

## 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., 2007). 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., 2007) 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 Revenue Property Assessment Division, hereinafter referred to as the Division, 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 Division 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 Division is required by Neb. Rev. Stat. §77-1327 (R. S. Supp., 2007) to develop and maintain a state-wide sales file of all arm's length transactions. From this sales file the Division 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 Division 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 Division. 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.

# Table of Contents

## Commission Summary

## Property Tax Administrator's Opinions and Recommendations

### Residential Reports Section

Preliminary Statistical Reports  
    Residential Real Property, Qualified  
Residential Assessment Actions  
Residential Appraisal Information  
R&O Statistical Reports  
    Residential Real Property, Qualified

### Residential Correlation Section

Residential Real Property  
    I. Correlation  
    II. Analysis of Percentage of Sales Used  
    III. Analysis of the Preliminary, Trended Preliminary, and R&O Median Ratios  
    IV. Analysis of Percentage Change in Total Assessed Value in the Sales File to  
        Percentage Change in Assessed Value  
    V. Analysis of the R&O Median, Weighted Mean, and Mean Ratios  
    VI. Analysis of R&O COD and PRD  
    VII. Analysis of Changes in the Statistics Due to the Assessor Actions  
  
Residential (What If) Recommendation Statistics if necessary

### Commercial Reports Section

Preliminary Statistical Reports  
    Commercial Real Property, Qualified  
Commercial Assessment Actions  
Commercial Appraisal Information  
R&O Statistical Reports  
    Commercial Real Property, Qualified

### Commercial Correlation Section

Commercial Real Property  
    I. Correlation  
    II. Analysis of Percentage of Sales Used  
    III. Analysis of the Preliminary, Trended Preliminary, and R&O Median Ratios  
    IV. Analysis of Percentage Change in Total Assessed Value in the Sales File to  
        Percentage Change in Assessed Value

- V. Analysis of the R&O Median, Weighted Mean, and Mean Ratios
- VI. Analysis of R&O COD and PRD
- VII. Analysis of Changes in the Statistics Due to the Assessor Actions

Commercial (What If) Recommendation Statistics if necessary

### **Agricultural Reports Section**

- Preliminary Statistical Reports
  - Agricultural Unimproved, Qualified
- Agricultural Assessment Actions
- Agricultural Appraisal Information
- R&O Statistical Reports
  - Agricultural Unimproved, Qualified

### **Agricultural Correlation Section**

- Agricultural Land
  - I. Correlation
  - II. Analysis of Percentage of Sales Used
  - III. Analysis of the Preliminary, Trended Preliminary, and R&O Median Ratios
  - IV. Analysis of Percentage Change in Total Assessed Value in the Sales File to Percentage Change in Assessed Value
  - V. Analysis of the R&O Median, Weighted Mean, and Mean Ratios
  - VI. Analysis of R&O COD and PRD
  - VII. Analysis of Changes in the Statistics Due to the Assessor Actions

Agricultural (What If) Recommendation Statistics if necessary

### **Special Valuation Section**

### **County Reports Section**

- 2008 County Abstract of Assessment for Real Property, Form 45
- 2008 County Agricultural Land Detail
- 2008 County Abstract of Assessment for Real Property Compared with the 2007 Certificate of Taxes Levied (CTL) Report
- County Assessor's Three Year Plan of Assessment
- Assessment Survey – General Information

### **Certification**

### **Map Section**

### **Valuation History Chart Section**



## 2008 Commission Summary

01 Adams

### Residential Real Property - Current

Number of Sales	1029	COD	21.57
Total Sales Price	\$99,174,486	PRD	108.22
Total Adj. Sales Price	\$100,091,486	COV	40.17
Total Assessed Value	\$91,271,725	STD	39.64
Avg. Adj. Sales Price	\$97,271	Avg. Abs. Dev.	20.02
Avg. Assessed Value	\$88,699	Min	11.04
Median	92.82	Max	631.88
Wgt. Mean	91.19	95% Median C.I.	91.17 to 94.29
Mean	98.68	95% Wgt. Mean C.I.	90.02 to 92.35
		95% Mean C.I.	96.26 to 101.11
% of Value of the Class of all Real Property Value in the County			50.4
% of Records Sold in the Study Period			8.96
% of Value Sold in the Study Period			10.01
Average Assessed Value of the Base			79,326

### Residential Real Property - History

Year	Number of Sales	Median	COD	PRD
2008	1029	92.82	21.57	108.22
2007	1062	95.79	20.83	107.53
2006	1065	94.27	19.79	107.12
2005	1,093	95.67	20.63	108.53
2004	1031	95.13	20.97	105.93
2003	945	94	27.81	114.2
2002	908	97	17.66	106.27
2001	1,087	99	17.7	106.23

## 2008 Commission Summary

01 Adams

### Commercial Real Property - Current

Number of Sales	109	COD	25.19
Total Sales Price	\$30,049,657	PRD	106.50
Total Adj. Sales Price	\$29,918,426	COV	39.97
Total Assessed Value	\$28,926,600	STD	41.16
Avg. Adj. Sales Price	\$274,481	Avg. Abs. Dev.	24.97
Avg. Assessed Value	\$265,382	Min	23.52
Median	99.10	Max	299.66
Wgt. Mean	96.68	95% Median C.I.	97.41 to 100.32
Mean	102.97	95% Wgt. Mean C.I.	82.85 to 110.52
		95% Mean C.I.	95.25 to 110.70
% of Value of the Class of all Real Property Value in the County			19.01
% of Records Sold in the Study Period			7.11
% of Value Sold in the Study Period			8.41
Average Assessed Value of the Base			224,255

### Commercial Real Property - History

Year	Number of Sales	Median	COD	PRD
2008	109	99.10	25.19	106.50
2007	133	98.52	29.77	102.37
2006	131	95.36	41.71	109.51
2005	147	94.54	44.09	107.15
2004	142	96.66	32.75	107.16
2003	138	99	30.67	91.18
2002	142	100	44.34	128.05
2001	138	102	37.01	119.02

## 2008 Commission Summary

**01 Adams**

### Agricultural Land - Current

<b>Number of Sales</b>	<b>71</b>	<b>COD</b>	<b>20.49</b>
Total Sales Price	\$17,312,398	<b>PRD</b>	<b>108.89</b>
Total Adj. Sales Price	\$17,577,398	COV	26.36
Total Assessed Value	\$11,637,669	STD	19.00
Avg. Adj. Sales Price	\$247,569	Avg. Abs. Dev.	14.64
Avg. Assessed Value	\$163,911	Min	6.57
<b>Median</b>	<b>71.44</b>	Max	115.74
Wgt. Mean	66.21	95% Median C.I.	64.35 to 77.24
Mean	72.09	95% Wgt. Mean C.I.	61.56 to 70.85
		95% Mean C.I.	67.67 to 76.51
% of Value of the Class of all Real Property Value in the County			30.59
% of Records Sold in the Study Period			2.16
% of Value Sold in the Study Period			2.96
Average Assessed Value of the Base			168,622

### Agricultural Land - History

Year	Number of Sales	Median	COD	PRD
<b>2008</b>	<b>71</b>	<b>71.44</b>	<b>20.49</b>	<b>108.89</b>
<b>2007</b>	<b>65</b>	<b>72.01</b>	<b>24.20</b>	<b>108.76</b>
<b>2006</b>	61	76.74	26.38	110.35
<b>2005</b>	66	75.68	23.81	109.63
<b>2004</b>	77	74.43	20.66	107.22
<b>2003</b>	83	77	22.33	101.02
<b>2002</b>	75	76	24.45	106.14
<b>2001</b>	81	77	22.33	102.7



## **2008 Opinions of the Property Tax Administrator for Adams 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 Adams County is 93% of actual value. It is my opinion that the quality of assessment for the class of residential real property in Adams 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 Adams County is 99% of actual value. It is my opinion that the quality of assessment for the class of commercial real property in Adams County is in compliance with generally accepted mass appraisal practices.

### **Agricultural Land**

It is my opinion that the level of value of the class of agricultural land in Adams County is 71% of actual value. It is my opinion that the quality of assessment for the class of agricultural land in Adams County is in compliance with generally accepted mass appraisal practices.

Dated this 7th day of April, 2008.



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

Ruth A. Sorensen  
Property Tax Administrator



**PAD 2008 Preliminary Statistics**

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2005 to 06/30/2007 Posted Before: 01/18/2008

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

NUMBER of Sales:	1029	<b>MEDIAN:</b>	<b>89</b>	COV:	40.25	95% Median C.I.:	87.99 to 90.82
TOTAL Sales Price:	99,174,486	WGT. MEAN:	87	STD:	37.59	95% Wgt. Mean C.I.:	86.22 to 88.64
TOTAL Adj.Sales Price:	100,091,486	MEAN:	93	AVG.ABS.DEV:	20.12	95% Mean C.I.:	91.10 to 95.69
TOTAL Assessed Value:	87,508,910						
AVG. Adj. Sales Price:	97,270	COD:	22.51	MAX Sales Ratio:	607.50		
AVG. Assessed Value:	85,042	PRD:	106.82	MIN Sales Ratio:	3.33		

Printed: 02/09/2008 11:46:06

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>											
07/01/05 TO 09/30/05	143	95.30	104.57	91.46	27.40	114.34	25.48	607.50	90.92 to 97.67	91,602	83,775
10/01/05 TO 12/31/05	120	91.25	97.55	88.39	23.62	110.37	43.43	301.20	87.37 to 96.40	100,137	88,512
01/01/06 TO 03/31/06	113	89.76	93.06	88.98	19.42	104.59	34.87	219.69	86.14 to 93.30	89,254	79,414
04/01/06 TO 06/30/06	159	90.25	93.27	90.29	17.84	103.30	29.88	259.24	88.34 to 94.43	99,970	90,261
07/01/06 TO 09/30/06	141	85.78	88.93	84.20	21.56	105.62	44.23	269.15	83.55 to 88.36	96,528	81,276
10/01/06 TO 12/31/06	124	85.10	90.03	82.95	28.13	108.53	3.33	396.99	80.56 to 94.62	99,092	82,197
01/01/07 TO 03/31/07	87	87.99	88.90	87.24	17.44	101.91	32.70	211.10	83.43 to 92.12	108,929	95,024
04/01/07 TO 06/30/07	142	86.60	89.17	85.63	22.30	104.13	4.79	222.06	83.65 to 91.17	95,915	82,130
<u>Study Years</u>											
07/01/05 TO 06/30/06	535	91.67	97.21	89.88	22.22	108.15	25.48	607.50	89.43 to 93.57	95,507	85,844
07/01/06 TO 06/30/07	494	86.39	89.27	84.87	22.65	105.18	3.33	396.99	84.73 to 88.67	99,179	84,174
<u>Calendar Yrs</u>											
01/01/06 TO 12/31/06	537	88.50	91.34	86.70	21.40	105.35	3.33	396.99	87.02 to 90.25	96,609	83,757
<u>ALL</u>											
	1029	89.38	93.40	87.43	22.51	106.82	3.33	607.50	87.99 to 90.82	97,270	85,042

ASSESSOR LOCATION	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
AYR	3	99.67	100.27	96.26	6.51	104.17	90.84	110.31	N/A	38,841	37,388
HANSEN	2	67.96	67.96	63.69	14.00	106.70	58.44	77.47	N/A	81,500	51,907
HASTINGS	886	89.36	93.88	87.71	21.71	107.04	10.56	607.50	87.92 to 90.85	97,545	85,558
HOLSTEIN	8	78.07	77.89	74.47	33.87	104.59	16.52	126.64	16.52 to 126.64	41,437	30,858
JUNIATA	19	85.79	88.24	86.67	17.67	101.81	60.58	130.75	74.05 to 96.67	62,692	54,337
KENESAW	34	89.41	100.80	84.27	35.60	119.61	6.23	331.00	79.64 to 104.57	52,570	44,302
PAULINE	1	52.50	52.50	52.50			52.50	52.50	N/A	12,000	6,300
PROSSER	3	66.31	117.06	66.23	80.06	176.73	62.80	222.06	N/A	162,000	107,298
ROSELAND	8	96.50	98.86	87.74	19.34	112.67	60.37	144.83	60.37 to 144.83	77,187	67,723
RURAL	28	90.25	82.79	83.41	30.03	99.26	3.33	219.69	80.45 to 99.75	113,181	94,408
SUBURBAN	37	94.13	87.79	89.60	19.62	97.99	25.48	136.69	81.59 to 99.33	156,539	140,252
<u>ALL</u>											
	1029	89.38	93.40	87.43	22.51	106.82	3.33	607.50	87.99 to 90.82	97,270	85,042

**PAD 2008 Preliminary Statistics**

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2005 to 06/30/2007 Posted Before: 01/18/2008

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

NUMBER of Sales:	1029	<b>MEDIAN:</b>	<b>89</b>	COV:	40.25	95% Median C.I.:	87.99 to 90.82
TOTAL Sales Price:	99,174,486	WGT. MEAN:	87	STD:	37.59	95% Wgt. Mean C.I.:	86.22 to 88.64
TOTAL Adj.Sales Price:	100,091,486	MEAN:	93	AVG.ABS.DEV:	20.12	95% Mean C.I.:	91.10 to 95.69
TOTAL Assessed Value:	87,508,910						
AVG. Adj. Sales Price:	97,270	COD:	22.51	MAX Sales Ratio:	607.50		
AVG. Assessed Value:	85,042	PRD:	106.82	MIN Sales Ratio:	3.33		

Printed: 02/09/2008 11:46:06

**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	964	89.32	93.92	87.43	22.36	107.42	6.23	607.50	87.83 to 90.70	94,533	82,651
2	37	94.13	87.79	89.60	19.62	97.99	25.48	136.69	81.59 to 99.33	156,539	140,252
3	28	90.25	82.79	83.41	30.03	99.26	3.33	219.69	80.45 to 99.75	113,181	94,408
ALL	1029	89.38	93.40	87.43	22.51	106.82	3.33	607.50	87.99 to 90.82	97,270	85,042

**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	959	89.42	94.47	87.68	21.86	107.74	28.35	607.50	88.02 to 90.85	100,117	87,780
2	68	87.47	78.29	80.98	31.48	96.68	3.33	236.83	79.40 to 95.93	59,049	47,816
3	2	94.25	94.25	120.10	44.30	78.48	52.50	136.00	N/A	31,500	37,830
ALL	1029	89.38	93.40	87.43	22.51	106.82	3.33	607.50	87.99 to 90.82	97,270	85,042

**PROPERTY TYPE \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
01	1026	89.40	93.38	87.42	22.50	106.81	3.33	607.50	87.99 to 90.82	97,447	85,190
06											
07	3	85.79	99.69	93.75	22.67	106.33	77.47	135.82	N/A	36,666	34,376
ALL	1029	89.38	93.40	87.43	22.51	106.82	3.33	607.50	87.99 to 90.82	97,270	85,042

**SCHOOL DISTRICT \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
01-0003	45	88.19	100.35	81.45	34.30	123.21	6.23	331.00	81.44 to 99.72	67,702	55,140
01-0018	804	88.53	93.77	86.80	22.79	108.04	10.56	607.50	87.20 to 90.14	90,406	78,471
01-0090	159	93.81	89.98	90.04	16.57	99.94	3.33	236.83	90.22 to 96.22	142,994	128,749
01-0123	12	84.65	93.59	89.95	41.98	104.05	16.52	219.69	60.37 to 126.64	73,708	66,298
10-0019											
18-0501											
40-0126	6	86.15	85.93	88.95	17.66	96.60	58.44	108.60	58.44 to 108.60	85,924	76,433
50-0503											
65-0005											
91-0074	3	89.67	83.08	95.11	20.29	87.35	52.50	107.07	N/A	74,000	70,380
NonValid School											
ALL	1029	89.38	93.40	87.43	22.51	106.82	3.33	607.50	87.99 to 90.82	97,270	85,042

**PAD 2008 Preliminary Statistics**

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2005 to 06/30/2007 Posted Before: 01/18/2008

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

NUMBER of Sales:	1029	<b>MEDIAN:</b>	<b>89</b>	COV:	40.25	95% Median C.I.:	87.99 to 90.82
TOTAL Sales Price:	99,174,486	WGT. MEAN:	87	STD:	37.59	95% Wgt. Mean C.I.:	86.22 to 88.64
TOTAL Adj.Sales Price:	100,091,486	MEAN:	93	AVG.ABS.DEV:	20.12	95% Mean C.I.:	91.10 to 95.69
TOTAL Assessed Value:	87,508,910						
AVG. Adj. Sales Price:	97,270	COD:	22.51	MAX Sales Ratio:	607.50		
AVG. Assessed Value:	85,042	PRD:	106.82	MIN Sales Ratio:	3.33		

Printed: 02/09/2008 11:46:06

<b>YEAR BUILT *</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
0 OR Blank	69	87.36	85.76	81.65	40.36	105.04	3.33	269.15	75.44 to 96.61	42,984	35,096	
Prior TO 1860	1	126.18	126.18	126.18			126.18	126.18	N/A	21,001	26,500	
1860 TO 1899	34	89.87	105.33	87.61	39.46	120.22	43.43	331.00	75.76 to 108.08	49,328	43,217	
1900 TO 1919	144	89.47	104.98	89.62	35.82	117.14	28.35	607.50	85.99 to 96.08	59,329	53,168	
1920 TO 1939	171	89.43	95.17	85.60	25.99	111.19	46.76	437.93	83.71 to 91.66	70,415	60,272	
1940 TO 1949	119	88.35	91.77	83.89	22.51	109.39	46.85	202.42	84.85 to 92.77	76,693	64,335	
1950 TO 1959	134	87.53	87.90	84.26	17.88	104.32	44.23	135.94	83.04 to 91.17	84,611	71,293	
1960 TO 1969	88	88.01	89.99	86.70	14.79	103.79	55.35	222.06	85.10 to 92.12	117,807	102,140	
1970 TO 1979	116	87.31	88.86	87.33	12.52	101.75	43.89	136.69	84.60 to 92.01	140,087	122,337	
1980 TO 1989	18	93.59	94.89	92.99	15.76	102.04	65.22	121.90	81.29 to 106.71	145,013	134,851	
1990 TO 1994	24	88.31	92.57	90.11	11.39	102.73	75.86	135.82	83.55 to 100.78	200,045	180,267	
1995 TO 1999	23	91.36	88.37	86.54	11.12	102.12	55.64	115.78	81.59 to 97.47	179,032	154,929	
2000 TO Present	88	95.62	93.18	91.93	7.74	101.36	52.27	116.92	92.33 to 97.23	184,455	169,573	
ALL	1029	89.38	93.40	87.43	22.51	106.82	3.33	607.50	87.99 to 90.82	97,270	85,042	

<b>SALE PRICE *</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
Low \$												
1 TO 4999	9	102.00	177.44	193.92	93.86	91.50	30.83	607.50	84.33 to 331.00	3,263	6,328	
5000 TO 9999	9	101.20	148.82	161.05	70.07	92.41	32.70	255.79	67.93 to 242.68	7,380	11,886	
Total \$												
1 TO 9999	18	101.75	163.13	171.13	81.93	95.32	30.83	607.50	99.67 to 222.06	5,321	9,107	
10000 TO 29999	82	125.26	133.15	129.71	43.82	102.66	4.79	437.93	104.32 to 139.93	20,604	26,726	
30000 TO 59999	202	96.97	99.59	98.22	21.18	101.40	3.36	236.83	93.14 to 100.81	45,859	45,044	
60000 TO 99999	352	87.37	85.94	85.75	16.20	100.22	10.56	144.09	85.34 to 89.33	77,684	66,616	
100000 TO 149999	200	82.66	82.61	82.68	14.68	99.92	3.33	118.21	80.15 to 86.00	125,526	103,780	
150000 TO 249999	143	88.72	88.62	88.49	12.17	100.14	59.15	120.88	85.77 to 94.10	188,285	166,617	
250000 TO 499999	31	86.03	84.16	83.44	13.76	100.87	43.89	109.71	80.46 to 92.36	291,046	242,837	
500000 +	1	76.76	76.76	76.76			76.76	76.76	N/A	645,000	495,110	
ALL	1029	89.38	93.40	87.43	22.51	106.82	3.33	607.50	87.99 to 90.82	97,270	85,042	

**PAD 2008 Preliminary Statistics**

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2005 to 06/30/2007 Posted Before: 01/18/2008

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	1029	<b>MEDIAN:</b>	<b>89</b>	COV:	40.25	95% Median C.I.:	87.99 to 90.82
TOTAL Sales Price:	99,174,486	WGT. MEAN:	87	STD:	37.59	95% Wgt. Mean C.I.:	86.22 to 88.64
TOTAL Adj.Sales Price:	100,091,486	MEAN:	93	AVG.ABS.DEV:	20.12	95% Mean C.I.:	91.10 to 95.69
TOTAL Assessed Value:	87,508,910						
AVG. Adj. Sales Price:	97,270	COD:	22.51	MAX Sales Ratio:	607.50		
AVG. Assessed Value:	85,042	PRD:	106.82	MIN Sales Ratio:	3.33		

Printed: 02/09/2008 11:46:06

**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	13	30.83	46.40	11.49	121.44	403.77	3.33	109.02	4.79 to 101.50	19,066	2,191
5000 TO 9999	12	72.09	68.27	41.01	40.52	166.46	10.56	130.75	34.87 to 99.72	16,660	6,832
Total \$ _____											
1 TO 9999	25	52.50	56.90	24.67	70.81	230.62	3.33	130.75	29.88 to 99.67	17,911	4,419
10000 TO 29999	70	94.80	114.97	88.89	48.51	129.34	25.48	607.50	84.13 to 104.32	24,854	22,093
30000 TO 59999	309	86.31	94.02	83.55	29.07	112.53	43.93	437.93	83.13 to 89.42	55,417	46,303
60000 TO 99999	329	89.71	92.34	87.42	17.09	105.63	44.77	259.24	87.99 to 91.95	88,152	77,059
100000 TO 149999	168	89.26	91.98	88.01	14.82	104.51	43.89	396.99	86.45 to 92.33	138,535	121,931
150000 TO 249999	115	93.57	91.79	90.45	10.17	101.48	52.27	120.88	89.13 to 96.71	208,911	188,963
250000 TO 499999	13	98.53	91.87	88.78	11.30	103.48	62.80	109.71	76.76 to 103.23	344,523	305,873
ALL _____											
	1029	89.38	93.40	87.43	22.51	106.82	3.33	607.50	87.99 to 90.82	97,270	85,042

**QUALITY**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	66	86.30	83.78	81.19	39.77	103.19	3.33	269.15	75.44 to 95.93	42,938	34,864
10	9	104.89	114.29	93.67	28.82	122.01	52.23	222.06	82.00 to 136.69	41,400	38,781
20	131	93.08	100.98	88.82	32.14	113.69	28.35	301.20	84.36 to 98.81	56,751	50,403
30	659	88.19	93.07	86.17	21.24	108.00	43.89	607.50	86.92 to 89.58	89,232	76,891
35	1	77.91	77.91	77.91			77.91	77.91	N/A	98,000	76,350
40	155	91.67	91.16	89.72	11.77	101.60	58.65	144.09	88.57 to 94.83	181,617	162,946
45	1	103.23	103.23	103.23			103.23	103.23	N/A	255,000	263,225
50	7	98.33	96.74	92.81	9.44	104.24	76.76	111.43	76.76 to 111.43	306,071	284,062
ALL _____											
	1029	89.38	93.40	87.43	22.51	106.82	3.33	607.50	87.99 to 90.82	97,270	85,042

**PAD 2008 Preliminary Statistics**

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2005 to 06/30/2007 Posted Before: 01/18/2008

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	1029	<b>MEDIAN:</b>	<b>89</b>	COV:	40.25	95% Median C.I.:	87.99 to 90.82
TOTAL Sales Price:	99,174,486	WGT. MEAN:	87	STD:	37.59	95% Wgt. Mean C.I.:	86.22 to 88.64
TOTAL Adj.Sales Price:	100,091,486	MEAN:	93	AVG.ABS.DEV:	20.12	95% Mean C.I.:	91.10 to 95.69
TOTAL Assessed Value:	87,508,910						
AVG. Adj. Sales Price:	97,270	COD:	22.51	MAX Sales Ratio:	607.50		
AVG. Assessed Value:	85,042	PRD:	106.82	MIN Sales Ratio:	3.33		

Printed: 02/09/2008 11:46:06

<b>STYLE</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.		Sale Price	Assd Val
(blank)	67	87.36	85.78	81.56	40.92	105.18	3.33	269.15	75.44 to 96.61		42,409	34,587
100	7	115.78	121.74	107.11	27.31	113.66	77.47	222.06	77.47 to 222.06		64,457	69,037
101	751	89.13	92.69	87.46	20.07	105.98	28.35	607.50	87.78 to 90.65		98,789	86,399
102	94	86.72	92.72	85.69	24.65	108.21	50.30	396.99	78.11 to 93.57		114,381	98,011
103	22	91.87	87.51	86.36	13.45	101.33	52.35	113.28	76.09 to 96.70		138,559	119,658
104	69	95.65	101.90	89.02	24.69	114.47	54.49	259.24	86.03 to 101.20		95,460	84,976
106	6	115.43	165.47	118.78	52.97	139.32	94.10	437.93	94.10 to 437.93		69,750	82,846
111	3	87.99	94.68	92.79	18.09	102.04	74.16	121.90	N/A		86,333	80,110
301	1	83.32	83.32	83.32			83.32	83.32	N/A		86,000	71,655
302	1	86.14	86.14	86.14			86.14	86.14	N/A		45,000	38,765
304	7	86.36	97.89	89.14	21.46	109.82	71.47	162.16	71.47 to 162.16		163,207	145,485
305	1	91.42	91.42	91.42			91.42	91.42	N/A		270,000	246,835
<u>ALL</u>												
	1029	89.38	93.40	87.43	22.51	106.82	3.33	607.50	87.99 to 90.82		97,270	85,042

<b>CONDITION</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.		Sale Price	Assd Val
(blank)	66	86.30	83.78	81.19	39.77	103.19	3.33	269.15	75.44 to 95.93		42,938	34,864
10	16	102.39	102.37	81.73	30.25	125.26	43.89	191.13	71.15 to 133.68		60,946	49,810
20	107	96.67	119.04	91.74	46.24	129.76	28.35	607.50	89.42 to 107.58		46,991	43,110
25	1	124.26	124.26	124.26			124.26	124.26	N/A		62,000	77,040
30	627	88.04	90.79	86.38	19.48	105.10	44.23	331.00	86.17 to 89.52		86,198	74,461
40	206	91.28	90.19	88.81	11.25	101.55	52.27	178.26	87.92 to 93.28		175,467	155,830
50	5	99.75	99.39	99.62	11.03	99.77	81.43	121.77	N/A		148,920	148,350
60	1	74.90	74.90	74.90			74.90	74.90	N/A		255,000	190,995
<u>ALL</u>												
	1029	89.38	93.40	87.43	22.51	106.82	3.33	607.50	87.99 to 90.82		97,270	85,042

## **Adams County 2008 Assessment Actions taken to address the following property classes/subclasses:**

### **Residential**

The appraiser and her staff

Reviewed all residential suburban properties (within a 2 mile radius of Hastings and within a 1 mile radius of Juniata

Revalued suburban residential land as indicated by a market study

Revalued Hastings residential land as indicated by a market study

Increased by 5% residential improvements in Kenesaw as indicated by a market study

Increased by 5% residential improvements in Juniata as indicated by a market study

Reviewed and revalued all Holstein residential parcels as indicated by a market study

Increased by 5% residential improvements in the Lochland subdivision as indicated by a market study

All Holstein residential parcels were physically inspected and remeasured if necessary

All sales were physically inspected and remeasured if necessary

All parcels with building permits were physically inspected and measured

A new assistant appraiser was added to the staff, she was formerly a realtor, she did take IAAO 101 – Fundamental of Real Property Appraisal

The two other assistants have both completed the requirements to become registered appraisers and are pursuing obtaining their licenses

## 2008 Assessment Survey for Adams County

### Residential Appraisal Information

*(Includes Urban, Suburban and Rural Residential)*

1.	<b>Data collection done by:</b>
	Appraiser and appraiser associates
2.	<b>Valuation done by:</b>
	Appraiser and appraiser associates
3.	<b>Pickup work done by whom:</b>
	Appraiser and appraiser associates
4.	<b>What is the date of the Replacement Cost New data (Marshall-Swift) that are used to value this property class?</b>
	2005
5.	<b>What was the last year the depreciation schedule for this property class was developed using market-derived information?</b>
	1998
6.	<b>What was the last year that the Market or Sales Comparison Approach was used to estimate the market value of the properties in this class?</b>
	1998
7.	<b>Number of market areas/neighborhoods for this property class:</b>
	16
8.	<b>How are these defined?</b>
	By location
9.	<b>Is "Assessor Location" a usable valuation identity?</b>
	Yes
10.	<b>Does the assessor location "suburban" mean something other than rural residential? (that is, does the "suburban" location have its own market?)</b>
	Yes, it is a 2 mile radius around Hastings and a 1 mile radius around Juniata

11.	<b>What is the market significance of the suburban location as defined in Reg. 10-001.07B?</b> ( <i>Suburban shall mean a parcel of real property located outside of the limits of an incorporated city or village, but within the legal jurisdiction of an incorporated city or village.</i> )
	They have identified an area surrounding their larger urban areas where the market is different than either the within city limits market or the rural residential areas.
12.	<b>Are the county's ag residential and rural residential improvements classified and valued in the same manner?</b>
	Yes

**Residential Permit Numbers:**

Permits	Information Statements	Other	Total
255			255

**PAD 2008 R&O Statistics**

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2005 to 06/30/2007 Posted Before: 01/18/2008

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

NUMBER of Sales:	1029	<b>MEDIAN:</b>	<b>93</b>	COV:	40.17	95% Median C.I.:	91.17 to 94.29
TOTAL Sales Price:	99,174,486	WGT. MEAN:	91	STD:	39.64	95% Wgt. Mean C.I.:	90.02 to 92.35
TOTAL Adj.Sales Price:	100,091,486	MEAN:	99	AVG.ABS.DEV:	20.02	95% Mean C.I.:	96.26 to 101.11
TOTAL Assessed Value:	91,271,725						
AVG. Adj. Sales Price:	97,270	COD:	21.57	MAX Sales Ratio:	631.88		
AVG. Assessed Value:	88,699	PRD:	108.22	MIN Sales Ratio:	11.04		

Printed: 04/01/2008 17:41:26

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>											
07/01/05 TO 09/30/05	143	97.26	110.13	94.56	28.67	116.47	37.50	631.88	94.32 to 101.48	91,602	86,616
10/01/05 TO 12/31/05	120	93.95	101.20	90.95	24.24	111.26	46.75	314.50	89.54 to 97.63	100,137	91,075
01/01/06 TO 03/31/06	113	93.43	96.59	91.72	18.60	105.31	47.37	219.69	89.61 to 97.53	89,254	81,864
04/01/06 TO 06/30/06	159	93.43	96.58	93.20	17.06	103.64	42.62	262.42	90.54 to 97.77	99,970	93,169
07/01/06 TO 09/30/06	141	89.35	92.10	86.83	19.31	106.07	49.33	285.15	85.33 to 92.21	96,528	83,818
10/01/06 TO 12/31/06	124	94.60	98.91	89.03	23.05	111.10	45.67	382.70	87.77 to 99.05	99,092	88,224
01/01/07 TO 03/31/07	87	90.86	97.36	91.95	20.67	105.89	49.27	463.12	87.44 to 95.83	108,929	100,156
04/01/07 TO 06/30/07	142	91.59	96.20	91.19	18.82	105.49	11.04	222.06	88.50 to 96.17	95,915	87,465
<u>Study Years</u>											
07/01/05 TO 06/30/06	535	94.67	101.24	92.73	22.23	109.18	37.50	631.88	92.81 to 96.22	95,507	88,560
07/01/06 TO 06/30/07	494	90.94	95.92	89.58	20.60	107.07	11.04	463.12	89.45 to 92.82	99,179	88,849
<u>Calendar Yrs</u>											
01/01/06 TO 12/31/06	537	92.18	95.95	90.25	19.58	106.31	42.62	382.70	90.25 to 94.10	96,609	87,193
<u>ALL</u>											
	1029	92.82	98.68	91.19	21.57	108.22	11.04	631.88	91.17 to 94.29	97,270	88,699

ASSESSOR LOCATION	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
AYR	3	99.67	100.27	96.26	6.51	104.17	90.84	110.31	N/A	38,841	37,388
HANSEN	2	67.96	67.96	63.69	14.00	106.70	58.44	77.47	N/A	81,500	51,907
HASTINGS	886	92.47	98.51	91.04	21.50	108.21	11.04	631.88	90.79 to 93.68	97,545	88,800
HOLSTEIN	8	99.97	100.51	100.60	16.26	99.90	45.67	129.25	45.67 to 129.25	41,437	41,688
JUNIATA	19	92.26	92.22	91.22	17.51	101.10	62.84	130.75	76.66 to 102.82	62,692	57,186
KENESAW	34	93.33	110.11	92.60	34.81	118.91	52.50	336.29	82.87 to 113.51	52,570	48,680
PAULINE	1	52.50	52.50	52.50			52.50	52.50	N/A	12,000	6,300
PROSSER	3	76.03	121.47	77.39	68.28	156.95	66.31	222.06	N/A	162,000	125,371
ROSELAND	8	96.50	98.86	87.74	19.34	112.67	60.37	144.83	60.37 to 144.83	77,187	67,723
RURAL	28	98.08	98.41	94.37	14.52	104.29	52.35	219.69	90.82 to 100.00	113,181	106,806
SUBURBAN	37	98.53	96.37	93.03	14.49	103.59	42.62	172.59	89.46 to 103.11	156,539	145,629
<u>ALL</u>											
	1029	92.82	98.68	91.19	21.57	108.22	11.04	631.88	91.17 to 94.29	97,270	88,699

**PAD 2008 R&O Statistics**

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2005 to 06/30/2007 Posted Before: 01/18/2008

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	1029	<b>MEDIAN:</b>	<b>93</b>	COV:	40.17	95% Median C.I.:	91.17 to 94.29
TOTAL Sales Price:	99,174,486	WGT. MEAN:	91	STD:	39.64	95% Wgt. Mean C.I.:	90.02 to 92.35
TOTAL Adj.Sales Price:	100,091,486	MEAN:	99	AVG.ABS.DEV:	20.02	95% Mean C.I.:	96.26 to 101.11
TOTAL Assessed Value:	91,271,725						
AVG. Adj. Sales Price:	97,270	COD:	21.57	MAX Sales Ratio:	631.88		
AVG. Assessed Value:	88,699	PRD:	108.22	MIN Sales Ratio:	11.04		

Printed: 04/01/2008 17:41:26

**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	964	92.54	98.78	90.96	22.00	108.60	11.04	631.88	90.90 to 93.89	94,533	85,988
2	37	98.53	96.37	93.03	14.49	103.59	42.62	172.59	89.46 to 103.11	156,539	145,629
3	28	98.08	98.41	94.37	14.52	104.29	52.35	219.69	90.82 to 100.00	113,181	106,806
ALL	1029	92.82	98.68	91.19	21.57	108.22	11.04	631.88	91.17 to 94.29	97,270	88,699

**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	959	92.33	98.72	91.16	21.72	108.30	46.75	631.88	90.84 to 93.89	100,117	91,264
2	68	96.61	98.27	91.48	18.79	107.43	11.04	270.67	93.81 to 99.99	59,049	54,016
3	2	94.25	94.25	120.10	44.30	78.48	52.50	136.00	N/A	31,500	37,830
ALL	1029	92.82	98.68	91.19	21.57	108.22	11.04	631.88	91.17 to 94.29	97,270	88,699

**PROPERTY TYPE \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
01	1026	92.86	98.67	91.18	21.55	108.21	11.04	631.88	91.19 to 94.29	97,447	88,855
06											
07	3	88.29	102.55	96.04	24.32	106.77	77.47	141.88	N/A	36,666	35,215
ALL	1029	92.82	98.68	91.19	21.57	108.22	11.04	631.88	91.17 to 94.29	97,270	88,699

**SCHOOL DISTRICT \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
01-0003	45	92.23	107.68	88.11	33.12	122.21	52.50	336.29	82.87 to 100.82	67,702	59,653
01-0018	804	91.94	98.86	90.50	22.89	109.23	11.04	631.88	90.31 to 93.43	90,406	81,819
01-0090	159	96.19	95.39	93.44	11.49	102.09	42.62	172.59	93.45 to 98.85	142,994	133,613
01-0123	12	97.46	104.63	99.37	28.00	105.29	45.67	219.69	80.62 to 129.25	73,708	73,246
10-0019											
18-0501											
40-0126	6	97.41	91.06	90.54	14.52	100.57	58.44	111.96	58.44 to 111.96	85,924	77,798
50-0503											
65-0005											
91-0074	3	91.76	83.87	96.31	19.93	87.08	52.50	107.36	N/A	74,000	71,271
NonValid School											
ALL	1029	92.82	98.68	91.19	21.57	108.22	11.04	631.88	91.17 to 94.29	97,270	88,699

**PAD 2008 R&O Statistics**

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2005 to 06/30/2007 Posted Before: 01/18/2008

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	1029	<b>MEDIAN:</b>	<b>93</b>	COV:	40.17	95% Median C.I.:	91.17 to 94.29
TOTAL Sales Price:	99,174,486	WGT. MEAN:	91	STD:	39.64	95% Wgt. Mean C.I.:	90.02 to 92.35
TOTAL Adj.Sales Price:	100,091,486	MEAN:	99	AVG.ABS.DEV:	20.02	95% Mean C.I.:	96.26 to 101.11
TOTAL Assessed Value:	91,271,725						
AVG. Adj. Sales Price:	97,270	COD:	21.57	MAX Sales Ratio:	631.88		
AVG. Assessed Value:	88,699	PRD:	108.22	MIN Sales Ratio:	11.04		

Printed: 04/01/2008 17:41:26

YEAR BUILT *	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
0 OR Blank	69	99.30	103.34	93.19	24.98	110.89	11.04	285.15	93.81 to 100.00	42,984	40,058
Prior TO 1860	1	135.11	135.11	135.11			135.11	135.11	N/A	21,001	28,375
1860 TO 1899	34	93.93	110.69	91.43	38.90	121.06	47.59	336.29	82.16 to 111.17	49,328	45,102
1900 TO 1919	144	94.85	113.80	96.06	37.98	118.46	50.50	631.88	89.31 to 100.11	59,329	56,991
1920 TO 1939	171	92.21	99.88	89.90	25.23	111.10	49.33	447.37	88.03 to 95.63	70,415	63,304
1940 TO 1949	119	90.64	95.48	87.50	22.61	109.12	49.12	212.39	87.65 to 96.08	76,693	67,107
1950 TO 1959	134	90.79	91.29	88.03	16.63	103.70	47.37	141.69	86.63 to 93.28	84,611	74,486
1960 TO 1969	88	90.91	93.89	90.58	14.98	103.66	56.78	222.06	87.77 to 95.46	117,807	106,705
1970 TO 1979	116	90.12	92.15	90.41	12.77	101.92	46.75	172.59	87.25 to 95.92	140,087	126,654
1980 TO 1989	18	96.13	97.62	95.29	15.58	102.44	71.21	127.53	85.56 to 109.23	145,013	138,188
1990 TO 1994	24	90.19	94.77	92.22	10.88	102.76	79.18	141.88	85.92 to 101.50	200,045	184,487
1995 TO 1999	23	92.93	91.70	89.84	8.60	102.07	73.23	114.58	85.74 to 97.80	179,032	160,839
2000 TO Present	88	96.21	95.04	93.95	6.79	101.16	64.75	125.23	93.34 to 97.77	184,455	173,301
ALL	1029	92.82	98.68	91.19	21.57	108.22	11.04	631.88	91.17 to 94.29	97,270	88,699

SALE PRICE *	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
1 TO 4999	9	142.89	227.79	245.98	75.41	92.60	100.00	631.88	110.50 to 336.29	3,263	8,027
5000 TO 9999	9	132.50	169.14	177.75	47.32	95.16	93.33	266.05	99.67 to 262.07	7,380	13,118
Total \$											
1 TO 9999	18	137.70	198.47	198.67	62.31	99.90	93.33	631.88	110.50 to 262.07	5,321	10,573
10000 TO 29999	82	134.16	145.34	141.17	38.76	102.95	37.50	447.37	110.31 to 150.43	20,604	29,087
30000 TO 59999	202	100.52	106.03	104.43	20.21	101.54	49.33	463.12	97.30 to 104.43	45,859	47,889
60000 TO 99999	352	90.72	89.32	89.16	15.62	100.18	11.04	157.92	88.67 to 92.68	77,684	69,263
100000 TO 149999	200	87.13	86.92	86.84	12.77	100.09	50.56	134.81	84.48 to 89.54	125,526	109,010
150000 TO 249999	143	90.59	91.18	91.08	10.88	100.11	61.19	120.88	88.96 to 95.27	188,285	171,489
250000 TO 499999	31	89.45	86.86	86.45	11.38	100.48	46.75	110.51	83.55 to 94.10	291,046	251,608
500000 +	1	80.15	80.15	80.15			80.15	80.15	N/A	645,000	516,950
ALL	1029	92.82	98.68	91.19	21.57	108.22	11.04	631.88	91.17 to 94.29	97,270	88,699

**PAD 2008 R&O Statistics**

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2005 to 06/30/2007 Posted Before: 01/18/2008

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

NUMBER of Sales:	1029	<b>MEDIAN:</b>	<b>93</b>	COV:	40.17	95% Median C.I.:	91.17 to 94.29
TOTAL Sales Price:	99,174,486	WGT. MEAN:	91	STD:	39.64	95% Wgt. Mean C.I.:	90.02 to 92.35
TOTAL Adj.Sales Price:	100,091,486	MEAN:	99	AVG.ABS.DEV:	20.02	95% Mean C.I.:	96.26 to 101.11
TOTAL Assessed Value:	91,271,725						
AVG. Adj. Sales Price:	97,270	COD:	21.57	MAX Sales Ratio:	631.88		
AVG. Assessed Value:	88,699	PRD:	108.22	MIN Sales Ratio:	11.04		

Printed: 04/01/2008 17:41:26

**ASSESSED VALUE \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$ _____											
1 TO 4999	4	105.25	95.92	73.22	21.93	131.00	45.67	127.50	N/A	4,261	3,120
5000 TO 9999	13	99.72	110.22	53.61	50.89	205.60	11.04	270.67	42.62 to 142.89	13,288	7,123
Total \$ _____											
1 TO 9999	17	100.00	106.85	55.37	44.26	192.99	11.04	270.67	45.67 to 132.50	11,164	6,181
10000 TO 29999	68	99.57	125.23	100.22	45.59	124.95	47.59	631.88	93.81 to 109.56	22,844	22,896
30000 TO 59999	291	90.27	97.68	87.64	27.37	111.46	47.37	314.50	87.65 to 93.26	53,524	46,908
60000 TO 99999	328	93.79	98.36	92.34	18.08	106.51	50.56	447.37	91.55 to 96.31	83,283	76,906
100000 TO 149999	184	90.28	91.93	89.72	12.66	102.47	46.75	219.69	88.07 to 92.33	134,817	120,960
150000 TO 249999	123	94.83	96.86	93.12	13.29	104.02	64.43	463.12	90.25 to 97.23	201,628	187,746
250000 TO 499999	17	96.44	95.23	93.54	8.88	101.81	70.11	114.50	89.45 to 103.23	306,111	286,331
500000 +	1	80.15	80.15	80.15			80.15	80.15	N/A	645,000	516,950
ALL	1029	92.82	98.68	91.19	21.57	108.22	11.04	631.88	91.17 to 94.29	97,270	88,699

**QUALITY**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	66	99.29	101.97	93.18	23.54	109.43	11.04	285.15	93.81 to 100.00	42,938	40,010
10	9	135.91	134.71	107.89	32.51	124.85	57.03	222.06	85.09 to 189.70	41,400	44,667
20	131	97.63	109.20	95.95	32.67	113.81	47.59	463.12	92.06 to 101.69	56,751	54,451
30	659	91.08	96.99	89.82	20.91	107.98	46.75	631.88	90.02 to 92.81	89,232	80,145
35	1	79.18	79.18	79.18			79.18	79.18	N/A	98,000	77,600
40	155	93.34	93.62	92.02	11.07	101.74	60.84	157.92	90.20 to 95.88	181,617	167,116
45	1	103.23	103.23	103.23			103.23	103.23	N/A	255,000	263,225
50	7	98.33	98.89	95.03	9.49	104.06	80.15	118.30	80.15 to 118.30	306,071	290,852
ALL	1029	92.82	98.68	91.19	21.57	108.22	11.04	631.88	91.17 to 94.29	97,270	88,699

**PAD 2008 R&O Statistics**

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2005 to 06/30/2007 Posted Before: 01/18/2008

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

NUMBER of Sales:	1029	<b>MEDIAN:</b>	<b>93</b>	COV:	40.17	95% Median C.I.:	91.17 to 94.29
TOTAL Sales Price:	99,174,486	WGT. MEAN:	91	STD:	39.64	95% Wgt. Mean C.I.:	90.02 to 92.35
TOTAL Adj.Sales Price:	100,091,486	MEAN:	99	AVG.ABS.DEV:	20.02	95% Mean C.I.:	96.26 to 101.11
TOTAL Assessed Value:	91,271,725						
AVG. Adj. Sales Price:	97,270	COD:	21.57	MAX Sales Ratio:	631.88		
AVG. Assessed Value:	88,699	PRD:	108.22	MIN Sales Ratio:	11.04		

Printed: 04/01/2008 17:41:26

<b>STYLE</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.		Sale Price	Assd Val
(blank)	67	99.30	103.83	93.53	25.10	111.01	11.04	285.15	93.81 to 100.00		42,409	39,667
100	7	114.58	123.57	108.36	28.72	114.04	77.47	222.06	77.47 to 222.06		64,457	69,845
101	751	92.20	97.36	91.24	19.97	106.70	46.75	631.88	90.69 to 93.61		98,789	90,137
102	94	90.41	96.31	88.40	25.06	108.94	52.50	382.70	80.97 to 94.25		114,381	101,118
103	22	93.22	88.34	87.24	12.91	101.26	52.35	113.28	76.09 to 97.92		138,559	120,877
104	69	97.90	106.15	92.51	24.70	114.74	55.86	262.42	89.35 to 104.43		95,460	88,311
106	6	118.59	169.99	122.34	52.58	138.95	96.07	447.37	96.07 to 447.37		69,750	85,335
111	3	90.02	97.89	95.83	19.04	102.14	76.11	127.53	N/A		86,333	82,735
301	1	86.29	86.29	86.29			86.29	86.29	N/A		86,000	74,210
302	1	87.27	87.27	87.27			87.27	87.27	N/A		45,000	39,270
304	7	87.65	101.01	91.75	20.48	110.09	80.08	166.89	80.08 to 166.89		163,207	149,746
305	1	93.22	93.22	93.22			93.22	93.22	N/A		270,000	251,695
<u>ALL</u>												
	1029	92.82	98.68	91.19	21.57	108.22	11.04	631.88	91.17 to 94.29		97,270	88,699

<b>CONDITION</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.		Sale Price	Assd Val
(blank)	66	99.29	101.97	93.18	23.54	109.43	11.04	285.15	93.81 to 100.00		42,938	40,010
10	16	110.57	121.08	88.31	40.28	137.11	46.75	200.70	75.93 to 185.63		60,946	53,820
20	107	101.14	125.93	97.90	45.50	128.63	47.37	631.88	94.67 to 111.08		46,991	46,003
25	1	132.97	132.97	132.97			132.97	132.97	N/A		62,000	82,440
30	627	91.03	95.06	90.38	19.42	105.17	49.12	463.12	90.00 to 92.90		86,198	77,909
40	206	92.43	92.63	91.19	10.31	101.59	64.43	185.77	90.14 to 95.27		175,467	160,003
50	5	99.75	101.82	101.85	12.11	99.97	82.70	127.37	N/A		148,920	151,678
60	1	77.13	77.13	77.13			77.13	77.13	N/A		255,000	196,685
<u>ALL</u>												
	1029	92.82	98.68	91.19	21.57	108.22	11.04	631.88	91.17 to 94.29		97,270	88,699



**2008 Correlation Section  
for Adams County**

---

**Residential Real Property**

**I. Correlation**

RESIDENTIAL: The calculated median indicates that the level of value for residential real property in Adams County is 93%. This is supported by the trended preliminary ratio as well as the detailed assessment actions. This county is committed to improving their assessment practices and valuation uniformity in the county. They have worked diligently toward this goal and made great strides as is evidenced by the strong support of the statistical analyses run in the county.

The assessor and appraiser work well together. They are committed to educating the staff they have in place as well as being receptive to new ideas and procedures. They are responsive to changes in statutes and regulations. They are also working hard to educate the public. Currently, they are in the process of getting a website usable by the public for informational purposes on the real property in the county.

One issue that would increase efficiency dramatically, as well as freeing up time and resources in the office, would be the acquisition of a CAMA system that is able to work with the in-house computer system and the Treasurer's office. Currently, the assessor's office has to duplicate all entry in the CAMA system and then again on a different reporting system. New products are available and would be extremely beneficial for the assessor's office.

This county has done a remarkable job in the short time the current Assessor has been in office. It should be noted that for the first time, information on sales is being submitted to the state routinely and timely. They have developed sales verification procedures to identify any sales that should be excluded from use in setting values. They should be commended for their hard work. There is no information available to indicate that the level of value for residential property in Adams County is other than the calculated median of 93%.

**2008 Correlation Section  
for Adams 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(2) (R. S. Supp., 2007) 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 Division periodically reviews the procedures utilized by the county assessor to qualify/disqualify sales.

The Standard on Ratio Studies, International Association of Assessing Officials, (2007), 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.

	<b>Total Sales</b>	<b>Qualified Sales</b>	<b>Percent Used</b>
<b>2008</b>	<b>1367</b>	<b>1029</b>	<b>75.27</b>
<b>2007</b>	<b>2846</b>	<b>2124</b>	<b>74.63</b>
<b>2006</b>	<b>1388</b>	<b>1065</b>	<b>76.73</b>
<b>2005</b>	<b>1378</b>	<b>1093</b>	<b>79.32</b>
<b>2004</b>	<b>1297</b>	<b>1031</b>	<b>79.49</b>
<b>2003</b>	<b>1280</b>	<b>945</b>	<b>73.83</b>
<b>2002</b>	<b>1251</b>	<b>908</b>	<b>72.58</b>
<b>2001</b>	<b>1218</b>	<b>1087</b>	<b>89.24</b>

RESIDENTIAL: Table 2 represents evidence that the sales verification in Adams County is established and part of their normal procedures. The past 3 years the fluctuation in the percentage of sales used is minimal. A review of the total residential sales in Adams County shows 60 sales that were coded out for having substantially changed since the date of the sale. It does not appear that Adams County has excessively trimmed their sales.

**2008 Correlation Section  
for Adams County**

---

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

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

Adjusting for Selective Reappraisal

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

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

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

**2008 Correlation Section  
for Adams County**

---

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

	<b>Preliminary Median</b>	<b>% Change in Assessed Value (excl. growth)</b>	<b>Trended Preliminary Ratio</b>	<b>R&amp;O Median</b>
<b>2008</b>	<b>89.38</b>	<b>3.12</b>	<b>92.17</b>	<b>92.82</b>
<b>2007</b>	<b>88.75</b>	<b>5.81</b>	<b>93.91</b>	<b>95.79</b>
<b>2006</b>	<b>93.26</b>	<b>1.17</b>	<b>94.35</b>	<b>94.27</b>
<b>2005</b>	<b>93.95</b>	<b>1.09</b>	<b>94.98</b>	<b>95.67</b>
<b>2004</b>	<b>93.14</b>	<b>2.8</b>	<b>95.75</b>	<b>95.13</b>
<b>2003</b>	<b>93</b>	<b>0.12</b>	<b>93.11</b>	<b>94</b>
<b>2002</b>	<b>97</b>	<b>0.35</b>	<b>97.34</b>	<b>97</b>
<b>2001</b>	<b>99</b>	<b>1.92</b>	<b>100.9</b>	<b>99</b>

RESIDENTIAL: Table 3 illustrates that the residential values when trended from the previous year arrive at a ratio very similar to the R & O Ratio. The conclusion may be drawn that the residential population and the residential sales were treated uniformly. The trended ratio offers strong support for the calculated level of value at 92.82% of market and either the calculated ratio or the trended ratio could be used to call a level of value for residential property in Adams County.

**2008 Correlation Section  
for Adams 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 2008 Preliminary Statistical Reports and the 2008 R&O Statistical Reports, to the percentage change in the assessed value of all real property base, by class, reported in the 2008 County Abstract of Assessment for Real Property, Form 45, excluding growth valuation, compared to the 2007 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 sales 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.

**2008 Correlation Section  
for Adams County**

---

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

<b>% Change in Total Assessed Value in the Sales</b>		<b>% Change in Assessed Value (excl. growth)</b>
<b>5.55</b>	<b>2008</b>	<b>3.12</b>
<b>8.95</b>	<b>2007</b>	<b>5.81</b>
<b>2.17</b>	<b>2006</b>	<b>1.17</b>
<b>2.26</b>	<b>2005</b>	<b>1.09</b>
<b>3.76</b>	<b>2004</b>	<b>2.8</b>
<b>-2.17</b>	<b>2003</b>	<b>0.12</b>
<b>0.99</b>	<b>2002</b>	<b>0.35</b>
<b>0.39</b>	<b>2001</b>	<b>1.92</b>

RESIDENTIAL: Table 4 illustrates similar movement between the sales file and the base value. This offers support that either the calculated median or the trended median for residential property is an accurate reflection of the level of value in Adams County. It also indicates that the class of property has been valued uniformly.

## 2008 Correlation Section for Adams County

---

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

There are three measures of central tendency calculated by the Division: median ratio, weighted mean ratio, and mean ratio. Since each measure of central tendency has strengths and weaknesses, the use of any statistic for equalization should be reconciled with the other two, as in an appraisal, based on the appropriateness 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. Since the median ratio is considered neutral in relationship to either assessed value or selling price, its use in adjusting the class or subclass of properties will not change the relationships between assessed value and level of value already present within the class or subclass of properties, thus rendering an adjustment neutral in its impact on the relative tax burden to an individual property. Additionally, the median ratio is less influenced by the presence of extreme ratios, commonly called outliers. One outlier in a small sample size of sales can have controlling influence over the other measures of central tendency. The median ratio limits the distortion potential of an outlier.

The weighted mean ratio is viewed by the IAAO as the most appropriate statistical measure for “indirect” equalization; 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, (2007). 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.

**2008 Correlation Section  
for Adams County**

---

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

	<b>Median</b>	<b>Wgt. Mean</b>	<b>Mean</b>
<b>R&amp;O Statistics</b>	<b>92.82</b>	<b>91.19</b>	<b>98.68</b>

RESIDENTIAL: A review of Table 5 indicates the median coming in at 93% with the wgt mean just slightly lower at 91% and the mean being more susceptible to outliers rounding to 99%. All three measures of central tendency are within or very close to within the acceptable range giving credibility to the statistical level of value.

**2008 Correlation Section  
for Adams 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. A COD of less than 15 suggests that there is good assessment uniformity. Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), pp. 235-237. 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. A PRD of greater than 100 suggests that high value properties are relatively under-assessed. Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), pp. 239-240. 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.

	<b>COD</b>	<b>PRD</b>
<b>R&amp;O Statistics</b>	<b>21.57</b>	<b>108.22</b>
<b>Difference</b>	<b>6.57</b>	<b>5.22</b>

RESIDENTIAL: Table 6 accurately reflects that the COD and PRD are both above the acceptable range for qualitative measures. This is to be expected after a review of the minimum and maximum sales which indicate that there are extreme outliers within the residential sales data base. This would be another indication that there has been no excessive trimming. When the outliers are trimmed by even 10 sales (or approximately 1%) on either end, the COD and PRD improve remarkably. These outliers allow the appraisers to view potential areas needing valuation changes that might differ from their 3 year plan and are not necessarily used for setting values. This also demonstrates the county's commitment to using all sales possible to accurately reflect the market.

**2008 Correlation Section  
for Adams 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.

	<b>Preliminary Statistics</b>	<b>R&amp;O Statistics</b>	<b>Change</b>
<b>Number of Sales</b>	<b>1029</b>	<b>1029</b>	<b>0</b>
<b>Median</b>	<b>89.38</b>	<b>92.82</b>	<b>3.44</b>
<b>Wgt. Mean</b>	<b>87.43</b>	<b>91.19</b>	<b>3.76</b>
<b>Mean</b>	<b>93.40</b>	<b>98.68</b>	<b>5.28</b>
<b>COD</b>	<b>22.51</b>	<b>21.57</b>	<b>-0.94</b>
<b>PRD</b>	<b>106.82</b>	<b>108.22</b>	<b>1.4</b>
<b>Min Sales Ratio</b>	<b>3.33</b>	<b>11.04</b>	<b>7.71</b>
<b>Max Sales Ratio</b>	<b>607.50</b>	<b>631.88</b>	<b>24.38</b>

RESIDENTIAL: Table seven reflects that no change was made in the number of sales used between the preliminary and final statistical analyses. This also reflects the commitment that Adams County has made to complete their pick up work timely, report sales information accurately and in general improve assessment practices in the office. The changes in the measures of central tendency and qualitative measures are accurately reflected when reviewed against the stated assessment actions. The minimum and maximum sales ratios also reflect the county's commitment to using all possible sales, not excessively trimming and willingness to recognize outliers for their informational value.



**PAD 2008 Preliminary Statistics**

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2004 to 06/30/2007 Posted Before: 01/18/2008

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

NUMBER of Sales:	109	<b>MEDIAN:</b>	<b>98</b>	COV:	44.18	95% Median C.I.:	90.91 to 100.00
TOTAL Sales Price:	30,049,657	WGT. MEAN:	94	STD:	43.14	95% Wgt. Mean C.I.:	80.01 to 107.96
TOTAL Adj.Sales Price:	29,918,426	MEAN:	98	AVG.ABS.DEV:	30.05	95% Mean C.I.:	89.55 to 105.75
TOTAL Assessed Value:	28,119,745						
AVG. Adj. Sales Price:	274,480	COD:	30.68	MAX Sales Ratio:	258.15		
AVG. Assessed Value:	257,979	PRD:	103.90	MIN Sales Ratio:	8.00		

Printed: 02/09/2008 11:46:18

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>											
07/01/04 TO 09/30/04	16	97.11	91.55	97.28	22.71	94.11	23.52	145.35	72.45 to 109.96	287,382	279,570
10/01/04 TO 12/31/04	10	72.79	80.91	87.11	44.53	92.89	26.63	189.06	40.96 to 124.77	308,528	268,757
01/01/05 TO 03/31/05	9	104.09	101.31	102.94	16.22	98.41	56.61	145.44	73.15 to 121.33	162,611	167,397
04/01/05 TO 06/30/05	6	112.77	129.69	98.72	30.64	131.36	88.68	216.63	88.68 to 216.63	158,166	156,150
07/01/05 TO 09/30/05	7	103.02	105.00	94.75	21.71	110.81	65.88	158.12	65.88 to 158.12	604,857	573,119
10/01/05 TO 12/31/05	12	97.41	97.60	64.98	23.91	150.19	51.17	200.22	73.98 to 102.93	302,437	196,527
01/01/06 TO 03/31/06	7	100.40	124.17	150.62	26.19	82.44	94.68	258.15	94.68 to 258.15	102,800	154,841
04/01/06 TO 06/30/06	11	85.95	88.62	95.09	42.17	93.20	26.65	170.82	39.51 to 138.44	124,983	118,846
07/01/06 TO 09/30/06	7	79.19	80.31	83.07	16.23	96.67	63.55	105.15	63.55 to 105.15	69,428	57,676
10/01/06 TO 12/31/06	9	100.00	98.77	121.40	37.70	81.35	39.76	179.32	39.84 to 161.16	492,731	598,188
01/01/07 TO 03/31/07	7	97.41	108.91	73.96	54.68	147.25	32.41	244.20	32.41 to 244.20	456,608	337,712
04/01/07 TO 06/30/07	8	87.58	89.59	91.69	31.76	97.71	8.00	150.87	8.00 to 150.87	218,500	200,348
<u>Study Years</u>											
07/01/04 TO 06/30/05	41	96.04	96.68	95.13	28.89	101.63	23.52	216.63	79.51 to 104.09	246,241	234,248
07/01/05 TO 06/30/06	37	99.10	101.36	87.99	28.40	115.20	26.65	258.15	94.68 to 103.02	269,126	236,793
07/01/06 TO 06/30/07	31	90.91	94.52	98.88	37.90	95.59	8.00	244.20	70.74 to 105.15	318,220	314,651
<u>Calendar Yrs</u>											
01/01/05 TO 12/31/05	34	100.37	105.77	85.77	23.89	123.31	51.17	216.63	95.36 to 108.36	302,227	259,224
01/01/06 TO 12/31/06	34	98.54	96.91	116.59	32.23	83.13	26.65	258.15	77.69 to 105.15	206,323	240,548
<u>ALL</u>											
	109	97.96	97.65	93.99	30.68	103.90	8.00	258.15	90.91 to 100.00	274,480	257,979

ASSESSOR LOCATION	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
HASTINGS	81	98.52	97.02	99.11	26.33	97.90	8.00	200.22	94.68 to 100.40	288,830	286,248
JUNIATA	2	154.59	154.59	243.70	66.99	63.43	51.03	258.15	N/A	121,800	296,825
KENESAW	7	95.36	99.62	75.49	41.32	131.97	40.96	216.63	40.96 to 216.63	305,591	230,680
PROSSER	1	244.20	244.20	244.20			244.20	244.20	N/A	3,450	8,425
ROSELAND	3	77.29	97.58	105.90	37.53	92.14	64.21	151.24	N/A	39,666	42,008
RURAL	10	62.84	76.62	75.31	39.64	101.74	50.24	126.00	51.53 to 109.96	75,600	56,938
SUBURBAN	5	94.98	95.15	61.97	27.48	153.55	51.17	156.54	N/A	652,400	404,283
<u>ALL</u>											
	109	97.96	97.65	93.99	30.68	103.90	8.00	258.15	90.91 to 100.00	274,480	257,979

**PAD 2008 Preliminary Statistics**

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2004 to 06/30/2007 Posted Before: 01/18/2008

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

NUMBER of Sales:	109	<b>MEDIAN:</b>	<b>98</b>	COV:	44.18	95% Median C.I.:	90.91 to 100.00
TOTAL Sales Price:	30,049,657	WGT. MEAN:	94	STD:	43.14	95% Wgt. Mean C.I.:	80.01 to 107.96
TOTAL Adj.Sales Price:	29,918,426	MEAN:	98	AVG.ABS.DEV:	30.05	95% Mean C.I.:	89.55 to 105.75
TOTAL Assessed Value:	28,119,745						
AVG. Adj. Sales Price:	274,480	COD:	30.68	MAX Sales Ratio:	258.15		
AVG. Assessed Value:	257,979	PRD:	103.90	MIN Sales Ratio:	8.00		

Printed: 02/09/2008 11:46:18

**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	94	98.52	100.02	98.57	30.68	101.48	8.00	258.15	90.92 to 102.77	275,536	271,584
2	5	94.98	95.15	61.97	27.48	153.55	51.17	156.54	N/A	652,400	404,283
3	10	62.84	76.62	75.31	39.64	101.74	50.24	126.00	51.53 to 109.96	75,600	56,938
ALL	109	97.96	97.65	93.99	30.68	103.90	8.00	258.15	90.91 to 100.00	274,480	257,979

**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	98	98.24	100.01	93.79	28.56	106.63	23.52	258.15	90.92 to 100.06	298,654	280,106
2	11	63.55	76.65	102.92	70.32	74.47	8.00	179.32	26.63 to 126.00	59,120	60,846
ALL	109	97.96	97.65	93.99	30.68	103.90	8.00	258.15	90.91 to 100.00	274,480	257,979

**PROPERTY TYPE \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
02	2	89.29	89.29	83.56	8.48	106.85	81.72	96.86	N/A	287,500	240,247
03	105	97.96	96.40	94.17	30.25	102.37	8.00	258.15	90.40 to 100.06	279,228	262,952
04	2	171.65	171.65	119.57	42.27	143.56	99.10	244.20	N/A	12,225	14,617
ALL	109	97.96	97.65	93.99	30.68	103.90	8.00	258.15	90.91 to 100.00	274,480	257,979

**SCHOOL DISTRICT \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
01-0003	10	101.61	117.01	77.51	49.07	150.96	40.96	244.20	46.66 to 216.63	223,358	173,123
01-0018	83	98.58	97.11	99.42	25.92	97.68	8.00	200.22	95.62 to 100.40	278,026	276,403
01-0090	14	62.84	87.42	74.47	57.10	117.39	50.24	258.15	51.17 to 100.67	324,685	241,783
01-0123	1	64.21	64.21	64.21			64.21	64.21	N/A	28,000	17,980
10-0019											
18-0501											
40-0126	1	126.00	126.00	126.00			126.00	126.00	N/A	35,000	44,100
50-0503											
65-0005											
91-0074											
NonValid School											
ALL	109	97.96	97.65	93.99	30.68	103.90	8.00	258.15	90.91 to 100.00	274,480	257,979

**PAD 2008 Preliminary Statistics**

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2004 to 06/30/2007 Posted Before: 01/18/2008

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

NUMBER of Sales:	109	<b>MEDIAN:</b>	<b>98</b>	COV:	44.18	95% Median C.I.:	90.91 to 100.00
TOTAL Sales Price:	30,049,657	WGT. MEAN:	94	STD:	43.14	95% Wgt. Mean C.I.:	80.01 to 107.96
TOTAL Adj.Sales Price:	29,918,426	MEAN:	98	AVG.ABS.DEV:	30.05	95% Mean C.I.:	89.55 to 105.75
TOTAL Assessed Value:	28,119,745						
AVG. Adj. Sales Price:	274,480	COD:	30.68	MAX Sales Ratio:	258.15		
AVG. Assessed Value:	257,979	PRD:	103.90	MIN Sales Ratio:	8.00		

Printed: 02/09/2008 11:46:18

YEAR BUILT *	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
0 OR Blank	11	51.17	65.00	52.82	66.76	123.07	8.00	126.00	26.63 to 121.20	265,938	140,459
Prior TO 1860											
1860 TO 1899	12	99.26	103.94	104.23	14.21	99.72	60.18	150.87	95.71 to 122.52	63,404	66,085
1900 TO 1919	13	97.41	104.53	97.65	30.15	107.04	40.96	200.22	76.90 to 125.08	75,884	74,102
1920 TO 1939	5	96.86	88.84	85.72	16.82	103.65	64.21	114.40	N/A	50,400	43,201
1940 TO 1949	15	73.15	84.61	85.31	39.36	99.18	50.24	161.16	51.58 to 100.67	70,466	60,116
1950 TO 1959	12	96.79	104.56	94.46	32.21	110.69	39.51	244.20	79.51 to 124.77	113,641	107,346
1960 TO 1969	14	104.62	111.91	104.28	27.11	107.31	46.66	216.63	70.74 to 138.44	231,562	241,479
1970 TO 1979	9	100.40	100.78	88.74	28.28	113.57	32.41	151.24	75.46 to 145.35	673,342	597,548
1980 TO 1989	12	81.72	94.61	96.03	37.70	98.52	23.52	258.15	71.82 to 99.49	768,193	737,659
1990 TO 1994											
1995 TO 1999	4	138.14	139.65	127.74	21.04	109.33	103.02	179.32	N/A	729,750	932,182
2000 TO Present	2	93.63	93.63	94.65	5.29	98.92	88.68	98.58	N/A	566,884	536,572
ALL	109	97.96	97.65	93.99	30.68	103.90	8.00	258.15	90.91 to 100.00	274,480	257,979

SALE PRICE *	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	244.20	244.20	244.20			244.20	244.20	N/A	3,450	8,425
5000 TO 9999	3	98.57	136.85	143.78	41.01	95.18	95.36	216.63	N/A	6,833	9,825
Total \$											
1 TO 9999	4	157.60	163.69	158.25	42.34	103.44	95.36	244.20	N/A	5,987	9,475
10000 TO 29999	12	98.53	80.54	75.96	29.07	106.03	8.00	121.33	51.03 to 114.40	16,243	12,338
30000 TO 59999	22	95.71	95.87	94.43	25.86	101.52	26.63	200.22	76.90 to 105.32	44,477	42,000
60000 TO 99999	26	98.74	94.90	93.88	30.75	101.09	39.51	170.82	68.75 to 109.96	76,225	71,557
100000 TO 149999	9	100.00	87.35	89.47	32.92	97.62	39.84	145.44	42.89 to 145.35	118,611	106,123
150000 TO 249999	14	100.08	114.84	118.83	30.37	96.65	56.61	258.15	79.19 to 138.44	189,257	224,890
250000 TO 499999	6	89.80	104.99	103.37	25.65	101.56	77.69	189.06	77.69 to 189.06	351,335	363,191
500000 +	16	89.61	88.91	90.21	30.72	98.56	23.52	158.12	70.74 to 118.15	1,307,129	1,179,159
ALL	109	97.96	97.65	93.99	30.68	103.90	8.00	258.15	90.91 to 100.00	274,480	257,979

**PAD 2008 Preliminary Statistics**

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2004 to 06/30/2007 Posted Before: 01/18/2008

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	109	<b>MEDIAN:</b>	<b>98</b>	COV:	44.18	95% Median C.I.:	90.91 to 100.00
TOTAL Sales Price:	30,049,657	WGT. MEAN:	94	STD:	43.14	95% Wgt. Mean C.I.:	80.01 to 107.96
TOTAL Adj.Sales Price:	29,918,426	MEAN:	98	AVG.ABS.DEV:	30.05	95% Mean C.I.:	89.55 to 105.75
TOTAL Assessed Value:	28,119,745						
AVG. Adj. Sales Price:	274,480	COD:	30.68	MAX Sales Ratio:	258.15		
AVG. Assessed Value:	257,979	PRD:	103.90	MIN Sales Ratio:	8.00		

Printed: 02/09/2008 11:46:18

**ASSESSED VALUE \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$ _____											
1 TO 4999	1	8.00	8.00	8.00			8.00	8.00	N/A	11,000	880
5000 TO 9999	6	73.19	90.41	49.06	76.01	184.27	26.63	244.20	26.63 to 244.20	15,211	7,463
Total \$ _____											
1 TO 9999	7	51.03	78.63	44.65	105.50	176.13	8.00	244.20	8.00 to 244.20	14,610	6,522
10000 TO 29999	13	99.09	93.67	67.91	33.13	137.93	39.51	216.63	40.96 to 121.20	24,546	16,669
30000 TO 59999	28	77.10	80.86	74.22	27.16	108.96	39.84	126.00	68.75 to 95.71	58,816	43,651
60000 TO 99999	18	104.04	107.45	96.00	23.95	111.92	52.01	200.22	96.86 to 124.77	84,222	80,854
100000 TO 149999	8	100.20	118.55	108.78	27.21	108.98	79.19	170.82	79.19 to 170.82	109,625	119,253
150000 TO 249999	11	99.49	99.10	80.93	22.37	122.45	23.52	145.44	79.17 to 145.35	231,681	187,510
250000 TO 499999	9	90.92	100.79	81.06	31.18	124.34	32.41	179.32	77.69 to 138.44	417,312	338,269
500000 +	15	103.02	115.48	99.82	34.63	115.68	51.17	258.15	75.46 to 126.68	1,276,858	1,274,579
ALL	109	97.96	97.65	93.99	30.68	103.90	8.00	258.15	90.91 to 100.00	274,480	257,979

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	12	57.36	66.39	57.07	59.04	116.33	8.00	126.00	26.65 to 109.96	285,860	163,145
10	8	141.13	150.38	142.51	42.31	105.52	68.75	244.20	68.75 to 244.20	58,681	83,628
15	8	131.80	122.63	123.20	22.42	99.53	76.90	161.16	76.90 to 161.16	181,856	224,055
20	76	97.69	95.79	101.74	25.35	94.16	23.52	258.15	90.40 to 100.06	261,058	265,588
30	5	75.46	76.69	74.43	25.23	103.03	32.41	103.02	N/A	944,670	703,164
ALL	109	97.96	97.65	93.99	30.68	103.90	8.00	258.15	90.91 to 100.00	274,480	257,979

**PAD 2008 Preliminary Statistics**

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2004 to 06/30/2007 Posted Before: 01/18/2008

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	109	<b>MEDIAN:</b>	<b>98</b>	COV:	44.18	95% Median C.I.:	90.91 to 100.00
TOTAL Sales Price:	30,049,657	WGT. MEAN:	94	STD:	43.14	95% Wgt. Mean C.I.:	80.01 to 107.96
TOTAL Adj.Sales Price:	29,918,426	MEAN:	98	AVG.ABS.DEV:	30.05	95% Mean C.I.:	89.55 to 105.75
TOTAL Assessed Value:	28,119,745						
AVG. Adj. Sales Price:	274,480	COD:	30.68	MAX Sales Ratio:	258.15		
AVG. Assessed Value:	257,979	PRD:	103.90	MIN Sales Ratio:	8.00		

Printed: 02/09/2008 11:46:18

OCCUPANCY CODE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	10	53.22	66.38	62.50	70.61	106.20	8.00	126.00	26.63 to 121.20	42,532	26,584
300	3	104.09	109.74	106.11	8.01	103.43	100.06	125.08	N/A	158,333	168,001
303	1	100.00	100.00	100.00			100.00	100.00	N/A	105,000	105,000
304	1	71.82	71.82	71.82			71.82	71.82	N/A	2,340,000	1,680,540
326	3	97.96	78.85	53.51	20.27	147.35	39.51	99.09	N/A	31,250	16,723
330	1	75.46	75.46	75.46			75.46	75.46	N/A	1,868,774	1,410,235
340	1	107.85	107.85	107.85			107.85	107.85	N/A	90,000	97,065
341	1	98.58	98.58	98.58			98.58	98.58	N/A	683,769	674,065
343	2	121.18	121.18	118.80	30.48	102.00	84.24	158.12	N/A	775,000	920,695
344	10	82.73	93.20	88.30	22.18	105.55	65.88	150.87	73.98 to 124.86	140,600	124,144
346	1	46.66	46.66	46.66			46.66	46.66	N/A	96,865	45,195
349	2	55.05	55.05	44.48	41.13	123.77	32.41	77.69	N/A	750,405	333,762
350	1	97.41	97.41	97.41			97.41	97.41	N/A	87,000	84,750
351	2	51.99	51.99	49.68	23.52	104.64	39.76	64.21	N/A	34,500	17,140
352	8	98.18	107.29	116.85	19.54	91.82	79.19	179.32	79.19 to 179.32	432,500	505,388
353	11	95.71	97.92	55.47	27.36	176.55	23.52	200.22	60.18 to 121.73	114,363	63,432
384	2	98.52	98.52	98.52	0.00	100.00	98.52	98.52	N/A	55,000	54,185
386	2	131.75	131.75	121.24	10.32	108.67	118.15	145.35	N/A	560,750	679,865
406	23	98.57	97.45	93.80	31.22	103.89	50.24	244.20	68.75 to 113.83	84,947	79,678
419	2	99.53	99.53	101.83	3.51	97.74	96.04	103.02	N/A	587,500	598,267
421	1	51.17	51.17	51.17			51.17	51.17	N/A	2,500,000	1,279,210
426	1	90.91	90.91	90.91			90.91	90.91	N/A	55,000	50,000
436	1	88.68	88.68	88.68			88.68	88.68	N/A	450,000	399,080
442	3	77.29	96.36	100.60	56.01	95.78	40.96	170.82	N/A	51,666	51,978
446	2	129.90	129.90	102.95	45.54	126.17	70.74	189.06	N/A	584,007	601,250
447	1	100.00	100.00	100.00			100.00	100.00	N/A	56,000	56,000
470	1	51.03	51.03	51.03			51.03	51.03	N/A	17,000	8,675
471	1	145.44	145.44	145.44			145.44	145.44	N/A	138,000	200,705
498	1	94.98	94.98	94.98			94.98	94.98	N/A	585,000	555,620
528	6	132.82	143.64	168.91	35.04	85.04	73.15	258.15	73.15 to 258.15	102,516	173,156
532	2	163.54	163.54	120.67	32.47	135.52	110.44	216.63	N/A	41,500	50,080
544	1	108.36	108.36	108.36			108.36	108.36	N/A	605,000	655,570
749	1	123.64	123.64	123.64			123.64	123.64	N/A	3,621,721	4,477,730
<u>ALL</u>	<u>109</u>	<u>97.96</u>	<u>97.65</u>	<u>93.99</u>	<u>30.68</u>	<u>103.90</u>	<u>8.00</u>	<u>258.15</u>	<u>90.91 to 100.00</u>	<u>274,480</u>	<u>257,979</u>

**Adams County 2008 Assessment Actions taken to address the following property classes/subclasses:**

**Commercial**

The appraiser and her staff studied the commercial and industrial parcels in the county as well as the sales that took place within this class of property.

The appraiser and her staff revalued the Navy Ammunition Depot (NAD), this encompasses most of the rural commercial sales.

The appraiser and her staff revalued all of the commercial properties located in the small towns and villages.

The appraiser and her staff also revalued all ground enrolled in the Wetlands Reserve Program.

## 2008 Assessment Survey for Adams County

### Commercial/Industrial Appraisal Information

1.	<b>Data collection done by:</b>
	Appraiser and appraiser associates
2.	<b>Valuation done by:</b>
	Appraiser and appraiser associates
3.	<b>Pickup work done by whom:</b>
	Appraiser and appraiser associates
4.	<b>What is the date of the Replacement Cost New data (Marshall-Swift) that are used to value this property class?</b>
	2005
5.	<b>What was the last year the depreciation schedule for this property class was developed using market-derived information?</b>
	2000
6.	<b>When was the last time that the Income Approach was used to estimate or establish the market value of the properties in this class?</b>
	2000/ - Annually low income housing
7.	<b>When was the last year that the Market or Sales Comparison Approach was used to estimate the market value of the properties in this class?</b>
	2000
8.	<b>Number of market areas/neighborhoods for this property class?</b>
	8
9.	<b>How are these defined?</b>
	By location
10.	<b>Is "Assessor Location" a usable valuation identity?</b>
	Yes
11.	<b>Does the assessor location "suburban" mean something other than rural commercial? (that is, does the "suburban" location have its own market?)</b>
	Yes, it is a 2 mile radius around Hastings and a 1 mile radius around Juniata

12.	<b>What is the market significance of the suburban location as defined in Reg. 10-001.07B?</b> ( <i>Suburban shall mean a parcel of real property located outside of the limits of an incorporated city or village, but within the legal jurisdiction of an incorporated city or village.</i> )
	They have identified an area surrounding their larger urban areas where the market is different than either the within city limits market or the rural residential areas.

**Commercial Permit Numbers:**

<b>Permits</b>	<b>Information Statements</b>	<b>Other</b>	<b>Total</b>
58			58

**PAD 2008 R&O Statistics**

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2004 to 06/30/2007 Posted Before: 01/18/2008

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	109	<b>MEDIAN:</b>	<b>99</b>	COV:	39.97	95% Median C.I.:	97.41 to 100.32
TOTAL Sales Price:	30,049,657	WGT. MEAN:	97	STD:	41.16	95% Wgt. Mean C.I.:	82.85 to 110.52
TOTAL Adj.Sales Price:	29,918,426	MEAN:	103	AVG.ABS.DEV:	24.97	95% Mean C.I.:	95.25 to 110.70
TOTAL Assessed Value:	28,926,600						
AVG. Adj. Sales Price:	274,480	COD:	25.19	MAX Sales Ratio:	299.66		
AVG. Assessed Value:	265,381	PRD:	106.50	MIN Sales Ratio:	23.52		

Printed: 04/01/2008 17:41:31

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>											
07/01/04 TO 09/30/04	16	95.71	93.59	98.36	17.12	95.15	23.52	145.35	79.51 to 103.75	287,382	282,672
10/01/04 TO 12/31/04	10	97.31	97.99	104.24	25.76	94.00	26.63	189.06	70.12 to 124.77	308,528	321,617
01/01/05 TO 03/31/05	9	104.69	102.81	102.99	15.64	99.82	56.61	145.44	73.15 to 121.33	162,611	167,479
04/01/05 TO 06/30/05	6	113.09	130.36	98.73	30.96	132.04	88.68	223.63	88.68 to 223.63	158,166	156,150
07/01/05 TO 09/30/05	7	100.00	102.81	94.70	20.87	108.57	65.88	158.12	65.88 to 158.12	604,857	572,791
10/01/05 TO 12/31/05	12	98.63	103.35	66.34	18.02	155.78	51.49	200.22	94.98 to 102.93	302,437	200,650
01/01/06 TO 03/31/06	7	100.40	129.12	162.77	30.96	79.33	94.68	299.66	94.68 to 299.66	102,800	167,325
04/01/06 TO 06/30/06	11	98.76	97.28	98.03	29.11	99.23	26.65	170.82	39.51 to 138.44	124,983	122,519
07/01/06 TO 09/30/06	7	90.40	85.09	85.00	13.00	100.11	63.55	105.15	63.55 to 105.15	69,428	59,015
10/01/06 TO 12/31/06	9	100.00	104.84	122.66	32.12	85.47	39.76	181.51	39.84 to 161.16	492,731	604,386
01/01/07 TO 03/31/07	7	97.41	102.66	73.13	48.27	140.39	32.41	244.20	32.41 to 244.20	456,608	333,903
04/01/07 TO 06/30/07	8	98.12	105.97	92.52	23.91	114.54	75.70	150.87	75.70 to 150.87	218,500	202,150
<u>Study Years</u>											
07/01/04 TO 06/30/05	41	99.00	102.07	100.86	22.34	101.19	23.52	223.63	95.14 to 104.09	246,241	248,369
07/01/05 TO 06/30/06	37	99.14	106.32	89.74	24.42	118.47	26.65	299.66	97.96 to 100.41	269,126	241,522
07/01/06 TO 06/30/07	31	97.70	100.18	99.41	30.25	100.77	32.41	244.20	79.19 to 105.32	318,220	316,358
<u>Calendar Yrs</u>											
01/01/05 TO 12/31/05	34	100.69	107.86	86.24	21.64	125.07	51.49	223.63	97.96 to 108.36	302,227	260,634
01/01/06 TO 12/31/06	34	99.12	103.33	119.34	27.77	86.58	26.65	299.66	90.91 to 100.41	206,323	246,222
<u>ALL</u>											
	109	99.10	102.97	96.68	25.19	106.50	23.52	299.66	97.41 to 100.32	274,480	265,381

ASSESSOR LOCATION	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
HASTINGS	81	98.58	98.67	99.19	25.71	99.47	23.52	200.22	95.62 to 102.77	288,830	286,486
JUNIATA	2	199.21	199.21	285.64	50.42	69.74	98.76	299.66	N/A	121,800	347,907
KENESAW	7	99.14	117.23	99.34	20.79	118.01	90.51	223.63	90.51 to 223.63	305,591	303,560
PROSSER	1	244.20	244.20	244.20			244.20	244.20	N/A	3,450	8,425
ROSELAND	3	99.36	114.89	119.65	16.74	96.02	97.70	147.61	N/A	39,666	47,460
RURAL	10	98.66	99.18	98.79	3.69	100.39	93.08	111.16	93.60 to 102.16	75,600	74,686
SUBURBAN	5	94.98	86.48	61.40	18.21	140.85	51.49	112.84	N/A	652,400	400,552
<u>ALL</u>											
	109	99.10	102.97	96.68	25.19	106.50	23.52	299.66	97.41 to 100.32	274,480	265,381

**PAD 2008 R&O Statistics**

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2004 to 06/30/2007 Posted Before: 01/18/2008

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	109	<b>MEDIAN:</b>	<b>99</b>	COV:	39.97	95% Median C.I.:	97.41 to 100.32
TOTAL Sales Price:	30,049,657	WGT. MEAN:	97	STD:	41.16	95% Wgt. Mean C.I.:	82.85 to 110.52
TOTAL Adj.Sales Price:	29,918,426	MEAN:	103	AVG.ABS.DEV:	24.97	95% Mean C.I.:	95.25 to 110.70
TOTAL Assessed Value:	28,926,600						
AVG. Adj. Sales Price:	274,480	COD:	25.19	MAX Sales Ratio:	299.66		
AVG. Assessed Value:	265,381	PRD:	106.50	MIN Sales Ratio:	23.52		

Printed: 04/01/2008 17:41:31

**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	94	99.12	104.25	101.07	27.84	103.15	23.52	299.66	96.86 to 102.77	275,536	278,478
2	5	94.98	86.48	61.40	18.21	140.85	51.49	112.84	N/A	652,400	400,552
3	10	98.66	99.18	98.79	3.69	100.39	93.08	111.16	93.60 to 102.16	75,600	74,686
ALL	109	99.10	102.97	96.68	25.19	106.50	23.52	299.66	97.41 to 100.32	274,480	265,381

**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	98	99.12	104.89	96.54	23.30	108.65	23.52	299.66	97.70 to 100.40	298,654	288,315
2	11	93.08	85.87	103.28	44.19	83.15	26.63	181.51	26.65 to 139.00	59,120	61,059
ALL	109	99.10	102.97	96.68	25.19	106.50	23.52	299.66	97.41 to 100.32	274,480	265,381

**PROPERTY TYPE \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
02	2	89.29	89.29	83.56	8.48	106.85	81.72	96.86	N/A	287,500	240,247
03	105	99.10	101.93	96.92	24.57	105.16	23.52	299.66	97.41 to 100.40	279,228	270,636
04	2	171.65	171.65	119.57	42.27	143.56	99.10	244.20	N/A	12,225	14,617
ALL	109	99.10	102.97	96.68	25.19	106.50	23.52	299.66	97.41 to 100.32	274,480	265,381

**SCHOOL DISTRICT \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
01-0003	10	99.88	131.18	100.66	33.79	130.32	90.51	244.20	99.00 to 223.63	223,358	224,837
01-0018	83	98.58	98.51	99.45	25.26	99.06	23.52	200.22	95.62 to 100.40	278,026	276,493
01-0090	14	98.47	109.07	80.58	21.86	135.35	51.49	299.66	93.60 to 102.16	324,685	261,641
01-0123	1	97.70	97.70	97.70			97.70	97.70	N/A	28,000	27,355
10-0019											
18-0501											
40-0126	1	111.16	111.16	111.16			111.16	111.16	N/A	35,000	38,905
50-0503											
65-0005											
91-0074											
NonValid School											
ALL	109	99.10	102.97	96.68	25.19	106.50	23.52	299.66	97.41 to 100.32	274,480	265,381

**PAD 2008 R&O Statistics**

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2004 to 06/30/2007 Posted Before: 01/18/2008

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	109	<b>MEDIAN:</b>	<b>99</b>	COV:	39.97	95% Median C.I.:	97.41 to 100.32
TOTAL Sales Price:	30,049,657	WGT. MEAN:	97	STD:	41.16	95% Wgt. Mean C.I.:	82.85 to 110.52
TOTAL Adj.Sales Price:	29,918,426	MEAN:	103	AVG.ABS.DEV:	24.97	95% Mean C.I.:	95.25 to 110.70
TOTAL Assessed Value:	28,926,600						
AVG. Adj. Sales Price:	274,480	COD:	25.19	MAX Sales Ratio:	299.66		
AVG. Assessed Value:	265,381	PRD:	106.50	MIN Sales Ratio:	23.52		

Printed: 04/01/2008 17:41:31

**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	11	63.55	74.05	53.00	53.79	139.72	26.63	139.00	26.65 to 121.20	265,938	140,950
Prior TO 1860											
1860 TO 1899	12	99.26	103.94	104.23	14.21	99.72	60.18	150.87	95.71 to 122.52	63,404	66,085
1900 TO 1919	13	100.06	111.07	101.38	24.37	109.56	70.12	200.22	79.17 to 125.08	75,884	76,934
1920 TO 1939	5	97.70	92.48	88.53	6.86	104.47	68.75	100.00	N/A	50,400	44,617
1940 TO 1949	15	99.14	102.03	101.96	11.22	100.07	73.15	161.16	95.14 to 102.16	70,466	71,846
1950 TO 1959	12	96.79	104.56	94.46	32.21	110.69	39.51	244.20	79.51 to 124.77	113,641	107,346
1960 TO 1969	14	104.62	116.16	105.87	24.01	109.72	65.88	223.63	94.68 to 138.44	231,562	245,151
1970 TO 1979	9	100.40	102.17	95.86	24.45	106.58	32.41	147.61	81.72 to 145.35	673,342	645,461
1980 TO 1989	12	81.72	98.07	97.05	41.93	101.05	23.52	299.66	71.82 to 99.49	768,193	745,496
1990 TO 1994											
1995 TO 1999	4	138.14	140.20	127.91	21.44	109.61	103.02	181.51	N/A	729,750	933,416
2000 TO Present	2	93.63	93.63	94.65	5.29	98.92	88.68	98.58	N/A	566,884	536,572
ALL	109	99.10	102.97	96.68	25.19	106.50	23.52	299.66	97.41 to 100.32	274,480	265,381

**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	244.20	244.20	244.20			244.20	244.20	N/A	3,450	8,425
5000 TO 9999	3	108.82	143.86	150.32	38.13	95.71	99.14	223.63	N/A	6,833	10,271
Total \$											
1 TO 9999	4	166.23	168.95	163.84	39.08	103.12	99.14	244.20	N/A	5,987	9,810
10000 TO 29999	12	99.10	96.95	91.15	16.48	106.37	26.65	139.00	97.70 to 121.20	16,243	14,805
30000 TO 59999	22	97.11	99.25	98.48	20.62	100.78	26.63	200.22	90.51 to 105.32	44,477	43,801
60000 TO 99999	26	100.19	101.67	100.55	19.04	101.12	39.51	170.82	96.86 to 105.15	76,225	76,641
100000 TO 149999	9	100.00	92.14	94.72	28.13	97.27	39.84	145.44	42.89 to 145.35	118,611	112,353
150000 TO 249999	14	100.41	118.01	122.61	33.43	96.25	56.61	299.66	79.19 to 138.44	189,257	232,052
250000 TO 499999	6	89.80	104.99	103.37	25.65	101.56	77.69	189.06	77.69 to 189.06	351,335	363,191
500000 +	16	96.78	90.40	92.35	27.42	97.89	23.52	158.12	70.74 to 118.15	1,307,129	1,207,145
ALL	109	99.10	102.97	96.68	25.19	106.50	23.52	299.66	97.41 to 100.32	274,480	265,381

**PAD 2008 R&O Statistics**

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2004 to 06/30/2007 Posted Before: 01/18/2008

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	109	<b>MEDIAN:</b>	<b>99</b>	COV:	39.97	95% Median C.I.:	97.41 to 100.32
TOTAL Sales Price:	30,049,657	WGT. MEAN:	97	STD:	41.16	95% Wgt. Mean C.I.:	82.85 to 110.52
TOTAL Adj.Sales Price:	29,918,426	MEAN:	103	AVG.ABS.DEV:	24.97	95% Mean C.I.:	95.25 to 110.70
TOTAL Assessed Value:	28,926,600						
AVG. Adj. Sales Price:	274,480	COD:	25.19	MAX Sales Ratio:	299.66		
AVG. Assessed Value:	265,381	PRD:	106.50	MIN Sales Ratio:	23.52		

Printed: 04/01/2008 17:41:31

**ASSESSED VALUE \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
5000 TO 9999	5	99.14	101.09	49.66	60.47	203.55	26.63	244.20	N/A	14,854	7,377
Total \$											
1 TO 9999	5	99.14	101.09	49.66	60.47	203.55	26.63	244.20	N/A	14,854	7,377
10000 TO 29999	14	99.10	102.84	80.07	26.46	128.43	39.51	223.63	63.55 to 121.33	20,864	16,706
30000 TO 59999	24	94.61	88.74	82.39	16.41	107.72	39.84	124.86	75.70 to 99.36	55,875	46,033
60000 TO 99999	22	100.37	104.90	97.29	16.34	107.83	56.61	200.22	97.41 to 110.44	79,402	77,251
100000 TO 149999	9	100.00	115.95	107.02	24.77	108.34	79.19	170.82	85.95 to 161.16	111,889	119,745
150000 TO 249999	11	99.49	99.16	80.99	22.43	122.45	23.52	145.44	79.17 to 145.35	231,681	187,627
250000 TO 499999	9	90.92	101.03	81.19	31.45	124.44	32.41	181.51	77.69 to 138.44	417,312	338,817
500000 +	15	103.02	119.84	102.65	35.77	116.74	51.49	299.66	84.24 to 126.68	1,276,858	1,310,700
ALL											
	109	99.10	102.97	96.68	25.19	106.50	23.52	299.66	97.41 to 100.32	274,480	265,381

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	12	72.63	74.69	57.23	45.23	130.51	26.63	139.00	39.84 to 111.16	285,860	163,596
10	8	145.17	153.21	143.84	40.77	106.51	68.75	244.20	68.75 to 244.20	58,681	84,407
15	8	131.80	124.94	123.68	19.98	101.01	76.90	161.16	76.90 to 161.16	181,856	224,928
20	76	98.93	101.26	103.49	19.05	97.84	23.52	299.66	96.04 to 100.32	261,058	270,173
30	5	98.58	81.40	83.75	19.40	97.20	32.41	103.02	N/A	944,670	791,117
ALL											
	109	99.10	102.97	96.68	25.19	106.50	23.52	299.66	97.41 to 100.32	274,480	265,381

**PAD 2008 R&O Statistics**

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2004 to 06/30/2007 Posted Before: 01/18/2008

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	109	<b>MEDIAN:</b>	<b>99</b>	COV:	39.97	95% Median C.I.:	97.41 to 100.32
TOTAL Sales Price:	30,049,657	WGT. MEAN:	97	STD:	41.16	95% Wgt. Mean C.I.:	82.85 to 110.52
TOTAL Adj.Sales Price:	29,918,426	MEAN:	103	AVG.ABS.DEV:	24.97	95% Mean C.I.:	95.25 to 110.70
TOTAL Assessed Value:	28,926,600						
AVG. Adj. Sales Price:	274,480	COD:	25.19	MAX Sales Ratio:	299.66		
AVG. Assessed Value:	265,381	PRD:	106.50	MIN Sales Ratio:	23.52		

Printed: 04/01/2008 17:41:31

OCCUPANCY CODE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	10	78.32	76.31	61.89	46.48	123.29	26.63	139.00	26.65 to 121.20	42,532	26,324
300	3	104.09	109.74	106.11	8.01	103.43	100.06	125.08	N/A	158,333	168,001
303	1	100.00	100.00	100.00			100.00	100.00	N/A	105,000	105,000
304	1	71.82	71.82	71.82			71.82	71.82	N/A	2,340,000	1,680,540
326	3	97.96	78.85	53.51	20.27	147.35	39.51	99.09	N/A	31,250	16,723
330	1	99.00	99.00	99.00			99.00	99.00	N/A	1,868,774	1,850,000
340	1	100.41	100.41	100.41			100.41	100.41	N/A	90,000	90,365
341	1	98.58	98.58	98.58			98.58	98.58	N/A	683,769	674,065
343	2	121.18	121.18	118.80	30.48	102.00	84.24	158.12	N/A	775,000	920,695
344	10	82.73	93.20	88.30	22.18	105.55	65.88	150.87	73.98 to 124.86	140,600	124,144
346	1	99.14	99.14	99.14			99.14	99.14	N/A	96,865	96,035
349	2	55.05	55.05	44.48	41.13	123.77	32.41	77.69	N/A	750,405	333,762
350	1	97.41	97.41	97.41			97.41	97.41	N/A	87,000	84,750
351	2	68.73	68.73	63.27	42.15	108.63	39.76	97.70	N/A	34,500	21,827
352	8	98.18	107.57	117.00	19.82	91.94	79.19	181.51	79.19 to 181.51	432,500	506,005
353	11	95.71	97.92	55.47	27.36	176.55	23.52	200.22	60.18 to 121.73	114,363	63,432
384	2	98.52	98.52	98.52	0.00	100.00	98.52	98.52	N/A	55,000	54,185
386	2	131.75	131.75	121.24	10.32	108.67	118.15	145.35	N/A	560,750	679,865
406	23	100.32	107.32	102.43	18.13	104.78	56.61	244.20	97.71 to 112.84	84,947	87,008
419	2	99.53	99.53	101.83	3.51	97.74	96.04	103.02	N/A	587,500	598,267
421	1	51.49	51.49	51.49			51.49	51.49	N/A	2,500,000	1,287,215
426	1	90.91	90.91	90.91			90.91	90.91	N/A	55,000	50,000
436	1	88.68	88.68	88.68			88.68	88.68	N/A	450,000	399,080
442	3	99.36	120.23	123.88	26.94	97.05	90.51	170.82	N/A	51,666	64,005
446	2	129.90	129.90	102.95	45.54	126.17	70.74	189.06	N/A	584,007	601,250
447	1	100.00	100.00	100.00			100.00	100.00	N/A	56,000	56,000
470	1	98.76	98.76	98.76			98.76	98.76	N/A	17,000	16,790
471	1	145.44	145.44	145.44			145.44	145.44	N/A	138,000	200,705
498	1	94.98	94.98	94.98			94.98	94.98	N/A	585,000	555,620
528	6	125.68	147.41	183.52	44.08	80.32	73.15	299.66	73.15 to 299.66	102,516	188,140
532	2	167.04	167.04	121.35	33.88	137.65	110.44	223.63	N/A	41,500	50,360
544	1	108.36	108.36	108.36			108.36	108.36	N/A	605,000	655,570
749	1	123.64	123.64	123.64			123.64	123.64	N/A	3,621,721	4,477,730
<u>ALL</u>	109	99.10	102.97	96.68	25.19	106.50	23.52	299.66	97.41 to 100.32	274,480	265,381



**2008 Correlation Section  
for Adams County**

---

**Commerical Real Property**

**I. Correlation**

COMMERCIAL: The calculated median indicates that the level of value for commercial real property in Adams County is 99%. This is supported by the trended preliminary ratio as well as the detailed assessment actions. This county is committed to improving their assessment practices and valuation uniformity in the county. They have worked diligently toward this goal and made great strides as is evidenced by the strong support of the statistical analyses run in the county.

Adams County has a wide range of commercial property. The large city of Hastings has strong commercial growth to the north toward the interstate. They have several small towns that are made up of all different types of commercial property and they have the Navy Ammunition Depot (NAD). The NAD was revalued this year and when measured statistically appears to be almost perfect. However, when looking at the makeup of the NAD properties, they are all very similar in size, improvements and amenities. They all sell for relatively similar sale prices. No qualified commercial rural sales have taken place since early 2006.

The assessor and appraiser work well together. They are committed to educating the staff they have in place as well as being receptive to new ideas and procedures. They are responsive to changes in statues and regulations. They are also working hard to educate the public. Currently, they are in the process of getting a website usable by the public for informational purposes on the real property in the county.

One issue that would increase efficiency dramatically in the office would be the acquisition of a CAMA system that is able to work with the in-house computer system and the Treasurer's office. Currently, the assessor's office has to duplicate all entry in the CAMA system and then again on a different reporting system. New products are available and would be beneficial for the assessor's office.

This county has done a remarkable job in the short time the current Assessor has been in office. They should be commended for their hard work. There is no information available to indicate that the level of value for commercial property in Adams County is other than the calculated median of 99%.

**2008 Correlation Section  
for Adams 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(2) (R. S. Supp., 2007) 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 Division periodically reviews the procedures utilized by the county assessor to qualify/disqualify sales.

The Standard on Ratio Studies, International Association of Assessing Officials, (2007), 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.

	<b>Total Sales</b>	<b>Qualified Sales</b>	<b>Percent Used</b>
<b>2008</b>	<b>207</b>	<b>109</b>	<b>52.66</b>
<b>2007</b>	<b>458</b>	<b>266</b>	<b>58.08</b>
<b>2006</b>	<b>230</b>	<b>131</b>	<b>56.96</b>
<b>2005</b>	<b>217</b>	<b>147</b>	<b>67.74</b>
<b>2004</b>	<b>226</b>	<b>142</b>	<b>62.83</b>
<b>2003</b>	<b>223</b>	<b>138</b>	<b>61.88</b>
<b>2002</b>	<b>212</b>	<b>143</b>	<b>67.45</b>
<b>2001</b>	<b>215</b>	<b>138</b>	<b>64.19</b>

COMMERCIAL: Table two represents evidence that the sales verification in Adams County is fairly stable. 2007 had an abnormally large number of commercial sales and the commercial growth is quite evident coming into the City of Hastings from the interstate. A review of the total commercial sales in Adams County shows 34 sales that were coded out for having substantially changed since the date of the sale. It does not appear that Adams County has excessively trimmed their sales.

**2008 Correlation Section  
for Adams 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.

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

**2008 Correlation Section  
for Adams County**

---

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

	<b>Preliminary Median</b>	<b>% Change in Assessed Value (excl. growth)</b>	<b>Trended Preliminary Ratio</b>	<b>R&amp;O Median</b>
<b>2008</b>	<b>97.96</b>	<b>-0.5</b>	<b>97.47</b>	<b>99.10</b>
<b>2007</b>	<b>97.96</b>	<b>1.78</b>	<b>99.7</b>	<b>98.52</b>
<b>2006</b>	<b>93.56</b>	<b>1.42</b>	<b>94.88</b>	<b>95.36</b>
<b>2005</b>	<b>82.99</b>	<b>13.82</b>	<b>94.46</b>	<b>94.54</b>
<b>2004</b>	<b>95.30</b>	<b>0.11</b>	<b>95.4</b>	<b>96.66</b>
<b>2003</b>	<b>100</b>	<b>0.03</b>	<b>100.03</b>	<b>99</b>
<b>2002</b>	<b>100</b>	<b>0.68</b>	<b>100.68</b>	<b>100</b>
<b>2001</b>	<b>99</b>	<b>1.92</b>	<b>100.9</b>	<b>102</b>

COMMERCIAL: Table 3 illustrates that the commercial values when trended from the previous year arrive at a ratio similar to the R & O Calculated Ratio. The conclusion may be drawn that the commercial population and the commercial sales were treated uniformly. The trended ratios offers support for the calculated level of value at 99.10% of market. The difference in the ratios might be attributed to the over-representation in the Rural Assessor Location of the NAD parcels. Either the calculated ratio or the trended ratio could be used to call a level of value for commercial property in Adams County.

**2008 Correlation Section  
for Adams 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 2008 Preliminary Statistical Reports and the 2008 R&O Statistical Reports, to the percentage change in the assessed value of all real property base, by class, reported in the 2008 County Abstract of Assessment for Real Property, Form 45, excluding growth valuation, compared to the 2007 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 sales 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.

**2008 Correlation Section  
for Adams County**

---

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

<b>% Change in Total Assessed Value in the Sales</b>		<b>% Change in Assessed Value (excl. growth)</b>
<b>0.54</b>	<b>2008</b>	<b>-0.5</b>
<b>4.85</b>	<b>2007</b>	<b>1.78</b>
<b>2.13</b>	<b>2006</b>	<b>1.42</b>
<b>32.12</b>	<b>2005</b>	<b>13.82</b>
<b>-0.68</b>	<b>2004</b>	<b>0.11</b>
<b>1.11</b>	<b>2003</b>	<b>0.03</b>
<b>3.13</b>	<b>2002</b>	<b>0.68</b>
<b>3.43</b>	<b>2001</b>	<b>10.72</b>

COMMERCIAL: Table 4 illustrates similar movement between the sales file and the base value. This offers support that the calculated median and the trended median for commercial property is an accurate reflection of the level of value in Adams County. It also indicates that the class of property has been valued uniformly.

## 2008 Correlation Section for Adams County

---

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

There are three measures of central tendency calculated by the Division: median ratio, weighted mean ratio, and mean ratio. Since each measure of central tendency has strengths and weaknesses, the use of any statistic for equalization should be reconciled with the other two, as in an appraisal, based on the appropriateness 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. Since the median ratio is considered neutral in relationship to either assessed value or selling price, its use in adjusting the class or subclass of properties will not change the relationships between assessed value and level of value already present within the class or subclass of properties, thus rendering an adjustment neutral in its impact on the relative tax burden to an individual property. Additionally, the median ratio is less influenced by the presence of extreme ratios, commonly called outliers. One outlier in a small sample size of sales can have controlling influence over the other measures of central tendency. The median ratio limits the distortion potential of an outlier.

The weighted mean ratio is viewed by the IAAO as the most appropriate statistical measure for “indirect” equalization; 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, (2007). 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.

**2008 Correlation Section  
for Adams County**

---

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

	<b>Median</b>	<b>Wgt. Mean</b>	<b>Mean</b>
<b>R&amp;O Statistics</b>	<b>99.10</b>	<b>96.68</b>	<b>102.97</b>

COMMERCIAL: A review of Table 5 indicates the median coming in at 99% with the wgt mean just slightly lower at 97% and the mean being more susceptible to outliers slightly high at 103%. All three measures of central tendency are within 6 percentage points of each other offering credibility to the statistical level of value.

**2008 Correlation Section  
for Adams 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. A COD of less than 15 suggests that there is good assessment uniformity. Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), pp. 235-237. 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. A PRD of greater than 100 suggests that high value properties are relatively under-assessed. Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), pp. 239-240. 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.

	<b>COD</b>	<b>PRD</b>
<b>R&amp;O Statistics</b>	<b>25.19</b>	<b>106.50</b>
<b>Difference</b>	<b>5.19</b>	<b>3.5</b>

COMMERCIAL: Table 6 accurately reflects that the COD and PRD are both above the acceptable range for qualitative measures, but not excessively. This is to be expected after a review of the minimum and maximum sales which indicate that there are extreme outliers within the commercial sales data base. This would be another indication that there has been no excessive trimming. Two of the smaller towns, Juniata and Kenesaw, have qualitative statistics that are quite far from being within the acceptable range. Both of these towns have relatively few sales as is expected in smaller communities.

**2008 Correlation Section  
for Adams 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.

	<b>Preliminary Statistics</b>	<b>R&amp;O Statistics</b>	<b>Change</b>
<b>Number of Sales</b>	<b>109</b>	<b>109</b>	<b>0</b>
<b>Median</b>	<b>97.96</b>	<b>99.10</b>	<b>1.14</b>
<b>Wgt. Mean</b>	<b>93.99</b>	<b>96.68</b>	<b>2.69</b>
<b>Mean</b>	<b>97.65</b>	<b>102.97</b>	<b>5.32</b>
<b>COD</b>	<b>30.68</b>	<b>25.19</b>	<b>-5.49</b>
<b>PRD</b>	<b>103.90</b>	<b>106.50</b>	<b>2.6</b>
<b>Min Sales Ratio</b>	<b>8.00</b>	<b>23.52</b>	<b>15.52</b>
<b>Max Sales Ratio</b>	<b>258.15</b>	<b>299.66</b>	<b>41.51</b>

COMMERCIAL: Table seven reflects that no change was made in the number of sales used between the preliminary and final statistical analyses. This also reflects the commitment that Adams County has made to complete their pick up work timely, report sales information accurately and in general improve assessment practices in the office. The changes in the measures of central tendency and qualitative measures are accurately reflected when reviewed against the stated assessment actions. The minimum and maximum sales ratios also reflect the county's commitment to using all possible sales, not excessively trimming and willingness to recognize outliers for their informational value.



**PAD 2008 Preliminary Statistics**

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2004 to 06/30/2007 Posted Before: 01/18/2008

NUMBER of Sales:	72	<b>MEDIAN:</b>	<b>65</b>	COV:	25.47	95% Median C.I.:	62.12 to 70.82	(! : Derived)
(AgLand) TOTAL Sales Price:	17,644,276	WGT. MEAN:	62	STD:	16.78	95% Wgt. Mean C.I.:	57.95 to 65.07	(! : land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	17,909,276	MEAN:	66	AVG.ABS.DEV:	13.07	95% Mean C.I.:	62.02 to 69.77	
(AgLand) TOTAL Assessed Value:	11,016,380							
AVG. Adj. Sales Price:	248,739	COD:	20.03	MAX Sales Ratio:	105.61			
AVG. Assessed Value:	153,005	PRD:	107.12	MIN Sales Ratio:	31.37			

Printed: 02/09/2008 11:46:40

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>											
07/01/04 TO 09/30/04											
10/01/04 TO 12/31/04	11	67.10	68.98	65.98	15.89	104.55	46.02	91.49	50.35 to 80.87	290,496	191,665
01/01/05 TO 03/31/05	6	66.45	65.61	60.69	34.77	108.10	31.37	105.21	31.37 to 105.21	248,026	150,522
04/01/05 TO 06/30/05	2	66.62	66.62	67.66	6.30	98.47	62.42	70.82	N/A	126,275	85,435
07/01/05 TO 09/30/05	4	67.72	65.43	65.33	13.66	100.14	51.09	75.19	N/A	232,827	152,115
10/01/05 TO 12/31/05	4	74.72	76.41	68.81	26.08	111.04	50.59	105.61	N/A	255,581	175,870
01/01/06 TO 03/31/06	14	66.78	68.92	62.97	17.86	109.45	50.04	105.03	53.35 to 81.41	267,230	168,272
04/01/06 TO 06/30/06	2	89.22	89.22	88.69	9.62	100.61	80.64	97.81	N/A	85,378	75,717
07/01/06 TO 09/30/06	2	51.54	51.54	59.18	24.37	87.09	38.98	64.10	N/A	204,300	120,905
10/01/06 TO 12/31/06	12	58.66	60.28	57.87	20.35	104.18	36.13	83.09	47.93 to 73.83	267,053	154,533
01/01/07 TO 03/31/07	6	52.38	58.48	50.55	23.87	115.70	40.14	86.64	40.14 to 86.64	253,214	127,993
04/01/07 TO 06/30/07	9	65.23	63.38	58.26	10.85	108.79	45.56	77.68	56.22 to 71.11	219,440	127,853
<u>Study Years</u>											
07/01/04 TO 06/30/05	19	67.10	67.67	64.47	20.73	104.96	31.37	105.21	62.12 to 80.71	259,798	167,490
07/01/05 TO 06/30/06	24	69.63	71.28	65.11	19.50	109.47	50.04	105.61	56.92 to 80.64	244,400	159,133
07/01/06 TO 06/30/07	29	59.67	60.27	56.49	19.05	106.70	36.13	86.64	54.04 to 69.20	245,085	138,443
<u>Calendar Yrs</u>											
01/01/05 TO 12/31/05	16	66.45	68.39	64.58	24.64	105.89	31.37	105.61	51.09 to 86.18	230,896	149,121
01/01/06 TO 12/31/06	30	65.64	65.66	61.17	20.25	107.34	36.13	105.03	55.54 to 72.51	250,840	153,449
<u>ALL</u>											
	72	65.27	65.89	61.51	20.03	107.12	31.37	105.61	62.12 to 70.82	248,739	153,005

**PAD 2008 Preliminary Statistics**

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2004 to 06/30/2007 Posted Before: 01/18/2008

NUMBER of Sales:	72	<b>MEDIAN:</b>	<b>65</b>	COV:	25.47	95% Median C.I.:	62.12 to 70.82	(!: Derived)
(AgLand) TOTAL Sales Price:	17,644,276	WGT. MEAN:	62	STD:	16.78	95% Wgt. Mean C.I.:	57.95 to 65.07	(!: land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	17,909,276	MEAN:	66	AVG.ABS.DEV:	13.07	95% Mean C.I.:	62.02 to 69.77	
(AgLand) TOTAL Assessed Value:	11,016,380							
AVG. Adj. Sales Price:	248,739	COD:	20.03	MAX Sales Ratio:	105.61			
AVG. Assessed Value:	153,005	PRD:	107.12	MIN Sales Ratio:	31.37			

Printed: 02/09/2008 11:46:40

GEO CODE / TOWNSHIP #											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
3659	11	72.01	67.17	55.50	23.87	121.03	31.37	105.03	47.93 to 87.81	270,080	149,895	
3661	5	71.40	69.53	68.01	9.66	102.23	57.64	83.09	N/A	207,680	141,250	
3663	9	74.17	72.52	65.70	14.66	110.37	45.56	97.81	56.41 to 86.18	201,111	132,140	
3665	4	56.00	54.81	51.97	20.95	105.47	40.14	67.10	N/A	327,044	169,952	
3765	5	63.75	65.98	64.98	11.76	101.54	50.59	80.71	N/A	315,620	205,096	
3767	2	61.92	61.92	61.55	1.07	100.61	61.26	62.58	N/A	274,146	168,727	
3769	2	85.26	85.26	73.98	23.41	115.24	65.30	105.21	N/A	255,600	189,092	
3771	6	62.27	60.60	61.36	5.17	98.77	50.35	64.94	50.35 to 64.94	279,253	171,337	
3893	3	65.23	62.19	61.51	5.76	101.10	55.03	66.30	N/A	287,733	176,993	
3895	6	62.09	63.80	60.26	14.79	105.87	50.72	80.87	50.72 to 80.87	369,212	222,495	
3897	3	80.64	79.93	78.02	5.84	102.44	72.51	86.64	N/A	112,918	88,103	
3899	1	75.19	75.19	75.19			75.19	75.19	N/A	252,000	189,470	
4001	8	52.45	60.19	59.70	36.30	100.82	36.13	105.61	36.13 to 105.61	154,308	92,120	
4003	3	55.44	64.77	61.47	26.86	105.37	47.09	91.77	N/A	347,667	213,698	
4005	1	32.39	32.39	32.39			32.39	32.39	N/A	100,000	32,385	
4007	3	74.91	68.45	69.41	12.57	98.62	51.09	79.34	N/A	140,666	97,631	
____ALL____												
	72	65.27	65.89	61.51	20.03	107.12	31.37	105.61	62.12 to 70.82	248,739	153,005	

AREA (MARKET)											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
1	24	56.57	61.79	60.72	25.86	101.75	32.39	105.61	51.09 to 70.82	244,914	148,720	
2	48	66.54	67.94	61.90	17.90	109.77	31.37	105.21	62.58 to 72.51	250,652	155,147	
____ALL____												
	72	65.27	65.89	61.51	20.03	107.12	31.37	105.61	62.12 to 70.82	248,739	153,005	

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	72	65.27	65.89	61.51	20.03	107.12	31.37	105.61	62.12 to 70.82	248,739	153,005	
____ALL____												
	72	65.27	65.89	61.51	20.03	107.12	31.37	105.61	62.12 to 70.82	248,739	153,005	

**PAD 2008 Preliminary Statistics**

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2004 to 06/30/2007 Posted Before: 01/18/2008

NUMBER of Sales:	72	<b>MEDIAN:</b>	<b>65</b>	COV:	25.47	95% Median C.I.:	62.12 to 70.82	(! : Derived)
(AgLand) TOTAL Sales Price:	17,644,276	WGT. MEAN:	62	STD:	16.78	95% Wgt. Mean C.I.:	57.95 to 65.07	(! : land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	17,909,276	MEAN:	66	AVG.ABS.DEV:	13.07	95% Mean C.I.:	62.02 to 69.77	
(AgLand) TOTAL Assessed Value:	11,016,380							
AVG. Adj. Sales Price:	248,739	COD:	20.03	MAX Sales Ratio:	105.61			
AVG. Assessed Value:	153,005	PRD:	107.12	MIN Sales Ratio:	31.37			

Printed: 02/09/2008 11:46:40

<b>MAJORITY LAND USE &gt; 95%</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
DRY	5	57.64	66.90	62.85	21.97	106.45	50.35	97.81	N/A	111,760	70,236	
DRY-N/A	5	71.40	74.92	66.10	25.48	113.35	40.14	105.61	N/A	170,035	112,391	
GRASS	9	51.09	54.40	57.34	32.11	94.87	32.39	86.64	36.13 to 74.91	137,605	78,905	
GRASS-N/A	1	51.55	51.55	51.55			51.55	51.55	N/A	157,560	81,215	
IRRGTD	20	68.96	70.70	65.91	13.10	107.27	50.72	105.03	62.58 to 77.68	246,505	162,460	
IRRGTD-N/A	32	63.75	65.00	59.59	19.80	109.08	31.37	105.21	55.03 to 74.17	317,943	189,458	
ALL	72	65.27	65.89	61.51	20.03	107.12	31.37	105.61	62.12 to 70.82	248,739	153,005	

<b>MAJORITY LAND USE &gt; 80%</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
DRY	7	65.98	67.41	65.52	16.69	102.89	50.35	97.81	50.35 to 97.81	122,685	80,381	
DRY-N/A	3	91.49	79.08	63.70	23.85	124.14	40.14	105.61	N/A	183,392	116,821	
GRASS	9	51.09	54.40	57.34	32.11	94.87	32.39	86.64	36.13 to 74.91	137,605	78,905	
GRASS-N/A	1	51.55	51.55	51.55			51.55	51.55	N/A	157,560	81,215	
IRRGTD	46	65.88	67.33	62.02	17.57	108.57	31.37	105.21	62.12 to 72.01	285,945	177,332	
IRRGTD-N/A	6	69.13	66.10	59.19	15.29	111.68	45.56	80.64	45.56 to 80.64	325,132	192,430	
ALL	72	65.27	65.89	61.51	20.03	107.12	31.37	105.61	62.12 to 70.82	248,739	153,005	

<b>MAJORITY LAND USE &gt; 50%</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
DRY	10	68.69	70.91	64.81	24.47	109.42	40.14	105.61	50.35 to 97.81	140,897	91,313	
GRASS	10	51.32	54.11	56.69	28.86	95.46	32.39	86.64	36.13 to 74.91	139,600	79,136	
IRRGTD	52	65.88	67.19	61.65	17.40	108.99	31.37	105.21	62.42 to 72.01	290,467	179,074	
ALL	72	65.27	65.89	61.51	20.03	107.12	31.37	105.61	62.12 to 70.82	248,739	153,005	

**PAD 2008 Preliminary Statistics**

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2004 to 06/30/2007 Posted Before: 01/18/2008

NUMBER of Sales:	72	<b>MEDIAN:</b>	<b>65</b>	COV:	25.47	95% Median C.I.:	62.12 to 70.82	(! : Derived)
(AgLand) TOTAL Sales Price:	17,644,276	WGT. MEAN:	62	STD:	16.78	95% Wgt. Mean C.I.:	57.95 to 65.07	(! : land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	17,909,276	MEAN:	66	AVG.ABS.DEV:	13.07	95% Mean C.I.:	62.02 to 69.77	
(AgLand) TOTAL Assessed Value:	11,016,380							
AVG. Adj. Sales Price:	248,739	COD:	20.03	MAX Sales Ratio:	105.61			
AVG. Assessed Value:	153,005	PRD:	107.12	MIN Sales Ratio:	31.37			

Printed: 02/09/2008 11:46:40

<b>SCHOOL DISTRICT *</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
(blank)												
01-0003	25	62.42	64.27	59.40	19.23	108.20	32.39	105.03	55.54 to 72.01	252,975	150,261	
01-0018												
01-0090	32	66.70	67.63	65.11	16.89	103.88	36.13	105.21	63.25 to 75.19	235,817	153,537	
01-0123	3	56.22	58.06	56.54	9.80	102.70	50.72	67.25	N/A	421,100	238,070	
10-0019	1	31.37	31.37	31.37			31.37	31.37	N/A	440,000	138,040	
18-0501	1	53.35	53.35	53.35			53.35	53.35	N/A	378,490	201,930	
40-0126	2	83.48	83.48	79.28	17.17	105.30	69.15	97.81	N/A	113,180	89,727	
50-0503												
65-0005												
91-0074	8	60.95	68.42	64.31	33.49	106.38	37.93	105.61	37.93 to 105.61	216,322	139,126	
NonValid School												
ALL	72	65.27	65.89	61.51	20.03	107.12	31.37	105.61	62.12 to 70.82	248,739	153,005	

<b>ACRES IN SALE</b>											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	9	65.98	70.85	68.39	16.97	103.60	54.04	105.03	56.41 to 87.81	80,648	55,152	
50.01 TO 100.00	24	73.17	71.19	71.19	17.82	99.99	32.39	105.21	66.46 to 80.64	142,437	101,405	
100.01 TO 180.00	32	62.26	62.81	61.02	18.39	102.92	37.93	105.61	53.35 to 67.10	333,828	203,712	
180.01 TO 330.00	6	52.43	53.65	48.65	22.95	110.28	31.37	74.91	31.37 to 74.91	449,741	218,811	
330.01 TO 650.00	1	66.30	66.30	66.30			66.30	66.30	N/A	384,000	254,605	
ALL	72	65.27	65.89	61.51	20.03	107.12	31.37	105.61	62.12 to 70.82	248,739	153,005	

<b>SALE PRICE *</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
Low \$												
Total \$												
30000 TO 59999	2	76.90	76.90	77.70	14.19	98.96	65.98	87.81	N/A	54,000	41,960	
60000 TO 99999	11	72.28	72.63	71.38	24.72	101.76	36.13	105.03	38.98 to 97.81	78,670	56,152	
100000 TO 149999	13	69.15	68.57	69.67	24.00	98.42	32.39	105.61	51.09 to 81.41	127,722	88,984	
150000 TO 249999	15	72.01	70.39	70.50	11.81	99.84	50.35	86.18	62.12 to 79.90	175,944	124,045	
250000 TO 499999	26	63.50	61.43	60.41	14.48	101.67	31.37	91.77	55.44 to 66.30	369,746	223,380	
500000 +	5	47.93	49.43	49.27	6.70	100.32	45.56	56.92	N/A	604,585	297,884	
ALL	72	65.27	65.89	61.51	20.03	107.12	31.37	105.61	62.12 to 70.82	248,739	153,005	

**PAD 2008 Preliminary Statistics**

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2004 to 06/30/2007 Posted Before: 01/18/2008

NUMBER of Sales:	72	<b>MEDIAN:</b>	<b>65</b>	COV:	25.47	95% Median C.I.:	62.12 to 70.82	(!: Derived)
(AgLand) TOTAL Sales Price:	17,644,276	WGT. MEAN:	62	STD:	16.78	95% Wgt. Mean C.I.:	57.95 to 65.07	(!: land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	17,909,276	MEAN:	66	AVG.ABS.DEV:	13.07	95% Mean C.I.:	62.02 to 69.77	
(AgLand) TOTAL Assessed Value:	11,016,380							
AVG. Adj. Sales Price:	248,739	COD:	20.03	MAX Sales Ratio:	105.61			
AVG. Assessed Value:	153,005	PRD:	107.12	MIN Sales Ratio:	31.37			

Printed: 02/09/2008 11:46:40

<b>ASSESSED VALUE *</b>											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	11	62.42	59.36	55.74	27.21	106.49	32.39	91.49	36.13 to 87.81	80,038	44,611	
60000 TO 99999	13	65.23	70.13	66.13	22.64	106.04	50.35	105.03	51.55 to 86.64	118,845	78,596	
100000 TO 149999	17	72.51	71.79	65.81	15.04	109.09	31.37	105.21	66.46 to 81.41	190,629	125,450	
150000 TO 249999	16	59.82	65.36	61.60	22.94	106.10	46.02	105.61	50.59 to 76.50	323,551	199,323	
250000 TO 499999	15	63.25	60.89	59.18	9.86	102.89	45.56	80.71	56.22 to 65.30	471,089	278,805	
ALL	72	65.27	65.89	61.51	20.03	107.12	31.37	105.61	62.12 to 70.82	248,739	153,005	

**Adams County 2008 Assessment Actions taken to address the following property classes/subclasses:**

**Agricultural**

The appraiser and her staff studied the market areas in her agricultural class of property and determined that the market no longer indicated that two market areas were appropriate, so they combined the market areas and for valuation purposes set values equally across the whole county.

All classes of agricultural land were increased as indicated through a study of the sales.

## 2008 Assessment Survey for Adams County

### Agricultural Appraisal Information

1.	<b>Data collection done by:</b>
	Appraiser and appraiser associates
2.	<b>Valuation done by:</b>
	Appraiser and appraiser associates
3.	<b>Pickup work done by whom:</b>
	Appraiser and appraiser associates
4.	<b>Does the county have a written policy or written standards to specifically define agricultural land versus rural residential acreages?</b>
	Yes
a.	<b>How is agricultural land defined in this county?</b>
	By primary usage
5.	<b>When was the last date that the Income Approach was used to estimate or establish the market value of the properties in this class?</b>
	Information not known by current Assessor and Appraiser
6.	<b>What is the date of the soil survey currently used?</b>
	1974
7.	<b>What date was the last countywide land use study completed?</b>
	In 2006 the north half of the county was completed and in 2007 the south half of the county was completed, for the 2008 assessment year, the GIS system was completed and all land usage was reviewed
a.	<b>By what method? (Physical inspection, FSA maps, etc.)</b>
	Physical inspection & GIS and FSA/NRD documentation
b.	<b>By whom?</b>
	All office staff
c.	<b>What proportion is complete / implemented at this time?</b>
	100% complete
8.	<b>Number of market areas/neighborhoods in the agricultural property class:</b>
	1, this is decreased from last year after a market study

9.	<b>How are market areas/neighborhoods defined in this property class?</b>
	No differences were identified
10.	<b>Has the county implemented (or is in the process of implementing) special valuation for agricultural land within the county?</b>
	No

**Agricultural Permit Numbers:**

<b>Permits</b>	<b>Information Statements</b>	<b>Other</b>	<b>Total</b>
26			26

**PAD 2008 R&O Statistics**

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2004 to 06/30/2007 Posted Before: 01/18/2008

NUMBER of Sales:	71	<b>MEDIAN:</b>	<b>71</b>	COV:	26.36	95% Median C.I.:	64.35 to 77.24	(!: Derived)
(AgLand) TOTAL Sales Price:	17,312,398	WGT. MEAN:	66	STD:	19.00	95% Wgt. Mean C.I.:	61.56 to 70.85	(!: land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	17,577,398	MEAN:	72	AVG.ABS.DEV:	14.64	95% Mean C.I.:	67.67 to 76.51	
(AgLand) TOTAL Assessed Value:	11,637,669							
AVG. Adj. Sales Price:	247,568	COD:	20.49	MAX Sales Ratio:	115.74			
AVG. Assessed Value:	163,910	PRD:	108.89	MIN Sales Ratio:	6.57			

Printed: 04/01/2008 17:41:39

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>											
07/01/04 TO 09/30/04											
10/01/04 TO 12/31/04	11	69.10	75.77	70.49	21.65	107.49	47.36	103.78	54.20 to 102.07	290,496	204,767
01/01/05 TO 03/31/05	6	58.77	62.53	50.26	53.64	124.41	6.57	109.64	6.57 to 109.64	248,026	124,658
04/01/05 TO 06/30/05	2	73.13	73.13	74.76	9.02	97.81	66.53	79.72	N/A	126,275	94,402
07/01/05 TO 09/30/05	4	75.49	73.96	71.47	8.85	103.48	63.10	81.77	N/A	232,827	166,405
10/01/05 TO 12/31/05	4	77.58	82.31	74.34	25.66	110.71	58.33	115.74	N/A	255,581	190,007
01/01/06 TO 03/31/06	14	75.45	74.79	69.49	15.10	107.62	56.02	107.95	60.41 to 85.04	267,230	185,702
04/01/06 TO 06/30/06	2	99.86	99.86	99.46	6.41	100.41	93.46	106.27	N/A	85,378	84,917
07/01/06 TO 09/30/06	2	58.37	58.37	63.59	14.70	91.79	49.79	66.95	N/A	204,300	129,920
10/01/06 TO 12/31/06	12	62.92	66.73	63.37	16.73	105.30	48.83	86.42	52.59 to 77.38	267,053	169,235
01/01/07 TO 03/31/07	5	56.20	71.17	60.73	27.36	117.19	55.40	109.86	N/A	236,222	143,456
04/01/07 TO 06/30/07	9	71.44	68.73	62.85	12.15	109.35	47.98	84.84	60.93 to 79.90	220,140	138,357
<u>Study Years</u>											
07/01/04 TO 06/30/05	19	69.10	71.31	64.61	27.94	110.37	6.57	109.64	54.20 to 96.09	259,798	167,852
07/01/05 TO 06/30/06	24	76.38	77.99	71.52	17.16	109.04	56.02	115.74	63.10 to 85.04	244,400	174,804
07/01/06 TO 06/30/07	28	63.66	67.57	62.77	17.76	107.64	47.98	109.86	60.93 to 75.49	241,986	151,898
<u>Calendar Yrs</u>											
01/01/05 TO 12/31/05	16	71.90	71.65	63.95	26.83	112.05	6.57	115.74	58.33 to 88.69	230,896	147,650
01/01/06 TO 12/31/06	30	70.84	72.14	67.24	18.53	107.28	48.83	107.95	61.84 to 77.38	250,840	168,677
<u>ALL</u>											
	71	71.44	72.09	66.21	20.49	108.89	6.57	115.74	64.35 to 77.24	247,568	163,910

**PAD 2008 R&O Statistics**

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2004 to 06/30/2007 Posted Before: 01/18/2008

NUMBER of Sales:	71	<b>MEDIAN:</b>	<b>71</b>	COV:	26.36	95% Median C.I.:	64.35 to 77.24	(!: Derived)
(AgLand) TOTAL Sales Price:	17,312,398	WGT. MEAN:	66	STD:	19.00	95% Wgt. Mean C.I.:	61.56 to 70.85	(!: land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	17,577,398	MEAN:	72	AVG.ABS.DEV:	14.64	95% Mean C.I.:	67.67 to 76.51	
(AgLand) TOTAL Assessed Value:	11,637,669							
AVG. Adj. Sales Price:	247,568	COD:	20.49	MAX Sales Ratio:	115.74			
AVG. Assessed Value:	163,910	PRD:	108.89	MIN Sales Ratio:	6.57			

Printed: 04/01/2008 17:41:39

GEO CODE / TOWNSHIP #											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
3659	11	75.51	71.38	60.56	21.42	117.87	41.26	107.95	52.59 to 91.49	270,080	163,570	
3661	5	77.38	74.05	72.22	9.39	102.53	61.80	86.20	N/A	207,680	149,991	
3663	9	79.35	76.27	68.83	14.24	110.81	47.98	106.27	60.93 to 88.69	201,811	138,906	
3665	3	69.10	63.30	58.03	12.59	109.09	47.36	73.45	N/A	323,333	187,626	
3765	5	65.74	57.86	52.40	28.53	110.43	6.57	83.18	N/A	315,620	165,372	
3767	2	63.72	63.72	63.38	0.98	100.55	63.10	64.35	N/A	274,146	173,742	
3769	2	88.93	88.93	77.23	23.29	115.16	68.22	109.64	N/A	255,600	197,390	
3771	6	65.81	63.61	64.01	5.16	99.38	54.20	67.53	54.20 to 67.53	279,253	178,740	
3893	3	83.82	77.21	75.38	8.70	102.42	62.96	84.84	N/A	287,733	216,895	
3895	6	69.64	71.96	67.26	17.80	106.98	55.40	96.09	55.40 to 96.09	369,212	248,341	
3897	3	93.46	92.90	88.37	12.29	105.13	75.39	109.86	N/A	112,918	99,788	
3899	1	81.77	81.77	81.77			81.77	81.77	N/A	252,000	206,070	
4001	8	61.13	70.10	68.64	29.29	102.13	48.83	115.74	48.83 to 115.74	154,308	105,921	
4003	3	62.87	73.00	69.70	23.42	104.74	55.98	100.16	N/A	347,667	242,330	
4005	1	45.19	45.19	45.19			45.19	45.19	N/A	100,000	45,185	
4007	3	86.42	87.22	87.23	12.47	99.99	71.46	103.78	N/A	140,666	122,706	
ALL	71	71.44	72.09	66.21	20.49	108.89	6.57	115.74	64.35 to 77.24	247,568	163,910	

AREA (MARKET)											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
1	71	71.44	72.09	66.21	20.49	108.89	6.57	115.74	64.35 to 77.24	247,568	163,910	
ALL	71	71.44	72.09	66.21	20.49	108.89	6.57	115.74	64.35 to 77.24	247,568	163,910	

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	71	71.44	72.09	66.21	20.49	108.89	6.57	115.74	64.35 to 77.24	247,568	163,910	
ALL	71	71.44	72.09	66.21	20.49	108.89	6.57	115.74	64.35 to 77.24	247,568	163,910	

**PAD 2008 R&O Statistics**

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2004 to 06/30/2007 Posted Before: 01/18/2008

NUMBER of Sales:	71	<b>MEDIAN:</b>	<b>71</b>	COV:	26.36	95% Median C.I.:	64.35 to 77.24	(! : Derived)
(AgLand) TOTAL Sales Price:	17,312,398	WGT. MEAN:	66	STD:	19.00	95% Wgt. Mean C.I.:	61.56 to 70.85	(! : land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	17,577,398	MEAN:	72	AVG.ABS.DEV:	14.64	95% Mean C.I.:	67.67 to 76.51	
(AgLand) TOTAL Assessed Value:	11,637,669							
AVG. Adj. Sales Price:	247,568	COD:	20.49	MAX Sales Ratio:	115.74			
AVG. Assessed Value:	163,910	PRD:	108.89	MIN Sales Ratio:	6.57			

Printed: 04/01/2008 17:41:39

<b>MAJORITY LAND USE &gt; 95%</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
DRY	5	61.80	72.32	67.83	22.51	106.63	54.20	106.27	N/A	111,760	75,804	
DRY-N/A	4	89.72	92.16	91.15	18.66	101.11	73.45	115.74	N/A	128,000	116,668	
GRASS	9	71.46	71.93	75.17	29.35	95.69	45.19	109.86	48.83 to 103.78	137,605	103,435	
GRASS-N/A	1	61.84	61.84	61.84			61.84	61.84	N/A	157,560	97,440	
IRRGTD	20	73.94	74.36	69.37	12.77	107.20	55.40	107.95	66.53 to 79.90	246,820	171,216	
IRRGTD-N/A	32	66.10	68.50	62.31	22.19	109.93	6.57	109.64	59.81 to 79.35	317,943	198,103	
ALL	71	71.44	72.09	66.21	20.49	108.89	6.57	115.74	64.35 to 77.24	247,568	163,910	

<b>MAJORITY LAND USE &gt; 80%</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
DRY	7	73.45	73.21	70.94	16.56	103.20	54.20	106.27	54.20 to 106.27	122,685	87,029	
DRY-N/A	2	108.91	108.91	111.55	6.28	97.63	102.07	115.74	N/A	106,000	118,245	
GRASS	9	71.46	71.93	75.17	29.35	95.69	45.19	109.86	48.83 to 103.78	137,605	103,435	
GRASS-N/A	1	61.84	61.84	61.84			61.84	61.84	N/A	157,560	97,440	
IRRGTD	46	68.66	70.60	64.76	18.89	109.02	6.57	109.64	63.10 to 77.13	286,082	185,256	
IRRGTD-N/A	6	73.23	71.95	63.66	17.70	113.03	47.98	93.46	47.98 to 93.46	325,132	206,971	
ALL	71	71.44	72.09	66.21	20.49	108.89	6.57	115.74	64.35 to 77.24	247,568	163,910	

<b>MAJORITY LAND USE &gt; 50%</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
DRY	9	77.38	81.14	78.98	21.84	102.74	54.20	115.74	60.93 to 106.27	118,977	93,966	
GRASS	10	66.65	70.92	73.66	29.76	96.27	45.19	109.86	48.83 to 103.78	139,600	102,835	
IRRGTD	52	68.66	70.75	64.61	18.89	109.50	6.57	109.64	64.35 to 77.13	290,588	187,761	
ALL	71	71.44	72.09	66.21	20.49	108.89	6.57	115.74	64.35 to 77.24	247,568	163,910	

**PAD 2008 R&O Statistics**

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2004 to 06/30/2007 Posted Before: 01/18/2008

NUMBER of Sales:	71	<b>MEDIAN:</b>	<b>71</b>	COV:	26.36	95% Median C.I.:	64.35 to 77.24	(! : Derived)
(AgLand) TOTAL Sales Price:	17,312,398	WGT. MEAN:	66	STD:	19.00	95% Wgt. Mean C.I.:	61.56 to 70.85	(! : land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	17,577,398	MEAN:	72	AVG.ABS.DEV:	14.64	95% Mean C.I.:	67.67 to 76.51	
(AgLand) TOTAL Assessed Value:	11,637,669							
AVG. Adj. Sales Price:	247,568	COD:	20.49	MAX Sales Ratio:	115.74			
AVG. Assessed Value:	163,910	PRD:	108.89	MIN Sales Ratio:	6.57			

Printed: 04/01/2008 17:41:39

<b>SCHOOL DISTRICT *</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
(blank)												
01-0003	25	66.95	69.55	64.07	17.69	108.56	45.19	107.95	60.93 to 77.13	252,975	162,086	
01-0018												
01-0090	31	75.49	73.73	68.36	19.03	107.85	6.57	109.86	65.74 to 83.18	232,719	159,096	
01-0123	3	61.25	64.63	62.58	11.89	103.28	55.40	77.24	N/A	421,100	263,510	
10-0019	1	41.26	41.26	41.26			41.26	41.26	N/A	440,000	181,560	
18-0501	1	60.41	60.41	60.41			60.41	60.41	N/A	378,490	228,640	
40-0126	2	89.31	89.31	84.33	19.00	105.90	72.34	106.27	N/A	113,180	95,445	
50-0503												
65-0005												
91-0074	8	67.63	77.48	72.92	29.73	106.26	48.83	115.74	48.83 to 115.74	216,322	157,738	
NonValid School												
ALL	71	71.44	72.09	66.21	20.49	108.89	6.57	115.74	64.35 to 77.24	247,568	163,910	

<b>ACRES IN SALE</b>											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	9	73.45	74.98	72.15	15.93	103.92	56.20	107.95	60.93 to 91.49	80,648	58,188	
50.01 TO 100.00	24	78.32	77.05	76.28	16.45	101.01	45.19	109.64	71.44 to 86.20	142,699	108,853	
100.01 TO 180.00	31	65.74	68.33	64.57	20.04	105.84	6.57	115.74	61.25 to 71.46	333,687	215,446	
180.01 TO 330.00	6	57.32	65.42	55.62	31.65	117.62	41.26	103.78	41.26 to 103.78	449,741	250,130	
330.01 TO 650.00	1	83.82	83.82	83.82			83.82	83.82	N/A	384,000	321,850	
ALL	71	71.44	72.09	66.21	20.49	108.89	6.57	115.74	64.35 to 77.24	247,568	163,910	

<b>SALE PRICE *</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
Low \$												
Total \$												
30000 TO 59999	2	82.47	82.47	83.14	10.94	99.20	73.45	91.49	N/A	54,000	44,895	
60000 TO 99999	11	78.41	81.87	80.78	25.17	101.34	49.76	109.86	49.79 to 107.95	78,670	63,549	
100000 TO 149999	13	79.51	78.22	79.22	21.34	98.74	45.19	115.74	56.20 to 103.78	128,207	101,563	
150000 TO 249999	15	75.51	75.61	75.91	11.86	99.60	54.20	96.09	65.09 to 86.20	175,944	133,559	
250000 TO 499999	25	65.74	65.47	63.85	16.51	102.54	6.57	100.16	61.25 to 69.10	371,009	236,891	
500000 +	5	52.59	53.07	53.02	8.40	100.10	47.36	62.04	N/A	604,585	320,568	
ALL	71	71.44	72.09	66.21	20.49	108.89	6.57	115.74	64.35 to 77.24	247,568	163,910	

**PAD 2008 R&O Statistics**

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2004 to 06/30/2007 Posted Before: 01/18/2008

NUMBER of Sales:	71	<b>MEDIAN:</b>	<b>71</b>	COV:	26.36	95% Median C.I.:	64.35 to 77.24	(!: Derived)
(AgLand) TOTAL Sales Price:	17,312,398	WGT. MEAN:	66	STD:	19.00	95% Wgt. Mean C.I.:	61.56 to 70.85	(!: land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	17,577,398	MEAN:	72	AVG.ABS.DEV:	14.64	95% Mean C.I.:	67.67 to 76.51	
(AgLand) TOTAL Assessed Value:	11,637,669							
AVG. Adj. Sales Price:	247,568	COD:	20.49	MAX Sales Ratio:	115.74			
AVG. Assessed Value:	163,910	PRD:	108.89	MIN Sales Ratio:	6.57			

Printed: 04/01/2008 17:41:39

**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 \$ _____	_____										
10000 TO 29999	1	6.57	6.57	6.57			6.57	6.57	N/A	425,600	27,979
30000 TO 59999	8	67.19	65.56	62.92	21.05	104.20	45.19	91.49	45.19 to 91.49	74,550	46,907
60000 TO 99999	14	69.00	77.45	72.33	26.59	107.08	48.83	109.86	56.20 to 106.27	112,498	81,369
100000 TO 149999	17	79.90	82.10	80.77	10.15	101.65	65.09	109.64	72.38 to 86.42	160,167	129,368
150000 TO 249999	16	62.92	68.72	64.41	21.40	106.70	41.26	115.74	56.02 to 79.35	334,489	215,436
250000 TO 499999	15	65.74	67.20	64.42	13.67	104.30	47.98	100.16	61.25 to 69.10	460,382	296,600
ALL	71	71.44	72.09	66.21	20.49	108.89	6.57	115.74	64.35 to 77.24	247,568	163,910



**2008 Correlation Section  
for Adams County**

---

**Agricultural Land**

**I. Correlation**

AGRICULTURAL UNIMPROVED: The calculated median indicates that the level of value for agricultural real property in Adams County is 71%. This is supported by the trended preliminary ratio as well as the detailed assessment actions. This county is committed to improving their assessment practices and valuation uniformity in the county. They have worked diligently toward this goal and made great strides as is evidenced by the strong support of the statistical analyses run in the county.

For the assessment year 2008, the assessor and appraiser reviewed the agricultural sales and land and, consequently, made the decision to consolidate the market areas into one area over the entire county. Values were then adjusted to bring the values uniform across the county and uniform by usage. It should also be noted that last year the county completed a review of all land usage. Evidence that this was well done was revealed by the relatively few NRD certification changes.

The assessor and appraiser work well together. They are committed to educating the staff they have in place as well as being receptive to new ideas and procedures. They are responsive to changes in statues and regulations. They are also working hard to educate the public. Currently, they are in the process of getting a website usable by the public for informational purposes on the real property in the county.

One issue that would increase efficiency dramatically in the office would be the acquisition of a CAMA system that is able to work with the in-house computer system and the Treasurer's office. Currently, the assessor's office has to duplicate all entry in the CAMA system and then again on a different reporting system. New products are available and would be beneficial for the assessor's office.

This county has done a remarkable job in the short time the current Assessor has been in office. They should be commended for their hard work. There is no information available to indicate that the level of value for agricultural unimproved property in Adams County is other than the calculated median of 71%.

**2008 Correlation Section  
for Adams 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(2) (R. S. Supp., 2007) 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 Division periodically reviews the procedures utilized by the county assessor to qualify/disqualify sales.

The Standard on Ratio Studies, International Association of Assessing Officials, (2007), 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.

	<b>Total Sales</b>	<b>Qualified Sales</b>	<b>Percent Used</b>
<b>2008</b>	<b>173</b>	<b>71</b>	<b>41.04</b>
<b>2007</b>	<b>307</b>	<b>131</b>	<b>42.67</b>
<b>2006</b>	<b>143</b>	<b>61</b>	<b>42.66</b>
<b>2005</b>	<b>140</b>	<b>66</b>	<b>47.14</b>
<b>2004</b>	<b>161</b>	<b>77</b>	<b>47.83</b>
<b>2003</b>	<b>172</b>	<b>83</b>	<b>48.26</b>
<b>2002</b>	<b>161</b>	<b>75</b>	<b>46.58</b>
<b>2001</b>	<b>186</b>	<b>81</b>	<b>43.55</b>

AGRICULTURAL UNIMPROVED: Table two represents evidence that the sales verification in Adams County is established and part of their normal procedures. The past 3 years the fluctuation in the percentage of sales used is minimal. A review of the total unimproved agricultural sales in Adams County shows 5 sales that were coded out for having substantially changed since the date of the sale. It does not appear that Adams County has excessively trimmed their sales.

**2008 Correlation Section  
for Adams County**

---

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

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

Adjusting for Selective Reappraisal

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

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

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

**2008 Correlation Section  
for Adams County**

---

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

	<b>Preliminary Median</b>	<b>% Change in Assessed Value (excl. growth)</b>	<b>Trended Preliminary Ratio</b>	<b>R&amp;O Median</b>
<b>2008</b>	<b>65.27</b>	<b>8.66</b>	<b>70.92</b>	<b>71.44</b>
<b>2007</b>	<b>66.48</b>	<b>4.3</b>	<b>69.34</b>	<b>72.01</b>
<b>2006</b>	<b>68.92</b>	<b>10.39</b>	<b>76.08</b>	<b>76.74</b>
<b>2005</b>	<b>68.00</b>	<b>8.85</b>	<b>74.02</b>	<b>75.68</b>
<b>2004</b>	<b>75.58</b>	<b>1.59</b>	<b>76.78</b>	<b>74.43</b>
<b>2003</b>	<b>73</b>	<b>1.97</b>	<b>74.44</b>	<b>77</b>
<b>2002</b>	<b>74</b>	<b>0.23</b>	<b>74.17</b>	<b>76</b>
<b>2001</b>	<b>76</b>	<b>0.28</b>	<b>76.21</b>	<b>77</b>

AGRICULTURAL UNIMPROVED: Table 3 illustrates that the agricultural values when trended from the previous year arrive at a ratio very similar to the R & O Ratio. This offers support for the calculated level of value at 71.44% of market and indicates that values were changed uniformly. Either the calculated ratio or the trended ratio could be used to call a level of value for agricultural property in Adams County.

**2008 Correlation Section  
for Adams 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 2008 Preliminary Statistical Reports and the 2008 R&O Statistical Reports, to the percentage change in the assessed value of all real property base, by class, reported in the 2008 County Abstract of Assessment for Real Property, Form 45, excluding growth valuation, compared to the 2007 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 sales 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.

**2008 Correlation Section  
for Adams County**

---

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

<b>% Change in Total Assessed Value in the Sales</b>		<b>% Change in Assessed Value (excl. growth)</b>
<b>11.12</b>	<b>2008</b>	<b>8.66</b>
<b>7.55</b>	<b>2007</b>	<b>4.3</b>
<b>16.37</b>	<b>2006</b>	<b>10.39</b>
<b>14.15</b>	<b>2005</b>	<b>8.85</b>
<b>-5.04</b>	<b>2004</b>	<b>1.59</b>
<b>8.82</b>	<b>2003</b>	<b>1.97</b>
<b>-2.79</b>	<b>2002</b>	<b>0.23</b>
<b>-0.14</b>	<b>2001</b>	<b>0.28</b>

AGRICULTURAL UNIMPROVED: Table 4 illustrates similar movement between the sales file and the base value. This offers support that the calculated median and the trended median for agricultural property is an accurate reflection of the level of value in Adams County. It also indicates that the class of property has been valued uniformly.

## 2008 Correlation Section for Adams County

---

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

There are three measures of central tendency calculated by the Division: median ratio, weighted mean ratio, and mean ratio. Since each measure of central tendency has strengths and weaknesses, the use of any statistic for equalization should be reconciled with the other two, as in an appraisal, based on the appropriateness 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. Since the median ratio is considered neutral in relationship to either assessed value or selling price, its use in adjusting the class or subclass of properties will not change the relationships between assessed value and level of value already present within the class or subclass of properties, thus rendering an adjustment neutral in its impact on the relative tax burden to an individual property. Additionally, the median ratio is less influenced by the presence of extreme ratios, commonly called outliers. One outlier in a small sample size of sales can have controlling influence over the other measures of central tendency. The median ratio limits the distortion potential of an outlier.

The weighted mean ratio is viewed by the IAAO as the most appropriate statistical measure for “indirect” equalization; 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, (2007). 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.

**2008 Correlation Section  
for Adams County**

---

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

	<b>Median</b>	<b>Wgt. Mean</b>	<b>Mean</b>
<b>R&amp;O Statistics</b>	<b>71.44</b>	<b>66.21</b>	<b>72.09</b>

AGRICULTURAL UNIMPROVED: A review of Table 5 indicates the median coming in at 71% with the wgt mean lower at 66% and the mean within one percentage point of the median at 72%. All three measures of central tendency are within 6 percentage points of each other offering credibility to the statistical level of value.

**2008 Correlation Section  
for Adams 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. A COD of less than 15 suggests that there is good assessment uniformity. Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), pp. 235-237. 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. A PRD of greater than 100 suggests that high value properties are relatively under-assessed. Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), pp. 239-240. 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.

	<b>COD</b>	<b>PRD</b>
<b>R&amp;O Statistics</b>	<b>20.49</b>	<b>108.89</b>
<b>Difference</b>	<b>0.49</b>	<b>5.89</b>

AGRICULTURAL UNIMPROVED: Table 6 accurately reflects that the COD and PRD are both above the acceptable range for qualitative measures, but not excessively. This is to be expected after the changes that occurred with the consolidation of the market areas as there would be outliers that had influenced the creation of the market area in the first place. Additionally, this would be another indication that there has been no excessive trimming.

**2008 Correlation Section  
for Adams 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.

	<b>Preliminary Statistics</b>	<b>R&amp;O Statistics</b>	<b>Change</b>
<b>Number of Sales</b>	<b>72</b>	<b>71</b>	<b>-1</b>
<b>Median</b>	<b>65.27</b>	<b>71.44</b>	<b>6.17</b>
<b>Wgt. Mean</b>	<b>61.51</b>	<b>66.21</b>	<b>4.7</b>
<b>Mean</b>	<b>65.89</b>	<b>72.09</b>	<b>6.2</b>
<b>COD</b>	<b>20.03</b>	<b>20.49</b>	<b>0.46</b>
<b>PRD</b>	<b>107.12</b>	<b>108.89</b>	<b>1.77</b>
<b>Min Sales Ratio</b>	<b>31.37</b>	<b>6.57</b>	<b>-24.8</b>
<b>Max Sales Ratio</b>	<b>105.61</b>	<b>115.74</b>	<b>10.13</b>

AGRICULTURAL UNIMPROVED: A review of table seven reveals 1 sale was removed between the preliminary and final statistics. This sale, Book 2004 Page 4582, was agricultural land that had substantially changed going from mostly irrigated to all grass land. Only one sale changed from the preliminary statistical analyses to the final analyses reflecting the commitment that Adams County has made to complete their pick up work timely, report sales information accurately and in general improve assessment practices in the office. The changes to the measures of central tendency and the changes in the qualitative statistics all are accurate reflections of the assessment actions taken in Adams County. Likewise the minimum and maximum sales ratios mirror the commitment to using all possible sales, not excessively trimming and willingness to recognize outliers for their informational value.



**County 1 - Adams**

<b>Total Real Property Value</b> (Sum Lines 17, 25, & 30)	<b>Records</b> 16,304	<b>Value</b> 1,808,489,640	<b>Total Growth</b> 33,542,200 (Sum 17, 25, & 41)
--	-----------------------	----------------------------	--

**Schedule I: Non-Agricultural Records (Res and Rec)**

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
<b>1. Res UnImp Land</b>	957	6,742,080	56	633,985	128	723,270	1,141	8,099,335	
<b>2. Res Improv Land</b>	8,858	99,645,300	458	10,758,110	534	10,604,240	9,850	121,007,650	
<b>3. Res Improvements</b>	9,348	654,996,660	458	66,048,840	534	56,096,885	10,340	777,142,385	
<b>4. Res Total</b>	10,305	761,384,040	514	77,440,935	662	67,424,395	11,481	906,249,370	16,421,865
<b>% of Total</b>	89.75	84.01	4.47	8.54	5.76	7.43	70.41	50.11	48.95
<b>5. Rec UnImp Land</b>	0	0	0	0	4	117,595	4	117,595	
<b>6. Rec Improv Land</b>	2	782,390	0	0	5	562,000	7	1,344,390	
<b>7. Rec Improvements</b>	1	2,779,785	0	0	4	967,260	5	3,747,045	
<b>8. Rec Total</b>	1	3,562,175	0	0	8	1,646,855	9	5,209,030	0
<b>% of Total</b>	11.11	68.38	0.00	0.00	88.88	31.61	0.05	0.28	0.00
<b>Res+Rec Total</b>	10,306	764,946,215	514	77,440,935	670	69,071,250	11,490	911,458,400	16,421,865
<b>% of Total</b>	89.69	83.92	4.47	8.49	5.83	7.57	70.47	50.39	48.95

**County 1 - Adams**

<b>Total Real Property Value</b> (Sum Lines 17, 25, & 30)	<b>Records</b> 16,304	<b>Value</b> 1,808,489,640	<b>Total Growth</b> 33,542,200 (Sum 17, 25, & 41)
--	-----------------------	----------------------------	--

**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	235	5,752,105	32	498,105	32	155,370	299	6,405,580	
10. Comm Improv Land	1,013	35,263,650	40	3,057,820	72	1,659,920	1,125	39,981,390	
11. Comm Improvements	979	191,770,535	39	14,530,330	70	7,455,525	1,088	213,756,390	
12. Comm Total	1,214	232,786,290	71	18,086,255	102	9,270,815	1,387	260,143,360	10,947,735
% of Total	87.52	89.48	5.11	6.95	7.35	3.56	8.50	14.38	32.63
13. Ind UnImp Land	15	285,250	19	478,190	15	114,925	49	878,365	
14. Ind Improv Land	29	1,203,815	29	2,232,615	40	1,020,040	98	4,456,470	
15. Ind Improvements	29	11,672,735	28	56,609,300	40	10,022,710	97	78,304,745	
16. Ind Total	44	13,161,800	47	59,320,105	55	11,157,675	146	83,639,580	3,283,370
% of Total	30.13	15.73	32.19	70.92	37.67	13.34	0.89	4.62	9.78
Comm+Ind Total	1,258	245,948,090	118	77,406,360	157	20,428,490	1,533	343,782,940	14,231,105
% of Total	82.06	71.54	7.69	22.51	10.24	5.94	9.40	19.00	42.42
17. Taxable Total	11,564	1,010,894,305	632	154,847,295	827	89,499,740	13,023	1,255,241,340	30,652,970
% of Total	88.79	80.53	4.85	6.16	6.35	5.50	79.87	69.40	91.38

**County 1 - Adams**

**2008 County Abstract of Assessment for Real Property, Form 45**

**Schedule II: Tax Increment Financing (TIF)**

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	133	569,640	7,723,835	0	0	0
19. Commercial	218	7,279,715	29,257,050	0	0	0
20. Industrial	1	740,110	591,610	0	0	0
21. Other	0	0	0	0	0	0
	Records	Rural Value Base	Value Excess	Records	Total Value Base	Value Excess
18. Residential	0	0	0	133	569,640	7,723,835
19. Commercial	0	0	0	218	7,279,715	29,257,050
20. Industrial	0	0	0	1	740,110	591,610
21. Other	0	0	0	0	0	0
<b>22. Total Sch II</b>				<b>352</b>	<b>8,589,465</b>	<b>37,572,495</b>

**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
	Records	Total Value	Growth			
23. Mineral Interest-Producing	0	0	0			
24. Mineral Interest-Non-Producing	0	0	0			
<b>25. Mineral Interest Total</b>	<b>0</b>	<b>0</b>	<b>0</b>			

**Schedule IV: Exempt Records: Non-Agricultural**

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	294	0	0	294

**Schedule V: Agricultural Records**

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	0	0	0	0	1,965	319,791,355	1,965	319,791,355
28. Ag-Improved Land	0	0	0	0	2,045	167,195,685	2,045	167,195,685
29. Ag-Improvements	0	0	0	0	1,316	66,261,260	1,316	66,261,260
<b>30. Ag-Total Taxable</b>							<b>3,281</b>	<b>553,248,300</b>

County 1 - Adams

2008 County Abstract of Assessment for Real Property, Form 45

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	0	0.000	0	
32. HomeSite Improv Land	0	0.000	0	0	0.000	0	
33. HomeSite Improvements	0		0	0		0	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.000	0	0	0.000	0	
36. FarmSite Impr Land	0	0.000	0	0	0.000	0	
37. FarmSite Improv	0		0	0		0	
38. FarmSite Total							
39. Road & Ditches		0.000			0.000		
40. Other-Non Ag Use		0.000	0		0.000	0	
	Records	Rural Acres	Value	Records	Total Acres	Value	Growth Value
31. HomeSite UnImp Land	4	9.700	40,265	4	9.700	40,265	
32. HomeSite Improv Land	541	697.080	7,266,590	541	697.080	7,266,590	
33. HomeSite Improvements	594		53,601,315	594		53,601,315	0
34. HomeSite Total				598	706.780	60,908,170	
35. FarmSite UnImp Land	16	34.230	110,910	16	34.230	110,910	
36. FarmSite Impr Land	680	1,522.860	5,209,670	680	1,522.860	5,209,670	
37. FarmSite Improv	722		12,659,945	722		12,659,945	2,889,230
38. FarmSite Total				738	1,557.090	17,980,525	
39. Road & Ditches		7,156.190			7,156.190		
40. Other-Non Ag Use		0.000	0		0.000	0	
41. Total Section VI				1,336	9,420.060	78,888,695	2,889,230

Schedule VII: Agricultural Records:

Ag Land Detail-Game & Parks	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	0	0.000	0	0	0.000	0
	Records	Rural Acres	Value	Records	Total Acres	Value
42. Game & Parks	1	160.000	103,260	1	160.000	103,260

Schedule VIII: Agricultural Records:

Special Value	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	0	0.000	0	0	0.000	0
44. Recapture Val			0			0
	Records	Rural Acres	Value	Records	Total Acres	Value
43. Special Value	0	0.000	0	0	0.000	0
44. Recapture Val			0			0

County 1 - Adams

2008 County Abstract of Assessment for Real Property, Form 45

Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 1

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	0.000	0	1,956.480	3,668,285	1,956.480	3,668,285
46. 1A	0.000	0	0.000	0	164,438.890	304,146,380	164,438.890	304,146,380
47. 2A1	0.000	0	0.000	0	8,385.560	14,464,575	8,385.560	14,464,575
48. 2A	0.000	0	0.000	0	15,854.280	23,770,695	15,854.280	23,770,695
49. 3A1	0.000	0	0.000	0	6,921.820	8,998,385	6,921.820	8,998,385
50. 3A	0.000	0	0.000	0	1,063.160	1,275,795	1,063.160	1,275,795
51. 4A1	0.000	0	0.000	0	12,966.510	14,263,170	12,966.510	14,263,170
52. 4A	0.000	0	0.000	0	9,664.340	9,664,340	9,664.340	9,664,340
53. Total	0.000	0	0.000	0	221,251.040	380,251,625	221,251.040	380,251,625
<b>Dryland:</b>								
54. 1D1	0.000	0	0.000	0	430.160	559,205	430.160	559,205
55. 1D	0.000	0	0.000	0	38,563.000	50,127,815	38,563.000	50,127,815
56. 2D1	0.000	0	0.000	0	2,394.660	2,634,105	2,394.660	2,634,105
57. 2D	0.000	0	0.000	0	6,664.670	6,664,670	6,664.670	6,664,670
58. 3D1	0.000	0	0.000	0	3,385.860	3,047,290	3,385.860	3,047,290
59. 3D	0.000	0	0.000	0	262.970	210,375	262.970	210,375
60. 4D1	0.000	0	0.000	0	5,131.240	3,590,735	5,131.240	3,590,735
61. 4D	0.000	0	0.000	0	2,638.650	1,583,225	2,638.650	1,583,225
62. Total	0.000	0	0.000	0	59,471.210	68,417,420	59,471.210	68,417,420
<b>Grass:</b>								
63. 1G1	0.000	0	0.000	0	479.140	431,230	479.140	431,230
64. 1G	0.000	0	0.000	0	4,861.180	4,142,595	4,861.180	4,142,595
65. 2G1	0.000	0	0.000	0	5,255.500	3,678,840	5,255.500	3,678,840
66. 2G	0.000	0	0.000	0	4,532.720	2,946,240	4,532.720	2,946,240
67. 3G1	0.000	0	0.000	0	2,302.910	1,266,560	2,302.910	1,266,560
68. 3G	0.000	0	0.000	0	1,481.860	740,930	1,481.860	740,930
69. 4G1	0.000	0	0.000	0	4,670.800	2,218,185	4,670.800	2,218,185
70. 4G	0.000	0	0.000	0	22,161.140	9,972,440	22,161.140	9,972,440
71. Total	0.000	0	0.000	0	45,745.250	25,397,020	45,745.250	25,397,020
72. Waste	0.000	0	0.000	0	585.010	122,840	585.010	122,840
73. Other	0.000	0	0.000	0	854.170	170,700	854.170	170,700
74. Exempt	0.000		0.000		0.000		0.000	
75. Total	0.000	0	0.000	0	327,906.680	474,359,605	327,906.680	474,359,605

Schedule X: Agricultural Records: AgLand Market Area Totals

AgLand	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
<b>76.Irrigated</b>	0.000	0	0.000	0	221,251.040	380,251,625	221,251.040	380,251,625
<b>77.Dry Land</b>	0.000	0	0.000	0	59,471.210	68,417,420	59,471.210	68,417,420
<b>78.Grass</b>	0.000	0	0.000	0	45,745.250	25,397,020	45,745.250	25,397,020
<b>79.Waste</b>	0.000	0	0.000	0	585.010	122,840	585.010	122,840
<b>80.Other</b>	0.000	0	0.000	0	854.170	170,700	854.170	170,700
<b>81.Exempt</b>	0.000	0	0.000	0	0.000	0	0.000	0
<b>82.Total</b>	0.000	0	0.000	0	327,906.680	474,359,605	<b>327,906.680</b>	<b>474,359,605</b>

## 2008 Agricultural Land Detail

### County 1 - Adams

Market Area: 1

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	1,956.480	0.88%	3,668,285	0.96%	1,874.941
1A	164,438.890	74.32%	304,146,380	79.99%	1,849.601
2A1	8,385.560	3.79%	14,464,575	3.80%	1,724.938
2A	15,854.280	7.17%	23,770,695	6.25%	1,499.323
3A1	6,921.820	3.13%	8,998,385	2.37%	1,300.002
3A	1,063.160	0.48%	1,275,795	0.34%	1,200.002
4A1	12,966.510	5.86%	14,263,170	3.75%	1,100.000
4A	9,664.340	4.37%	9,664,340	2.54%	1,000.000
<b>Irrigated Total</b>	<b>221,251.040</b>	<b>100.00%</b>	<b>380,251,625</b>	<b>100.00%</b>	<b>1,718.643</b>

**Dry:**

1D1	430.160	0.72%	559,205	0.82%	1,299.993
1D	38,563.000	64.84%	50,127,815	73.27%	1,299.894
2D1	2,394.660	4.03%	2,634,105	3.85%	1,099.991
2D	6,664.670	11.21%	6,664,670	9.74%	1,000.000
3D1	3,385.860	5.69%	3,047,290	4.45%	900.004
3D	262.970	0.44%	210,375	0.31%	799.996
4D1	5,131.240	8.63%	3,590,735	5.25%	699.779
4D	2,638.650	4.44%	1,583,225	2.31%	600.013
<b>Dry Total</b>	<b>59,471.210</b>	<b>100.00%</b>	<b>68,417,420</b>	<b>100.00%</b>	<b>1,150.429</b>

**Grass:**

1G1	479.140	1.05%	431,230	1.70%	900.008
1G	4,861.180	10.63%	4,142,595	16.31%	852.178
2G1	5,255.500	11.49%	3,678,840	14.49%	699.998
2G	4,532.720	9.91%	2,946,240	11.60%	649.993
3G1	2,302.910	5.03%	1,266,560	4.99%	549.982
3G	1,481.860	3.24%	740,930	2.92%	500.000
4G1	4,670.800	10.21%	2,218,185	8.73%	474.904
4G	22,161.140	48.44%	9,972,440	39.27%	449.996
<b>Grass Total</b>	<b>45,745.250</b>	<b>100.00%</b>	<b>25,397,020</b>	<b>100.00%</b>	<b>555.183</b>

<b>Irrigated Total</b>	<b>221,251.040</b>	<b>67.47%</b>	<b>380,251,625</b>	<b>80.16%</b>	<b>1,718.643</b>
<b>Dry Total</b>	<b>59,471.210</b>	<b>18.14%</b>	<b>68,417,420</b>	<b>14.42%</b>	<b>1,150.429</b>
<b>Grass Total</b>	<b>45,745.250</b>	<b>13.95%</b>	<b>25,397,020</b>	<b>5.35%</b>	<b>555.183</b>
Waste	585.010	0.18%	122,840	0.03%	209.979
Other	854.170	0.26%	170,700	0.04%	199.843
Exempt	0.000	0.00%			
<b>Market Area Total</b>	<b>327,906.680</b>	<b>100.00%</b>	<b>474,359,605</b>	<b>100.00%</b>	<b>1,446.629</b>

**As Related to the County as a Whole**

<b>Irrigated Total</b>	<b>221,251.040</b>	<b>100.00%</b>	<b>380,251,625</b>	<b>100.00%</b>
<b>Dry Total</b>	<b>59,471.210</b>	<b>100.00%</b>	<b>68,417,420</b>	<b>100.00%</b>
<b>Grass Total</b>	<b>45,745.250</b>	<b>100.00%</b>	<b>25,397,020</b>	<b>100.00%</b>
Waste	585.010	100.00%	122,840	100.00%
Other	854.170	100.00%	170,700	100.00%
Exempt	0.000	0.00%		
<b>Market Area Total</b>	<b>327,906.680</b>	<b>100.00%</b>	<b>474,359,605</b>	<b>100.00%</b>

## 2008 Agricultural Land Detail

### County 1 - Adams

AgLand	Urban		SubUrban		Rural	
	Acres	Value	Acres	Value	Acres	Value
Irrigated	0.000	0	0.000	0	221,251.040	380,251,625
Dry	0.000	0	0.000	0	59,471.210	68,417,420
Grass	0.000	0	0.000	0	45,745.250	25,397,020
Waste	0.000	0	0.000	0	585.010	122,840
Other	0.000	0	0.000	0	854.170	170,700
Exempt	0.000	0	0.000	0	0.000	0
<b>Total</b>	<b>0.000</b>	<b>0</b>	<b>0.000</b>	<b>0</b>	<b>327,906.680</b>	<b>474,359,605</b>

AgLand	Total Acres	Total Value	Total Acres	% of Acres*	Total Value	% of Value*	Average Assessed Value*
Irrigated	221,251.040	380,251,625	221,251.040	67.47%	380,251,625	80.16%	1,718.643
Dry	59,471.210	68,417,420	59,471.210	18.14%	68,417,420	14.42%	1,150.429
Grass	45,745.250	25,397,020	45,745.250	13.95%	25,397,020	5.35%	555.183
Waste	585.010	122,840	585.010	0.18%	122,840	0.03%	209.979
Other	854.170	170,700	854.170	0.26%	170,700	0.04%	199.843
Exempt	0.000	0	0.000	0.00%	0	0.00%	0.000
<b>Total</b>	<b>327,906.680</b>	<b>474,359,605</b>	<b>327,906.680</b>	<b>100.00%</b>	<b>474,359,605</b>	<b>100.00%</b>	<b>1,446.629</b>

\* Department of Property Assessment & Taxation Calculates

**2008 County Abstract of Assessment for Real Property, Form 45 Compared with the  
2007 Certificate of Taxes Levied (CTL)**

01 Adams

	<b>2007 CTL County Total</b>	<b>2008 Form 45 County Total</b>	<b>Value Difference (2007 Form 45 - 2006 CTL)</b>	<b>Percent Change</b>	<b>2008 Growth (New Construction Value)</b>	<b>% Change excl. Growth</b>
1. Residential	862,901,045	906,249,370	43,348,325	5.02	16,421,865	3.12
2. Recreational	5,083,045	5,209,030	125,985	2.48	0	2.48
3. Ag-Homesite Land, Ag-Res Dwellings	56,481,165	60,908,170	4,427,005	7.84	*-----	7.84
<b>4. Total Residential (sum lines 1-3)</b>	<b>924,465,255</b>	<b>972,366,570</b>	<b>47,901,315</b>	<b>5.18</b>	<b>16,421,865</b>	<b>3.41</b>
5. Commercial	250,324,185	260,143,360	9,819,175	3.92	10,947,735	-0.45
6. Industrial	80,891,255	83,639,580	2,748,325	3.4	3,283,370	-0.66
7. Ag-Farmsite Land, Outbuildings	17,650,010	17,980,525	330,515	1.87	2,889,230	-14.5
8. Minerals	0	0	0		0	
<b>9. Total Commercial (sum lines 5-8)</b>	<b>348,865,450</b>	<b>361,763,465</b>	<b>12,898,015</b>	<b>3.7</b>	<b>17,120,335</b>	<b>-1.21</b>
<b>10. Total Non-Agland Real Property</b>	<b>1,273,330,705</b>	<b>1,334,130,035</b>	<b>60,799,330</b>	<b>4.77</b>	<b>33,542,200</b>	<b>2.14</b>
11. Irrigated	354,766,940	380,251,625	25,484,685	7.18		
12. Dryland	62,568,235	68,417,420	5,849,185	9.35		
13. Grassland	18,735,130	25,397,020	6,661,890	35.56		
14. Wasteland	162,220	122,840	-39,380	-24.28		
15. Other Agland	341,330	341,330	-170,630	-49.99		
<b>16. Total Agricultural Land</b>	<b>436,573,855</b>	<b>474,359,605</b>	<b>37,785,750</b>	<b>8.66</b>		
<b>17. Total Value of All Real Property (Locally Assessed)</b>	<b>1,709,904,560</b>	<b>1,808,489,640</b>	<b>98,585,080</b>	<b>5.77</b>	<b>33,542,200</b>	<b>3.8</b>

\*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.

# **Adams County Assessor's Office**

## **Three Year Plan**

**July 31, 2007**

# Adams County Assessor's Office Overview

## **Introduction:**

Required by law- pursuant to Neb. Laws 2005, LB 263, Section 9

The Purpose: To submit a plan to the County Board of Equalization and to the Department of Property Assessment and Taxation on or before July 31st of each year. The plan describes the assessment actions planned for the next assessment year and the two years thereafter. This plan is required every 3 years and an update to the plan is required between the adoptions of each 3 year plan.

## **General Description of Office:**

There are approximately 16,000 parcels in Adams County. There is an average of 500 permits per year. There are approximately 2,000 personal property schedules filed and 1,000 homestead exemptions forms processed per year.

The office staff consists of the assessor, a deputy assessor, an appraiser, three associate appraisers, and three office clerks. The assessor supervises all proceedings in the office. The deputy oversees the personal property schedules and exemptions for real and personal property. The appraiser oversees the valuation process for residential, agricultural and commercial parcels. The associate appraisers help with the valuation for the residential, agricultural and commercial properties and do the pick-up work for the commercial parcels and the urban, suburban and rural residential parcels. The three office clerks handle the everyday occurrences at the front counter; taking personal property schedules and homestead exemptions, and one clerk is responsible for the real estate transfer statements.

## **Budgeting:**

The proposed budget for 2007-2008 is \$434,765. The county board accommodates for a GIS technician through the Information & Technology budget.

## **Responsibilities of Assessment:**

Record Maintenance:

Mapping - Cadastral maps are updated weekly as the real estate transfers are processed. The maps are in poor condition, but with the implementation of GIS in the near future, the information will be available electronically.

Property Record Cards - Cards contain all improvement information about the property including the required legal description, ownership, and valuation.

**Reports Files:**

- Abstract- Due March 19<sup>th</sup>
- Personal Property Abstract- June 15<sup>th</sup>
- Certification of Values- August 20<sup>th</sup>
- School District Taxable Value Report- August 25<sup>th</sup>
- Generate Tax Roll- November 22<sup>nd</sup>
- Certificate of Taxes Levied- December 1<sup>st</sup>

**Filing for Homestead Exemptions:**

Applications for homestead exemptions are accepted from February 1<sup>st</sup> – June 30<sup>th</sup>.

**Filing Personal Property:**

Applications for personal property are accepted from January 1<sup>st</sup> – May 1<sup>st</sup>. After which there is a 10% penalty until August 1<sup>st</sup> when the penalty changes to 25%.

**Real Property:**

Adams County consists of the following real property types:

	<b>Parcels</b>	<b>% of Total Parcels</b>	<b>Values</b>	<b>% of Taxable Value Base</b>
<b>Residential</b>	11,452	70%	\$863,920,500	50%
<b>Commercial</b>	1,378	8%	\$252,103,385	15%
<b>Industrial</b>	145	1%	\$83,425,945	5%
<b>Recreational</b>	9	0%	\$5,293,215	0%
<b>Agricultural</b>	3,281	20%	\$511,965,230	30%
<b>Total</b>	<b>16,265</b>		<b>\$1,716,708,275</b>	

Agricultural land is 30% of the real property valuation base and 69% of that is assessed as irrigated.

The residential parcels in Hastings, the small villages, and the large rural subdivisions were reappraised in 2000. The rural residential and commercial parcels were reappraised in 2001 and the agland and mobile home reappraisal was completed in 2002. Exterior inspections were done at these times. Values were put into the micro solve system.

**Pick-up Work:**

Pick-up work will be done from November through January of the next year.

**Sales File:**

The real estate transfer statements (521s) are filed within 45 days of receiving them from the Register of Deeds. They are recorded on the Property Record Cards, in the computer, in the assessment books and in the cadastral maps.

A sales review of residential, commercial and rural properties will be completed for the sales file. A personal inspection is done of each sold property and a sale questionnaire is completed with either the seller or the buyer if possible.

# **2007 Plan of Assessment Adams County Assessor's Office**

Ratio studies are done on all the sales beginning in September of each year. The sales are entered on excel spreadsheets and ratios run on each property type and market area. These studies are used to determine the areas that are out of compliance and need reviewing for the next assessment cycle.

Continual market analysis will be conducted each year in all categories of properties to ensure that the level of value and quality of assessment in Adams County is in compliance with state statutes.

## **Assessment Actions Planned for 2008:**

### **Residential:**

A physical review and revalue will be conducted of the suburban residential parcels (approximately 350 parcels), the properties that have been annexed and lie on the outskirts of Hastings (approximately 120 parcels). The physical review of the South part of Hastings will be completed and this area will be revalued. The physical review consists of checking measurements, qualities, conditions, and interior information. If there is not anyone at the property, door hangers are left and appointments for a review are set up if needed. The residential land values in Hastings will be revalued and the neighborhoods in Hastings will be reestablished. All sales reviews and year-end pick-up work for all residential parcels will be completed by March 1, 2008.

### **Agricultural Land:**

An agland sales review will be completed along with a review of the irrigated land classifications in the north half of the county using the Farm Service Agency aerial imagery (approximately 3000 parcels). Land use will be updated as the information becomes available.

### **Commercial:**

The appraisal staff will continue establishing new market areas. Commercial land will be revalued using the market areas. A ratio study will be completed for 2008 to see if any areas are out of compliance. Commercial property in the villages will be revalued. Commercial sales reviews and pick-up work will be completed (approximately 110 parcels) by March 1<sup>st</sup>, 2008.

### **GIS:**

The building of the parcel layer for the GIS system will be complete and data should be available to the public by the spring or summer of 2008.

## **Assessment Actions Planned for 2009:**

### **Residential:**

There will be a physical review of the residential parcels starting in the eastern part of the city of Hastings (approximately 2000 parcels) and the villages of Roseland, Holstein, and Assumption (approximately 250 parcels). A physical review will be conducted of the rural residential properties in Kenesaw, Verona, Wanda, and Juniata townships (approximately 1000 parcels). The physical reviews will consist of checking measurements, quality, condition and interior information. If there is not anyone home, door hangers are left and appointments for review are set up if needed. All residential sales reviews and pick-up work will be completed by March 1, 2009.

### **Agricultural Land:**

A review will be completed of the irrigated land classifications in the south half of the county using the Farm Service Agency aerial imagery (approximately 1200 parcels). An agland sales review will be carried out and agland market areas will be utilized.

### **Commercial:**

There will be a physical review of the suburban and rural commercial parcels in Adams County (approximately 394 parcels). The physical review will consist of checking measurements, occupancy codes, quality, condition and interior information. Commercial sales reviews and pick-up work will be completed by March 1, 2009.

### **GIS:**

The GIS system will be fine-tuned and improved.

## **Assessment Actions Planned for 2010:**

### **Residential:**

The review of the residential properties in Hastings will be continued. The appraisal staff will physically review the rural residential properties in Highland, West Blue, Denver, and Blaine townships (approximately 1200 parcels). There will be a review of the residential properties in Ayr, Pauline, Prosser, and Hansen (approximately 243 parcels). The physical reviews will consist of checking measurements, quality, condition and interior information. If there is not anyone home, door hangers are left and appointments for review are set up if needed. Sales review and pick-up work for all residential parcels will be completed by March 1, 2010.

### **Agricultural Land:**

A review of the irrigated land classifications in the north half of Adams County will be performed using the Farm Service Agency aerial imagery (approximately 3000 parcels). An agricultural land sales review will be done.

### **Commercial:**

A physical review of the commercial properties in the city of Hastings will be initiated, starting with the areas most out of compliance (approximately 350 parcels). Commercial sales reviews and pick-up work will be completed by March 1, 2009.

### **GIS:**

The GIS system will continue to be maintained, fine-tuned and improved.

## 2008 Assessment Survey for Adams County

### I. General Information

#### A. Staffing and Funding Information

1.	<b>Deputy(ies) on staff</b>
	1
2.	<b>Appraiser(s) on staff</b>
	1
3.	<b>Other full-time employees</b>
	3
4.	<b>Other part-time employees</b>
	1, Vi comes in if needed
5.	<b>Number of shared employees</b>
	0
6.	<b>Assessor's requested budget for current fiscal year</b>
	\$434,765
7.	<b>Part of the budget that is dedicated to the computer system</b>
	\$23,528.68
8.	<b>Adopted budget, or granted budget if different from above</b>
	\$458,293.68
9.	<b>Amount of the total budget set aside for appraisal work</b>
	\$160,543.68
10.	<b>Amount of the total budget set aside for education/workshops</b>
	\$\$4,000
11.	<b>Appraisal/Reappraisal budget, if not part of the total budget</b>
	Part of the total
12.	<b>Other miscellaneous funds</b>
	0

13.	<b>Total budget</b>
	\$434,765
a.	<b>Was any of last year's budget not used:</b>
	\$1,413.72

## **B. Computer, Automation Information and GIS**

1.	<b>Administrative software</b>
	In House/AS 400/Ron – Head of IT
2.	<b>CAMA software</b>
	Terra Scan
3.	<b>Cadastral maps: Are they currently being used?</b>
	Yes
4.	<b>Who maintains the Cadastral Maps?</b>
	The Assessor and sales file clerk
5.	<b>Does the county have GIS software?</b>
	Yes
6.	<b>Who maintains the GIS software and maps?</b>
	The in-house Information Technology Dept.
7.	<b>Personal Property software:</b>
	AS 400

## **C. Zoning Information**

1.	<b>Does the county have zoning?</b>
	Yes
2.	<b>If so, is the zoning countywide?</b>
	Yes
3.	<b>What municipalities in the county are zoned?</b>
	All towns

4.	<b>When was zoning implemented?</b>
	<b>2001</b>

**D. Contracted Services**

1.	<b>Appraisal Services</b>
	<b>In House Appraisal Staff</b>
2.	<b>Other services</b>
	<b>None</b>

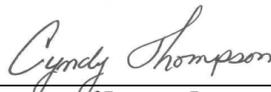


## Certification

This is to certify that the 2008 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 Adams County Assessor, by certified mail, return receipt requested, 7006 2760 0000 6387 5333.

Dated this 7th day of April, 2008.

  
\_\_\_\_\_  
Department of Revenue, Property Assessment Division



## Valuation History Charts