

## 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

60 McPherson

### Residential Real Property - Current

Number of Sales	7	COD	9.33
Total Sales Price	\$452,900	PRD	105.12
Total Adj. Sales Price	\$452,900	COV	15.13
Total Assessed Value	\$437,052	STD	15.35
Avg. Adj. Sales Price	\$64,700	Avg. Abs. Dev.	9.13
Avg. Assessed Value	\$62,436	Min	88.67
Median	97.88	Max	134.32
Wgt. Mean	96.50	95% Median C.I.	88.67 to 134.32
Mean	101.44	95% Wgt. Mean C.I.	86.88 to 106.12
		95% Mean C.I.	87.25 to 115.64
% of Value of the Class of all Real Property Value in the County			3.66
% of Records Sold in the Study Period			5.83
% of Value Sold in the Study Period			9.89
Average Assessed Value of the Base			36,816

### Residential Real Property - History

Year	Number of Sales	Median	COD	PRD
2008	7	97.88	9.33	105.12
2007	10	98.72	9.72	104.34
2006	9	92.05	24.43	116.21
2005	4	92.39	11.09	94.09
2004	7	93.16	5.27	104.44
2003	9	95	5.92	104.56
2002	8	94	12.46	96.6
2001	11	93	19.62	103.53

## 2008 Commission Summary

60 McPherson

### Commercial Real Property - Current

Number of Sales	1	COD	0.00
Total Sales Price	\$81,600	PRD	100.00
Total Adj. Sales Price	\$81,600	COV	0.00
Total Assessed Value	\$74,475	STD	0.00
Avg. Adj. Sales Price	\$81,600	Avg. Abs. Dev.	0.00
Avg. Assessed Value	\$74,475	Min	91.27
Median	91.27	Max	91.27
Wgt. Mean	91.27	95% Median C.I.	N/A
Mean	91.27	95% Wgt. Mean C.I.	N/A
		95% Mean C.I.	N/A
% of Value of the Class of all Real Property Value in the County			0.36
% of Records Sold in the Study Period			8.33
% of Value Sold in the Study Period			16.94
Average Assessed Value of the Base			36,626

### Commercial Real Property - History

Year	Number of Sales	Median	COD	PRD
2008	1	91.27	0.00	100.00
2007	0	0.00	0.00	0.00
2006	0	0.00	0.00	0.00
2005	0	0.00	0.00	0.00
2004	0	0.00	0.00	0.00
2003				
2002				
2001				

## 2008 Commission Summary

**60      McPherson**

### Agricultural Land - Current

<b>Number of Sales</b>	<b>23</b>	<b>COD</b>	<b>19.82</b>
Total Sales Price	\$4,472,200	<b>PRD</b>	<b>104.88</b>
Total Adj. Sales Price	\$4,472,200	COV	25.82
Total Assessed Value	\$3,038,479	STD	18.40
Avg. Adj. Sales Price	\$194,443	Avg. Abs. Dev.	14.21
Avg. Assessed Value	\$132,108	Min	32.34
<b>Median</b>	<b>71.69</b>	Max	101.81
Wgt. Mean	67.94	95% Median C.I.	60.93 to 80.32
Mean	71.26	95% Wgt. Mean C.I.	60.82 to 75.07
		95% Mean C.I.	63.30 to 79.22
% of Value of the Class of all Real Property Value in the County			95.98
% of Records Sold in the Study Period			1.57
% of Value Sold in the Study Period			11.4
Average Assessed Value of the Base			78,885

### Agricultural Land - History

Year	Number of Sales	Median	COD	PRD
<b>2008</b>	<b>23</b>	<b>71.69</b>	<b>19.82</b>	<b>104.88</b>
<b>2007</b>	<b>31</b>	<b>72.47</b>	<b>14.15</b>	<b>105.77</b>
<b>2006</b>	28	76.27	14.27	107.95
<b>2005</b>	26	77.48	17.10	108.12
<b>2004</b>	25	76.32	14.17	99.64
<b>2003</b>	25	77	11.13	99.69
<b>2002</b>	25	77	10.02	104.4
<b>2001</b>	27	77	14.86	96.67



## **2008 Opinions of the Property Tax Administrator for McPherson County**

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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 McPherson County is 100% of actual value. It is my opinion that the quality of assessment for the class of residential real property in McPherson 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 McPherson County is 100% of actual value. It is my opinion that the quality of assessment for the class of commercial real property in McPherson 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 McPherson County is 72% of actual value. It is my opinion that the quality of assessment for the class of agricultural land in McPherson 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

NUMBER of Sales:	7	<b>MEDIAN:</b>	<b>98</b>	COV:	15.13	95% Median C.I.:	88.67 to 134.32
TOTAL Sales Price:	452,900	WGT. MEAN:	97	STD:	15.35	95% Wgt. Mean C.I.:	86.88 to 106.12
TOTAL Adj.Sales Price:	452,900	MEAN:	101	AVG.ABS.DEV:	9.13	95% Mean C.I.:	87.25 to 115.64
TOTAL Assessed Value:	437,052						
AVG. Adj. Sales Price:	64,700	COD:	9.33	MAX Sales Ratio:	134.32		
AVG. Assessed Value:	62,436	PRD:	105.12	MIN Sales Ratio:	88.67		

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<b>DATE OF SALE *</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
<b>Qrtrs</b>												
07/01/05 TO 09/30/05	1	101.88	101.88	101.88			101.88	101.88	N/A	50,000	50,940	
10/01/05 TO 12/31/05	1	88.67	88.67	88.67			88.67	88.67	N/A	152,900	135,572	
01/01/06 TO 03/31/06	1	101.88	101.88	101.88			101.88	101.88	N/A	50,000	50,940	
04/01/06 TO 06/30/06	1	94.23	94.23	94.23			94.23	94.23	N/A	41,000	38,634	
07/01/06 TO 09/30/06	2	94.56	94.56	94.62	3.51	99.94	91.24	97.88	N/A	66,250	62,686	
10/01/06 TO 12/31/06												
01/01/07 TO 03/31/07												
04/01/07 TO 06/30/07	1	134.32	134.32	134.32			134.32	134.32	N/A	26,500	35,594	
<b>Study Years</b>												
07/01/05 TO 06/30/06	4	98.06	96.66	93.94	5.32	102.90	88.67	101.88	N/A	73,475	69,021	
07/01/06 TO 06/30/07	3	97.88	107.81	101.24	14.67	106.50	91.24	134.32	N/A	53,000	53,655	
<b>Calendar Yrs</b>												
01/01/06 TO 12/31/06	4	96.06	96.31	96.17	3.72	100.14	91.24	101.88	N/A	55,875	53,736	
<b>ALL</b>												
	7	97.88	101.44	96.50	9.33	105.12	88.67	134.32	88.67 to 134.32	64,700	62,436	
<b>ASSESSOR LOCATION</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
RURAL	7	97.88	101.44	96.50	9.33	105.12	88.67	134.32	88.67 to 134.32	64,700	62,436	
<b>ALL</b>												
	7	97.88	101.44	96.50	9.33	105.12	88.67	134.32	88.67 to 134.32	64,700	62,436	
<b>LOCATIONS: URBAN, SUBURBAN &amp; RURAL</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
3	7	97.88	101.44	96.50	9.33	105.12	88.67	134.32	88.67 to 134.32	64,700	62,436	
<b>ALL</b>												
	7	97.88	101.44	96.50	9.33	105.12	88.67	134.32	88.67 to 134.32	64,700	62,436	
<b>STATUS: IMPROVED, UNIMPROVED &amp; IOLL</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
1	7	97.88	101.44	96.50	9.33	105.12	88.67	134.32	88.67 to 134.32	64,700	62,436	
<b>ALL</b>												
	7	97.88	101.44	96.50	9.33	105.12	88.67	134.32	88.67 to 134.32	64,700	62,436	

**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

NUMBER of Sales:	7	<b>MEDIAN:</b>	<b>98</b>	COV:	15.13	95% Median C.I.:	88.67 to 134.32
TOTAL Sales Price:	452,900	WGT. MEAN:	97	STD:	15.35	95% Wgt. Mean C.I.:	86.88 to 106.12
TOTAL Adj.Sales Price:	452,900	MEAN:	101	AVG.ABS.DEV:	9.13	95% Mean C.I.:	87.25 to 115.64
TOTAL Assessed Value:	437,052						
AVG. Adj. Sales Price:	64,700	COD:	9.33	MAX Sales Ratio:	134.32		
AVG. Assessed Value:	62,436	PRD:	105.12	MIN Sales Ratio:	88.67		

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**PROPERTY TYPE \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
01	6	99.88	102.65	96.73	10.06	106.12	88.67	134.32	88.67 to 134.32	68,650	66,403
06											
07	1	94.23	94.23	94.23			94.23	94.23	N/A	41,000	38,634
ALL	7	97.88	101.44	96.50	9.33	105.12	88.67	134.32	88.67 to 134.32	64,700	62,436

**SCHOOL DISTRICT \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
03-0500											
57-0501											
60-0090	7	97.88	101.44	96.50	9.33	105.12	88.67	134.32	88.67 to 134.32	64,700	62,436
NonValid School											
ALL	7	97.88	101.44	96.50	9.33	105.12	88.67	134.32	88.67 to 134.32	64,700	62,436

**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	1	94.23	94.23	94.23			94.23	94.23	N/A	41,000	38,634
Prior TO 1860											
1860 TO 1899											
1900 TO 1919											
1920 TO 1939	1	91.24	91.24	91.24			91.24	91.24	N/A	65,000	59,305
1940 TO 1949											
1950 TO 1959	3	101.88	112.69	108.68	10.61	103.70	101.88	134.32	N/A	42,166	45,824
1960 TO 1969											
1970 TO 1979	1	88.67	88.67	88.67			88.67	88.67	N/A	152,900	135,572
1980 TO 1989	1	97.88	97.88	97.88			97.88	97.88	N/A	67,500	66,067
1990 TO 1994											
1995 TO 1999											
2000 TO Present											
ALL	7	97.88	101.44	96.50	9.33	105.12	88.67	134.32	88.67 to 134.32	64,700	62,436

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**SALE PRICE \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$ _____											
Total \$ _____											
10000 TO 29999	1	134.32	134.32	134.32			134.32	134.32	N/A	26,500	35,594
30000 TO 59999	3	101.88	99.33	99.66	2.50	99.67	94.23	101.88	N/A	47,000	46,838
60000 TO 99999	2	94.56	94.56	94.62	3.51	99.94	91.24	97.88	N/A	66,250	62,686
150000 TO 249999	1	88.67	88.67	88.67			88.67	88.67	N/A	152,900	135,572
ALL _____	7	97.88	101.44	96.50	9.33	105.12	88.67	134.32	88.67 to 134.32	64,700	62,436

**ASSESSED VALUE \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$ _____											
Total \$ _____											
30000 TO 59999	5	101.88	104.71	101.25	9.96	103.41	91.24	134.32	N/A	46,500	47,082
60000 TO 99999	1	97.88	97.88	97.88			97.88	97.88	N/A	67,500	66,067
100000 TO 149999	1	88.67	88.67	88.67			88.67	88.67	N/A	152,900	135,572
ALL _____	7	97.88	101.44	96.50	9.33	105.12	88.67	134.32	88.67 to 134.32	64,700	62,436

**QUALITY**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	1	94.23	94.23	94.23			94.23	94.23	N/A	41,000	38,634
10	2	116.10	116.10	108.15	15.69	107.35	97.88	134.32	N/A	47,000	50,830
20	3	101.88	98.33	97.69	3.48	100.66	91.24	101.88	N/A	55,000	53,728
30	1	88.67	88.67	88.67			88.67	88.67	N/A	152,900	135,572
ALL _____	7	97.88	101.44	96.50	9.33	105.12	88.67	134.32	88.67 to 134.32	64,700	62,436

**STYLE**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
100	1	94.23	94.23	94.23			94.23	94.23	N/A	41,000	38,634
101	6	99.88	102.65	96.73	10.06	106.12	88.67	134.32	88.67 to 134.32	68,650	66,403
ALL _____	7	97.88	101.44	96.50	9.33	105.12	88.67	134.32	88.67 to 134.32	64,700	62,436

**CONDITION**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	1	94.23	94.23	94.23			94.23	94.23	N/A	41,000	38,634
30	6	99.88	102.65	96.73	10.06	106.12	88.67	134.32	88.67 to 134.32	68,650	66,403
ALL _____	7	97.88	101.44	96.50	9.33	105.12	88.67	134.32	88.67 to 134.32	64,700	62,436

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

**Residential:** No overall valuation changes were made to the residential property class for 2008. Annual pickup work was timely completed for the 2008 assessment year.

## 2008 Assessment Survey for McPherson County

### Residential Appraisal Information

*(Includes Urban, Suburban and Rural Residential)*

1.	<b>Data collection done by:</b>
	Assessor and contract appraiser
2.	<b>Valuation done by:</b>
	Assessor with assistance from contract appraiser
3.	<b>Pickup work done by whom:</b>
	Assessor and contract appraiser
4.	<b>What is the date of the Replacement Cost New data (Marshall-Swift) that are used to value this property class?</b>
	June 2006
5.	<b>What was the last year the depreciation schedule for this property class was developed using market-derived information?</b>
	2007
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>
	McPherson County has few sales; therefore a true sales comparison cannot be relied on although sales are used to arrive at the depreciation.
7.	<b>Number of market areas/neighborhoods for this property class:</b>
	One
8.	<b>How are these defined?</b>
	NA
9.	<b>Is "Assessor Location" a usable valuation identity?</b>
	The entire County is coded under one Assessor's Location that being Rural (the County does not have an incorporated Village).
10.	<b>Does the assessor location "suburban" mean something other than rural residential? (that is, does the "suburban" location have its own market?)</b>
	No

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> )
	None
12.	<b>Are the county's ag residential and rural residential improvements classified and valued in the same manner?</b>
	Yes

**Residential Permit Numbers:**

<b>Permits</b>	<b>Information Statements</b>	<b>Other</b>	<b>Total</b>
<b>4</b>			<b>4</b>

**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

NUMBER of Sales:	7	<b>MEDIAN:</b>	<b>98</b>	COV:	15.13	95% Median C.I.:	88.67 to 134.32
TOTAL Sales Price:	452,900	WGT. MEAN:	97	STD:	15.35	95% Wgt. Mean C.I.:	86.88 to 106.12
TOTAL Adj.Sales Price:	452,900	MEAN:	101	AVG.ABS.DEV:	9.13	95% Mean C.I.:	87.25 to 115.64
TOTAL Assessed Value:	437,052						
AVG. Adj. Sales Price:	64,700	COD:	9.33	MAX Sales Ratio:	134.32		
AVG. Assessed Value:	62,436	PRD:	105.12	MIN Sales Ratio:	88.67		

Printed: 04/01/2008 18:37:25

<b>DATE OF SALE *</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
<b>Qrtrs</b>												
07/01/05 TO 09/30/05	1	101.88	101.88	101.88			101.88	101.88	N/A	50,000	50,940	
10/01/05 TO 12/31/05	1	88.67	88.67	88.67			88.67	88.67	N/A	152,900	135,572	
01/01/06 TO 03/31/06	1	101.88	101.88	101.88			101.88	101.88	N/A	50,000	50,940	
04/01/06 TO 06/30/06	1	94.23	94.23	94.23			94.23	94.23	N/A	41,000	38,634	
07/01/06 TO 09/30/06	2	94.56	94.56	94.62	3.51	99.94	91.24	97.88	N/A	66,250	62,686	
10/01/06 TO 12/31/06												
01/01/07 TO 03/31/07												
04/01/07 TO 06/30/07	1	134.32	134.32	134.32			134.32	134.32	N/A	26,500	35,594	
<b>Study Years</b>												
07/01/05 TO 06/30/06	4	98.06	96.66	93.94	5.32	102.90	88.67	101.88	N/A	73,475	69,021	
07/01/06 TO 06/30/07	3	97.88	107.81	101.24	14.67	106.50	91.24	134.32	N/A	53,000	53,655	
<b>Calendar Yrs</b>												
01/01/06 TO 12/31/06	4	96.06	96.31	96.17	3.72	100.14	91.24	101.88	N/A	55,875	53,736	
<b>ALL</b>												
	7	97.88	101.44	96.50	9.33	105.12	88.67	134.32	88.67 to 134.32	64,700	62,436	
<b>ASSESSOR LOCATION</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
RURAL	7	97.88	101.44	96.50	9.33	105.12	88.67	134.32	88.67 to 134.32	64,700	62,436	
<b>ALL</b>												
	7	97.88	101.44	96.50	9.33	105.12	88.67	134.32	88.67 to 134.32	64,700	62,436	
<b>LOCATIONS: URBAN, SUBURBAN &amp; RURAL</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
3	7	97.88	101.44	96.50	9.33	105.12	88.67	134.32	88.67 to 134.32	64,700	62,436	
<b>ALL</b>												
	7	97.88	101.44	96.50	9.33	105.12	88.67	134.32	88.67 to 134.32	64,700	62,436	
<b>STATUS: IMPROVED, UNIMPROVED &amp; IOLL</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
1	7	97.88	101.44	96.50	9.33	105.12	88.67	134.32	88.67 to 134.32	64,700	62,436	
<b>ALL</b>												
	7	97.88	101.44	96.50	9.33	105.12	88.67	134.32	88.67 to 134.32	64,700	62,436	

**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

NUMBER of Sales:	7	<b>MEDIAN:</b>	<b>98</b>	COV:	15.13	95% Median C.I.:	88.67 to 134.32
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TOTAL Adj.Sales Price:	452,900	MEAN:	101	AVG.ABS.DEV:	9.13	95% Mean C.I.:	87.25 to 115.64
TOTAL Assessed Value:	437,052						
AVG. Adj. Sales Price:	64,700	COD:	9.33	MAX Sales Ratio:	134.32		
AVG. Assessed Value:	62,436	PRD:	105.12	MIN Sales Ratio:	88.67		

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**PROPERTY TYPE \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
01	6	99.88	102.65	96.73	10.06	106.12	88.67	134.32	88.67 to 134.32	68,650	66,403
06											
07	1	94.23	94.23	94.23			94.23	94.23	N/A	41,000	38,634
ALL	7	97.88	101.44	96.50	9.33	105.12	88.67	134.32	88.67 to 134.32	64,700	62,436

**SCHOOL DISTRICT \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
03-0500											
57-0501											
60-0090	7	97.88	101.44	96.50	9.33	105.12	88.67	134.32	88.67 to 134.32	64,700	62,436
NonValid School											
ALL	7	97.88	101.44	96.50	9.33	105.12	88.67	134.32	88.67 to 134.32	64,700	62,436

**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	1	94.23	94.23	94.23			94.23	94.23	N/A	41,000	38,634
Prior TO 1860											
1860 TO 1899											
1900 TO 1919											
1920 TO 1939	1	91.24	91.24	91.24			91.24	91.24	N/A	65,000	59,305
1940 TO 1949											
1950 TO 1959	3	101.88	112.69	108.68	10.61	103.70	101.88	134.32	N/A	42,166	45,824
1960 TO 1969											
1970 TO 1979	1	88.67	88.67	88.67			88.67	88.67	N/A	152,900	135,572
1980 TO 1989	1	97.88	97.88	97.88			97.88	97.88	N/A	67,500	66,067
1990 TO 1994											
1995 TO 1999											
2000 TO Present											
ALL	7	97.88	101.44	96.50	9.33	105.12	88.67	134.32	88.67 to 134.32	64,700	62,436

**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

NUMBER of Sales:	7	<b>MEDIAN:</b>	<b>98</b>	COV:	15.13	95% Median C.I.:	88.67 to 134.32
TOTAL Sales Price:	452,900	WGT. MEAN:	97	STD:	15.35	95% Wgt. Mean C.I.:	86.88 to 106.12
TOTAL Adj.Sales Price:	452,900	MEAN:	101	AVG.ABS.DEV:	9.13	95% Mean C.I.:	87.25 to 115.64
TOTAL Assessed Value:	437,052						
AVG. Adj. Sales Price:	64,700	COD:	9.33	MAX Sales Ratio:	134.32		
AVG. Assessed Value:	62,436	PRD:	105.12	MIN Sales Ratio:	88.67		

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**SALE PRICE \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$ _____											
Total \$ _____											
10000 TO 29999	1	134.32	134.32	134.32			134.32	134.32	N/A	26,500	35,594
30000 TO 59999	3	101.88	99.33	99.66	2.50	99.67	94.23	101.88	N/A	47,000	46,838
60000 TO 99999	2	94.56	94.56	94.62	3.51	99.94	91.24	97.88	N/A	66,250	62,686
150000 TO 249999	1	88.67	88.67	88.67			88.67	88.67	N/A	152,900	135,572
ALL _____	7	97.88	101.44	96.50	9.33	105.12	88.67	134.32	88.67 to 134.32	64,700	62,436

**ASSESSED VALUE \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$ _____											
Total \$ _____											
30000 TO 59999	5	101.88	104.71	101.25	9.96	103.41	91.24	134.32	N/A	46,500	47,082
60000 TO 99999	1	97.88	97.88	97.88			97.88	97.88	N/A	67,500	66,067
100000 TO 149999	1	88.67	88.67	88.67			88.67	88.67	N/A	152,900	135,572
ALL _____	7	97.88	101.44	96.50	9.33	105.12	88.67	134.32	88.67 to 134.32	64,700	62,436

**QUALITY**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	1	94.23	94.23	94.23			94.23	94.23	N/A	41,000	38,634
10	2	116.10	116.10	108.15	15.69	107.35	97.88	134.32	N/A	47,000	50,830
20	3	101.88	98.33	97.69	3.48	100.66	91.24	101.88	N/A	55,000	53,728
30	1	88.67	88.67	88.67			88.67	88.67	N/A	152,900	135,572
ALL _____	7	97.88	101.44	96.50	9.33	105.12	88.67	134.32	88.67 to 134.32	64,700	62,436

**STYLE**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
100	1	94.23	94.23	94.23			94.23	94.23	N/A	41,000	38,634
101	6	99.88	102.65	96.73	10.06	106.12	88.67	134.32	88.67 to 134.32	68,650	66,403
ALL _____	7	97.88	101.44	96.50	9.33	105.12	88.67	134.32	88.67 to 134.32	64,700	62,436

**CONDITION**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	1	94.23	94.23	94.23			94.23	94.23	N/A	41,000	38,634
30	6	99.88	102.65	96.73	10.06	106.12	88.67	134.32	88.67 to 134.32	68,650	66,403
ALL _____	7	97.88	101.44	96.50	9.33	105.12	88.67	134.32	88.67 to 134.32	64,700	62,436



**2008 Correlation Section  
for McPherson County**

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**Residential Real Property**

**I. Correlation**

RESIDENTIAL: The statistical sampling for the residential class of property consists of one mobile home and six conventional homes, these sales are not a good representation of the population as a whole. Because of known assessment practices it is believed the residential class of property is being treated in a uniform and proportionate manner and there is no other information available that would indicate that the level of value for the residential class of property has not been met.

**2008 Correlation Section  
for McPherson County**

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**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>8</b>	<b>7</b>	<b>87.5</b>
<b>2007</b>	<b>12</b>	<b>10</b>	<b>83.33</b>
<b>2006</b>	<b>13</b>	<b>9</b>	<b>69.23</b>
<b>2005</b>	<b>9</b>	<b>4</b>	<b>44.44</b>
<b>2004</b>	<b>10</b>	<b>7</b>	<b>70</b>
<b>2003</b>	<b>12</b>	<b>9</b>	<b>75</b>
<b>2002</b>	<b>14</b>	<b>8</b>	<b>57.14</b>
<b>2001</b>	<b>14</b>	<b>11</b>	<b>78.57</b>

RESIDENTIAL: McPherson County has few sales to analyze for the development of the residential sales file. The above grid illustrates that the assessor has not excessively trimmed the sample

**2008 Correlation Section  
for McPherson County**

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**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 McPherson County**

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**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>97.88</b>	<b>2.33</b>	<b>100.16</b>	<b>97.88</b>
<b>2007</b>	<b>84.35</b>	<b>11.24</b>	<b>93.83</b>	<b>98.72</b>
<b>2006</b>	<b>92.05</b>	<b>3.5</b>	<b>95.27</b>	<b>92.05</b>
<b>2005</b>	<b>92.39</b>	<b>-0.81</b>	<b>91.64</b>	<b>92.39</b>
<b>2004</b>	<b>93.16</b>	<b>-0.33</b>	<b>92.85</b>	<b>93.16</b>
<b>2003</b>	<b>93</b>	<b>11.13</b>	<b>103.35</b>	<b>95</b>
<b>2002</b>	<b>94</b>	<b>0.01</b>	<b>94.01</b>	<b>94</b>
<b>2001</b>	<b>81</b>	<b>7.96</b>	<b>87.45</b>	<b>93</b>

RESIDENTIAL: The trended preliminary ratio is reflecting the pickup work that was done in McPherson County for 2008. Both measures are supportive of an acceptable level of value.

**2008 Correlation Section  
for McPherson County**

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**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 McPherson County**

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**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>
0	<b>2008</b>	2.33
40.5	<b>2007</b>	11.24
0	<b>2006</b>	3.5
2.13	<b>2005</b>	-0.81
0	<b>2004</b>	-0.33
7.32	<b>2003</b>	11.13
0	<b>2002</b>	0.01
12.42	<b>2001</b>	7.96

RESIDENTIAL: The 2.33 point difference in the percent of change in the sales file compared to the percent change in the base (excluding growth) is the result of three mobile homes that were moved into the county and the added value of one home that underwent extensive remodeling. There was no change to the sales file for 2008.

## 2008 Correlation Section for McPherson County

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### **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 McPherson County**

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**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>97.88</b>	<b>96.50</b>	<b>101.44</b>

RESIDENTIAL: Of the three measures of central tendency only the mean measure is slightly above the prescribed parameters by less than two points (1.44), and it would have the possibility of being the most effected by outliers. In McPherson there is no information available to determine that the median measure of central tendency is not the best indicator to describe the level of value for the residential class of property.

**2008 Correlation Section  
for McPherson County**

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**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>9.33</b>	<b>105.12</b>
<b>Difference</b>	<b>0</b>	<b>2.12</b>

RESIDENTIAL: Of the qualitative measures the coefficient of dispersion has met the required standard. The price related differential is above by approximately two points. However, because of the known assessment practices it is believed that the residential properties have been treated in a uniform and proportionate manner.

**2008 Correlation Section  
for McPherson County**

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**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>7</b>	<b>7</b>	<b>0</b>
<b>Median</b>	<b>97.88</b>	<b>97.88</b>	<b>0</b>
<b>Wgt. Mean</b>	<b>96.50</b>	<b>96.50</b>	<b>0</b>
<b>Mean</b>	<b>101.44</b>	<b>101.44</b>	<b>0</b>
<b>COD</b>	<b>9.33</b>	<b>9.33</b>	<b>0</b>
<b>PRD</b>	<b>105.12</b>	<b>105.12</b>	<b>0</b>
<b>Min Sales Ratio</b>	<b>88.67</b>	<b>88.67</b>	<b>0</b>
<b>Max Sales Ratio</b>	<b>134.32</b>	<b>134.32</b>	<b>0</b>

RESIDENTIAL: The table will indicate no change from the Preliminary Statistics to the R&O Statistics which is a reflection of the assessment actions reported by the assessor in the 2008 Assessment Survey for McPherson County for the residential property class.



**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:	1	<b>MEDIAN:</b>	<b>91</b>	COV:	0.00	95% Median C.I.:	N/A
TOTAL Sales Price:	81,600	WGT. MEAN:	91	STD:	0.00	95% Wgt. Mean C.I.:	N/A
TOTAL Adj.Sales Price:	81,600	MEAN:	91	AVG.ABS.DEV:	0.00	95% Mean C.I.:	N/A
TOTAL Assessed Value:	74,475						
AVG. Adj. Sales Price:	81,600	COD:	0.00	MAX Sales Ratio:	91.27		
AVG. Assessed Value:	74,475	PRD:	100.00	MIN Sales Ratio:	91.27		

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DATE OF SALE *	RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
<b>Qrtrs</b>												
	07/01/04 TO 09/30/04											
	10/01/04 TO 12/31/04											
	01/01/05 TO 03/31/05											
	04/01/05 TO 06/30/05											
	07/01/05 TO 09/30/05											
	10/01/05 TO 12/31/05											
	01/01/06 TO 03/31/06											
	04/01/06 TO 06/30/06											
	07/01/06 TO 09/30/06											
	10/01/06 TO 12/31/06											
	01/01/07 TO 03/31/07											
	04/01/07 TO 06/30/07	1	91.27	91.27	91.27			91.27	91.27	N/A	81,600	74,475
<b>Study Years</b>												
	07/01/04 TO 06/30/05											
	07/01/05 TO 06/30/06											
	07/01/06 TO 06/30/07	1	91.27	91.27	91.27			91.27	91.27	N/A	81,600	74,475
<b>Calendar Yrs</b>												
	01/01/05 TO 12/31/05											
	01/01/06 TO 12/31/06											
	ALL	1	91.27	91.27	91.27			91.27	91.27	N/A	81,600	74,475
<b>ASSESSOR LOCATION</b>												
	RURAL	1	91.27	91.27	91.27			91.27	91.27	N/A	81,600	74,475
	ALL	1	91.27	91.27	91.27			91.27	91.27	N/A	81,600	74,475
<b>LOCATIONS: URBAN, SUBURBAN &amp; RURAL</b>												
	RURAL	1	91.27	91.27	91.27			91.27	91.27	N/A	81,600	74,475
	ALL	1	91.27	91.27	91.27			91.27	91.27	N/A	81,600	74,475
<b>STATUS: IMPROVED, UNIMPROVED &amp; IOLL</b>												
	RURAL	1	91.27	91.27	91.27			91.27	91.27	N/A	81,600	74,475
	ALL	1	91.27	91.27	91.27			91.27	91.27	N/A	81,600	74,475

**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:	1	<b>MEDIAN:</b>	<b>91</b>	COV:	0.00	95% Median C.I.:	N/A
TOTAL Sales Price:	81,600	WGT. MEAN:	91	STD:	0.00	95% Wgt. Mean C.I.:	N/A
TOTAL Adj.Sales Price:	81,600	MEAN:	91	AVG.ABS.DEV:	0.00	95% Mean C.I.:	N/A
TOTAL Assessed Value:	74,475						
AVG. Adj. Sales Price:	81,600	COD:	0.00	MAX Sales Ratio:	91.27		
AVG. Assessed Value:	74,475	PRD:	100.00	MIN Sales Ratio:	91.27		

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**PROPERTY TYPE \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
02											
03	1	91.27	91.27	91.27			91.27	91.27	N/A	81,600	74,475
04											
ALL	1	91.27	91.27	91.27			91.27	91.27	N/A	81,600	74,475

**SCHOOL DISTRICT \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
03-0500											
57-0501											
60-0090	1	91.27	91.27	91.27			91.27	91.27	N/A	81,600	74,475
NonValid School											
ALL	1	91.27	91.27	91.27			91.27	91.27	N/A	81,600	74,475

**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											
Prior TO 1860											
1860 TO 1899											
1900 TO 1919											
1920 TO 1939	1	91.27	91.27	91.27			91.27	91.27	N/A	81,600	74,475
1940 TO 1949											
1950 TO 1959											
1960 TO 1969											
1970 TO 1979											
1980 TO 1989											
1990 TO 1994											
1995 TO 1999											
2000 TO Present											
ALL	1	91.27	91.27	91.27			91.27	91.27	N/A	81,600	74,475

**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:	1	<b>MEDIAN:</b>	<b>91</b>	COV:	0.00	95% Median C.I.:	N/A
TOTAL Sales Price:	81,600	WGT. MEAN:	91	STD:	0.00	95% Wgt. Mean C.I.:	N/A
TOTAL Adj.Sales Price:	81,600	MEAN:	91	AVG.ABS.DEV:	0.00	95% Mean C.I.:	N/A
TOTAL Assessed Value:	74,475						
AVG. Adj. Sales Price:	81,600	COD:	0.00	MAX Sales Ratio:	91.27		
AVG. Assessed Value:	74,475	PRD:	100.00	MIN Sales Ratio:	91.27		

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**SALE PRICE \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$ _____	_____										
Total \$ _____	_____										
60000 TO 99999	1	91.27	91.27	91.27			91.27	91.27	N/A	81,600	74,475
ALL _____	1	91.27	91.27	91.27			91.27	91.27	N/A	81,600	74,475

**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 \$ _____	_____										
60000 TO 99999	1	91.27	91.27	91.27			91.27	91.27	N/A	81,600	74,475
ALL _____	1	91.27	91.27	91.27			91.27	91.27	N/A	81,600	74,475

**COST RANK**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
20	1	91.27	91.27	91.27			91.27	91.27	N/A	81,600	74,475
ALL _____	1	91.27	91.27	91.27			91.27	91.27	N/A	81,600	74,475

**OCCUPANCY CODE**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
350	1	91.27	91.27	91.27			91.27	91.27	N/A	81,600	74,475
ALL _____	1	91.27	91.27	91.27			91.27	91.27	N/A	81,600	74,475

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

**Commercial:** There were no changes and no new construction in the commercial property class for assessment year 2008.

## 2008 Assessment Survey for McPherson County

### Commercial/Industrial Appraisal Information

1.	<b>Data collection done by:</b> Contract appraiser
2.	<b>Valuation done by:</b> Assessor and appraiser
3.	<b>Pickup work done by whom:</b> Assessor and appraiser
4.	<b>What is the date of the Replacement Cost New data (Marshall-Swift) that are used to value this property class?</b> 1999
5.	<b>What was the last year the depreciation schedule for this property class was developed using market-derived information?</b> 2005
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> Not applicable on the commercial property except for the motel in which the income was used.
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> NA
8.	<b>Number of market areas/neighborhoods for this property class?</b> One
9.	<b>How are these defined?</b> NA
10.	<b>Is "Assessor Location" a usable valuation identity? There is one Assessor's Location which is "Rural".</b> There is not an incorporated Village in McPherson County.
11.	<b>Does the assessor location "suburban" mean something other than rural commercial? (that is, does the "suburban" location have its own market?)</b> No

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> )
	None

**Commercial Permit Numbers:**

Permits	Information Statements	Other	Total
		0	0

**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:	1	<b>MEDIAN:</b>	<b>91</b>	COV:	0.00	95% Median C.I.:	N/A
TOTAL Sales Price:	81,600	WGT. MEAN:	91	STD:	0.00	95% Wgt. Mean C.I.:	N/A
TOTAL Adj.Sales Price:	81,600	MEAN:	91	AVG.ABS.DEV:	0.00	95% Mean C.I.:	N/A
TOTAL Assessed Value:	74,475						
AVG. Adj. Sales Price:	81,600	COD:	0.00	MAX Sales Ratio:	91.27		
AVG. Assessed Value:	74,475	PRD:	100.00	MIN Sales Ratio:	91.27		

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DATE OF SALE *	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
____Qrtrs____											
07/01/04 TO 09/30/04											
10/01/04 TO 12/31/04											
01/01/05 TO 03/31/05											
04/01/05 TO 06/30/05											
07/01/05 TO 09/30/05											
10/01/05 TO 12/31/05											
01/01/06 TO 03/31/06											
04/01/06 TO 06/30/06											
07/01/06 TO 09/30/06											
10/01/06 TO 12/31/06											
01/01/07 TO 03/31/07											
04/01/07 TO 06/30/07	1	91.27	91.27	91.27			91.27	91.27	N/A	81,600	74,475
____Study Years____											
07/01/04 TO 06/30/05											
07/01/05 TO 06/30/06											
07/01/06 TO 06/30/07	1	91.27	91.27	91.27			91.27	91.27	N/A	81,600	74,475
____Calendar Yrs____											
01/01/05 TO 12/31/05											
01/01/06 TO 12/31/06											
____ALL____	1	91.27	91.27	91.27			91.27	91.27	N/A	81,600	74,475
<b>ASSESSOR LOCATION</b>										Avg. Adj. Sale Price	Avg. Assd Val
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.		
RURAL	1	91.27	91.27	91.27			91.27	91.27	N/A	81,600	74,475
____ALL____	1	91.27	91.27	91.27			91.27	91.27	N/A	81,600	74,475
<b>LOCATIONS: URBAN, SUBURBAN &amp; RURAL</b>										Avg. Adj. Sale Price	Avg. Assd Val
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.		
3	1	91.27	91.27	91.27			91.27	91.27	N/A	81,600	74,475
____ALL____	1	91.27	91.27	91.27			91.27	91.27	N/A	81,600	74,475
<b>STATUS: IMPROVED, UNIMPROVED &amp; IOLL</b>										Avg. Adj. Sale Price	Avg. Assd Val
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.		
1	1	91.27	91.27	91.27			91.27	91.27	N/A	81,600	74,475
____ALL____	1	91.27	91.27	91.27			91.27	91.27	N/A	81,600	74,475

**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:	1	<b>MEDIAN:</b>	<b>91</b>	COV:	0.00	95% Median C.I.:	N/A
TOTAL Sales Price:	81,600	WGT. MEAN:	91	STD:	0.00	95% Wgt. Mean C.I.:	N/A
TOTAL Adj.Sales Price:	81,600	MEAN:	91	AVG.ABS.DEV:	0.00	95% Mean C.I.:	N/A
TOTAL Assessed Value:	74,475						
AVG. Adj. Sales Price:	81,600	COD:	0.00	MAX Sales Ratio:	91.27		
AVG. Assessed Value:	74,475	PRD:	100.00	MIN Sales Ratio:	91.27		

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**PROPERTY TYPE \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
02											
03	1	91.27	91.27	91.27			91.27	91.27	N/A	81,600	74,475
04											
ALL	1	91.27	91.27	91.27			91.27	91.27	N/A	81,600	74,475

**SCHOOL DISTRICT \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
03-0500											
57-0501											
60-0090	1	91.27	91.27	91.27			91.27	91.27	N/A	81,600	74,475
NonValid School											
ALL	1	91.27	91.27	91.27			91.27	91.27	N/A	81,600	74,475

**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											
Prior TO 1860											
1860 TO 1899											
1900 TO 1919											
1920 TO 1939	1	91.27	91.27	91.27			91.27	91.27	N/A	81,600	74,475
1940 TO 1949											
1950 TO 1959											
1960 TO 1969											
1970 TO 1979											
1980 TO 1989											
1990 TO 1994											
1995 TO 1999											
2000 TO Present											
ALL	1	91.27	91.27	91.27			91.27	91.27	N/A	81,600	74,475

**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:	1	<b>MEDIAN:</b>	<b>91</b>	COV:	0.00	95% Median C.I.:	N/A
TOTAL Sales Price:	81,600	WGT. MEAN:	91	STD:	0.00	95% Wgt. Mean C.I.:	N/A
TOTAL Adj.Sales Price:	81,600	MEAN:	91	AVG.ABS.DEV:	0.00	95% Mean C.I.:	N/A
TOTAL Assessed Value:	74,475						
AVG. Adj. Sales Price:	81,600	COD:	0.00	MAX Sales Ratio:	91.27		
AVG. Assessed Value:	74,475	PRD:	100.00	MIN Sales Ratio:	91.27		

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**SALE PRICE \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$ _____	_____										
Total \$ _____	_____										
60000 TO 99999	1	91.27	91.27	91.27			91.27	91.27	N/A	81,600	74,475
ALL _____	_____										
	1	91.27	91.27	91.27			91.27	91.27	N/A	81,600	74,475

**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 \$ _____	_____										
60000 TO 99999	1	91.27	91.27	91.27			91.27	91.27	N/A	81,600	74,475
ALL _____	_____										
	1	91.27	91.27	91.27			91.27	91.27	N/A	81,600	74,475

**COST RANK**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
20	1	91.27	91.27	91.27			91.27	91.27	N/A	81,600	74,475
ALL _____	_____										
	1	91.27	91.27	91.27			91.27	91.27	N/A	81,600	74,475

**OCCUPANCY CODE**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
350	1	91.27	91.27	91.27			91.27	91.27	N/A	81,600	74,475
ALL _____	_____										
	1	91.27	91.27	91.27			91.27	91.27	N/A	81,600	74,475



**2008 Correlation Section  
for McPherson County**

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**Commerical Real Property**

**I. Correlation**

COMMERCIAL: The statistical sampling for the commercial class of property consists of one sale which does not represent the population as a whole. There is no other information available that would indicate that the level of value for the commercial class of property has not been met.

**2008 Correlation Section  
for McPherson County**

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**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>2</b>	<b>1</b>	<b>50</b>
<b>2007</b>	<b>1</b>	<b>0</b>	<b>0</b>
<b>2006</b>	<b>1</b>	<b>0</b>	<b>0</b>
<b>2005</b>	<b>1</b>	<b>0</b>	<b>0</b>
<b>2004</b>	<b>0</b>	<b>0</b>	
<b>2003</b>			
<b>2002</b>			
<b>2001</b>			

COMMERCIAL: McPherson County has very few commercial properties; therefore sales are very limited. The commercial sale that is not considered a qualified sale was from a tax exempt organization to individuals who have extensively remodeled the building, converting it to a grocery store.

**2008 Correlation Section  
for McPherson County**

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**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 McPherson County**

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**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>91.27</b>	<b>0</b>	<b>91.27</b>	<b>91.27</b>
<b>2007</b>	<b>0.00</b>	<b>0.41</b>	<b>0</b>	<b>0.00</b>
<b>2006</b>	<b>0.00</b>	<b>2.74</b>	<b>0</b>	<b>0.00</b>
<b>2005</b>	<b>0.00</b>	<b>16.42</b>	<b>0</b>	<b>0.00</b>
<b>2004</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
<b>2003</b>				
<b>2002</b>	<b>0</b>	<b>-0.08</b>	<b>0</b>	<b>0</b>
<b>2001</b>	<b>0</b>	<b>0.25</b>	<b>0</b>	<b>0</b>

COMMERCIAL: There were no changes within the commercial class for 2008, thus preliminary median was not trended. With only one sale in the file any statistical measurement is unreliable.

**2008 Correlation Section  
for McPherson County**

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**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 McPherson County**

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**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</b>	<b>2008</b>	<b>0</b>
N/A	<b>2007</b>	<b>0.41</b>
N/A	<b>2006</b>	<b>2.74</b>
<b>0</b>	<b>2005</b>	<b>16.42</b>
N/A	<b>2004</b>	<b>0</b>
	<b>2003</b>	
<b>0</b>	<b>2002</b>	<b>-0.08</b>
<b>0</b>	<b>2001</b>	<b>0.25</b>

COMMERCIAL: The table is illustrating no changes within the sales file or the population for the commercial class of property was made for 2008.

## 2008 Correlation Section for McPherson County

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### 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 McPherson County**

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**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>91.27</b>	<b>91.27</b>	<b>91.27</b>

COMMERCIAL: There is only one sale in the sample therefore any reliance on these measures for statistical analysis is meaningless.

**2008 Correlation Section  
for McPherson County**

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**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>0.00</b>	<b>100.00</b>
<b>Difference</b>	<b>0</b>	<b>0</b>

COMMERCIAL: There is only one sale in the sample therefore any reliance on these measures for statistical analysis is meaningless.

**2008 Correlation Section  
for McPherson County**

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**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>1</b>	<b>1</b>	<b>0</b>
<b>Median</b>	<b>91.27</b>	<b>91.27</b>	<b>0</b>
<b>Wgt. Mean</b>	<b>91.27</b>	<b>91.27</b>	<b>0</b>
<b>Mean</b>	<b>91.27</b>	<b>91.27</b>	<b>0</b>
<b>COD</b>	<b>0.00</b>	<b>0.00</b>	<b>0</b>
<b>PRD</b>	<b>100.00</b>	<b>100.00</b>	<b>0</b>
<b>Min Sales Ratio</b>	<b>91.27</b>	<b>91.27</b>	<b>0</b>
<b>Max Sales Ratio</b>	<b>91.27</b>	<b>91.27</b>	<b>0</b>

COMMERCIAL: The table will indicate no change from the Preliminary Statistics to the R&O Statistics which is a reflection of the assessment actions reported by the assessor in the 2008 Assessment Survey for McPherson County for the commercial property class.



**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:	23	<b>MEDIAN:</b>	<b>66</b>	COV:	25.70	95% Median C.I.:	56.13 to 73.98	(!: Derived)
(AgLand) TOTAL Sales Price:	4,472,200	WGT. MEAN:	63	STD:	16.88	95% Wgt. Mean C.I.:	56.12 to 69.15	(!: land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	4,472,200	MEAN:	66	AVG.ABS.DEV:	13.05	95% Mean C.I.:	58.37 to 72.97	
(AgLand) TOTAL Assessed Value:	2,800,976							
AVG. Adj. Sales Price:	194,443	COD:	19.76	MAX Sales Ratio:	93.68			
AVG. Assessed Value:	121,781	PRD:	104.86	MIN Sales Ratio:	29.80			

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DATE OF SALE *	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
<u>Qrtrs</u>											
07/01/04 TO 09/30/04	7	70.00	69.25	68.92	7.30	100.49	58.08	78.81	58.08 to 78.81	199,114	137,221
10/01/04 TO 12/31/04											
01/01/05 TO 03/31/05	1	91.15	91.15	91.15			91.15	91.15	N/A	115,200	105,000
04/01/05 TO 06/30/05	2	85.06	85.06	85.07	0.24	99.99	84.85	85.26	N/A	70,250	59,760
07/01/05 TO 09/30/05											
10/01/05 TO 12/31/05	3	66.05	67.76	64.47	17.31	105.11	51.47	85.76	N/A	293,200	189,016
01/01/06 TO 03/31/06											
04/01/06 TO 06/30/06	5	64.37	57.61	55.20	11.99	104.36	39.04	66.33	N/A	241,380	133,252
07/01/06 TO 09/30/06											
10/01/06 TO 12/31/06											
01/01/07 TO 03/31/07	2	66.30	66.30	65.07	41.30	101.88	38.92	93.68	N/A	120,600	78,480
04/01/07 TO 06/30/07	3	54.56	46.83	45.58	16.09	102.74	29.80	56.13	N/A	165,000	75,210
<u>Study Years</u>											
07/01/04 TO 06/30/05	10	73.22	74.60	71.84	11.21	103.84	58.08	91.15	61.43 to 85.26	164,950	118,507
07/01/05 TO 06/30/06	8	64.59	61.42	59.11	14.43	103.91	39.04	85.76	39.04 to 85.76	260,812	154,164
07/01/06 TO 06/30/07	5	54.56	54.62	51.97	29.73	105.10	29.80	93.68	N/A	147,240	76,518
<u>Calendar Yrs</u>											
01/01/05 TO 12/31/05	6	85.06	77.42	69.72	11.72	111.04	51.47	91.15	51.47 to 91.15	189,216	131,928
01/01/06 TO 12/31/06	5	64.37	57.61	55.20	11.99	104.36	39.04	66.33	N/A	241,380	133,252
<u>ALL</u>											
	23	66.05	65.67	62.63	19.76	104.86	29.80	93.68	56.13 to 73.98	194,443	121,781

**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:	23	<b>MEDIAN:</b>	<b>66</b>	COV:	25.70	95% Median C.I.:	56.13 to 73.98	(!: Derived)
(AgLand) TOTAL Sales Price:	4,472,200	WGT. MEAN:	63	STD:	16.88	95% Wgt. Mean C.I.:	56.12 to 69.15	(!: land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	4,472,200	MEAN:	66	AVG.ABS.DEV:	13.05	95% Mean C.I.:	58.37 to 72.97	
(AgLand) TOTAL Assessed Value:	2,800,976							
AVG. Adj. Sales Price:	194,443	COD:	19.76	MAX Sales Ratio:	93.68			
AVG. Assessed Value:	121,781	PRD:	104.86	MIN Sales Ratio:	29.80			

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GEO CODE / TOWNSHIP #										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
1997	1	61.43	61.43	61.43			61.43	61.43	N/A	164,000	100,753
1999	3	39.04	46.28	39.25	34.32	117.90	29.80	70.00	N/A	174,500	68,497
2001	1	64.81	64.81	64.81			64.81	64.81	N/A	172,800	112,000
2003	2	72.43	72.43	69.67	8.81	103.96	66.05	78.81	N/A	333,100	232,075
2007	2	48.50	48.50	52.23	19.75	92.85	38.92	58.08	N/A	206,400	107,810
2183	1	72.47	72.47	72.47			72.47	72.47	N/A	422,400	306,120
2187	2	92.42	92.42	92.41	1.37	100.00	91.15	93.68	N/A	115,200	106,460
2283	2	69.18	69.18	68.84	6.95	100.49	64.37	73.98	N/A	162,700	112,000
2285	2	62.28	62.28	61.28	12.40	101.64	54.56	70.00	N/A	138,000	84,560
2287	2	76.05	76.05	74.78	12.78	101.69	66.33	85.76	N/A	150,100	112,245
2289	2	52.49	52.49	52.70	1.94	99.59	51.47	53.51	N/A	344,000	181,300
2291	1	56.13	56.13	56.13			56.13	56.13	N/A	150,000	84,190
2473	1	85.26	85.26	85.26			85.26	85.26	N/A	74,100	63,180
2475	1	84.85	84.85	84.85			84.85	84.85	N/A	66,400	56,340
ALL											
	23	66.05	65.67	62.63	19.76	104.86	29.80	93.68	56.13 to 73.98	194,443	121,781

AREA (MARKET)										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
0	23	66.05	65.67	62.63	19.76	104.86	29.80	93.68	56.13 to 73.98	194,443	121,781
ALL											
	23	66.05	65.67	62.63	19.76	104.86	29.80	93.68	56.13 to 73.98	194,443	121,781

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	23	66.05	65.67	62.63	19.76	104.86	29.80	93.68	56.13 to 73.98	194,443	121,781
ALL											
	23	66.05	65.67	62.63	19.76	104.86	29.80	93.68	56.13 to 73.98	194,443	121,781

MAJORITY LAND USE > 95%										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
GRASS	21	66.33	67.14	64.28	19.26	104.45	29.80	93.68	56.13 to 78.81	192,080	123,478
GRASS-N/A	2	50.24	50.24	47.42	22.29	105.94	39.04	61.43	N/A	219,250	103,963
ALL											
	23	66.05	65.67	62.63	19.76	104.86	29.80	93.68	56.13 to 73.98	194,443	121,781



**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:	23	<b>MEDIAN:</b>	<b>66</b>	COV:	25.70	95% Median C.I.:	56.13 to 73.98	(!: Derived)
(AgLand) TOTAL Sales Price:	4,472,200	WGT. MEAN:	63	STD:	16.88	95% Wgt. Mean C.I.:	56.12 to 69.15	(!: land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	4,472,200	MEAN:	66	AVG.ABS.DEV:	13.05	95% Mean C.I.:	58.37 to 72.97	
(AgLand) TOTAL Assessed Value:	2,800,976							
AVG. Adj. Sales Price:	194,443	COD:	19.76	MAX Sales Ratio:	93.68			
AVG. Assessed Value:	121,781	PRD:	104.86	MIN Sales Ratio:	29.80			

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**ASSESSED VALUE \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$ _____	_____										
Total \$ _____	_____										
30000 TO 59999	4	54.46	55.89	46.15	39.54	121.11	29.80	84.85	N/A	110,350	50,925
60000 TO 99999	4	63.07	66.49	63.29	17.67	105.06	54.56	85.26	N/A	125,025	79,122
100000 TO 149999	11	66.33	70.08	65.88	19.50	106.37	39.04	93.68	51.47 to 91.15	175,318	115,494
150000 TO 249999	2	55.80	55.80	55.38	4.10	100.76	53.51	58.08	N/A	351,400	194,590
250000 TO 499999	2	69.26	69.26	69.06	4.63	100.28	66.05	72.47	N/A	449,700	310,585
ALL	23	66.05	65.67	62.63	19.76	104.86	29.80	93.68	56.13 to 73.98	194,443	121,781

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

**Agricultural:** The assessor values agricultural land by applying a value per acre per land classification group. All classification groups were adjusted in value for 2008 to better reflect market value.

## 2008 Assessment Survey for McPherson County

### Agricultural Appraisal Information

1.	<b>Data collection done by:</b>
	Assessor and contract appraiser
2.	<b>Valuation done by:</b>
	Assessor with assistance from appraiser
3.	<b>Pickup work done by whom:</b>
	Assessor and contract appraiser
4.	<b>Does the county have a written policy or written standards to specifically define agricultural land versus rural residential acreages?</b>
	No
a.	<b>How is agricultural land defined in this county?</b>
	By Statute – there is no written policy specifically for McPherson County.
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>
	NA
6.	<b>What is the date of the soil survey currently used?</b>
	1969
7.	<b>What date was the last countywide land use study completed?</b>
	2008
a.	<b>By what method? (Physical inspection, FSA maps, etc.)</b>
	Physical review, FSA Maps, NRD information and taxpayer reporting
b.	<b>By whom?</b>
	Assessor
c.	<b>What proportion is complete / implemented at this time?</b>
	100%
8.	<b>Number of market areas/neighborhoods in the agricultural property class:</b>
	One
9.	<b>How are market areas/neighborhoods defined in this property class?</b>

	NA
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>
<b>7</b>			<b>7</b>

**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:	23	<b>MEDIAN:</b>	<b>72</b>	COV:	25.82	95% Median C.I.:	60.93 to 80.32	(! : Derived)
(AgLand) TOTAL Sales Price:	4,472,200	WGT. MEAN:	68	STD:	18.40	95% Wgt. Mean C.I.:	60.82 to 75.07	(! : land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	4,472,200	MEAN:	71	AVG.ABS.DEV:	14.21	95% Mean C.I.:	63.30 to 79.22	
(AgLand) TOTAL Assessed Value:	3,038,479							
AVG. Adj. Sales Price:	194,443	COD:	19.82	MAX Sales Ratio:	101.81			
AVG. Assessed Value:	132,107	PRD:	104.88	MIN Sales Ratio:	32.34			

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DATE OF SALE *	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
<u>Qrtrs</u>											
07/01/04 TO 09/30/04	7	76.00	75.19	74.82	7.30	100.49	63.05	85.56	63.05 to 85.56	199,114	148,979
10/01/04 TO 12/31/04											
01/01/05 TO 03/31/05	1	98.96	98.96	98.96			98.96	98.96	N/A	115,200	114,000
04/01/05 TO 06/30/05	2	92.32	92.32	92.33	0.25	99.99	92.08	92.55	N/A	70,250	64,860
07/01/05 TO 09/30/05											
10/01/05 TO 12/31/05	3	71.69	73.56	69.98	17.31	105.11	55.88	93.11	N/A	293,200	205,186
01/01/06 TO 03/31/06											
04/01/06 TO 06/30/06	5	69.89	62.38	59.74	12.22	104.42	41.54	71.99	N/A	241,380	144,198
07/01/06 TO 09/30/06											
10/01/06 TO 12/31/06											
01/01/07 TO 03/31/07	2	72.03	72.03	70.70	41.34	101.89	42.25	101.81	N/A	120,600	85,260
04/01/07 TO 06/30/07	3	59.18	50.82	49.46	16.10	102.74	32.34	60.93	N/A	165,000	81,610
<u>Study Years</u>											
07/01/04 TO 06/30/05	10	79.51	80.99	78.00	11.20	103.83	63.05	98.96	66.68 to 92.55	164,950	128,657
07/01/05 TO 06/30/06	8	70.13	66.57	64.06	14.57	103.92	41.54	93.11	41.54 to 93.11	260,812	167,069
07/01/06 TO 06/30/07	5	59.18	59.30	56.42	29.79	105.11	32.34	101.81	N/A	147,240	83,070
<u>Calendar Yrs</u>											
01/01/05 TO 12/31/05	6	92.32	84.05	75.69	11.73	111.04	55.88	98.96	55.88 to 98.96	189,216	143,213
01/01/06 TO 12/31/06	5	69.89	62.38	59.74	12.22	104.42	41.54	71.99	N/A	241,380	144,198
<u>ALL</u>											
	23	71.69	71.26	67.94	19.82	104.88	32.34	101.81	60.93 to 80.32	194,443	132,107

**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:	23	<b>MEDIAN:</b>	<b>72</b>	COV:	25.82	95% Median C.I.:	60.93 to 80.32	(! : Derived)
(AgLand) TOTAL Sales Price:	4,472,200	WGT. MEAN:	68	STD:	18.40	95% Wgt. Mean C.I.:	60.82 to 75.07	(! : land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	4,472,200	MEAN:	71	AVG.ABS.DEV:	14.21	95% Mean C.I.:	63.30 to 79.22	
(AgLand) TOTAL Assessed Value:	3,038,479							
AVG. Adj. Sales Price:	194,443	COD:	19.82	MAX Sales Ratio:	101.81			
AVG. Assessed Value:	132,107	PRD:	104.88	MIN Sales Ratio:	32.34			

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GEO CODE / TOWNSHIP #										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
1997	1	66.68	66.68	66.68			66.68	66.68	N/A	164,000	109,347
1999	3	41.54	49.96	42.17	35.03	118.48	32.34	76.00	N/A	174,500	73,580
2001	1	70.37	70.37	70.37			70.37	70.37	N/A	172,800	121,600
2003	2	78.63	78.63	75.63	8.82	103.96	71.69	85.56	N/A	333,100	251,920
2007	2	52.65	52.65	56.70	19.75	92.85	42.25	63.05	N/A	206,400	117,035
2183	1	78.69	78.69	78.69			78.69	78.69	N/A	422,400	332,400
2187	2	100.39	100.39	100.38	1.42	100.00	98.96	101.81	N/A	115,200	115,640
2283	2	75.10	75.10	74.74	6.94	100.49	69.89	80.32	N/A	162,700	121,600
2285	2	67.59	67.59	66.49	12.44	101.65	59.18	76.00	N/A	138,000	91,760
2287	2	82.55	82.55	81.18	12.79	101.69	71.99	93.11	N/A	150,100	121,845
2289	2	56.99	56.99	57.22	1.95	99.60	55.88	58.10	N/A	344,000	196,840
2291	1	60.93	60.93	60.93			60.93	60.93	N/A	150,000	91,390
2473	1	92.55	92.55	92.55			92.55	92.55	N/A	74,100	68,580
2475	1	92.08	92.08	92.08			92.08	92.08	N/A	66,400	61,140
ALL	23	71.69	71.26	67.94	19.82	104.88	32.34	101.81	60.93 to 80.32	194,443	132,107

AREA (MARKET)										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
0	23	71.69	71.26	67.94	19.82	104.88	32.34	101.81	60.93 to 80.32	194,443	132,107
ALL	23	71.69	71.26	67.94	19.82	104.88	32.34	101.81	60.93 to 80.32	194,443	132,107

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	23	71.69	71.26	67.94	19.82	104.88	32.34	101.81	60.93 to 80.32	194,443	132,107
ALL	23	71.69	71.26	67.94	19.82	104.88	32.34	101.81	60.93 to 80.32	194,443	132,107

MAJORITY LAND USE > 95%										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
GRASS	21	71.99	72.89	69.79	19.28	104.45	32.34	101.81	60.93 to 85.56	192,080	134,052
GRASS-N/A	2	54.11	54.11	50.94	23.23	106.22	41.54	66.68	N/A	219,250	111,684
ALL	23	71.69	71.26	67.94	19.82	104.88	32.34	101.81	60.93 to 80.32	194,443	132,107

**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:	23	<b>MEDIAN:</b>	<b>72</b>	COV:	25.82	95% Median C.I.:	60.93 to 80.32	(! : Derived)
(AgLand) TOTAL Sales Price:	4,472,200	WGT. MEAN:	68	STD:	18.40	95% Wgt. Mean C.I.:	60.82 to 75.07	(! : land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	4,472,200	MEAN:	71	AVG.ABS.DEV:	14.21	95% Mean C.I.:	63.30 to 79.22	
(AgLand) TOTAL Assessed Value:	3,038,479							
AVG. Adj. Sales Price:	194,443	COD:	19.82	MAX Sales Ratio:	101.81			
AVG. Assessed Value:	132,107	PRD:	104.88	MIN Sales Ratio:	32.34			

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**MAJORITY LAND USE > 80%**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
GRASS	22	71.84	72.61	69.67	18.77	104.22	32.34	101.81	60.93 to 85.56	190,804	132,929
GRASS-N/A	1	41.54	41.54	41.54			41.54	41.54	N/A	274,500	114,022
____ALL____											
	23	71.69	71.26	67.94	19.82	104.88	32.34	101.81	60.93 to 80.32	194,443	132,107

**MAJORITY LAND USE > 50%**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
GRASS	23	71.69	71.26	67.94	19.82	104.88	32.34	101.81	60.93 to 80.32	194,443	132,107
____ALL____											
	23	71.69	71.26	67.94	19.82	104.88	32.34	101.81	60.93 to 80.32	194,443	132,107

**SCHOOL DISTRICT \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
03-0500											
57-0501	1	66.68	66.68	66.68			66.68	66.68	N/A	164,000	109,347
60-0090	22	71.84	71.47	67.99	20.36	105.12	32.34	101.81	59.18 to 85.56	195,827	133,142
NonValid School											
____ALL____											
	23	71.69	71.26	67.94	19.82	104.88	32.34	101.81	60.93 to 80.32	194,443	132,107

**ACRES IN SALE**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
180.01 TO 330.00	4	59.13	60.67	50.09	39.53	121.12	32.34	92.08	N/A	110,350	55,275
330.01 TO 650.00	13	71.99	75.64	71.50	18.61	105.80	41.54	101.81	60.93 to 93.11	151,338	108,202
650.01 +	6	67.37	68.83	68.37	14.57	100.67	55.88	85.56	55.88 to 85.56	343,900	235,125
____ALL____											
	23	71.69	71.26	67.94	19.82	104.88	32.34	101.81	60.93 to 80.32	194,443	132,107

**SALE PRICE \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
____Low \$____											
____Total \$____											
60000 TO 99999	3	92.08	86.88	87.44	5.99	99.35	76.00	92.55	N/A	66,833	58,440
100000 TO 149999	5	93.11	82.43	81.93	17.73	100.60	42.25	101.81	N/A	121,400	99,464
150000 TO 249999	9	69.89	66.36	66.16	14.17	100.31	32.34	85.56	59.18 to 80.32	168,444	111,438
250000 TO 499999	6	60.58	61.49	63.43	15.93	96.95	41.54	78.69	41.54 to 78.69	358,116	227,148
____ALL____											
	23	71.69	71.26	67.94	19.82	104.88	32.34	101.81	60.93 to 80.32	194,443	132,107

**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:	23	<b>MEDIAN:</b>	<b>72</b>	COV:	25.82	95% Median C.I.:	60.93 to 80.32	(!: Derived)
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(AgLand) TOTAL Adj.Sales Price:	4,472,200	MEAN:	71	AVG.ABS.DEV:	14.21	95% Mean C.I.:	63.30 to 79.22	
(AgLand) TOTAL Assessed Value:	3,038,479							
AVG. Adj. Sales Price:	194,443	COD:	19.82	MAX Sales Ratio:	101.81			
AVG. Assessed Value:	132,107	PRD:	104.88	MIN Sales Ratio:	32.34			

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**ASSESSED VALUE \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$ _____	_____										
Total \$ _____	_____										
30000 TO 59999	2	59.13	59.13	53.14	28.54	111.26	42.25	76.00	N/A	93,000	49,420
60000 TO 99999	6	68.47	68.85	61.65	26.33	111.68	32.34	92.55	32.34 to 92.55	125,916	77,625
100000 TO 149999	9	71.99	77.19	72.46	19.40	106.53	41.54	101.81	66.68 to 98.96	163,033	118,126
150000 TO 249999	4	60.58	65.65	63.26	14.29	103.77	55.88	85.56	N/A	291,000	184,097
250000 TO 499999	2	75.19	75.19	74.98	4.65	100.28	71.69	78.69	N/A	449,700	337,180
ALL	23	71.69	71.26	67.94	19.82	104.88	32.34	101.81	60.93 to 80.32	194,443	132,107



**2008 Correlation Section  
for McPherson County**

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**Agricultural Land**

**I. Correlation**

AGRICULTURAL UNIMPROVED: Of the three measures of central tendency only the weighted mean is barely outside the range by approximately one point (1.06). The twenty-three sales are indicating a price per acre range of \$180 to \$601 or an average sale price per acre of \$295 and twenty of these sales are between approximately ninety-nine to one-hundred percent grassland.

Because of known assessment practices it is believed the agricultural unimproved class of property has been treated in a uniform and proportionate manner and there is no information available to determine that the median measure of central tendency is not the best indicator to describe the level of value.

**2008 Correlation Section  
for McPherson County**

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**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>37</b>	<b>23</b>	<b>62.16</b>
<b>2007</b>	<b>42</b>	<b>31</b>	<b>73.81</b>
<b>2006</b>	<b>43</b>	<b>28</b>	<b>65.12</b>
<b>2005</b>	<b>35</b>	<b>26</b>	<b>74.29</b>
<b>2004</b>	<b>37</b>	<b>25</b>	<b>67.57</b>
<b>2003</b>	<b>38</b>	<b>25</b>	<b>65.79</b>
<b>2002</b>	<b>38</b>	<b>25</b>	<b>65.79</b>
<b>2001</b>	<b>34</b>	<b>27</b>	<b>79.41</b>

AGRICULTURAL UNIMPROVED: The above grid illustrates that the County has utilized a reasonable proportion of the agricultural sales for the development of the qualified unimproved agricultural statistics.

**2008 Correlation Section  
for McPherson County**

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**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 McPherson County**

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**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>66.05</b>	<b>8.34</b>	<b>71.56</b>	<b>71.69</b>
<b>2007</b>	<b>70.40</b>	<b>2.98</b>	<b>72.5</b>	<b>72.47</b>
<b>2006</b>	<b>74.69</b>	<b>2.74</b>	<b>76.73</b>	<b>76.27</b>
<b>2005</b>	<b>73.21</b>	<b>6.07</b>	<b>77.66</b>	<b>77.48</b>
<b>2004</b>	<b>71.42</b>	<b>6.13</b>	<b>75.8</b>	<b>76.32</b>
<b>2003</b>	<b>77</b>	<b>0</b>	<b>77</b>	<b>77</b>
<b>2002</b>	<b>72</b>	<b>7.36</b>	<b>77.3</b>	<b>77</b>
<b>2001</b>	<b>70</b>	<b>16.88</b>	<b>81.82</b>	<b>77</b>

AGRICULTURAL UNIMPROVED: The Trended Preliminary Ratio and the R&O Ratio are essentially identical and support a level of value within the acceptable range. The action within the assessed base is consistent with the reported assessment action.

**2008 Correlation Section  
for McPherson County**

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**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 McPherson County**

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**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>8.56</b>	<b>2008</b>	<b>8.34</b>
<b>2.91</b>	<b>2007</b>	<b>2.98</b>
<b>2.99</b>	<b>2006</b>	<b>2.74</b>
<b>5.41</b>	<b>2005</b>	<b>6.07</b>
<b>6.9</b>	<b>2004</b>	<b>6.13</b>
<b>0</b>	<b>2003</b>	<b>0</b>
<b>7.36</b>	<b>2002</b>	<b>7.03</b>
<b>11.1</b>	<b>2001</b>	<b>16.88</b>

AGRICULTURAL UNIMPROVED: There is only a very slight difference between the percent change in the sales file compared to the percent change in the base. Both statistics indicate that the sold and unsold properties are being treated fairly and support the assessment actions for 2008; a market analysis of the agricultural unimproved sales and the values within each of the land classification groups were changed as needed.

## 2008 Correlation Section for McPherson County

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### **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 McPherson County**

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**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>71.69</b>	<b>67.94</b>	<b>71.26</b>

AGRICULTURAL UNIMPROVED: Of the three measures of central tendency only the weighted mean is barely outside the range by approximately one point (1.06). The twenty-three sales are indicating a price per acre range of \$180 to \$601 or an average sale price per acre of \$295 and twenty of these sales are between approximately ninety-nine to one-hundred percent grassland. There is no information available to determine that the median measure of central tendency is not the best indicator to describe the level of value for the agricultural unimproved class of property.

**2008 Correlation Section  
for McPherson County**

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**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>19.82</b>	<b>104.88</b>
<b>Difference</b>	<b>0</b>	<b>1.88</b>

**AGRICULTURAL UNIMPROVED:** The coefficient of dispersion is within the acceptable range, and the price-related differential is above by not quite two points (1.88). However, because of the known assessment practices it is believed that the agricultural unimproved properties have been treated in a uniform and proportionate manner within McPherson County.

**2008 Correlation Section  
for McPherson County**

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**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>23</b>	<b>23</b>	<b>0</b>
<b>Median</b>	<b>66.05</b>	<b>71.69</b>	<b>5.64</b>
<b>Wgt. Mean</b>	<b>62.63</b>	<b>67.94</b>	<b>5.31</b>
<b>Mean</b>	<b>65.67</b>	<b>71.26</b>	<b>5.59</b>
<b>COD</b>	<b>19.76</b>	<b>19.82</b>	<b>0.06</b>
<b>PRD</b>	<b>104.86</b>	<b>104.88</b>	<b>0.02</b>
<b>Min Sales Ratio</b>	<b>29.80</b>	<b>32.34</b>	<b>2.54</b>
<b>Max Sales Ratio</b>	<b>93.68</b>	<b>101.81</b>	<b>8.13</b>

AGRICULTURAL UNIMPROVED: The change from the Preliminary Statistics to the R&O Statistics is a reflection of a market analysis of the agricultural unimproved sales. As reported in the 2008 Assessment Survey for McPherson County the values changed in all classification groups to better reflect the market.



County 60 - McPherson

<b>Total Real Property Value</b> (Sum Lines 17, 25, & 30)	Records	1,601	Value	120,738,851	<b>Total Growth</b> (Sum 17, 25, & 41)	264,868
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Schedule I: Non-Agricultural Records (Res and Rec)

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
1. Res UnImp Land	0	0	0	0	31	114,664	31	114,664	
2. Res Improv Land	0	0	0	0	86	283,119	86	283,119	
3. Res Improvements	0	0	0	0	89	4,020,112	89	4,020,112	
4. Res Total	0	0	0	0	120	4,417,895	120	4,417,895	145,836
% of Total	0.00	0.00	0.00	0.00	***	***	7.49	3.65	55.05
5. Rec UnImp Land	0	0	0	0	0	0	0	0	
6. Rec Improv Land	0	0	0	0	0	0	0	0	
7. Rec Improvements	0	0	0	0	0	0	0	0	
8. Rec Total	0	0	0	0	0	0	0	0	0
% of Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Res+Rec Total	0	0	0	0	120	4,417,895	120	4,417,895	145,836
% of Total	0.00	0.00	0.00	0.00	***	***	7.49	3.65	55.05

County 60 - McPherson

<b>Total Real Property Value</b> (Sum Lines 17, 25, & 30)	<b>Records</b> 1,601	<b>Value</b> 120,738,851	<b>Total Growth</b> 264,868 (Sum 17, 25, & 41)
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Schedule I: Non-Agricultural Records (Com and Ind)

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
9. Comm UnImp Land	0	0	0	0	3	5,342	3	5,342	
10. Comm Improv Land	0	0	0	0	9	38,461	9	38,461	
11. Comm Improvements	0	0	0	0	9	395,711	9	395,711	
12. Comm Total	0	0	0	0	12	439,514	12	439,514	0
% of Total	0.00	0.00	0.00	0.00	**.*	**.*	0.74	0.36	0.00
13. Ind UnImp Land	0	0	0	0	0	0	0	0	
14. Ind Improv Land	0	0	0	0	0	0	0	0	
15. Ind Improvements	0	0	0	0	0	0	0	0	
16. Ind Total	0	0	0	0	0	0	0	0	0
% of Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Comm+Ind Total	0	0	0	0	12	439,514	12	439,514	0
% of Total	0.00	0.00	0.00	0.00	**.*	**.*	0.74	0.36	0.00
17. Taxable Total	0	0	0	0	132	4,857,409	132	4,857,409	145,836
% of Total	0.00	0.00	0.00	0.00	**.*	90.95	8.24	4.02	55.05

**County 60 - McPherson**

**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	0	0	0	0	0	0
19. Commercial	0	0	0	0	0	0
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
	Rural			Total		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	0	0	0
19. Commercial	0	0	0	0	0	0
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
<b>22. Total Sch II</b>				<b>0</b>	<b>0</b>	<b>0</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
	Total		Growth			
	Records	Value	Records	Value		
23. Mineral Interest-Producing	0	0	0	0		
24. Mineral Interest-Non-Producing	0	0	0	0		
<b>25. Mineral Interest Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		

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

	Urban	SubUrban	Rural	Total
	Records	Records	Records	Records
26. Exempt	0	1	32	<b>33</b>

**Schedule V: Agricultural Records**

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	0	0	0	0	1,285	92,029,035	1,285	92,029,035
28. Ag-Improved Land	0	0	0	0	173	15,095,414	173	15,095,414
29. Ag-Improvements	0	0	0	0	184	8,756,993	184	8,756,993
<b>30. Ag-Total Taxable</b>							<b>1,469</b>	<b>115,881,442</b>

County 60 - McPherson

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	1	1.000	2,500	1	1.000	2,500	
32. HomeSite Improv Land	131	152.000	380,000	131	152.000	380,000	
33. HomeSite Improvements	126		6,922,482	126		6,922,482	119,032
34. HomeSite Total				127	153.000	7,304,982	
35. FarmSite UnImp Land	2	5.000	950	2	5.000	950	
36. FarmSite Impr Land	168	573.000	108,870	168	573.000	108,870	
37. FarmSite Improv	179		1,834,511	179		1,834,511	0
38. FarmSite Total				181	578.000	1,944,331	
39. Road & Ditches		1,527.290			1,527.290		
40. Other-Non Ag Use		0.000	0		0.000	0	
41. Total Section VI				308	2,258.290	9,249,313	119,032

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	0	0.000	0	0	0.000	0

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 60 - McPherson

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	0.000	0	0.000	0
46. 1A	0.000	0	0.000	0	0.000	0	0.000	0
47. 2A1	0.000	0	0.000	0	0.000	0	0.000	0
48. 2A	0.000	0	0.000	0	61.100	23,829	61.100	23,829
49. 3A1	0.000	0	0.000	0	0.000	0	0.000	0
50. 3A	0.000	0	0.000	0	4,315.100	1,682,889	4,315.100	1,682,889
51. 4A1	0.000	0	0.000	0	631.000	246,090	631.000	246,090
52. 4A	0.000	0	0.000	0	8,482.120	3,308,028	8,482.120	3,308,028
53. Total	0.000	0	0.000	0	13,489.320	5,260,836	13,489.320	5,260,836
<b>Dryland:</b>								
54. 1D1	0.000	0	0.000	0	0.000	0	0.000	0
55. 1D	0.000	0	0.000	0	0.000	0	0.000	0
56. 2D1	0.000	0	0.000	0	0.000	0	0.000	0
57. 2D	0.000	0	0.000	0	157.900	31,580	157.900	31,580
58. 3D1	0.000	0	0.000	0	0.000	0	0.000	0
59. 3D	0.000	0	0.000	0	1,390.500	278,100	1,390.500	278,100
60. 4D1	0.000	0	0.000	0	675.200	135,040	675.200	135,040
61. 4D	0.000	0	0.000	0	1,937.900	387,580	1,937.900	387,580
62. Total	0.000	0	0.000	0	4,161.500	832,300	4,161.500	832,300
<b>Grass:</b>								
63. 1G1	0.000	0	0.000	0	0.000	0	0.000	0
64. 1G	0.000	0	0.000	0	0.000	0	0.000	0
65. 2G1	0.000	0	0.000	0	0.000	0	0.000	0
66. 2G	0.000	0	0.000	0	425.000	85,000	425.000	85,000
67. 3G1	0.000	0	0.000	0	0.000	0	0.000	0
68. 3G	0.000	0	0.000	0	22,986.010	4,597,202	22,986.010	4,597,202
69. 4G1	0.000	0	0.000	0	8,356.900	1,587,811	8,356.900	1,587,811
70. 4G	0.000	0	0.000	0	495,920.430	94,224,886	495,920.430	94,224,886
71. Total	0.000	0	0.000	0	527,688.340	100,494,899	527,688.340	100,494,899
72. Waste	0.000	0	0.000	0	4,409.430	44,094	4,409.430	44,094
73. Other	0.000	0	0.000	0	0.000	0	0.000	0
74. Exempt	0.000		0.000		13.630		13.630	
75. Total	0.000	0	0.000	0	549,748.590	106,632,129	549,748.590	106,632,129

Schedule X: Agricultural Records: AgLand Market Area Totals

AgLand	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76.Irrigated	0.000	0	0.000	0	13,489.320	5,260,836	13,489.320	5,260,836
77.Dry Land	0.000	0	0.000	0	4,161.500	832,300	4,161.500	832,300
78.Grass	0.000	0	0.000	0	527,688.340	100,494,899	527,688.340	100,494,899
79.Waste	0.000	0	0.000	0	4,409.430	44,094	4,409.430	44,094
80.Other	0.000	0	0.000	0	0.000	0	0.000	0
81.Exempt	0.000	0	0.000	0	13.630	0	13.630	0
<b>82.Total</b>	<b>0.000</b>	<b>0</b>	<b>0.000</b>	<b>0</b>	<b>549,748.590</b>	<b>106,632,129</b>	<b>549,748.590</b>	<b>106,632,129</b>

## 2008 Agricultural Land Detail

### County 60 - McPherson

Market Area: 1

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	0.000	0.00%	0	0.00%	0.000
1A	0.000	0.00%	0	0.00%	0.000
2A1	0.000	0.00%	0	0.00%	0.000
2A	61.100	0.45%	23,829	0.45%	390.000
3A1	0.000	0.00%	0	0.00%	0.000
3A	4,315.100	31.99%	1,682,889	31.99%	390.000
4A1	631.000	4.68%	246,090	4.68%	390.000
4A	8,482.120	62.88%	3,308,028	62.88%	390.000
<b>Irrigated Total</b>	<b>13,489.320</b>	<b>100.00%</b>	<b>5,260,836</b>	<b>100.00%</b>	<b>390.000</b>

**Dry:**

1D1	0.000	0.00%	0	0.00%	0.000
1D	0.000	0.00%	0	0.00%	0.000
2D1	0.000	0.00%	0	0.00%	0.000
2D	157.900	3.79%	31,580	3.79%	200.000
3D1	0.000	0.00%	0	0.00%	0.000
3D	1,390.500	33.41%	278,100	33.41%	200.000
4D1	675.200	16.22%	135,040	16.22%	200.000
4D	1,937.900	46.57%	387,580	46.57%	200.000
<b>Dry Total</b>	<b>4,161.500</b>	<b>100.00%</b>	<b>832,300</b>	<b>100.00%</b>	<b>200.000</b>

**Grass:**

1G1	0.000	0.00%	0	0.00%	0.000
1G	0.000	0.00%	0	0.00%	0.000
2G1	0.000	0.00%	0	0.00%	0.000
2G	425.000	0.08%	85,000	0.08%	200.000
3G1	0.000	0.00%	0	0.00%	0.000
3G	22,986.010	4.36%	4,597,202	4.57%	200.000
4G1	8,356.900	1.58%	1,587,811	1.58%	190.000
4G	495,920.430	93.98%	94,224,886	93.76%	190.000
<b>Grass Total</b>	<b>527,688.340</b>	<b>100.00%</b>	<b>100,494,899</b>	<b>100.00%</b>	<b>190.443</b>

<b>Irrigated Total</b>	<b>13,489.320</b>	<b>2.45%</b>	<b>5,260,836</b>	<b>4.93%</b>	<b>390.000</b>
<b>Dry Total</b>	<b>4,161.500</b>	<b>0.76%</b>	<b>832,300</b>	<b>0.78%</b>	<b>200.000</b>
<b>Grass Total</b>	<b>527,688.340</b>	<b>95.99%</b>	<b>100,494,899</b>	<b>94.24%</b>	<b>190.443</b>
Waste	4,409.430	0.80%	44,094	0.04%	9.999
Other	0.000	0.00%	0	0.00%	0.000
Exempt	13.630	0.00%			
<b>Market Area Total</b>	<b>549,748.590</b>	<b>100.00%</b>	<b>106,632,129</b>	<b>100.00%</b>	<b>193.965</b>

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

<b>Irrigated Total</b>	<b>13,489.320</b>	<b>100.00%</b>	<b>5,260,836</b>	<b>100.00%</b>	
<b>Dry Total</b>	<b>4,161.500</b>	<b>100.00%</b>	<b>832,300</b>	<b>100.00%</b>	
<b>Grass Total</b>	<b>527,688.340</b>	<b>100.00%</b>	<b>100,494,899</b>	<b>100.00%</b>	
Waste	4,409.430	100.00%	44,094	100.00%	
Other	0.000	0.00%	0	0.00%	
Exempt	13.630	100.00%			
<b>Market Area Total</b>	<b>549,748.590</b>	<b>100.00%</b>	<b>106,632,129</b>	<b>100.00%</b>	

## 2008 Agricultural Land Detail

### County 60 - McPherson

AgLand	Urban		SubUrban		Rural	
	Acres	Value	Acres	Value	Acres	Value
Irrigated	0.000	0	0.000	0	13,489.320	5,260,836
Dry	0.000	0	0.000	0	4,161.500	832,300
Grass	0.000	0	0.000	0	527,688.340	100,494,899
Waste	0.000	0	0.000	0	4,409.430	44,094
Other	0.000	0	0.000	0	0.000	0
Exempt	0.000	0	0.000	0	13.630	0
<b>Total</b>	<b>0.000</b>	<b>0</b>	<b>0.000</b>	<b>0</b>	<b>549,748.590</b>	<b>106,632,129</b>

AgLand	Total Acres	Total Value	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	13,489.320	5,260,836	13,489.320	2.45%	5,260,836	4.93%	390.000
Dry	4,161.500	832,300	4,161.500	0.76%	832,300	0.78%	200.000
Grass	527,688.340	100,494,899	527,688.340	95.99%	100,494,899	94.24%	190.443
Waste	4,409.430	44,094	4,409.430	0.80%	44,094	0.04%	9.999
Other	0.000	0	0.000	0.00%	0	0.00%	0.000
Exempt	13.630	0	13.630	0.00%	0	0.00%	0.000
<b>Total</b>	<b>549,748.590</b>	<b>106,632,129</b>	<b>549,748.590</b>	<b>100.00%</b>	<b>106,632,129</b>	<b>100.00%</b>	<b>193.965</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)**

60 McPherson

	<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	4,174,906	4,417,895	242,989	5.82	145,836	2.33
2. Recreational	0					
3. Ag-Homesite Land, Ag-Res Dwellings	7,244,730	7,304,982	60,252	0.83	*-----	0.83
<b>4. Total Residential (sum lines 1-3)</b>	<b>11,419,636</b>					
5. Commercial	439,514	439,514	0	0	0	0
6. Industrial	0					
7. Ag-Farmsite Land, Outbuildings	1,852,111	1,944,331	92,220	4.98	119,032	-1.45
8. Minerals	0					
<b>9. Total Commercial (sum lines 5-8)</b>	<b>2,291,625</b>					
<b>10. Total Non-Agland Real Property</b>	<b>13,711,261</b>					
11. Irrigated	5,002,930	5,260,836	257,906	5.16		
12. Dryland	772,669	832,300	59,631	7.72		
13. Grassland	92,623,268	100,494,899	7,871,631	8.5		
14. Wasteland	22,048	44,094	22,046	99.99		
15. Other Agland	0	0				
<b>16. Total Agricultural Land</b>	<b>98,420,915</b>					
<b>17. Total Value of All Real Property (Locally Assessed)</b>	<b>112,132,176</b>	<b>120,738,851</b>	<b>8,606,675</b>	<b>7.68</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.

**MCPHERSON COUNTY**  
**2007 PLAN OF ASSESSMENT**  
**(FOR THE YEARS 2008, 2009, 2010)**

Nebraska State Law establishes the framework within which the assessor must operate. However, a real property assessment system requires that an operation or procedure be done completely and in a uniform manner each time it is repeated. Accurate and efficient assessment practices represent prudent expenditure of tax monies, establishes taxpayer confidence in local government and enables the local government to serve its citizens more effectively. The important role the assessment practices play in local government cannot be overstated.

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

**General Description of the County:**

McPherson County has 1,595 parcels of taxable real property and 31 parcels of exempt property. The residential parcel count is approximately 7% of the total taxable parcels, commercial is 1% and agricultural is 90%. Exempt parcels represent 2% of the total county parcels.

The taxable value of real property in the County for the 2007 year is \$112,129,276, with approximately 4% attributed to residential, .004% to Commercial and 95.99% to agricultural.

McPherson County has 549,837.21 acres of taxable agricultural land. Of that 96% consists primarily of grassland. For assessment 2007, there were 6 building permits and/or information statements filed for new property construction and additions to existing improvements in the county.

**Staff/Training/Budget**

Due to the population of the county, the McPherson County Clerk is required to be an ex-officio County official, who must also hold the office of Assessor, Register of Deeds, Clerk of District Court and Election Commissioner. A valid Nebraska Assessor's Certificate is required in order to file for or assume the elected position of County Clerk. Statutes also now require the completion of 60 hours of continuing education within the four year term of office, in order to hold the Assessor's Certificate.

The County Clerk/Assessor has held this position since being elected in 1982 and assuming the office in 1983. The office has one part time employee who helps with all the many duties of the County Clerk's position. Due to the combination of the many offices and duties, it is impossible for the County Clerk to devote 100% of her time to the duties of assessing. Each office held has its own share of duties, reports and deadlines which must be met. The County Clerk is also responsible for conducting the County Elections on election years.

The Assessor has contracted with Appraiser Larry Rexroth, to review sold properties, complete the annual pick-up work, analyze the statistical measures used by the Department of Property Assessment and Taxation, & provide opinions of the planned actions to be taken by the Assessor's office for the current assessment of all county real property.

Normal office hours are 35 hours a week, normal working hours for the County Clerk are 50-60 hours a week. The Clerk/Assessor has attended IAAO courses and attends the annual workshops & training provided by the Department of Property Assessment & Taxation.

The Assessor's general budget for 2006-2007 is \$12,045. The County Reappraisal Budget is \$9,650.

### Responsibilities

#### Record Maintenance/Procedure Manual

The record cards are in hardcopy format and they contain the required information such as ownership, legal description, classification codes, building lists and measurements, parcel identification number, land size, value and annual value posting. The records also show any splits or sales of the parcel including the book and page of the transferring deed and prior owner. Current pictures and land summary is included on each record. The record cards are also in an electronic format. The Assessor is in the process of compiling a Procedure Manual for the Assessment of Property in the County.

#### Mapping/Software

The County has contracted with ASI/Terra Scan computer services through the Department of Revenue. All residential improvements have been entered into the CAMA program. Future plans are to utilize the sketching program. Sales have been entered into the sales file on the system and statistical information is received from the Department of Revenue. The County has a set of cadastral maps dated 1955 which have not been fully utilized, however the assessor does have 2 large wall maps on which ownership and splits are kept current. Zoning was adopted in McPherson County in 2000. The Village of Tryon is unincorporated but was included in the transition area of the Comprehensive Plan.

### Reports

Assessor is responsible for the timely filings of the following schedules & reports:

Personal Property

County Abstract

Certification of Values to Subdivisions

School District Taxable Value Report

Certificate of Taxes levied

Generate the County Tax Roll

Tax List Corrections as needed.

Administer Homestead Exemptions

### Sales Review

The Assessor considers all sales to be arm's length, unless through the verification process, it is proven to be otherwise. Along with her personal knowledge, the sales are verified with the buyer if at all possible; the seller or real estate agent may also be contacted if the buyer cannot be reached. Most of the verification is done by personal contact or by telephone. Since the Assessor is also the Register of Deeds, any special financing arrangements are known to her at the time the Deed and Mortgages are filed in her office. If the sale involves personal property or is an outlying sale, an extended effort is made to verify the sale. No sale is qualified or disqualified based on a particular percentage above or below the acceptable ranch. The Real Estate Transfer Statements are completed on a monthly basis and filed timely with the Department of Revenue.

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**County Progress for the Three Property Classes:**

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**Residential:** A county-wide revaluation was completed on all residential properties and mobile homes in 2007. It consisted of data collection and new pictures as needed. The RCN was updated, using the June/2006 Marshall Swift costing index. A new depreciation table, derived from the sales, was applied to all residential properties in the county. Property Record Cards were updated for all residential property. Market studies are done each year on Residential Property sales.

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**Commercial:** There are a total of 9 Commercial properties in McPherson County. A reappraisal of all commercial property in the county was done by Appraiser Larry Rexroth in 2005. The commercial property will be entered into the CAMA program as time allows. New listings were made with re-measuring and new data collected. Pictures of the commercial property were also updated. Market studies are done each year on any Commercial Property sales.

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**Agricultural:**

The 1969 soil survey for McPherson County with a 1995 conversion date has been implemented. Soil types and land valuation groups are entered and captured on the Terra Scan Computer system. The County has established one market area for the entire county. Market studies are done on all agricultural sales each year. Land usage was reviewed & land values were set based on the market.

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**Pickup Work**

New Improvements are added to the tax roll each year. Publications are made each year in the local paper informing patrons of the need to report new and improved structures. Building permits are required for all residential improvements and all other non-ag improvements. Information Statements are also received in the Assessor's office for any new improvements. Pickup work commences as soon as the project is reported and all values are established for the new improvements in a timely manner each year prior to the March 20<sup>th</sup> deadline.

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**Future Appraisal Plans:**

**2008:** Add new improvements to the property record cards. Review sales statistical measures to determine if any adjustments are needed to bring county residential properties into the required range of value. Conduct a market study on Agricultural land ( dryland, grassland and irrigated) and set values accordingly.

**2009:** Add new improvements to the property record cards. Review market study on mobile homes & acreages, and residential properties and set values accordingly. Conduct a market study on all classes of Agricultural land, (dryland, irrigated & grass) and set values to be within compliance of the statutory statistical requirements.

**2010:** Add new improvements to the property record cards. Conduct a market study on all classes of Agricultural land and set the values to be within the required statistical measures. Review sales study on mobile homes and residential property to see if any county wide adjustments are needed to bring them within the required statistical level.

These are tentative plans. Some of the reappraisals and adjustments to property classes may be done sooner if the market dictates changes need to be done earlier than planned.

This report is submitted June 15, 2007.

\_\_\_JUDY M. DAILEY\_\_\_

McPherson County Clerk/Assessor

## 2008 Assessment Survey for McPherson County

### I. General Information

#### A. Staffing and Funding Information

1.	<b>Deputy(ies) on staff</b>
	0
2.	<b>Appraiser(s) on staff</b>
	0
3.	<b>Other full-time employees</b>
	0
4.	<b>Other part-time employees</b>
	1
5.	<b>Number of shared employees</b>
	0
6.	<b>Assessor's requested budget for current fiscal year</b>
	\$12,045.00
7.	<b>Part of the budget that is dedicated to the computer system</b>
	\$2,950.00
8.	<b>Adopted budget, or granted budget if different from above</b>
	Non-applicable.
9.	<b>Amount of the total budget set aside for appraisal work</b>
	Appraisal has a separate budget.
10.	<b>Amount of the total budget set aside for education/workshops</b>
	\$690.00
11.	<b>Appraisal/Reappraisal budget, if not part of the total budget</b>
	\$9,650.00
12.	<b>Other miscellaneous funds</b>
	\$8,405.00

13.	<b>Total budget</b>
	\$21,695.00
a.	<b>Was any of last year's budget not used:</b>
	\$3,687 – assessor's budget; \$5,232 – appraisal budget.

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

1.	<b>Administrative software</b>
	TerraScan
2.	<b>CAMA software</b>
	TerraScan
3.	<b>Cadastral maps: Are they currently being used?</b>
	No
4.	<b>Who maintains the Cadastral Maps?</b>
	Non-applicable
5.	<b>Does the county have GIS software?</b>
	No
6.	<b>Who maintains the GIS software and maps?</b>
	Non-applicable
7.	<b>Personal Property software:</b>
	TerraScan

### **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>
	The unincorporated Village of Tryon has been zoned as a transitional area including a two mile radius from the village. The remainder of the county is zoned agricultural.

4.	<b>When was zoning implemented?</b>
	2000

#### **D. Contracted Services**

1.	<b>Appraisal Services</b>
	The county contracts with an appraiser for data collection and appraisal services.
2.	<b>Other services</b>

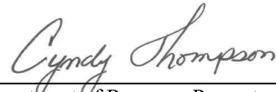


## Certification

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 Mcpherson County Assessor, by certified mail, return receipt requested, 7006 2760 0000 6387 5821.

Dated this 7th day of April, 2008.



Department of Revenue, Property Assessment Division



## Valuation History Charts