. Recapture Val			0			15,379,344
	Records	Rural Acres	Value	Records	Total Acres	Value
43. Special Value	822	84,534.280	77,591,091	920	94,204.290	87,564,056
44. Recapture Val			131,304,287			146,683,631

County 80 - Seward

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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	2,994.360	7,400,125	35,100.050	86,597,783	38,094.410	93,997,908
46. 1A	0.000	0	2,142.770	5,031,321	29,634.000	69,474,808	31,776.770	74,506,129
47. 2A1	0.000	0	50.770	109,156	1,358.440	2,919,772	1,409.210	3,028,928
48. 2A	0.000	0	1,173.250	2,515,670	9,410.850	20,192,158	10,584.100	22,707,828
49. 3A1	0.000	0	757.050	1,394,702	12,594.700	23,240,090	13,351.750	24,634,792
50. 3A	0.000	0	1,771.370	3,232,757	11,715.650	21,363,578	13,487.020	24,596,335
51. 4A1	0.000	0	475.700	566,967	8,730.210	10,405,002	9,205.910	10,971,969
52. 4A	0.000	0	157.490	141,741	4,080.840	3,672,756	4,238.330	3,814,497
53. Total	0.000	0	9,522.760	20,392,439	112,624.740	237,865,947	122,147.500	258,258,386
Dryland:								
54. 1D1	6.670	13,507	943.140	1,893,071	9,603.930	19,270,845	10,553.740	21,177,423
55. 1D	28.300	54,479	969.710	1,863,707	12,775.630	24,514,337	13,773.640	26,432,523
56. 2D1	0.000	0	25.470	39,158	1,047.140	1,753,158	1,072.610	1,792,316
57. 2D	0.000	0	302.440	504,218	3,148.320	5,252,325	3,450.760	5,756,543
58. 3D1	26.960	37,744	630.350	879,340	7,355.450	10,286,115	8,012.760	11,203,199
59. 3D	0.000	0	381.040	457,248	3,079.200	3,692,440	3,460.240	4,149,688
60. 4D1	58.010	60,911	513.030	533,645	7,401.180	7,655,114	7,972.220	8,249,670
61. 4D	6.450	3,548	130.260	71,651	2,001.890	1,101,127	2,138.600	1,176,326
62. Total	126.390	170,189	3,895.440	6,242,038	46,412.740	73,525,461	50,434.570	79,937,688
Grass:								
63. 1G1	0.000	0	87.160	55,250	628.130	383,946	715.290	439,196
64. 1G	0.000	0	112.880	78,856	798.390	539,135	911.270	617,991
65. 2G1	0.000	0	58.390	30,469	1,007.710	532,357	1,066.100	562,826
66. 2G	0.000	0	148.570	76,894	453.870	244,067	602.440	320,961
67. 3G1	0.000	0	129.320	62,655	1,649.020	885,470	1,778.340	948,125
68. 3G	0.000	0	198.800	80,465	414.030	170,503	612.830	250,968
69. 4G1	0.000	0	316.640	142,092	2,841.880	1,293,687	3,158.520	1,435,779
70. 4G	0.000	0	829.410	234,366	6,970.280	2,040,446	7,799.690	2,274,812
71. Total	0.000	0	1,881.170	761,047	14,763.310	6,089,611	16,644.480	6,850,658
72. Waste	7.000	490	158.700	11,110	1,664.870	116,557	1,830.570	128,157
73. Other	2.300	161	11.070	775	155.520	10,471	168.890	11,407
74. Exempt	0.000		69.950		210.320		280.270	
75. Total	135.690	170,840	15,469.140	27,407,409	175,621.180	317,608,047	191,226.010	345,186,296

County 80 - Seward

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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	117.180	213,634	289.310	534,176	406.490	747,810
46. 1A	0.000	0	51.850	93,330	214.020	384,036	265.870	477,366
47. 2A1	0.000	0	14.500	21,750	133.020	199,155	147.520	220,905
48. 2A	0.000	0	1.000	1,400	266.100	369,300	267.100	370,700
49. 3A1	0.000	0	17.860	24,558	136.060	187,086	153.920	211,644
50. 3A	0.000	0	10.800	12,204	72.330	78,555	83.130	90,759
51. 4A1	0.000	0	34.370	37,807	47.150	51,865	81.520	89,672
52. 4A	0.000	0	18.210	10,926	46.570	27,942	64.780	38,868
53. Total	0.000	0	265.770	415,609	1,204.560	1,832,115	1,470.330	2,247,724
Dryland:								
54. 1D1	0.000	0	926.790	1,541,770	3,365.890	5,600,086	4,292.680	7,141,856
55. 1D	0.000	0	951.000	1,579,035	5,232.970	8,621,340	6,183.970	10,200,375
56. 2D1	0.000	0	524.130	720,102	4,660.280	6,407,400	5,184.410	7,127,502
57. 2D	0.000	0	269.790	370,967	3,065.590	4,208,354	3,335.380	4,579,321
58. 3D1	0.000	0	964.210	1,137,188	7,217.870	8,497,418	8,182.080	9,634,606
59. 3D	0.000	0	332.360	346,238	5,790.180	5,921,428	6,122.540	6,267,666
60. 4D1	0.000	0	943.440	922,130	7,099.460	6,995,586	8,042.900	7,917,716
61. 4D	0.000	0	225.520	124,040	2,454.160	1,349,842	2,679.680	1,473,882
62. Total	0.000	0	5,137.240	6,741,470	38,886.400	47,601,454	44,023.640	54,342,924
Grass:								
63. 1G1	0.000	0	36.230	21,378	171.900	153,888	208.130	175,266
64. 1G	0.000	0	95.480	70,161	643.600	542,249	739.080	612,410
65. 2G1	0.000	0	409.240	245,924	2,656.250	2,115,916	3,065.490	2,361,840
66. 2G	0.000	0	89.200	63,129	1,296.470	984,878	1,385.670	1,048,007
67. 3G1	0.000	0	317.510	184,709	3,685.240	2,328,707	4,002.750	2,513,416
68. 3G	0.000	0	393.390	217,941	6,111.260	3,471,241	6,504.650	3,689,182
69. 4G1	0.000	0	696.730	341,213	6,034.820	3,079,268	6,731.550	3,420,481
70. 4G	0.000	0	1,082.150	362,089	14,368.870	4,514,432	15,451.020	4,876,521
71. Total	0.000	0	3,119.930	1,506,544	34,968.410	17,190,579	38,088.340	18,697,123
72. Waste	0.000	0	120.240	8,417	1,688.910	123,251	1,809.150	131,668
73. Other	0.000	0	9.430	660	44.240	3,098	53.670	3,758
74. Exempt	0.000		9.660		59.700		69.360	
75. Total	0.000	0	8,652.610	8,672,700	76,792.520	66,750,497	85,445.130	75,423,197

County 80 - Seward

2007 County Abstract of Assessment for Real Property, Form 45

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	699.570	1,291,060	1,460.000	2,684,207	2,159.570	3,975,267
46. 1A	0.000	0	263.530	469,554	880.540	1,574,172	1,144.070	2,043,726
47. 2A1	0.000	0	25.970	38,955	96.570	144,855	122.540	183,810
48. 2A	0.000	0	278.910	386,424	821.460	1,145,184	1,100.370	1,531,608
49. 3A1	0.000	0	90.590	122,225	358.920	493,518	449.510	615,743
50. 3A	0.000	0	51.610	58,319	323.850	365,952	375.460	424,271
51. 4A1	0.000	0	57.760	63,536	214.550	234,505	272.310	298,041
52. 4A	0.000	0	60.150	36,090	44.800	26,880	104.950	62,970
53. Total	0.000	0	1,528.090	2,466,163	4,200.690	6,669,273	5,728.780	9,135,436
Dryland:								
54. 1D1	24.000	40,200	1,663.640	2,776,712	7,593.580	12,590,607	9,281.220	15,407,519
55. 1D	26.790	44,204	2,284.190	3,756,005	6,768.660	11,132,463	9,079.640	14,932,672
56. 2D1	23.000	31,625	197.180	269,954	1,017.980	1,399,150	1,238.160	1,700,729
57. 2D	24.330	33,454	907.800	1,233,743	2,853.220	3,879,732	3,785.350	5,146,929
58. 3D1	15.740	18,574	1,245.570	1,465,706	5,315.830	6,268,696	6,577.140	7,752,976
59. 3D	7.000	7,210	165.530	169,058	1,376.980	1,418,299	1,549.510	1,594,567
60. 4D1	2.000	1,980	1,346.550	1,304,399	6,516.970	6,365,423	7,865.520	7,671,802
61. 4D	5.450	2,998	216.190	118,914	630.190	346,624	851.830	468,536
62. Total	128.310	180,245	8,026.650	11,094,491	32,073.410	43,400,994	40,228.370	54,675,730
Grass:								
63. 1G1	0.000	0	41.110	20,908	254.780	200,564	295.890	221,472
64. 1G	0.000	0	76.690	36,506	346.940	239,892	423.630	276,398
65. 2G1	0.000	0	94.750	51,657	787.830	436,736	882.580	488,393
66. 2G	0.000	0	44.520	19,689	374.340	213,519	418.860	233,208
67. 3G1	0.000	0	126.960	60,058	802.980	468,025	929.940	528,083
68. 3G	0.000	0	14.330	5,732	78.830	41,127	93.160	46,859
69. 4G1	0.000	0	248.150	98,300	1,338.280	661,502	1,586.430	759,802
70. 4G	2.000	260	624.910	162,374	2,539.940	780,889	3,166.850	943,523
71. Total	2.000	260	1,271.420	455,224	6,523.920	3,042,254	7,797.340	3,497,738
72. Waste	10.000	700	467.710	32,742	1,084.710	75,933	1,562.420	109,375
73. Other	0.000	0	59.000	4,130	52.650	3,686	111.650	7,816
74. Exempt	0.000		79.470		8.830		88.300	
75. Total	140.310	181,205	11,352.870	14,052,750	43,935.380	53,192,140	55,428.560	67,426,095

Schedule X: Agricultural Records: AgLand Market Area Totals

AgLand	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76.Irrigated	0.000	0	11,316.620	23,274,211	118,029.990	246,367,335	129,346.610	269,641,546
77.Dry Land	254.700	350,434	17,059.330	24,077,999	117,372.550	164,527,909	134,686.580	188,956,342
78.Grass	2.000	260	6,272.520	2,722,815	56,255.640	26,322,444	62,530.160	29,045,519
79.Waste	17.000	1,190	746.650	52,269	4,438.490	315,741	5,202.140	369,200
80.Other	2.300	161	79.500	5,565	252.410	17,255	334.210	22,981
81.Exempt	0.000	0	159.080	0	278.850	0	437.930	0
82.Total	276.000	352,045	35,474.620	50,132,859	296,349.080	437,550,684	332,099.700	488,035,588

2007 Agricultural Land Detail

County 80 - Seward

Market Area: 1

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	38,094.410	31.19%	93,997,908	36.40%	2,467.498
1A	31,776.770	26.02%	74,506,129	28.85%	2,344.672
2A1	1,409.210	1.15%	3,028,928	1.17%	2,149.380
2A	10,584.100	8.67%	22,707,828	8.79%	2,145.466
3A1	13,351.750	10.93%	24,634,792	9.54%	1,845.060
3A	13,487.020	11.04%	24,596,335	9.52%	1,823.704
4A1	9,205.910	7.54%	10,971,969	4.25%	1,191.839
4A	4,238.330	3.47%	3,814,497	1.48%	900.000
Irrigated Total	122,147.500	100.00%	258,258,386	100.00%	2,114.315

Dry:

1D1	10,553.740	20.93%	21,177,423	26.49%	2,006.627
1D	13,773.640	27.31%	26,432,523	33.07%	1,919.065
2D1	1,072.610	2.13%	1,792,316	2.24%	1,670.985
2D	3,450.760	6.84%	5,756,543	7.20%	1,668.195
3D1	8,012.760	15.89%	11,203,199	14.01%	1,398.169
3D	3,460.240	6.86%	4,149,688	5.19%	1,199.248
4D1	7,972.220	15.81%	8,249,670	10.32%	1,034.802
4D	2,138.600	4.24%	1,176,326	1.47%	550.044
Dry Total	50,434.570	100.00%	79,937,688	100.00%	1,584.978

Grass:

1G1	715.290	4.30%	439,196	6.41%	614.011
1G	911.270	5.47%	617,991	9.02%	678.164
2G1	1,066.100	6.41%	562,826	8.22%	527.929
2G	602.440	3.62%	320,961	4.69%	532.768
3G1	1,778.340	10.68%	948,125	13.84%	533.151
3G	612.830	3.68%	250,968	3.66%	409.523
4G1	3,158.520	18.98%	1,435,779	20.96%	454.573
4G	7,799.690	46.86%	2,274,812	33.21%	291.654
Grass Total	16,644.480	100.00%	6,850,658	100.00%	411.587

Irrigated Total	122,147.500	63.88%	258,258,386	74.82%	2,114.315
Dry Total	50,434.570	26.37%	79,937,688	23.16%	1,584.978
Grass Total	16,644.480	8.70%	6,850,658	1.98%	411.587
Waste	1,830.570	0.96%	128,157	0.04%	70.009
Other	168.890	0.09%	11,407	0.00%	67.541
Exempt	280.270	0.15%			
Market Area Total	191,226.010	100.00%	345,186,296	100.00%	1,805.122

As Related to the County as a Whole

Irrigated Total	122,147.500	94.43%	258,258,386	95.78%	
Dry Total	50,434.570	37.45%	79,937,688	42.30%	
Grass Total	16,644.480	26.62%	6,850,658	23.59%	
Waste	1,830.570	35.19%	128,157	34.71%	
Other	168.890	50.53%	11,407	49.64%	
Exempt	280.270	64.00%			
Market Area Total	191,226.010	57.58%	345,186,296	70.73%	

2007 Agricultural Land Detail

County 80 - Seward

Market Area: 2

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	406.490	27.65%	747,810	33.27%	1,839.676
1A	265.870	18.08%	477,366	21.24%	1,795.486
2A1	147.520	10.03%	220,905	9.83%	1,497.457
2A	267.100	18.17%	370,700	16.49%	1,387.869
3A1	153.920	10.47%	211,644	9.42%	1,375.025
3A	83.130	5.65%	90,759	4.04%	1,091.771
4A1	81.520	5.54%	89,672	3.99%	1,100.000
4A	64.780	4.41%	38,868	1.73%	600.000
Irrigated Total	1,470.330	100.00%	2,247,724	100.00%	1,528.720

Dry:

1D1	4,292.680	9.75%	7,141,856	13.14%	1,663.728
1D	6,183.970	14.05%	10,200,375	18.77%	1,649.486
2D1	5,184.410	11.78%	7,127,502	13.12%	1,374.795
2D	3,335.380	7.58%	4,579,321	8.43%	1,372.953
3D1	8,182.080	18.59%	9,634,606	17.73%	1,177.525
3D	6,122.540	13.91%	6,267,666	11.53%	1,023.703
4D1	8,042.900	18.27%	7,917,716	14.57%	984.435
4D	2,679.680	6.09%	1,473,882	2.71%	550.021
Dry Total	44,023.640	100.00%	54,342,924	100.00%	1,234.403

Grass:

1G1	208.130	0.55%	175,266	0.94%	842.098
1G	739.080	1.94%	612,410	3.28%	828.611
2G1	3,065.490	8.05%	2,361,840	12.63%	770.460
2G	1,385.670	3.64%	1,048,007	5.61%	756.317
3G1	4,002.750	10.51%	2,513,416	13.44%	627.922
3G	6,504.650	17.08%	3,689,182	19.73%	567.160
4G1	6,731.550	17.67%	3,420,481	18.29%	508.126
4G	15,451.020	40.57%	4,876,521	26.08%	315.611
Grass Total	38,088.340	100.00%	18,697,123	100.00%	490.888

Irrigated Total	1,470.330	1.72%	2,247,724	2.98%	1,528.720
Dry Total	44,023.640	51.52%	54,342,924	72.05%	1,234.403
Grass Total	38,088.340	44.58%	18,697,123	24.79%	490.888
Waste	1,809.150	2.12%	131,668	0.17%	72.778
Other	53.670	0.06%	3,758	0.00%	70.020
Exempt	69.360	0.08%			
Market Area Total	85,445.130	100.00%	75,423,197	100.00%	882.709

As Related to the County as a Whole

Irrigated Total	1,470.330	1.14%	2,247,724	0.83%	
Dry Total	44,023.640	32.69%	54,342,924	28.76%	
Grass Total	38,088.340	60.91%	18,697,123	64.37%	
Waste	1,809.150	34.78%	131,668	35.66%	
Other	53.670	16.06%	3,758	16.35%	
Exempt	69.360	15.84%			
Market Area Total	85,445.130	25.73%	75,423,197	15.45%	

2007 Agricultural Land Detail

County 80 - Seward

Market Area: **3**

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	2,159.570	37.70%	3,975,267	43.51%	1,840.767
1A	1,144.070	19.97%	2,043,726	22.37%	1,786.364
2A1	122.540	2.14%	183,810	2.01%	1,500.000
2A	1,100.370	19.21%	1,531,608	16.77%	1,391.902
3A1	449.510	7.85%	615,743	6.74%	1,369.809
3A	375.460	6.55%	424,271	4.64%	1,130.003
4A1	272.310	4.75%	298,041	3.26%	1,094.491
4A	104.950	1.83%	62,970	0.69%	600.000
Irrigated Total	5,728.780	100.00%	9,135,436	100.00%	1,594.656

Dry:

1D1	9,281.220	23.07%	15,407,519	28.18%	1,660.074
1D	9,079.640	22.57%	14,932,672	27.31%	1,644.632
2D1	1,238.160	3.08%	1,700,729	3.11%	1,373.593
2D	3,785.350	9.41%	5,146,929	9.41%	1,359.696
3D1	6,577.140	16.35%	7,752,976	14.18%	1,178.776
3D	1,549.510	3.85%	1,594,567	2.92%	1,029.078
4D1	7,865.520	19.55%	7,671,802	14.03%	975.371
4D	851.830	2.12%	468,536	0.86%	550.034
Dry Total	40,228.370	100.00%	54,675,730	100.00%	1,359.133

Grass:

1G1	295.890	3.79%	221,472	6.33%	748.494
1G	423.630	5.43%	276,398	7.90%	652.451
2G1	882.580	11.32%	488,393	13.96%	553.369
2G	418.860	5.37%	233,208	6.67%	556.768
3G1	929.940	11.93%	528,083	15.10%	567.867
3G	93.160	1.19%	46,859	1.34%	502.994
4G1	1,586.430	20.35%	759,802	21.72%	478.938
4G	3,166.850	40.61%	943,523	26.98%	297.937
Grass Total	7,797.340	100.00%	3,497,738	100.00%	448.580

Irrigated Total	5,728.780	10.34%	9,135,436	13.55%	1,594.656
Dry Total	40,228.370	72.58%	54,675,730	81.09%	1,359.133
Grass Total	7,797.340	14.07%	3,497,738	5.19%	448.580
Waste	1,562.420	2.82%	109,375	0.16%	70.003
Other	111.650	0.20%	7,816	0.01%	70.004
Exempt	88.300	0.16%			
Market Area Total	55,428.560	100.00%	67,426,095	100.00%	1,216.450

As Related to the County as a Whole

Irrigated Total	5,728.780	4.43%	9,135,436	3.39%	
Dry Total	40,228.370	29.87%	54,675,730	28.94%	
Grass Total	7,797.340	12.47%	3,497,738	12.04%	
Waste	1,562.420	30.03%	109,375	29.62%	
Other	111.650	33.41%	7,816	34.01%	
Exempt	88.300	20.16%			
Market Area Total	55,428.560	16.69%	67,426,095	13.82%	

2007 Agricultural Land Detail

County 80 - Seward

AgLand	Urban		SubUrban		Rural	
	Acres	Value	Acres	Value	Acres	Value
Irrigated	0.000	0	11,316.620	23,274,211	118,029.990	246,367,335
Dry	254.700	350,434	17,059.330	24,077,999	117,372.550	164,527,909
Grass	2.000	260	6,272.520	2,722,815	56,255.640	26,322,444
Waste	17.000	1,190	746.650	52,269	4,438.490	315,741
Other	2.300	161	79.500	5,565	252.410	17,255
Exempt	0.000	0	159.080	0	278.850	0
Total	276.000	352,045	35,474.620	50,132,859	296,349.080	437,550,684

AgLand	Total Acres	Total Value	Total Acres	% of Acres*	Total Value	% of Value*	Average Assessed Value*
Irrigated	129,346.610	269,641,546	129,346.610	38.95%	269,641,546	55.25%	2,084.643
Dry	134,686.580	188,956,342	134,686.580	40.56%	188,956,342	38.72%	1,402.933
Grass	62,530.160	29,045,519	62,530.160	18.83%	29,045,519	5.95%	464.504
Waste	5,202.140	369,200	5,202.140	1.57%	369,200	0.08%	70.970
Other	334.210	22,981	334.210	0.10%	22,981	0.00%	68.762
Exempt	437.930	0	437.930	0.13%	0	0.00%	0.000
Total	332,099.700	488,035,588	332,099.700	100.00%	488,035,588	100.00%	1,469.545

* Department of Property Assessment & Taxation Calculates

**Seward County
2006 Plan of Assessment
For years 2007, 2008 & 2009**

Requirements:

Pursuant to Neb. Laws 2005, LB263, Section 9, on or before June 15 each year, the Assessor shall prepare a plan of assessment which describes the assessment actions planned for the next assessment year and two years thereafter. The plan shall indicate the classes or subclasses of real property that the county assessor plans to examine during the years contained in the plan of assessment. The plan shall describe all the assessment actions necessary to achieve the levels of value and quality of assessment practices required by law, and the resources necessary to complete those actions. On or before July 31 each year, the assessor shall present the plan to the county board of equalization and the assessor may amend the plan if necessary, after the county board approves the budget. A copy of the plan and any amendments thereto shall be mailed to the Department of Property Assessment and Taxation on or before October 31 each year.

Real Property Assessment Requirements:

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

Assessment levels required for real property are as follows:

- 1) 100% of actual value for all classes or real property excluding agricultural and horticultural land;
- 2) 80% of actual value for agricultural land and horticultural land and;
- 3) 80% of special value for agricultural and horticultural land which meets the qualifications for special valuation under 77-1344 and 80% of its recapture value as defined in 77-1343 when the land is disqualified for special valuation under 77-1347.

Assessment Statistics for 2006:

<u>Property Class</u>	<u>Median</u>	<u>COD</u>	<u>PRD</u>
Residential	98.21%	6.62	100.60
Commercial	98.00%	17.69	102.52
Agricultural Land			
Unimproved	76.60%	12.75	104.14
Special Value	78.51%	11.15	104.56
Recapture Value	75.57%	22.31	98.68

Median: The middle placement when the assessment/sales ratios are arrayed from high to low (or low to high)

COD: (Coefficient of Dispersion) The average absolute deviation divided by the median

PRD: (Price Related Differential) The mean ratio divided by the aggregate ratio
Aggregate: The sum of the assessed values divided by the sum of the sales prices
Average Absolute Deviation: Each ratio minus the median, summed and divided by the number of sales
Mean: The sum of the ratios divided by the number of sales.

Office Staff and Budget Information

Seward County Assessor's Office currently employs 2 full time personnel, 1 temporary part time person and a part time contract Appraiser besides the Assessor and Deputy Assessor. Information pertaining to budget and staffing is included in the survey given to the Department of Property Assessment and Taxation. Staff salaries are included in the office's budget presented to the County Board each year.

Goals

The main goal for the Seward County Assessor's Office is to do the best job possible with the resources available to maintain fair and equitable values and to meet the statutory statistical requirements.

Procedures Manual

Procedures have been established in the office and are updated as needed. The Department of Property Assessment and Taxation Regulations and Directives as approved by the Attorney General and signed by the Governor are filed in the office.

Responsibilities

Record Maintenance

Property record cards are maintained for every parcel of real property including improvements on leased land. The cards are updated annually to include any changes made to the assessment information of the property. The record cards contain current owner name and address, legal description, book and page number of the last deed of record and any changes of record of ownership. Also included is the situs address, pictures of the improvement or main structure, sketches, cadastral map book and page numbers, tax district codes, valuation information and other codes created that are relevant to the specific parcel.

The office maintains a cadastral map system. The current cadastral maps were done in May 1966. They have been kept up to date with name changes, separations and new subdivisions. Seward County has implemented a GIS system. The office staff has completed identifying each parcel and attaching the parcel identification number used in the Terra Scan CAMA system. A land use layer is nearing completion. A flood plane layer has been added. Other layers will be developed in the future.

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

Prepare annually and file the following Administrative Reports

- County Abstract of Assessment for Real Property and Personal Property
- Assessor Survey
- Certification of Values to Political Subdivision

- School District Taxable Value Report
- Sales information including rosters & annual Assessed Value Update w/Abstract
- Certification of Taxes Levied Report
- Homestead Exemption Tax Loss
- Report of current values for properties owned by Board of Education Lands & Funds
- Annual Plan of Assessment Report

Homestead Exemptions - Homestead Exemption applications are accepted in the office from February 1st through June 30. They are verified that the applicant is owner/occupant. Applications along with an income statement and a doctor's certification of disability (where appropriate) is forwarded to the Nebraska Department of Revenue by August 1 for income verification. The State returns a roster in October of approved (with a percentage) and disapproved for final processing.

Personal Property - All depreciable tangible personal property which is used in a trade or business for the production of income, and which has a determinable life of longer than one year is filed on or before May 1. After May 1st but before August 1st a 10 percent penalty is applied and on August 1st and after a 25 percent penalty is applied. Every year for two weeks in February and April advertisements are published in the local newspapers and a weekly news supplement for non-subscribers. Out of county filers receive the actual schedule in the mail to review, correct and return. All in county filers receive a mailer reminding it is time to file their personal property. This office documents at least 4-6 reminders to those who need to file personal property.

Permissive Exemptions - Administer annual filings of applications for new or continued exempt use or continued exempt use, review and make recommendations to the county board.

Taxable Government Owned Property - Annual review of government owned property not used public purpose, send notices of intent to tax, etc.

Centrally Assessed Properties - Review the valuations as certified by the Department of Property Assessment and Taxation. Establish and maintain assessment records and tax billing for the tax list.

Tax Districts and Tax Rates – Maintain school district and other tax entity boundary changes necessary for correct assessment and tax information including the input of tax rates used for tax billing.

Tax Lists - Prepare and certify the tax lists to the county treasurer for real property, personal property and centrally assessed properties.

Tax List Corrections - Prepare tax list correction documents for the county board's approval.

County Board of Equalization - Attend county board of equalization meetings including meetings for valuation protests. Prepare documentation for the board for the hearings.

TERC Appeals - Prepare the information and attend the taxpayer appeals hearings before TERC. Testify in defense of the county's valuation.

TERC Statewide Equalization - Attend the hearings if applicable to the county, to testify in defense of the county's values, and to implement TERC's orders.

Education - Attend meetings, workshops and educational classes to obtain the required hours of continuing education to maintain the assessor certification.

Real Property: A four-year comprehensive countywide reappraisal of all classes of real property was started for assessment year 1997 and completed for assessment year 2000. The county contracted with an appraisal company for this project. The reappraisal consisted of visiting every property, re-measuring, new photographs of the main structure and interior inspections of homes where permitted. New property record cards were made. The following is a list of what properties were complete in each year.

1997 - Residential properties in the towns of Seward and Milford

1998 - Residential properties in the towns of Beaver Crossing, Bee, Garland, Goehner, Pleasant Dale, Staplehurst, Tamora, Utica and all the acreages

1999 - All improvements on properties classified as farm (residences and outbuildings)

2000 - All commercial and industrial properties in the county.

An annual analysis will be done and areas prioritized for reappraisal accordingly. Reviews of properties will be done along with a market analysis to establish physical and economic depreciation. New pricing will be applied. Adequate funding will be needed to support the continuation of this process.

For assessment year 2001 the following was reappraised: Bee and Milford residential.

For assessment year 2002 the following was reappraised:

- Seward residential land and changed some boundaries on some neighborhoods and added some new ones. Reappraised the residential properties in the towns of Cordova, Pleasant Dale, and Staplehurst including new lot values.

- Re-priced acreage land in the county. Also, Range 4 houses received a 5% increase and Range 3 received a 3% increase.

- Approximately 550 building and development permits were picked up along with approximately 70 recounts of agricultural land due to use changes or requests.

- Ag Land: Established a 3rd Market Area and expanded Market Area 2 by 8 sections.

Market Area 1 is an area defined as such as it lies over an aquifer. It will recognize the possibility of irrigation potential.

Market Area 2 is an area defined as Range 4 (six miles wide adjacent to Lancaster County). It was expanded for 2002 by 8 sections, 2 miles closer to Seward and 2 miles on either side of Highway 34. Area 2 is a special valuation area.

Market Area 3 is an area defined as such as it does not lie over an aquifer. The probability of irrigation will more than likely be limited to ponds and rivers. The ag values established in this area set the special valuations in Area 2.

For the assessment year 2003, the following changes were made:

Residential:

- Reappraisal of the towns of Garland, Goehner and land in Beaver Crossing
- Range 3 & 4 acreages – increase in land values
- Range 3 acreage houses – increased 3%
- Countywide increased improved site by an additional 2000 valuation
- Reviewed new subdivisions in Seward, recalculated discount cash flow and re-priced some to reflect current market trends
- Completed pickup work – 376 parcels including building permits on new construction

Commercial:

- Reviewed and analyzed sales to see if the comprehensive 2000 reappraisal was staying with the current market
- Revalued land in the towns of Garland, Goehner and Beaver Crossing
- Reviewed neighborhoods in Seward and re-neighborhooded 2 areas
- Completed pickup work – 34 parcels including building permits on new construction

Ag Land:

- Reviewed and analyzed sales to verify Market Areas follow the market trends
- Changed irrigated values in Market Area 1
- Verified land use changes using FSA records and maps. Also verified using contact with property owners and inspection of the property
- Reclassified wetlands into it's own class and valuation
- Started to reclassify CRP into it's own class and valuation
- Completed pickup work on ag improvements and building permits (rural homes and out buildings) – 64

For the assessment year 2004 the following changes were made:

Residential:

- Reviewed sales
- Reappraisal of the towns of Bee, Utica and improvements only in Beaver Crossing.
- Reappraisal of the acreages in Range 4
- Reappraisal of the platted rural subdivisions in Range 4
- Reviewed new subdivisions in Seward, recalculated discount cash flow and priced some to reflect current market trends
- Completed pickup work and building permits on new construction
- Completed inspections on rural sites, both farms and acreages in the north half of the county (8 precincts) except about two-thirds of A Precinct due to running out of time. Inspected and updated properties for new construction, changes in construction including condition and removal or buildings.

Commercial:

- Reviewed sales to see if the 2000 county's comprehensive reappraisal was staying with the current market.
- Completed pickup work and building permits on new construction.

Agricultural Land:

- Reviewed sales and verified Market Areas still follow the market trends

- Verified land use changes using FSA records and maps, form 13AG (Nebraska Sales and Use Tax Exemption Certificate) along with contact with property owners. Completed such changes and recounted acres on 110 properties.
- Reviewed and made changes for the properties enrolled in CRP as needed.
- Revalued agricultural land as needed to comply with the required level of value.
- Revalued the market (recapture) value as needed to comply with the required level of value.

For assessment year 2005 the following changes were made:

Residential:

- Reviewed sales
- Reappraisal of the towns of Seward and Milford
- Reappraisal of the acreages in Range 3 (Precincts B, G, J and O)
- Completed pickup work and building permits on new construction
- Completed inspections on rural sites, both farms and acreages in the south half of the county. Picked up unreported improvements.
- Increased by five percent (5%) the houses on properties classified as farms in the east half of the county.

Commercial:

- Reviewed sales
- Completed pickup work

Agricultural land:

- Reviewed sales
- Verified land use changes, completed changes.
- Reviewed and accounted for the properties in CRP.
- Verified Market Areas still follow the market trends.
- Revalued agricultural land as needed to comply with the required level of value.
- Started to create the land use layer in the GIS program.

For assessment year 2006 the following changes were made:

Residential:

- Reviewed sales
- Reappraisal of the acreages in the west half of the county. (Completes a 3 year process of county-wide acreage reappraisal)
- Completed pickup work and building permits on new construction. Reviewed parcels that were a partial valuation for 2005 and changed according to completion as of January 1, 2006
- Increased by five percent (5%) the houses on properties classified as farms in the west half of the county
- Appraisal update on residential properties in the towns of Garland, Goehner, Grover and Pleasant Dale
- Reviewed and recalculated cash flow discounts on new subdivisions that were discounted and re-classified some neighborhoods in Seward as the market analysis indicated.

Commercial:

- Reviewed the sales
- Completed pickup work and building permits on new construction. Reviewed parcels that were a partial valuation for 2005 and changed according to completion as of January 1, 2006
- Reviewed and revalued tower sites on improvements on leased land (IOLL)
- Revalued land in Garland, Goehner, Grover and Pleasant Dale
- Reappraisal of the apartment buildings in Seward, Milford and Pleasant Dale

Agricultural Land:

- Reviewed the sales
- Verified land use changes using GIS, FSA records and maps along with contact with property owners and physical inspections. Completed such changes and recounted acres
- Reviewed and accounted for the properties enrolled in the CRP and WRP programs and made changes as necessary
- Verified the existing market areas still follow the market trends
- Revalued agricultural land as needed to comply with the required level of value. Changed various irrigated and dry cropland LCG values in the Market Area 1. Changed 1D1, 1D and 3D1 in Market Area 3
- Analyzed and changed market/recapture values in all the LCG's in the special valuation Market Area 2

Agricultural land is reviewed every year and values established to maintain the ratios and statistics mandated by the Tax Equalization and Review Commission. An annual study will be conducted to see if the current market continues to support the areas.

The office utilizes the Terra Scan administrative and CAMA system using the Marshall Swift costs. We download digital camera photos into the system. Eight by ten color aerial photos were taken during 2000 and 2001. The aerial photos were scanned into the computer and attached to the property record card.

Pickup work, the collection of data relating to new construction, remodeling, additions, alterations and removals of existing buildings or structures along with zoning and annexation is done on a continuous year round basis. Parcels are flagged if the value is to be added for the following year to be changed during the appropriate time frame.

RCN (replacement cost new). The cost approach is used in setting our values. An income analysis is only used occasionally for commercial property to substantiate the cost approach.

The real estate transfer statements, form 521, are processed on a continual basis.

The assessment plans for year 2007 are as follows:

Residential:

- ◆ Reappraisal of the houses and buildings classified as farms in Range 4
- ◆ Review and analyze sales. Prioritize other areas that need adjustments. Possible percentage adjustments as budget restraints, personnel limitations and time factors allow keeping values within acceptable range of value.
- ◆ Review and analyze and recalculate newer subdivisions in Seward that already have land values set using discount cash flow. Set values in new subdivisions using a discount cash flow.
- ◆ Complete pickup work, including building permits on new construction.
- ◆ Revalue the first acre on improved properties classified as farms

Commercial:

- ◆ Complete pickup work and building permits on new construction.
- ◆ Review and analyze the sales. Prioritize and determine where adjustments will need to be made to maintain the acceptable level of value.

Ag Land:

- ◆ Review and analyze sales for market trends
- ◆ Review and analyze the 3 market areas
- ◆ Revalue land as needed to comply with the required level of value
- ◆ Continue to monitor land use changes, using FSA records, maps, owner information and inspection of properties

GIS:

- ◆ Continue with digital land use identification and further building of a GIS system for Seward County

The assessment plans for year 2008 are as follows:

Residential:

- Review and analyze sales. Prioritize areas that need appraisal review.
- Complete pickup work, including building permits on new construction.

Commercial:

- Review and analyze sales. Prioritize areas that need appraisal review
- Complete pickup work, including building permits on new construction
- Revalue houses and buildings classified as farms in Range 3

Agricultural Land:

- Review and analyze sales and analyze market areas
- Review and keep current on CRP and other farm programs
- Monitor and keep current with land use changes

GIS:

- Continue with building of the GIS system adding additional layers.

The assessment plans for year 2009 are as follows:

Residential:

- Prioritize areas that need review and analyze sales
- Complete pickup work, including building permits on new construction
- Revalue houses and buildings classified as farms in Range 2

Commercial:

- Review and analyze sales. Prioritize areas that need appraisal and review
- Complete pickup work, including building permits on new construction

Agricultural Land:

- Review and analyze sales and market areas
- Review and keep current with CRP and other farm programs
- Monitor and keep current with land use changes

GIS:

- Continue with building the GIS system adding additional layers

I respectfully submit this plan of assessment and request the resources needed to continue with maintaining up-to-date, fair and equitable assessments in achieving the statutory required statistics.

Date

Marilyn Hladky
Seward County Assessor

2007 Opinions of the Property Tax Administrator for Counties that have Implemented Special Value for Seward 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 Seward County is 71% of actual value. It is my opinion that the quality of assessment for the class of agricultural land in Seward County is in compliance with generally accepted mass appraisal practices.

Special Valuation of Agricultural Land

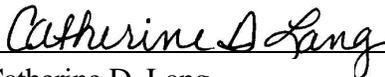
It is my opinion that the level of value of the special valuation of the class of agricultural land in Seward County is 72% of actual value. It is my opinion that the quality of assessment for the special valuation of the class of agricultural land in Seward County is in compliance with generally accepted 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 Seward County is 72% of actual value. It is my opinion that the quality of assessment for the recapture valuation of the class of agricultural land in Seward County is in compliance with generally accepted mass appraisal practices.

Dated this 9th day of April, 2007.





Catherine D. Lang
Property Tax Administrator

Section I: Agricultural Land Correlation:

The actions of the assessor are supported by the statistics. Seward County has met the criteria to achieve quality of assessment and an acceptable level of assessment. The qualified Agricultural Unimproved report containing 50 sales with a Median of 71 is within the acceptable range for the level of value. The qualitative statistic for the coefficient of dispersion is within the acceptable range, but the qualitative statistic for the price related deferential is some what high. Yet taking this into consideration of the agricultural properties not being a homogeneous grouping of properties of sale can contribute to a greater discrepancy with the quality statistics.

The analysis for the determination for the level and quality of assessment for the unimproved agricultural value (assessed value) is from the analysis of the non-influenced market areas in Seward County, which consists of market areas 1 and 3.

Refer to the following Statistical Analysis:

PA&T 2007 R&O Agricultural Statistics

Base Stat

Query: 5825

Type: Qualified

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

NUMBER of Sales:	50	MEDIAN:	71	COV:	19.53	95% Median C.I.:	67.84 to 78.17	(!: Derived)
(AgLand) TOTAL Sales Price:	12,371,303	WGT. MEAN:	69	STD:	14.00	95% Wgt. Mean C.I.:	65.27 to 71.76	(!: land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	12,216,571	MEAN:	72	AVG.ABS.DEV:	11.01	95% Mean C.I.:	67.82 to 75.59	
(AgLand) TOTAL Assessed Value:	8,370,704							
AVG. Adj. Sales Price:	244,331	COD:	15.49	MAX Sales Ratio:	112.45			
AVG. Assessed Value:	167,414	PRD:	104.65	MIN Sales Ratio:	45.56			

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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	88.61	88.61	88.61			88.61	88.61	N/A	42,663	37,803
10/01/03 TO 12/31/03	4	82.41	83.69	82.92	8.67	100.93	74.24	95.69	N/A	173,664	144,001
01/01/04 TO 03/31/04	7	82.52	85.29	79.32	12.19	107.53	69.70	112.45	69.70 to 112.45	205,057	162,646
04/01/04 TO 06/30/04											
07/01/04 TO 09/30/04	4	81.89	79.92	76.67	10.00	104.25	65.95	89.96	N/A	174,375	133,685
10/01/04 TO 12/31/04	8	75.61	73.60	75.19	9.37	97.88	52.65	82.71	52.65 to 82.71	197,013	148,132
01/01/05 TO 03/31/05	7	71.42	72.43	69.07	12.19	104.87	56.26	85.74	56.26 to 85.74	222,090	153,391
04/01/05 TO 06/30/05	2	57.11	57.11	57.43	20.22	99.45	45.56	68.66	N/A	168,625	96,834
07/01/05 TO 09/30/05	2	58.42	58.42	65.93	19.30	88.60	47.14	69.69	N/A	300,000	197,803
10/01/05 TO 12/31/05	2	55.75	55.75	56.88	10.01	98.01	50.17	61.33	N/A	409,600	232,984
01/01/06 TO 03/31/06	9	64.01	61.71	62.25	10.42	99.13	50.71	74.17	52.01 to 69.57	375,682	233,849
04/01/06 TO 06/30/06	4	62.42	62.85	61.68	7.53	101.89	54.18	72.38	N/A	269,502	166,235
<u>Study Years</u>											
07/01/03 TO 06/30/04	12	84.25	85.03	80.65	10.40	105.43	69.70	112.45	74.24 to 93.79	181,059	146,027
07/01/04 TO 06/30/05	21	73.04	72.84	71.71	12.57	101.58	45.56	89.96	68.66 to 81.20	198,356	142,248
07/01/05 TO 06/30/06	17	62.11	60.89	61.77	10.99	98.57	47.14	74.17	52.01 to 69.57	345,785	213,597
<u>Calendar Yrs</u>											
01/01/04 TO 12/31/04	19	80.65	79.24	77.06	11.11	102.82	52.65	112.45	69.91 to 86.24	195,211	150,438
01/01/05 TO 12/31/05	13	68.66	65.35	64.30	15.74	101.64	45.56	85.74	50.17 to 78.89	254,698	163,768
<u>ALL</u>											
	50	71.07	71.70	68.52	15.49	104.65	45.56	112.45	67.84 to 78.17	244,331	167,414

GEO CODE / TOWNSHIP #	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
3233	6	75.17	77.33	71.54	19.35	108.10	58.94	112.45	58.94 to 112.45	282,000	201,737
3235	4	66.32	72.13	66.92	14.65	107.79	62.11	93.79	N/A	225,077	150,624
3237	7	71.42	69.34	65.74	11.90	105.48	50.17	83.63	50.17 to 83.63	240,247	157,931
3287	5	73.04	67.95	71.21	18.39	95.42	47.14	85.74	N/A	134,241	95,598
3289	3	52.01	62.90	61.67	22.60	101.98	50.71	85.97	N/A	333,666	205,784
3291	5	65.95	60.96	63.71	11.94	95.68	45.56	69.57	N/A	313,120	199,502
3457	2	75.14	75.14	75.60	14.81	99.38	64.01	86.26	N/A	245,698	185,752
3459	3	69.70	74.87	73.34	8.41	102.08	68.66	86.24	N/A	309,216	226,783
3461	4	77.85	74.91	65.92	11.76	113.64	53.99	89.96	N/A	149,763	98,718
3511	5	78.89	77.55	77.42	5.43	100.16	71.33	82.71	N/A	181,671	140,651
3515	6	71.01	75.29	68.01	15.30	110.71	61.33	95.69	61.33 to 95.69	296,377	201,571
<u>ALL</u>											
	50	71.07	71.70	68.52	15.49	104.65	45.56	112.45	67.84 to 78.17	244,331	167,414

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AREA (MARKET)											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
1	34	69.69	72.59	69.09	15.81	105.07	45.56	112.45	64.12 to 80.65	271,266	187,410	
3	16	72.23	69.82	66.77	14.92	104.57	47.14	89.96	53.99 to 81.20	187,093	124,922	
____ALL____												
	50	71.07	71.70	68.52	15.49	104.65	45.56	112.45	67.84 to 78.17	244,331	167,414	

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	50	71.07	71.70	68.52	15.49	104.65	45.56	112.45	67.84 to 78.17	244,331	167,414	
____ALL____												
	50	71.07	71.70	68.52	15.49	104.65	45.56	112.45	67.84 to 78.17	244,331	167,414	

SCHOOL DISTRICT *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
(blank)												
12-0056												
12-0502	2	60.80	60.80	59.84	17.48	101.60	50.17	71.42	N/A	299,397	179,148	
30-0001												
55-0148												
55-0161												
76-0002												
76-0044												
76-0068	4	69.15	73.83	67.45	16.06	109.45	61.33	95.69	N/A	375,150	253,048	
80-0005	6	78.21	77.54	77.43	4.86	100.14	71.33	82.71	71.33 to 82.71	170,309	131,873	
80-0009	22	71.93	70.56	67.26	16.32	104.90	47.14	93.79	56.26 to 81.20	206,557	138,927	
80-0567	16	69.56	71.93	69.27	16.11	103.83	45.56	112.45	59.74 to 86.24	284,441	197,035	
NonValid School												
____ALL____												
	50	71.07	71.70	68.52	15.49	104.65	45.56	112.45	67.84 to 78.17	244,331	167,414	

ACRES IN SALE											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
30.01 TO 50.00	6	75.66	75.59	70.22	28.31	107.65	47.14	112.45	47.14 to 112.45	81,308	57,093	
50.01 TO 100.00	19	74.24	73.60	70.02	14.43	105.12	45.56	95.69	64.01 to 83.63	168,346	117,869	
100.01 TO 180.00	22	69.63	68.94	67.52	12.12	102.10	50.17	86.26	61.33 to 78.85	327,988	221,455	
180.01 TO 330.00	3	69.70	72.18	69.74	8.89	103.50	64.12	82.71	N/A	438,133	305,533	
____ALL____												
	50	71.07	71.70	68.52	15.49	104.65	45.56	112.45	67.84 to 78.17	244,331	167,414	

PA&T 2007 R&O Agricultural Statistics

Base Stat

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

NUMBER of Sales:	50	MEDIAN:	71	COV:	19.53	95% Median C.I.:	67.84 to 78.17	(!: Derived)
(AgLand) TOTAL Sales Price:	12,371,303	WGT. MEAN:	69	STD:	14.00	95% Wgt. Mean C.I.:	65.27 to 71.76	(!: land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	12,216,571	MEAN:	72	AVG.ABS.DEV:	11.01	95% Mean C.I.:	67.82 to 75.59	
(AgLand) TOTAL Assessed Value:	8,370,704							
AVG. Adj. Sales Price:	244,331	COD:	15.49	MAX Sales Ratio:	112.45			
AVG. Assessed Value:	167,414	PRD:	104.65	MIN Sales Ratio:	45.56			

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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	11	72.38	71.14	68.72	11.10	103.52	52.65	85.74	56.26 to 83.63	179,848	123,595	
DRY-N/A	20	72.19	71.46	66.97	18.09	106.70	45.56	95.69	62.72 to 82.43	185,295	124,099	
IRRGTD	8	69.74	72.51	72.06	11.73	100.62	54.18	86.24	54.18 to 86.24	281,124	202,589	
IRRGTD-N/A	11	69.69	72.12	67.90	16.51	106.21	52.01	112.45	58.94 to 86.26	389,393	264,404	
ALL	50	71.07	71.70	68.52	15.49	104.65	45.56	112.45	67.84 to 78.17	244,331	167,414	

MAJORITY LAND USE > 80%											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
DRY	17	72.38	68.45	66.08	14.10	103.59	47.14	85.74	52.65 to 78.89	201,723	133,305	
DRY-N/A	14	75.09	74.86	69.86	16.74	107.16	45.56	95.69	62.72 to 89.96	161,067	112,524	
IRRGTD	15	69.57	69.39	68.34	12.17	101.54	52.01	86.24	61.33 to 80.65	343,754	234,909	
IRRGTD-N/A	4	77.97	83.13	73.08	20.81	113.76	64.12	112.45	N/A	344,000	251,382	
ALL	50	71.07	71.70	68.52	15.49	104.65	45.56	112.45	67.84 to 78.17	244,331	167,414	

MAJORITY LAND USE > 50%											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
DRY	29	72.38	70.63	67.16	15.32	105.16	45.56	93.79	62.72 to 78.89	185,222	124,402	
DRY-N/A	2	81.77	81.77	74.77	17.03	109.36	67.84	95.69	N/A	156,400	116,936	
IRRGTD	19	69.69	72.28	69.33	14.50	104.25	52.01	112.45	62.11 to 82.52	343,806	238,377	
ALL	50	71.07	71.70	68.52	15.49	104.65	45.56	112.45	67.84 to 78.17	244,331	167,414	

SALE PRICE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
Low \$												
Total \$												
30000 TO 59999	2	89.29	89.29	89.26	0.76	100.03	88.61	89.96	N/A	41,331	36,893	
60000 TO 99999	6	89.77	87.13	86.31	15.06	100.95	52.65	112.45	52.65 to 112.45	86,100	74,310	
100000 TO 149999	7	74.24	70.92	71.69	10.86	98.93	47.14	83.63	47.14 to 83.63	123,417	88,481	
150000 TO 249999	14	71.07	71.26	71.77	10.50	99.28	45.56	86.24	64.01 to 80.65	206,132	147,946	
250000 TO 499999	16	63.64	65.91	64.83	17.62	101.67	50.17	86.26	53.99 to 81.20	324,640	210,464	
500000 +	5	69.57	67.04	67.07	3.78	99.95	62.11	69.70	N/A	534,655	358,600	
ALL	50	71.07	71.70	68.52	15.49	104.65	45.56	112.45	67.84 to 78.17	244,331	167,414	

PA&T 2007 R&O Agricultural Statistics

Base Stat

Query: 5825

Type: Qualified

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

NUMBER of Sales:	50	MEDIAN:	71	COV:	19.53	95% Median C.I.:	67.84 to 78.17	(!: Derived)
(AgLand) TOTAL Sales Price:	12,371,303	WGT. MEAN:	69	STD:	14.00	95% Wgt. Mean C.I.:	65.27 to 71.76	(!: land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	12,216,571	MEAN:	72	AVG.ABS.DEV:	11.01	95% Mean C.I.:	67.82 to 75.59	
(AgLand) TOTAL Assessed Value:	8,370,704							
AVG. Adj. Sales Price:	244,331	COD:	15.49	MAX Sales Ratio:	112.45			
AVG. Assessed Value:	167,414	PRD:	104.65	MIN Sales Ratio:	45.56			

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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 \$ _____	_____										
Total \$ _____	_____										
30000 TO 59999	4	70.63	69.59	61.57	27.88	113.03	47.14	89.96	N/A	69,415	42,736
60000 TO 99999	11	78.17	80.12	76.55	15.93	104.67	45.56	112.45	62.72 to 95.69	110,185	84,345
100000 TO 149999	8	70.62	69.83	68.20	9.51	102.40	54.18	83.63	54.18 to 83.63	186,810	127,396
150000 TO 249999	19	69.54	68.95	67.15	15.20	102.68	50.17	86.26	56.26 to 81.20	282,963	190,020
250000 TO 499999	8	69.63	69.58	68.53	7.61	101.54	61.33	85.97	61.33 to 85.97	482,009	330,299
ALL	50	71.07	71.70	68.52	15.49	104.65	45.56	112.45	67.84 to 78.17	244,331	167,414

II. Special Value Correlation

The actions of the assessor are supported by the statistical analysis. Seward County has met the criteria to achieve quality of assessment and an acceptable level of assessment. The qualified Agricultural Unimproved report for Market Area 3 is the analysis that will be used to determine the level of value for the special values (assessed value) which is identified as Market Area 2 in Seward County. This analysis of 16 sales indicates the Median at 72 which is within the acceptable range for the level of value. The qualitative statistics are acceptable for this small sale sample. The qualitative statistics of the price related deferential is above the range with the price coefficient of dispersion is within the acceptable range.

Refer to the following Statistical Analysis:

PA&T 2007 Special Value Statistics

Base Stat

Query: 5825

Type: Qualified

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

NUMBER of Sales:	16	MEDIAN:	72	COV:	19.55	95% Median C.I.:	53.99 to 81.20	(!: Derived)
(AgLand) TOTAL Sales Price:	2,997,495	WGT. MEAN:	67	STD:	13.65	95% Wgt. Mean C.I.:	59.30 to 74.24	(!: land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	2,993,495	MEAN:	70	AVG.ABS.DEV:	10.78	95% Mean C.I.:	62.55 to 77.10	
(AgLand) TOTAL Assessed Value:	1,998,759							
AVG. Adj. Sales Price:	187,093	COD:	14.92	MAX Sales Ratio:	89.96			
AVG. Assessed Value:	124,922	PRD:	104.57	MIN Sales Ratio:	47.14			

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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											
10/01/03 TO 12/31/03	2	76.54	76.54	76.90	3.01	99.54	74.24	78.85	N/A	158,428	121,827
01/01/04 TO 03/31/04	1	69.91	69.91	69.91			69.91	69.91	N/A	155,000	108,360
04/01/04 TO 06/30/04											
07/01/04 TO 09/30/04	1	89.96	89.96	89.96			89.96	89.96	N/A	40,000	35,984
10/01/04 TO 12/31/04	5	73.04	71.18	73.39	9.83	96.98	52.65	81.20	N/A	168,792	123,880
01/01/05 TO 03/31/05	4	77.53	74.26	68.18	13.44	108.92	56.26	85.74	N/A	222,819	151,925
04/01/05 TO 06/30/05											
07/01/05 TO 09/30/05	1	47.14	47.14	47.14			47.14	47.14	N/A	100,000	47,137
10/01/05 TO 12/31/05	1	50.17	50.17	50.17			50.17	50.17	N/A	326,400	163,756
01/01/06 TO 03/31/06	1	53.99	53.99	53.99			53.99	53.99	N/A	320,000	172,764
04/01/06 TO 06/30/06											
<u>Study Years</u>											
07/01/03 TO 06/30/04	3	74.24	74.33	74.60	4.01	99.64	69.91	78.85	N/A	157,285	117,338
07/01/04 TO 06/30/05	10	75.61	74.29	71.15	12.50	104.41	52.65	89.96	56.26 to 85.74	177,523	126,308
07/01/05 TO 06/30/06	3	50.17	50.43	51.40	4.55	98.12	47.14	53.99	N/A	248,800	127,885
<u>Calendar Yrs</u>											
01/01/04 TO 12/31/04	7	73.04	73.68	73.51	10.94	100.23	52.65	89.96	52.65 to 89.96	148,422	109,106
01/01/05 TO 12/31/05	6	63.84	65.73	62.12	22.77	105.80	47.14	85.74	47.14 to 85.74	219,613	136,432
<u>ALL</u>											
	16	72.23	69.82	66.77	14.92	104.57	47.14	89.96	53.99 to 81.20	187,093	124,922

GEO CODE / TOWNSHIP #	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
3235	1	69.91	69.91	69.91			69.91	69.91	N/A	155,000	108,360
3237	7	71.42	69.34	65.74	11.90	105.48	50.17	83.63	50.17 to 83.63	240,247	157,931
3287	5	73.04	67.95	71.21	18.39	95.42	47.14	85.74	N/A	134,241	95,598
3461	3	78.17	74.04	63.20	15.34	117.14	53.99	89.96	N/A	161,850	102,296
<u>ALL</u>											
	16	72.23	69.82	66.77	14.92	104.57	47.14	89.96	53.99 to 81.20	187,093	124,922

AREA (MARKET)	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
3	16	72.23	69.82	66.77	14.92	104.57	47.14	89.96	53.99 to 81.20	187,093	124,922
<u>ALL</u>											
	16	72.23	69.82	66.77	14.92	104.57	47.14	89.96	53.99 to 81.20	187,093	124,922

PA&T 2007 Special Value Statistics

Base Stat

Query: 5825

Type: Qualified

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

NUMBER of Sales:	16	MEDIAN:	72	COV:	19.55	95% Median C.I.:	53.99 to 81.20	(!: Derived)
(AgLand) TOTAL Sales Price:	2,997,495	WGT. MEAN:	67	STD:	13.65	95% Wgt. Mean C.I.:	59.30 to 74.24	(!: land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	2,993,495	MEAN:	70	AVG.ABS.DEV:	10.78	95% Mean C.I.:	62.55 to 77.10	
(AgLand) TOTAL Assessed Value:	1,998,759							
AVG. Adj. Sales Price:	187,093	COD:	14.92	MAX Sales Ratio:	89.96			
AVG. Assessed Value:	124,922	PRD:	104.57	MIN Sales Ratio:	47.14			

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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
2	16	72.23	69.82	66.77	14.92	104.57	47.14	89.96	53.99 to 81.20	187,093	124,922
ALL	16	72.23	69.82	66.77	14.92	104.57	47.14	89.96	53.99 to 81.20	187,093	124,922

SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
12-0056											
12-0502	2	60.80	60.80	59.84	17.48	101.60	50.17	71.42	N/A	299,397	179,148
30-0001											
55-0148											
55-0161											
76-0002											
76-0044											
76-0068											
80-0005											
80-0009	14	73.64	71.11	68.50	14.35	103.81	47.14	89.96	53.99 to 83.63	171,050	117,175
80-0567											
NonValid School											
ALL	16	72.23	69.82	66.77	14.92	104.57	47.14	89.96	53.99 to 81.20	187,093	124,922

ACRES IN SALE

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
30.01 TO 50.00	3	52.65	63.25	56.66	27.11	111.64	47.14	89.96	N/A	78,333	44,380
50.01 TO 100.00	6	76.21	77.46	76.89	6.64	100.74	69.91	85.74	69.91 to 85.74	128,006	98,419
100.01 TO 180.00	7	70.82	66.10	64.06	14.33	103.19	50.17	81.20	50.17 to 81.20	284,351	182,157
ALL	16	72.23	69.82	66.77	14.92	104.57	47.14	89.96	53.99 to 81.20	187,093	124,922

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	8	72.83	71.62	69.01	12.12	103.78	52.65	85.74	52.65 to 85.74	185,728	128,164
DRY-N/A	7	73.04	67.76	63.95	19.31	105.96	47.14	89.96	47.14 to 89.96	193,237	123,583
IRRGTD	1	69.91	69.91	69.91			69.91	69.91	N/A	155,000	108,360
ALL	16	72.23	69.82	66.77	14.92	104.57	47.14	89.96	53.99 to 81.20	187,093	124,922

PA&T 2007 Special Value Statistics

Base Stat

Query: 5825

Type: Qualified

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

NUMBER of Sales:	16	MEDIAN:	72	COV:	19.55	95% Median C.I.:	53.99 to 81.20	(!: Derived)
(AgLand) TOTAL Sales Price:	2,997,495	WGT. MEAN:	67	STD:	13.65	95% Wgt. Mean C.I.:	59.30 to 74.24	(!: land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	2,993,495	MEAN:	70	AVG.ABS.DEV:	10.78	95% Mean C.I.:	62.55 to 77.10	
(AgLand) TOTAL Assessed Value:	1,998,759							
AVG. Adj. Sales Price:	187,093	COD:	14.92	MAX Sales Ratio:	89.96			
AVG. Assessed Value:	124,922	PRD:	104.57	MIN Sales Ratio:	47.14			

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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	12	72.23	68.71	66.97	14.72	102.59	47.14	85.74	52.65 to 81.20	191,303	128,122
DRY-N/A	3	78.85	74.27	65.01	15.21	114.23	53.99	89.96	N/A	180,952	117,642
IRRGTD	1	69.91	69.91	69.91			69.91	69.91	N/A	155,000	108,360
ALL	16	72.23	69.82	66.77	14.92	104.57	47.14	89.96	53.99 to 81.20	187,093	124,922

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	15	73.04	69.82	66.60	15.46	104.83	47.14	89.96	53.99 to 81.20	189,233	126,026
IRRGTD	1	69.91	69.91	69.91			69.91	69.91	N/A	155,000	108,360
ALL	16	72.23	69.82	66.77	14.92	104.57	47.14	89.96	53.99 to 81.20	187,093	124,922

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
Total \$											
30000 TO 59999	1	89.96	89.96	89.96			89.96	89.96	N/A	40,000	35,984
60000 TO 99999	2	69.19	69.19	69.00	23.91	100.28	52.65	85.74	N/A	93,900	64,794
100000 TO 149999	5	74.24	71.24	72.51	11.21	98.26	47.14	83.63	N/A	124,047	89,945
150000 TO 249999	3	70.82	73.19	73.12	4.21	100.10	69.91	78.85	N/A	192,618	140,838
250000 TO 499999	5	56.26	62.61	61.30	17.23	102.13	50.17	81.20	N/A	313,520	192,189
ALL	16	72.23	69.82	66.77	14.92	104.57	47.14	89.96	53.99 to 81.20	187,093	124,922

ASSESSED VALUE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
Total \$											
30000 TO 59999	3	52.65	63.25	56.66	27.11	111.64	47.14	89.96	N/A	78,333	44,380
60000 TO 99999	4	76.21	77.80	77.21	5.46	100.76	73.04	85.74	N/A	118,888	91,793
100000 TO 149999	3	78.85	77.46	77.32	5.80	100.19	69.91	83.63	N/A	158,446	122,507
150000 TO 249999	6	63.54	63.98	62.56	16.53	102.26	50.17	81.20	50.17 to 81.20	301,267	188,487
ALL	16	72.23	69.82	66.77	14.92	104.57	47.14	89.96	53.99 to 81.20	187,093	124,922

Section III: Recapture Value Correlation:

The actions of the assessor are supported by the statistical analysis. Seward County has met the criteria to achieve quality of assessment and an acceptable level of assessment. The qualified Agricultural Unimproved report for Market Area 2 is the analysis that will be used to determine the level of value for the recapture values (75% of market values) in Seward County. This analysis of 18 sales indicates the Median at 72 which is within the acceptable range for the level of value. The qualitative statistics are acceptable for this small sale sample. The qualitative statistics of the price related deferential is in the acceptable range with the coefficient of dispersion above the range.

Refer to the following statistical analysis:

PA&T 2007 Recapture Value Statistics

Base Stat

Query: 5825

Type: Qualified

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

NUMBER of Sales:	18	MEDIAN:	72	COV:	32.32	95% Median C.I.:	61.09 to 93.46	(!: Derived)
(AgLand) TOTAL Sales Price:	4,112,160	WGT. MEAN:	78	STD:	25.23	95% Wgt. Mean C.I.:	61.89 to 93.46	(!: land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	4,112,160	MEAN:	78	AVG.ABS.DEV:	18.78	95% Mean C.I.:	65.52 to 90.62	
(AgLand) TOTAL Assessed Value:	3,194,001							
AVG. Adj. Sales Price:	228,453	COD:	26.25	MAX Sales Ratio:	141.00			
AVG. Assessed Value:	177,444	PRD:	100.51	MIN Sales Ratio:	46.61			

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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											
10/01/03 TO 12/31/03											
01/01/04 TO 03/31/04	4	96.70	101.95	111.18	19.52	91.69	73.38	141.00	N/A	227,000	252,387
04/01/04 TO 06/30/04											
07/01/04 TO 09/30/04											
10/01/04 TO 12/31/04	1	93.46	93.46	93.46			93.46	93.46	N/A	224,000	209,350
01/01/05 TO 03/31/05											
04/01/05 TO 06/30/05	6	68.60	72.01	67.74	16.37	106.30	53.75	104.08	53.75 to 104.08	227,425	154,060
07/01/05 TO 09/30/05	1	52.56	52.56	52.56			52.56	52.56	N/A	189,360	99,523
10/01/05 TO 12/31/05	1	46.61	46.61	46.61			46.61	46.61	N/A	120,000	55,928
01/01/06 TO 03/31/06	1	116.75	116.75	116.75			116.75	116.75	N/A	171,000	199,638
04/01/06 TO 06/30/06	4	64.62	64.00	61.28	7.98	104.44	53.17	73.59	N/A	283,812	173,912
<u>Study Years</u>											
07/01/03 TO 06/30/04	4	96.70	101.95	111.18	19.52	91.69	73.38	141.00	N/A	227,000	252,387
07/01/04 TO 06/30/05	7	69.69	75.08	71.37	18.69	105.20	53.75	104.08	53.75 to 104.08	226,935	161,959
07/01/05 TO 06/30/06	7	64.52	67.42	65.04	22.74	103.66	46.61	116.75	46.61 to 116.75	230,801	150,105
<u>Calendar Yrs</u>											
01/01/04 TO 12/31/04	5	93.46	100.25	107.68	16.16	93.10	73.38	141.00	N/A	226,400	243,779
01/01/05 TO 12/31/05	8	64.30	66.41	64.51	20.07	102.94	46.61	104.08	46.61 to 104.08	209,238	134,976
<u>ALL</u>	18	71.54	78.07	77.67	26.25	100.51	46.61	141.00	61.09 to 93.46	228,453	177,444

GEO CODE / TOWNSHIP #	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
3239	3	93.46	95.62	96.72	2.82	98.86	92.75	100.65	N/A	220,333	213,105
3285	4	69.16	67.01	64.04	11.24	104.62	53.75	75.96	N/A	262,387	168,043
3287	1	53.17	53.17	53.17			53.17	53.17	N/A	456,250	242,590
3463	6	68.60	71.96	69.26	15.20	103.90	52.56	104.08	52.56 to 104.08	198,393	137,400
3509	4	88.92	91.36	108.02	42.19	84.58	46.61	141.00	N/A	188,750	203,880
<u>ALL</u>	18	71.54	78.07	77.67	26.25	100.51	46.61	141.00	61.09 to 93.46	228,453	177,444

AREA (MARKET)	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
2	18	71.54	78.07	77.67	26.25	100.51	46.61	141.00	61.09 to 93.46	228,453	177,444
<u>ALL</u>	18	71.54	78.07	77.67	26.25	100.51	46.61	141.00	61.09 to 93.46	228,453	177,444

PA&T 2007 Recapture Value Statistics

Base Stat

Query: 5825

Type: Qualified

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

NUMBER of Sales:	18	MEDIAN:	72	COV:	32.32	95% Median C.I.:	61.09 to 93.46	(! : Derived)
(AgLand) TOTAL Sales Price:	4,112,160	WGT. MEAN:	78	STD:	25.23	95% Wgt. Mean C.I.:	61.89 to 93.46	(! : land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	4,112,160	MEAN:	78	AVG.ABS.DEV:	18.78	95% Mean C.I.:	65.52 to 90.62	
(AgLand) TOTAL Assessed Value:	3,194,001							
AVG. Adj. Sales Price:	228,453	COD:	26.25	MAX Sales Ratio:	141.00			
AVG. Assessed Value:	177,444	PRD:	100.51	MIN Sales Ratio:	46.61			

Printed: 04/02/2007 19:34:09

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	18	71.54	78.07	77.67	26.25	100.51	46.61	141.00	61.09 to 93.46	228,453	177,444
____ALL____											
	18	71.54	78.07	77.67	26.25	100.51	46.61	141.00	61.09 to 93.46	228,453	177,444

SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
12-0056											
12-0502	2	93.10	93.10	93.21	0.38	99.89	92.75	93.46	N/A	174,500	162,645
30-0001											
55-0148											
55-0161											
76-0002	2	53.85	53.85	53.79	13.44	100.11	46.61	61.09	N/A	119,000	64,009
76-0044											
76-0068											
80-0005	7	73.38	90.99	93.04	31.17	97.79	64.52	141.00	64.52 to 141.00	216,857	201,768
80-0009	7	64.72	67.77	66.18	20.02	102.41	52.56	100.65	52.56 to 100.65	286,737	189,758
80-0567											
NonValid School											
____ALL____											
	18	71.54	78.07	77.67	26.25	100.51	46.61	141.00	61.09 to 93.46	228,453	177,444

ACRES IN SALE

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
30.01 TO 50.00	2	53.85	53.85	53.79	13.44	100.11	46.61	61.09	N/A	119,000	64,009
50.01 TO 100.00	8	73.49	75.82	73.56	14.67	103.07	52.56	104.08	52.56 to 104.08	160,695	118,207
100.01 TO 180.00	6	66.11	74.89	68.29	26.74	109.66	53.17	116.75	53.17 to 116.75	321,766	219,739
180.01 TO 330.00	2	120.83	120.83	121.87	16.70	99.14	100.65	141.00	N/A	329,000	400,944
____ALL____											
	18	71.54	78.07	77.67	26.25	100.51	46.61	141.00	61.09 to 93.46	228,453	177,444

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	2	74.67	74.67	74.92	1.73	99.66	73.38	75.96	N/A	156,100	116,954
DRY-N/A	8	68.60	83.66	81.56	35.31	102.57	52.56	141.00	52.56 to 141.00	254,826	207,846
GRASS	3	53.75	64.61	64.79	29.05	99.72	46.61	93.46	N/A	242,783	157,295
GRASS-N/A	5	73.59	78.56	79.91	18.37	98.31	61.09	100.65	N/A	206,600	165,086
____ALL____											
	18	71.54	78.07	77.67	26.25	100.51	46.61	141.00	61.09 to 93.46	228,453	177,444

METHODOLOGY REPORT OF SPECIAL VALUATION AND RECAPTURE (MARKET) VALUATION PROCEDURES

SEWARD COUNTY – 2007

1. Special valuation methodology:

As done in the past, the agricultural values are set according to the agricultural sales that are determined to be arms length by the assessor and by the Nebraska Department of Property Assessment and Taxation. A market study is done based on the enclosed spreadsheets. Each sale is listed and contains the number of acres in each land capability group. New values per acre are substituted for last year's values to calculate new assessed values and ratios. New statistical measurements including the mean, median and aggregate mean, coefficient of dispersion, price-related differential and the absolute standard deviation are calculated. The final step is the reconciliation of value. It is the process in which the estimates of value are evaluated and the applicability of the indicated values is weighed. This is a reconciliation of the facts, trends and observations developed in the analysis and a review of the conclusions and the validity and reliability of those conclusions. The market study to arrive at the special value was analyzed using only the uninfluenced sales from the market area 3, which was created in 2002. Area 3 does not have the aquifer lying under it. Market Area 3 is most like market Area 2, which has special valuation. The new assessed value (ag/special value) for each land capability group is then applied to all agricultural parcels in area 2.

2. Recapture (market) methodology:

The influenced sales in market area 2 was analyzed based on the sale price divided by the number of acres in the parcel to arrive at an amount paid per acre for each sale in market area 2. The spreadsheet labeled "Market Area 2" shows the sales, acres in each parcel, the 2007 market value, sale price, price per acre and the sales ratio along with the other statistical measurements. The sales showed a change was required in all the land capability groups for 2007.

Exhibits attached are:

Exhibit 1: Spreadsheet of the sales in Market Area 3, the uninfluenced area, establishing the special valuations for Market Area 2.

Exhibit 2: Spreadsheet of the sales in Market Area 2 establishing the market, recapture valuations for that area.

Seward County Special Value Methodology

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R
1	Bk/Pg	Area	Class	2150	1850	2050	1800	1750	1750	1550	1375	1550	1150	1100	700	1800	1675	1800
2				1A1-1	1A1-3	1A-1	1A-3	2A1	2A	3A1-1	3A1-3	3A	4A1-1	4A1-3	4A	1D1-1	1D1-3	1D-1
3	128-082	3	DRY															
4	128-244	3	IRR		6.77		22.59				24.75			19.22				
5	128-265	3	DRY														12.63	
6	129-113	3	DRY															
7	129-368	3	DRY														49	
8	129-416	3	DRY														7.95	
9	129-418	3	DRY														56.05	
10	129-425	3	DRY														17.62	
11	129-463	3	DRY															
12	129-495	3	DRY															
13	129-521	3	DRY														4.17	
14	129-641	3	DRY														99.56	
15	129-705	3	DRY														39	
16	130-290	3	DRY															
17	130-571	3	DRY														69.3	
18	130-705	3	DRY														47	
19																		
20																		
21			ACRES	0	7	0	23	0	0	0	25	0	0	19	0	0	402	0
22																		
23																		
24																		
25																		
26																		

Market Area 3

**Seward County
Special Value Methodology**

	S	T	U	V	W	X	Y	Z	AA	AB	AC	AD	AE	AF	AG	AH	AI	AJ
1	1650	1450	1375	1450	1375	1200	1180	1030	1030	1900	1750	1650	990	990	550	600	240	1610
2	1D-3	2D1-1	2D1-3	2D-1	2D-3	3D1-1	3D1-3	3D-1	3D-3	GB	GB	GB	4D1-1	4D1-3	4D	1G1	1G1T2	1G1C-3
3	30.04						18							28.96				
4																		
5			28.32				11.13		37.59					13.58	9	1.3		
6					16				5									
7	35						9		18					1				
8	23						1.1		2.3					32.3	3.65			
9	49				6				1.9					19.5	7		4	
10							5.85		1					12.7				
11	12.1				35.9		8.8		15.2					1.6				
12	25.9		65				17							42.5				
13	26.6				9		5.99		6					3	0.1			
14	16.48						5.65		14.87						1.75			
15	11.38		3		11		2		9									
16	8.91						14							13.5				
17			3		1		12		13				11					
18	16.5		4.35		4		10.5		13.65					7.5		0.2		1.5
19																		
20																		
21	255	0	104	0	83	0	121	0	138	0	0	0	11	176	22	2	4	2
22																		
23																		
24																		
25																		
26																		

Market Area 3

**Seward County
Special Value Methodology**

	AK	AL	AM	AN	AO	AP	AQ	AR	AS	AT	AU	AV	AW	AX	AY	AZ	BA	BB	BC
1	550	220	525	1350	1350	525	475	1030	400	900	1095	400	775	325	550	280	160	230	130
2	1G	1GT2	2G1	2G1C-1	2G1C-3	2G	3G1	3G1C-1	3G	3GC-3	GRASS	4G1	4G1C-1	4G	4GC-1	4G1T1	4G1T2	4GT1	4GT2
3																			
4																			
5			4						9.41			4		17					
6						14.4								4					
7																			
8																			7.7
9		2																	9.8
10																			
11						1	1.4												
12																			
13																			
14							0.26							4.88					
15																			
16												1.5		6					
17							1.07					4.5			2.5				
18			12.4		4.75					0.35				16.2					
19																			
20																			
21	0	2	16	0	5	15	3	0	9	0	0	10	0	48	0	3	0	0	18
22																			
23																			
24																			
25																			
26																			

Market Area 3

**Seward County
Special Value Methodology**

	BD	BE	BF	BG	BH	BI	BJ	BK	BL
1	70	Road	Total	SUB	SUB	VALUATION	Sale Price	Ratio	ABS
2	Shbt/Wst	RR	Acres						
3		3	80	99,476	0	99,476	134,000	74.24%	0.0201
4		2.91	76.24	108,360	0	108,360	155,000	69.91%	0.0232
5	1	3.42	152.38	133,221	10,959	144,180	182,856	78.85%	0.0662
6		1	40.35	34,684	1,300	35,984	40,000	89.96%	0.1773
7		3.89	115.89	169,975	0	169,975	240,000	70.82%	0.0141
8	1	1	80	88,918	1,071	89,989	123,200	73.04%	0.0081
9	7.25		162.5	209,496	1,782	211,277	260,208	81.20%	0.0896
10		0.96	38.13	50,020	0	50,020	95,000	52.65%	0.1958
11		2.47	78.47	98,142	0	98,142	125,552	78.17%	0.0594
12	4.21	3.22	157.83	194,245	295	194,540	272,395	71.42%	0.0081
13	0.64	3.49	58.99	79,523	45	79,568	92,800	85.74%	0.1351
14		1.55	145	217,024	1,586	218,610	388,600	56.26%	0.1597
15		1	76.38	114,982	0	114,982	137,484	83.63%	0.114
16			43.91	44,587	2,550	47,137	100,000	47.14%	0.2509
17	1	1.48	119.85	160,526	2,570	163,096	326,400	49.97%	0.2226
18	6	1.48	146.38	166,763	6,000	172,763	320,000	53.99%	0.1824
19									
20									
21	21	31	1,572	1,969,940	28,157	1,998,097	2,993,495		0.1079
22								COD	14.94
23						MEDIAN	72.23%		
24						AGGRE	66.75%		
25						MEAN	69.81%		
26						PRD	104.59%		

Market Area 3

Seward County Special Value Methodology

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R
1	Bk/Pg	Area	Class	2150	1700	2050	1650	1750	1750	1550	1180	1550	1150	990	700	1800	1675	1800
2				<u>1A1-1</u>	<u>1A1-3</u>	<u>1A-1</u>	<u>1A-3</u>	<u>2A1</u>	<u>2A</u>	<u>3A1-1</u>	<u>3A1-3</u>	<u>3A</u>	<u>4A1-1</u>	<u>4A1-3</u>	<u>4A</u>	<u>1D1-1</u>	<u>1D1-3</u>	<u>1D-1</u>
3	128-249	2	DRY															
4	128-291	2	GRASS															
5	128-376	2	GRASS															
6	128-414	2	DRY															
7	129-466	2	GRASS															
8	129-728	2	DRY															
9	129-832	2	DRY															
10	129-874	2	DRY															
11	129-896	2	DRY															
12	130-136	2	GRASS															
13	130-230	2	GRASS															
14	130-240	2	DRY															
15	130-556	2	GRASS															
16	130-776	2	DRY															
17	131-013	2	DRY															
18	131-090	2	GRASS															
19	131-117	2	CRP															
20	131-213	2	DRY															
21																		
22																		
23			ACRES	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24																		
25																		
26																		
27																		
28																		
29																		

Market Area 2

Seward County Special Value Methodology

	S	T	U	V	W	X	Y	Z	AA	AB	AC	AD	AE	AF	AG	AH
1	1650	1450	1375	1450	1375	1200	1180	1030	1030	1900	1750	1650	990	990	550	600
2	<u>1D-3</u>	<u>2D1-1</u>	<u>2D1-3</u>	<u>2D-1</u>	<u>2D-3</u>	<u>3D1-1</u>	<u>3D1-3</u>	<u>3D-1</u>	<u>3D-3</u>	<u>GB-LCG's1&2</u>	<u>GB-LCGs3</u>	<u>GB-LCG's4</u>	<u>4D1-1</u>	<u>4D1-3</u>	<u>4D</u>	<u>1G1</u>
3										68.88	111.29	51.7				
4																
5											13.2	17.4				
6										21.9	22.6	6.4				
7																
8										9.48	24.51	15.09				
9										56	13.85	7				
10										22.3	14	30.75				
11										56.1	46.8	21.2				
12																
13												11.2				
14										11.21	21.74	4.5				
15																
16										26.5	40	34				
17										27.36	36.31	54.7				
18											17.91	17.34				
19																
20										20.8	24.5	8.1				
21																
22																
23	0	0	0	0	0	0	0	0	0	321	387	279	0	0	0	0
24																
25																
26																
27																
28																
29																

Market Area 2

Seward County Special Value Methodology

	AI	AJ	AK	AL	AM	AN	AO	AP	AQ	AR	AS	AT	AU	AV	AW	AX	AY	AZ
1	240	1610	550	220	525	1350	1350	525	475	1030	400	900	1325	400	775	325	550	280
2	1G1T2	1G1C-3	1G	1GT2	2G1	2G1C-1	2G1C-3	2G	3G1	3G1C-1	3G	3GC-3	GRASS	4G1	4G1C-1	4G	4GC-1	4G1T1
3													58.06					
4													237					
5													48.4					
6																		
7													158					
8													29.92					
9																		
10													5.5					
11													22.39					
12													155.93					
13													40.46					
14													24.72					
15													42.21					
16													17.5					
17													27.78					
18													42.5					
19							16.5						139.5					
20													25.6					
21																		
22																		
23	0	0	0	0	0	0	17	0	0	0	0	0	1,075	0	0	0	0	0
24																		
25																		
26																		
27																		
28																		
29																		

Market Area 2

Seward County Special Value Methodology

	BA	BB	BC	BD	BE	BF	BG	BH	BI	BJ	BK	BL
1	160	230	130	70	Road	Total	SUB	SUB	VALUATION	Sale Price	Ratio	ABS
2	4GT1T2	4GT1	4GT2	Shbt/Wst	RR	Acres						
3					4.6	294.53	410,935	76,930	487,864	346,000	141.00%	0.6947
4					0.58	237.58	0	314,025	314,025	312,000	100.65%	0.2911
5					1	80	51,810	64,130	115,940	125,000	92.75%	0.2122
6					2.33	53.23	91,720	0	91,720	125,000	73.38%	0.0184
7					2	160	0	209,350	209,350	224,000	93.46%	0.2193
8					1	80	85,803	39,644	125,447	180,000	69.69%	0.0184
9					0.63	77.48	142,188	0	142,188	187,200	75.95%	0.0442
10					0.45	73	117,608	7,288	124,895	120,000	104.08%	0.3254
11					3.37	149.86	223,470	29,667	253,137	375,000	67.50%	0.0403
12						155.93	0	206,607	206,607	384,350	53.75%	0.1778
13					0.74	52.4	18,480	53,610	72,090	118,000	61.09%	0.1044
14					0.95	63.12	66,769	32,754	99,523	189,360	52.56%	0.1898
15						42.21	0	55,928	55,928	120,000	46.61%	0.2493
16					2	120	176,450	23,188	199,638	171,000	116.75%	0.4521
17						146.15	205,782	36,809	242,590	456,250	53.17%	0.1836
18						77.75	59,954	56,313	116,266	158,000	73.59%	0.0205
19						156	22,275	184,838	207,113	320,000	64.72%	0.0681
20					1	80	95,760	33,920	129,680	201,000	64.52%	0.0702
21												
22												
23	0	0	0	0	21	2,099	1,769,002	1,424,998	3,193,999	4,112,160		0.1878
24											COD	26.25
25									MEDIAN	71.53%		
26									AGGRE	77.67%		
27									MEAN	78.07%		
28									PRD	100.51%		
29												

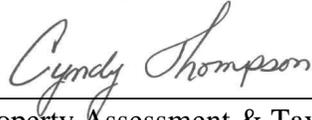
Market Area 2

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 Seward County County Assessor, by certified mail, return receipt requested, 7005 1160 0001 1213 9751.

Dated this 9th day of April, 2007.



Property Assessment & Taxation