

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.

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2008 Commission Summary

62 Morrill

Residential Real Property - Current

Number of Sales	181	COD	17.22
Total Sales Price	\$7,996,840	PRD	112.54
Total Adj. Sales Price	\$7,998,840	COV	38.33
Total Assessed Value	\$7,770,670	STD	41.91
Avg. Adj. Sales Price	\$44,192	Avg. Abs. Dev.	16.53
Avg. Assessed Value	\$42,932	Min	71.50
Median	96.00	Max	444.92
Wgt. Mean	97.15	95% Median C.I.	96.00 to 96.01
Mean	109.33	95% Wgt. Mean C.I.	95.23 to 99.06
		95% Mean C.I.	103.22 to 115.44
% of Value of the Class of all Real Property Value in the County			21.4
% of Records Sold in the Study Period			7.36
% of Value Sold in the Study Period			12.73
Average Assessed Value of the Base			24,841

Residential Real Property - History

Year	Number of Sales	Median	COD	PRD
2008	181	96.00	17.22	112.54
2007	185	96.00	16.17	110.69
2006	171	96.00	12.36	107.01
2005	162	96.00	24.04	114.70
2004	180	95.25	36.03	121.93
2003	168	96	18.67	111.74
2002	160	94	35.63	125.39
2001	160	93	50.54	134.61

2008 Commission Summary

62 Morrill

Commercial Real Property - Current

Number of Sales	40	COD	10.32
Total Sales Price	\$1,806,745	PRD	99.13
Total Adj. Sales Price	\$1,806,745	COV	21.08
Total Assessed Value	\$1,894,913	STD	21.92
Avg. Adj. Sales Price	\$45,169	Avg. Abs. Dev.	9.94
Avg. Assessed Value	\$47,373	Min	86.67
Median	96.32	Max	207.42
Wgt. Mean	104.88	95% Median C.I.	95.68 to 98.92
Mean	103.97	95% Wgt. Mean C.I.	93.31 to 116.45
		95% Mean C.I.	97.18 to 110.76
% of Value of the Class of all Real Property Value in the County			6.67
% of Records Sold in the Study Period			10.61
% of Value Sold in the Study Period			9.96
Average Assessed Value of the Base			50,447

Commercial Real Property - History

Year	Number of Sales	Median	COD	PRD
2008	40	96.32	10.32	99.13
2007	42	96.00	11.68	99.80
2006	46	95.94	16.99	101.37
2005	30	95.94	26.48	117.48
2004	25	96.00	38.81	132.57
2003	21	93	44.22	127.54
2002	25	94	40.62	154.69
2001	25	96	36.79	115.69

2008 Commission Summary

62 Morrill

Agricultural Land - Current

Number of Sales	78	COD	14.18
Total Sales Price	\$10,632,461	PRD	119.41
Total Adj. Sales Price	\$10,512,461	COV	22.72
Total Assessed Value	\$6,208,922	STD	16.03
Avg. Adj. Sales Price	\$134,775	Avg. Abs. Dev.	10.44
Avg. Assessed Value	\$79,602	Min	30.50
Median	73.65	Max	127.36
Wgt. Mean	59.06	95% Median C.I.	71.28 to 75.70
Mean	70.53	95% Wgt. Mean C.I.	50.77 to 67.35
		95% Mean C.I.	66.97 to 74.09
% of Value of the Class of all Real Property Value in the County			70.25
% of Records Sold in the Study Period			1.84
% of Value Sold in the Study Period			3.97
Average Assessed Value of the Base			47,300

Agricultural Land - History

Year	Number of Sales	Median	COD	PRD
2008	78	73.65	14.18	119.41
2007	76	75.33	10.67	113.14
2006	64	76.95	17.81	108.85
2005	47	78.29	24.78	113.40
2004	41	73.78	30.69	118.25
2003	47	75	21.6	101.67
2002	56	75	33.44	100.28
2001	63	76	28.14	102.2

2008 Opinions of the Property Tax Administrator for Morrill County

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

Residential Real Property

It is my opinion that the level of value of the class of residential real property in Morrill County is 96% of actual value. It is my opinion that the quality of assessment for the class of residential real property in Morrill County is not 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 Morrill County is 96.32% of actual value. It is my opinion that the quality of assessment for the class of commercial real property in Morrill 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 Morrill County is 73.65% of actual value. It is my opinion that the quality of assessment for the class of agricultural land in Morrill County is not in compliance with generally accepted mass appraisal practices.

Dated this 7th day of April, 2008.



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:	181	MEDIAN:	96	COV:	38.33	95% Median C.I.:	96.00 to 96.01	(! : Derived)
TOTAL Sales Price:	7,996,840	WGT. MEAN:	97	STD:	41.91	95% Wgt. Mean C.I.:	95.23 to 99.06	
TOTAL Adj.Sales Price:	7,998,840	MEAN:	109	AVG.ABS.DEV:	16.53	95% Mean C.I.:	103.22 to 115.44	
TOTAL Assessed Value:	7,770,670							
AVG. Adj. Sales Price:	44,192	COD:	17.22	MAX Sales Ratio:	444.92			
AVG. Assessed Value:	42,931	PRD:	112.54	MIN Sales Ratio:	71.50			

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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>											
07/01/05 TO 09/30/05	21	96.00	108.50	95.48	15.63	113.64	88.00	262.50	94.88 to 100.00	35,471	33,867
10/01/05 TO 12/31/05	24	96.32	118.76	94.26	26.10	125.99	77.23	339.58	96.00 to 103.59	49,319	46,488
01/01/06 TO 03/31/06	21	96.00	110.86	103.24	19.92	107.38	71.96	220.00	96.00 to 100.00	28,591	29,517
04/01/06 TO 06/30/06	23	96.20	113.20	102.38	22.73	110.57	71.50	207.21	95.00 to 113.33	39,615	40,558
07/01/06 TO 09/30/06	30	95.00	99.72	94.71	7.72	105.29	84.69	224.70	94.00 to 96.00	58,186	55,107
10/01/06 TO 12/31/06	19	96.00	124.81	100.18	32.15	124.58	92.00	444.92	94.00 to 117.80	45,706	45,789
01/01/07 TO 03/31/07	22	96.00	103.73	96.65	10.19	107.33	88.00	165.00	95.00 to 96.96	43,884	42,412
04/01/07 TO 06/30/07	21	96.00	99.21	95.46	6.85	103.93	87.51	130.20	92.00 to 97.00	46,628	44,510
<u>Study Years</u>											
07/01/05 TO 06/30/06	89	96.13	113.04	98.24	21.32	115.06	71.50	339.58	96.00 to 99.00	38,653	37,973
07/01/06 TO 06/30/07	92	96.00	105.74	96.32	13.22	109.78	84.69	444.92	95.00 to 96.00	49,550	47,728
<u>Calendar Yrs</u>											
01/01/06 TO 12/31/06	93	96.00	110.69	98.80	19.26	112.04	71.50	444.92	95.97 to 96.20	44,361	43,827
<u>ALL</u>	181	96.00	109.33	97.15	17.22	112.54	71.50	444.92	96.00 to 96.01	44,192	42,931

ASSESSOR LOCATION	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
BAYARD	55	96.00	125.00	99.28	33.70	125.91	71.50	444.92	96.00 to 99.00	40,874	40,579
BRIDGEPORT	88	96.00	103.90	97.80	10.04	106.24	87.51	218.00	96.00 to 96.00	43,703	42,743
BROADWATER	8	95.66	98.29	95.97	10.54	102.43	71.96	119.80	71.96 to 119.80	16,010	15,364
RURAL	30	96.00	99.46	93.11	9.85	106.81	75.37	149.67	95.06 to 99.33	59,225	55,147
<u>ALL</u>	181	96.00	109.33	97.15	17.22	112.54	71.50	444.92	96.00 to 96.01	44,192	42,931

LOCATIONS: URBAN, SUBURBAN & RURAL	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	151	96.00	111.29	98.30	18.68	113.22	71.50	444.92	96.00 to 96.01	41,205	40,504
3	30	96.00	99.46	93.11	9.85	106.81	75.37	149.67	95.06 to 99.33	59,225	55,147
<u>ALL</u>	181	96.00	109.33	97.15	17.22	112.54	71.50	444.92	96.00 to 96.01	44,192	42,931

STATUS: IMPROVED, UNIMPROVED & IOLL	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	161	96.00	105.87	97.10	13.44	109.03	71.50	339.58	96.00 to 96.00	48,891	47,472
2	20	99.50	137.20	100.15	45.29	137.00	71.96	444.92	96.00 to 117.80	6,367	6,377
<u>ALL</u>	181	96.00	109.33	97.15	17.22	112.54	71.50	444.92	96.00 to 96.01	44,192	42,931

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:	181	MEDIAN:	96	COV:	38.33	95% Median C.I.:	96.00 to 96.01	(! : Derived)
TOTAL Sales Price:	7,996,840	WGT. MEAN:	97	STD:	41.91	95% Wgt. Mean C.I.:	95.23 to 99.06	
TOTAL Adj.Sales Price:	7,998,840	MEAN:	109	AVG.ABS.DEV:	16.53	95% Mean C.I.:	103.22 to 115.44	
TOTAL Assessed Value:	7,770,670							
AVG. Adj. Sales Price:	44,192	COD:	17.22	MAX Sales Ratio:	444.92			
AVG. Assessed Value:	42,931	PRD:	112.54	MIN Sales Ratio:	71.50			

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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	178	96.00	109.62	97.80	17.36	112.08	71.50	444.92	96.00 to 96.00	43,129	42,182
06	3	99.00	92.08	81.47	7.67	113.01	77.23	100.00	N/A	107,272	87,400
07											
<u>ALL</u>	<u>181</u>	<u>96.00</u>	<u>109.33</u>	<u>97.15</u>	<u>17.22</u>	<u>112.54</u>	<u>71.50</u>	<u>444.92</u>	<u>96.00 to 96.01</u>	<u>44,192</u>	<u>42,931</u>

SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
04-0001											
07-0006											
17-0003	8	97.95	96.90	96.27	12.73	100.66	71.96	119.80	71.96 to 119.80	8,690	8,366
35-0001											
62-0021	70	96.00	120.97	98.61	29.28	122.67	71.50	444.92	96.00 to 97.15	43,652	43,046
62-0063	103	96.00	102.39	96.24	9.35	106.39	75.37	218.00	96.00 to 96.00	47,317	45,538
79-0032											
NonValid School											
<u>ALL</u>	<u>181</u>	<u>96.00</u>	<u>109.33</u>	<u>97.15</u>	<u>17.22</u>	<u>112.54</u>	<u>71.50</u>	<u>444.92</u>	<u>96.00 to 96.01</u>	<u>44,192</u>	<u>42,931</u>

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	29	96.96	125.56	89.35	39.09	140.52	71.50	444.92	95.00 to 100.00	21,835	19,509
Prior TO 1860											
1860 TO 1899											
1900 TO 1919	42	96.52	116.59	101.65	23.19	114.71	84.69	339.58	96.00 to 113.33	30,032	30,526
1920 TO 1939	49	96.00	100.01	96.05	7.02	104.12	88.00	207.21	95.00 to 96.00	46,111	44,291
1940 TO 1949	12	96.00	115.60	99.83	22.73	115.80	87.51	224.70	94.14 to 110.65	45,066	44,988
1950 TO 1959	11	96.00	105.48	98.72	11.58	106.85	92.00	188.38	94.00 to 111.31	62,363	61,568
1960 TO 1969	13	96.20	105.09	98.00	11.35	107.23	90.00	149.67	95.00 to 109.57	54,192	53,109
1970 TO 1979	16	95.53	97.62	95.55	4.64	102.17	91.98	130.20	92.43 to 96.00	70,912	67,757
1980 TO 1989	2	95.56	95.56	95.87	0.47	99.68	95.11	96.00	N/A	76,500	73,337
1990 TO 1994	2	102.40	102.40	105.87	6.25	96.71	96.00	108.79	N/A	96,450	102,115
1995 TO 1999	3	96.51	96.84	96.55	1.38	100.29	95.00	99.00	N/A	63,666	61,473
2000 TO Present	2	94.00	94.00	93.19	2.13	100.87	92.00	96.00	N/A	121,000	112,760
<u>ALL</u>	<u>181</u>	<u>96.00</u>	<u>109.33</u>	<u>97.15</u>	<u>17.22</u>	<u>112.54</u>	<u>71.50</u>	<u>444.92</u>	<u>96.00 to 96.01</u>	<u>44,192</u>	<u>42,931</u>

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SALE PRICE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
Low \$ _____												
1 TO 4999	20	98.13	146.58	108.13	60.79	135.55	71.50	444.92	95.00 to 159.50	1,905	2,060	
5000 TO 9999	16	109.90	120.80	118.66	23.11	101.80	90.10	224.70	95.97 to 138.71	6,319	7,499	
Total \$ _____												
1 TO 9999	36	100.00	135.12	115.78	44.43	116.70	71.50	444.92	96.00 to 131.06	3,867	4,477	
10000 TO 29999	41	109.57	122.52	119.93	23.16	102.16	92.00	207.21	97.30 to 126.81	18,255	21,894	
30000 TO 59999	52	96.00	96.33	96.09	2.34	100.25	84.69	113.91	96.00 to 96.07	44,709	42,961	
60000 TO 99999	38	95.00	94.38	94.40	2.29	99.98	87.51	100.52	92.52 to 96.00	75,206	70,998	
100000 TO 149999	12	94.50	94.66	94.95	3.50	99.69	88.00	108.79	91.98 to 96.00	124,866	118,558	
150000 TO 249999	1	92.00	92.00	92.00			92.00	92.00	N/A	170,000	156,400	
250000 TO 499999	1	77.23	77.23	77.23			77.23	77.23	N/A	260,000	200,800	
ALL	181	96.00	109.33	97.15	17.22	112.54	71.50	444.92	96.00 to 96.01	44,192	42,931	

ASSESSED VALUE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
Low \$ _____												
1 TO 4999	21	96.25	143.89	106.04	59.33	135.69	71.50	444.92	94.88 to 159.50	2,052	2,176	
5000 TO 9999	16	99.95	110.70	107.80	15.08	102.69	91.99	146.50	96.00 to 131.06	6,988	7,533	
Total \$ _____												
1 TO 9999	37	99.90	129.54	107.31	39.07	120.71	71.50	444.92	96.00 to 117.80	4,187	4,493	
10000 TO 29999	39	100.00	116.34	108.13	21.07	107.59	84.69	224.70	96.22 to 113.38	19,335	20,907	
30000 TO 59999	59	96.00	103.90	99.42	9.90	104.50	90.00	207.21	96.00 to 96.20	45,332	45,069	
60000 TO 99999	33	95.00	94.29	94.23	2.51	100.06	87.51	100.52	92.01 to 96.00	78,571	74,039	
100000 TO 149999	10	94.50	93.91	93.88	2.00	100.03	88.00	96.00	91.98 to 96.00	124,350	116,743	
150000 TO 249999	3	92.00	92.67	89.69	11.43	103.33	77.23	108.79	N/A	192,966	173,063	
ALL	181	96.00	109.33	97.15	17.22	112.54	71.50	444.92	96.00 to 96.01	44,192	42,931	

QUALITY											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
(blank)	30	98.50	133.79	90.35	46.12	148.08	71.50	444.92	96.00 to 117.80	20,330	18,369	
10	3	95.00	96.04	95.74	2.41	100.32	93.13	100.00	N/A	5,633	5,393	
20	28	98.00	116.66	107.68	22.60	108.33	90.10	224.70	96.00 to 130.20	17,423	18,762	
30	117	96.00	101.91	96.89	8.70	105.19	84.69	207.21	96.00 to 96.00	55,002	53,289	
40	2	94.00	94.00	93.73	2.13	100.28	92.00	96.00	N/A	150,000	140,600	
50	1	108.79	108.79	108.79			108.79	108.79	N/A	148,900	161,990	
ALL	181	96.00	109.33	97.15	17.22	112.54	71.50	444.92	96.00 to 96.01	44,192	42,931	

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:	181	MEDIAN:	96	COV:	38.33	95% Median C.I.:	96.00 to 96.01	(! : Derived)
TOTAL Sales Price:	7,996,840	WGT. MEAN:	97	STD:	41.91	95% Wgt. Mean C.I.:	95.23 to 99.06	
TOTAL Adj.Sales Price:	7,998,840	MEAN:	109	AVG.ABS.DEV:	16.53	95% Mean C.I.:	103.22 to 115.44	
TOTAL Assessed Value:	7,770,670							
AVG. Adj. Sales Price:	44,192	COD:	17.22	MAX Sales Ratio:	444.92			
AVG. Assessed Value:	42,931	PRD:	112.54	MIN Sales Ratio:	71.50			

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STYLE											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.		Sale Price	Assd Val
(blank)	32	97.82	126.63	93.21	38.91	135.85	71.50	444.92	95.00 to 117.80		23,163	21,590
100	6	95.92	103.19	101.61	9.28	101.56	92.43	130.20	92.43 to 130.20		29,583	30,060
101	129	96.00	106.02	97.60	12.75	108.63	84.69	339.58	96.00 to 96.00		46,717	45,594
102	7	96.00	111.18	98.87	18.78	112.45	88.00	207.21	88.00 to 207.21		64,214	63,487
103	1	96.00	96.00	96.00			96.00	96.00	N/A		110,000	105,600
104	6	96.00	94.42	94.65	1.65	99.76	87.51	96.00	87.51 to 96.00		82,351	77,943
ALL												
	181	96.00	109.33	97.15	17.22	112.54	71.50	444.92	96.00 to 96.01		44,192	42,931

CONDITION											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.		Sale Price	Assd Val
(blank)	30	98.50	133.79	90.35	46.12	148.08	71.50	444.92	96.00 to 117.80		20,330	18,369
10	3	95.00	96.04	95.74	2.41	100.32	93.13	100.00	N/A		5,633	5,393
20	31	96.00	115.19	105.85	21.46	108.82	90.10	224.70	96.00 to 130.00		19,498	20,638
30	114	96.00	101.92	96.86	8.76	105.22	84.69	207.21	96.00 to 96.00		55,426	53,688
40	2	94.00	94.00	93.73	2.13	100.28	92.00	96.00	N/A		150,000	140,600
50	1	108.79	108.79	108.79			108.79	108.79	N/A		148,900	161,990
ALL												
	181	96.00	109.33	97.15	17.22	112.54	71.50	444.92	96.00 to 96.01		44,192	42,931

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

Residential

For assessment year 2008, the Assessor notes, “We will do normal pickup work and start reviewing all residential, urban and rural, have several new homes being built in rural as well as City. Continue to keep record cards updated. We had an awakening experience as we are re-doing the cadastral and how many people do not have their property correctly filed.

2008 Assessment Survey for Morrill County

Residential Appraisal Information

(Includes Urban, Suburban and Rural Residential)

1.	Data collection done by:
	Assessor's office
2.	Valuation done by:
	Assessor, using the CAMA system
3.	Pickup work done by whom:
	Assessor's office
4.	What is the date of the Replacement Cost New data (Marshall-Swift) that are used to value this property class?
	It was updated in 2006
5.	What was the last year the depreciation schedule for this property class was developed using market-derived information?
	2006
6.	What was the last year that the Market or Sales Comparison Approach was used to estimate the market value of the properties in this class?
	Typically, this approach is used during individual taxpayer protests, and not as a rule for the mass appraisal of residential property.
7.	Number of market areas/neighborhoods for this property class:
	Four—Bayard, Bridgeport, Broadwater and Rural.
8.	How are these defined?
	Primarily by "Assessor Location."
9.	Is "Assessor Location" a usable valuation identity?
	Yes, the Assessor's office uses "Assessor Location" as a valuation identity all of the time.
10.	Does the assessor location "suburban" mean something other than rural residential? (that is, does the "suburban" location have its own market?)
	The assessor does not use the location "suburban," since there have not been enough sales to establish a separate market.

11.	What is the market significance of the suburban location as defined in Reg. 10-001.07B? (<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>)
	No market significance, as mentioned in #10 above.
12.	Are the county's ag residential and rural residential improvements classified and valued in the same manner?
	Both are classified and valued in the same manner.

Residential Permit Numbers:

Permits	Information Statements	Other	Total
0	21	15	36

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:	181	MEDIAN:	96	COV:	38.33	95% Median C.I.:	96.00 to 96.01	(! : Derived)
TOTAL Sales Price:	7,996,840	WGT. MEAN:	97	STD:	41.91	95% Wgt. Mean C.I.:	95.23 to 99.06	
TOTAL Adj.Sales Price:	7,998,840	MEAN:	109	AVG.ABS.DEV:	16.53	95% Mean C.I.:	103.22 to 115.44	
TOTAL Assessed Value:	7,770,670							
AVG. Adj. Sales Price:	44,192	COD:	17.22	MAX Sales Ratio:	444.92			
AVG. Assessed Value:	42,931	PRD:	112.54	MIN Sales Ratio:	71.50			

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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____											
07/01/05 TO 09/30/05	21	96.00	108.50	95.48	15.63	113.64	88.00	262.50	94.88 to 100.00	35,471	33,867
10/01/05 TO 12/31/05	24	96.32	118.76	94.26	26.10	125.99	77.23	339.58	96.00 to 103.59	49,319	46,488
01/01/06 TO 03/31/06	21	96.00	110.86	103.24	19.92	107.38	71.96	220.00	96.00 to 100.00	28,591	29,517
04/01/06 TO 06/30/06	23	96.20	113.20	102.38	22.73	110.57	71.50	207.21	95.00 to 113.33	39,615	40,558
07/01/06 TO 09/30/06	30	95.00	99.72	94.71	7.72	105.29	84.69	224.70	94.00 to 96.00	58,186	55,107
10/01/06 TO 12/31/06	19	96.00	124.81	100.18	32.15	124.58	92.00	444.92	94.00 to 117.80	45,706	45,789
01/01/07 TO 03/31/07	22	96.00	103.73	96.65	10.19	107.33	88.00	165.00	95.00 to 96.96	43,884	42,412
04/01/07 TO 06/30/07	21	96.00	99.21	95.46	6.85	103.93	87.51	130.20	92.00 to 97.00	46,628	44,510
____Study Years____											
07/01/05 TO 06/30/06	89	96.13	113.04	98.24	21.32	115.06	71.50	339.58	96.00 to 99.00	38,653	37,973
07/01/06 TO 06/30/07	92	96.00	105.74	96.32	13.22	109.78	84.69	444.92	95.00 to 96.00	49,550	47,728
____Calendar Yrs____											
01/01/06 TO 12/31/06	93	96.00	110.69	98.80	19.26	112.04	71.50	444.92	95.97 to 96.20	44,361	43,827
____ALL____											
	181	96.00	109.33	97.15	17.22	112.54	71.50	444.92	96.00 to 96.01	44,192	42,931

ASSESSOR LOCATION	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
BAYARD	55	96.00	125.00	99.28	33.70	125.91	71.50	444.92	96.00 to 99.00	40,874	40,579
BRIDGEPORT	88	96.00	103.90	97.80	10.04	106.24	87.51	218.00	96.00 to 96.00	43,703	42,743
BROADWATER	8	95.66	98.29	95.97	10.54	102.43	71.96	119.80	71.96 to 119.80	16,010	15,364
RURAL	30	96.00	99.46	93.11	9.85	106.81	75.37	149.67	95.06 to 99.33	59,225	55,147
____ALL____											
	181	96.00	109.33	97.15	17.22	112.54	71.50	444.92	96.00 to 96.01	44,192	42,931

LOCATIONS: URBAN, SUBURBAN & RURAL	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	151	96.00	111.29	98.30	18.68	113.22	71.50	444.92	96.00 to 96.01	41,205	40,504
3	30	96.00	99.46	93.11	9.85	106.81	75.37	149.67	95.06 to 99.33	59,225	55,147
____ALL____											
	181	96.00	109.33	97.15	17.22	112.54	71.50	444.92	96.00 to 96.01	44,192	42,931

STATUS: IMPROVED, UNIMPROVED & IOLL	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	161	96.00	105.87	97.10	13.44	109.03	71.50	339.58	96.00 to 96.00	48,891	47,472
2	20	99.50	137.20	100.15	45.29	137.00	71.96	444.92	96.00 to 117.80	6,367	6,377
____ALL____											
	181	96.00	109.33	97.15	17.22	112.54	71.50	444.92	96.00 to 96.01	44,192	42,931

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:	181	MEDIAN:	96	COV:	38.33	95% Median C.I.:	96.00 to 96.01	(! : Derived)
TOTAL Sales Price:	7,996,840	WGT. MEAN:	97	STD:	41.91	95% Wgt. Mean C.I.:	95.23 to 99.06	
TOTAL Adj.Sales Price:	7,998,840	MEAN:	109	AVG.ABS.DEV:	16.53	95% Mean C.I.:	103.22 to 115.44	
TOTAL Assessed Value:	7,770,670							
AVG. Adj. Sales Price:	44,192	COD:	17.22	MAX Sales Ratio:	444.92			
AVG. Assessed Value:	42,931	PRD:	112.54	MIN Sales Ratio:	71.50			

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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	178	96.00	109.62	97.80	17.36	112.08	71.50	444.92	96.00 to 96.00	43,129	42,182
06	3	99.00	92.08	81.47	7.67	113.01	77.23	100.00	N/A	107,272	87,400
07											
ALL	181	96.00	109.33	97.15	17.22	112.54	71.50	444.92	96.00 to 96.01	44,192	42,931

SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
04-0001											
07-0006											
17-0003	8	97.95	96.90	96.27	12.73	100.66	71.96	119.80	71.96 to 119.80	8,690	8,366
35-0001											
62-0021	70	96.00	120.97	98.61	29.28	122.67	71.50	444.92	96.00 to 97.15	43,652	43,046
62-0063	103	96.00	102.39	96.24	9.35	106.39	75.37	218.00	96.00 to 96.00	47,317	45,538
79-0032											
NonValid School											
ALL	181	96.00	109.33	97.15	17.22	112.54	71.50	444.92	96.00 to 96.01	44,192	42,931

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	29	96.96	125.56	89.35	39.09	140.52	71.50	444.92	95.00 to 100.00	21,835	19,509
Prior TO 1860											
1860 TO 1899											
1900 TO 1919	42	96.52	116.59	101.65	23.19	114.71	84.69	339.58	96.00 to 113.33	30,032	30,526
1920 TO 1939	49	96.00	100.01	96.05	7.02	104.12	88.00	207.21	95.00 to 96.00	46,111	44,291
1940 TO 1949	12	96.00	115.60	99.83	22.73	115.80	87.51	224.70	94.14 to 110.65	45,066	44,988
1950 TO 1959	11	96.00	105.48	98.72	11.58	106.85	92.00	188.38	94.00 to 111.31	62,363	61,568
1960 TO 1969	13	96.20	105.09	98.00	11.35	107.23	90.00	149.67	95.00 to 109.57	54,192	53,109
1970 TO 1979	16	95.53	97.62	95.55	4.64	102.17	91.98	130.20	92.43 to 96.00	70,912	67,757
1980 TO 1989	2	95.56	95.56	95.87	0.47	99.68	95.11	96.00	N/A	76,500	73,337
1990 TO 1994	2	102.40	102.40	105.87	6.25	96.71	96.00	108.79	N/A	96,450	102,115
1995 TO 1999	3	96.51	96.84	96.55	1.38	100.29	95.00	99.00	N/A	63,666	61,473
2000 TO Present	2	94.00	94.00	93.19	2.13	100.87	92.00	96.00	N/A	121,000	112,760
ALL	181	96.00	109.33	97.15	17.22	112.54	71.50	444.92	96.00 to 96.01	44,192	42,931

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:	181	MEDIAN:	96	COV:	38.33	95% Median C.I.:	96.00 to 96.01	(! : Derived)
TOTAL Sales Price:	7,996,840	WGT. MEAN:	97	STD:	41.91	95% Wgt. Mean C.I.:	95.23 to 99.06	
TOTAL Adj.Sales Price:	7,998,840	MEAN:	109	AVG.ABS.DEV:	16.53	95% Mean C.I.:	103.22 to 115.44	
TOTAL Assessed Value:	7,770,670							
AVG. Adj. Sales Price:	44,192	COD:	17.22	MAX Sales Ratio:	444.92			
AVG. Assessed Value:	42,931	PRD:	112.54	MIN Sales Ratio:	71.50			

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SALE PRICE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
Low \$ _____												
1 TO 4999	20	98.13	146.58	108.13	60.79	135.55	71.50	444.92	95.00 to 159.50	1,905	2,060	
5000 TO 9999	16	109.90	120.80	118.66	23.11	101.80	90.10	224.70	95.97 to 138.71	6,319	7,499	
Total \$ _____												
1 TO 9999	36	100.00	135.12	115.78	44.43	116.70	71.50	444.92	96.00 to 131.06	3,867	4,477	
10000 TO 29999	41	109.57	122.52	119.93	23.16	102.16	92.00	207.21	97.30 to 126.81	18,255	21,894	
30000 TO 59999	52	96.00	96.33	96.09	2.34	100.25	84.69	113.91	96.00 to 96.07	44,709	42,961	
60000 TO 99999	38	95.00	94.38	94.40	2.29	99.98	87.51	100.52	92.52 to 96.00	75,206	70,998	
100000 TO 149999	12	94.50	94.66	94.95	3.50	99.69	88.00	108.79	91.98 to 96.00	124,866	118,558	
150000 TO 249999	1	92.00	92.00	92.00			92.00	92.00	N/A	170,000	156,400	
250000 TO 499999	1	77.23	77.23	77.23			77.23	77.23	N/A	260,000	200,800	
ALL	181	96.00	109.33	97.15	17.22	112.54	71.50	444.92	96.00 to 96.01	44,192	42,931	

ASSESSED VALUE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
Low \$ _____												
1 TO 4999	21	96.25	143.89	106.04	59.33	135.69	71.50	444.92	94.88 to 159.50	2,052	2,176	
5000 TO 9999	16	99.95	110.70	107.80	15.08	102.69	91.99	146.50	96.00 to 131.06	6,988	7,533	
Total \$ _____												
1 TO 9999	37	99.90	129.54	107.31	39.07	120.71	71.50	444.92	96.00 to 117.80	4,187	4,493	
10000 TO 29999	39	100.00	116.34	108.13	21.07	107.59	84.69	224.70	96.22 to 113.38	19,335	20,907	
30000 TO 59999	59	96.00	103.90	99.42	9.90	104.50	90.00	207.21	96.00 to 96.20	45,332	45,069	
60000 TO 99999	33	95.00	94.29	94.23	2.51	100.06	87.51	100.52	92.01 to 96.00	78,571	74,039	
100000 TO 149999	10	94.50	93.91	93.88	2.00	100.03	88.00	96.00	91.98 to 96.00	124,350	116,743	
150000 TO 249999	3	92.00	92.67	89.69	11.43	103.33	77.23	108.79	N/A	192,966	173,063	
ALL	181	96.00	109.33	97.15	17.22	112.54	71.50	444.92	96.00 to 96.01	44,192	42,931	

QUALITY											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
(blank)	30	98.50	133.79	90.35	46.12	148.08	71.50	444.92	96.00 to 117.80	20,330	18,369	
10	3	95.00	96.04	95.74	2.41	100.32	93.13	100.00	N/A	5,633	5,393	
20	28	98.00	116.66	107.68	22.60	108.33	90.10	224.70	96.00 to 130.20	17,423	18,762	
30	117	96.00	101.91	96.89	8.70	105.19	84.69	207.21	96.00 to 96.00	55,002	53,289	
40	2	94.00	94.00	93.73	2.13	100.28	92.00	96.00	N/A	150,000	140,600	
50	1	108.79	108.79	108.79			108.79	108.79	N/A	148,900	161,990	
ALL	181	96.00	109.33	97.15	17.22	112.54	71.50	444.92	96.00 to 96.01	44,192	42,931	

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:	181	MEDIAN:	96	COV:	38.33	95% Median C.I.:	96.00 to 96.01	(! : Derived)
TOTAL Sales Price:	7,996,840	WGT. MEAN:	97	STD:	41.91	95% Wgt. Mean C.I.:	95.23 to 99.06	
TOTAL Adj.Sales Price:	7,998,840	MEAN:	109	AVG.ABS.DEV:	16.53	95% Mean C.I.:	103.22 to 115.44	
TOTAL Assessed Value:	7,770,670							
AVG. Adj. Sales Price:	44,192	COD:	17.22	MAX Sales Ratio:	444.92			
AVG. Assessed Value:	42,931	PRD:	112.54	MIN Sales Ratio:	71.50			

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STYLE											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.		Sale Price	Assd Val
(blank)	32	97.82	126.63	93.21	38.91	135.85	71.50	444.92	95.00 to 117.80		23,163	21,590
100	6	95.92	103.19	101.61	9.28	101.56	92.43	130.20	92.43 to 130.20		29,583	30,060
101	129	96.00	106.02	97.60	12.75	108.63	84.69	339.58	96.00 to 96.00		46,717	45,594
102	7	96.00	111.18	98.87	18.78	112.45	88.00	207.21	88.00 to 207.21		64,214	63,487
103	1	96.00	96.00	96.00			96.00	96.00	N/A		110,000	105,600
104	6	96.00	94.42	94.65	1.65	99.76	87.51	96.00	87.51 to 96.00		82,351	77,943
ALL												
	181	96.00	109.33	97.15	17.22	112.54	71.50	444.92	96.00 to 96.01		44,192	42,931

CONDITION											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.		Sale Price	Assd Val
(blank)	30	98.50	133.79	90.35	46.12	148.08	71.50	444.92	96.00 to 117.80		20,330	18,369
10	3	95.00	96.04	95.74	2.41	100.32	93.13	100.00	N/A		5,633	5,393
20	31	96.00	115.19	105.85	21.46	108.82	90.10	224.70	96.00 to 130.00		19,498	20,638
30	114	96.00	101.92	96.86	8.76	105.22	84.69	207.21	96.00 to 96.00		55,426	53,688
40	2	94.00	94.00	93.73	2.13	100.28	92.00	96.00	N/A		150,000	140,600
50	1	108.79	108.79	108.79			108.79	108.79	N/A		148,900	161,990
ALL												
	181	96.00	109.33	97.15	17.22	112.54	71.50	444.92	96.00 to 96.01		44,192	42,931

**2008 Correlation Section
for Morrill County**

Residential Real Property

I. Correlation

RESIDENTIAL: As will be shown via the subsequent tables and their respective narratives, the median and the weighted mean are within acceptable range. Only the mean is outside of the acceptable range. The removal of extreme outliers would fail to bring the mean within acceptable range (it would only move the mean to 104.82). Since the median receives strong support from the Trended Preliminary Ratio, and for purposes of direct equalization, it will be used as the point estimate for the overall level of value for the residential property class.

Regarding the qualitative statistics, both the coefficient of dispersion and the price-related differential are outside of their respective parameters. Removal of the extreme outliers would bring only the COD within range (at 11.41), and would fail to bring the PRD within its compliant parameter (at 107.27).

**2008 Correlation Section
for Morrill County**

II. Analysis of Percentage of Sales Used

This section documents the utilization of total sales compared to qualified sales in the sales file. Neb. Rev. Stat. §77-1327(2) (R. S. Supp., 2007) provides that all sales are deemed to be arm's length transactions unless determined to be otherwise under professionally accepted mass appraisal techniques. The county assessor is responsible for the qualification of the sales included in the residential sales file. The Division periodically reviews the procedures utilized by the county assessor to qualify/disqualify sales.

The Standard on Ratio Studies, International Association of Assessing Officials, (2007), indicates that low levels of sale utilization may indicate excessive trimming by the county assessor. Excessive trimming, the arbitrary exclusion or adjustment of arm's length transactions, may indicate an attempt to inappropriately exclude arm's length transactions to create the appearance of a higher level of value and quality of assessment. The sales file, in a case of excess trimming, will fail to properly represent the level of value and quality of assessment of the population of residential real property.

	Total Sales	Qualified Sales	Percent Used
2008	205	181	88.29
2007	210	185	88.1
2006	209	171	81.82
2005	207	162	78.26
2004	215	180	83.72
2003	204	168	82.35
2002	197	160	81.22
2001	193	160	82.9

RESIDENTIAL: According to Table II above the percentage of sales used for assessment year 2008 is historically larger than any of the previous years shown.

**2008 Correlation Section
for Morrill County**

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

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

Adjusting for Selective Reappraisal

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

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

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

**2008 Correlation Section
for Morrill County**

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

	Preliminary Median	% Change in Assessed Value (excl. growth)	Trended Preliminary Ratio	R&O Median
2008	96.00	0.26	96.25	96.00
2007	96.00	1.19	97.15	96.00
2006	96.00	0.5	96.48	96.00
2005	96.00	11.4	106.94	96.00
2004	95.78	19.55	114.5	95.25
2003	96	20.76	115.93	96
2002	94	-0.62	93.42	94
2001	89	9.08	97.08	93

RESIDENTIAL: As indicated by Table III, the difference between the Trended Preliminary Ratio and the R&O Median is less than one point (0.25)—and thus, each figure provides strong support for the other.

**2008 Correlation Section
for Morrill County**

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

This section analyzes the percentage change of the assessed values in the sales file, between the 2008 Preliminary Statistical Reports and the 2008 R&O Statistical Reports, to the percentage change in the assessed value of all real property base, by class, reported in the 2008 County Abstract of Assessment for Real Property, Form 45, excluding growth valuation, compared to the 2007 Certificate of Taxes Levied (CTL) Report. For purposes of calculating the percentage change in the sales file, only the sales in the most recent year of the study period are used. If assessment practices treat sold and unsold properties consistently, the percentage change in the sales file and assessed base will be similar. The analysis of this data assists in determining if the statistical representations calculated from the sales file are an accurate measure of the population. The following is justification for such an analysis:

Comparison of Average Value Changes

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

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

**2008 Correlation Section
for Morrill County**

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

% Change in Total Assessed Value in the Sales		% Change in Assessed Value (excl. growth)
0	2008	0.26
0	2007	1.17
0	2006	0.5
0	2005	11.4
-15.9	2004	19.55
0	2003	21
0	2002	-0.62
3.81	2001	9.08

RESIDENTIAL: Table IV indicates no statistical difference between the percent change to the sales file and the percent change to the residential base (excluding growth). This is not surprising, since assessment actions taken to address the residential property class consisted of pickup work.

2008 Correlation Section for Morrill County

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

There are three measures of central tendency calculated by the Division: median ratio, weighted mean ratio, and mean ratio. Since each measure of central tendency has strengths and weaknesses, the use of any statistic for equalization should be reconciled with the other two, as in an appraisal, based on the appropriateness in the use of the statistic for a defined purpose, the quantity of the information from which it was drawn, and the reliability of the data that was used in its calculation. An examination of the three measures can serve to illustrate important trends in the data if the measures do not closely correlate to each other.

The IAAO considers the median ratio the most appropriate statistical measure for use in determining level of value for “direct” equalization; the process of adjusting the values of classes or subclasses of property in response to the determination of level of value at a point above or below a particular range. Since the median ratio is considered neutral in relationship to either assessed value or selling price, its use in adjusting the class or subclass of properties will not change the relationships between assessed value and level of value already present within the class or subclass of properties, thus rendering an adjustment neutral in its impact on the relative tax burden to an individual property. Additionally, the median ratio is less influenced by the presence of extreme ratios, commonly called outliers. One outlier in a small sample size of sales can have controlling influence over the other measures of central tendency. The median ratio limits the distortion potential of an outlier.

The weighted mean ratio is viewed by the IAAO as the most appropriate statistical measure for “indirect” equalization; to ensure proper funding distribution of aid to political subdivisions, particularly when the distribution in part is based on the assessable value in that political subdivision, Standard on Ratio Studies, International Association of Assessing Officers, (2007). The weighted mean, because it is a value weighted ratio, best reflects a comparison of the assessed and market value of property in the political subdivision. If the distribution of aid to political subdivisions must relate to the market value available for assessment in the political subdivision, the measurement of central tendency used to analyze level of value should reflect the dollars of value available to be assessed. The weighted mean ratio does that more than either of the other measures of central tendency.

If the weighted mean ratio, because of its dollar-weighting feature, is significantly different from the median ratio, it may be an indication of other problems with assessment proportionality. When this occurs, an evaluation of the county’s assessment practices and procedures is appropriate to discover remedies to the situation.

The mean ratio is used as a basis for other statistical calculations, such as the price related differential and coefficient of variation. However, the mean ratio has limited application in the analysis of level of value because it assumes a normal distribution of the data set around the mean ratio with each ratio having the same impact on the calculation regardless of the assessed value or the selling price.

**2008 Correlation Section
for Morrill County**

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

	Median	Wgt. Mean	Mean
R&O Statistics	96.00	97.15	109.33

RESIDENTIAL: According to the information contained in Table V, both the median and the weighted mean are within acceptable range. Only the mean is outside of the acceptable range. The removal of extreme outliers would fail to bring the mean within acceptable range (it would only move the mean to 104.82).

**2008 Correlation Section
for Morrill County**

VI. Analysis of R&O COD and PRD

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

Single-family residences: a COD of 15 percent or less.

For newer and fairly homogeneous areas: a COD of 10 or less.

Income-producing property: a COD of 20 or less, or in larger urban jurisdictions, 15 or less.

Vacant land and other unimproved property, such as agricultural land: a COD of 20 or less.

Rural residential and seasonal properties: a COD of 20 or less.

Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), p. 246.

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

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

	COD	PRD
R&O Statistics	17.22	112.54
Difference	2.22	9.54

RESIDENTIAL: Table VI indicates that both the coefficient of dispersion and the price-related differential are outside of their respective parameters. Removal of the extreme outliers would bring only the COD within range (at 11.41), and would fail to bring the PRD within its compliant parameter (at 107.27).

**2008 Correlation Section
for Morrill County**

VII. Analysis of Change in Statistics Due to Assessor Actions

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

	Preliminary Statistics	R&O Statistics	Change
Number of Sales	181	181	0
Median	96.00	96.00	0
Wgt. Mean	97.15	97.15	0
Mean	109.33	109.33	0
COD	17.22	17.22	0
PRD	112.54	112.54	0
Min Sales Ratio	71.50	71.50	0
Max Sales Ratio	444.92	444.92	0

RESIDENTIAL: For assessment year 2008 the assessment actions taken to address the residential property class, the Assessor notes, “We will do normal pickup work and start reviewing all residential, urban and rural, have several new homes being built in rural as well as City. Continue to keep record cards updated. We had an awakening experience as we are re-doing the cadastral and how many people do not have their property correctly filed.” Since no assessment actions other than the completion of pickup work was performed on this property class, there is apparently no change between the Preliminary and the R&O statistics (this would imply that none of the pickup work involved any of the sales represented by the sample).

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:	40	MEDIAN:	96	COV:	21.08	95% Median C.I.:	95.68 to 98.92
TOTAL Sales Price:	1,806,745	WGT. MEAN:	105	STD:	21.92	95% Wgt. Mean C.I.:	93.31 to 116.45
TOTAL Adj.Sales Price:	1,806,745	MEAN:	104	AVG.ABS.DEV:	9.94	95% Mean C.I.:	97.18 to 110.76
TOTAL Assessed Value:	1,894,913						
AVG. Adj. Sales Price:	45,168	COD:	10.32	MAX Sales Ratio:	207.42		
AVG. Assessed Value:	47,372	PRD:	99.13	MIN Sales Ratio:	86.67		

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DATE OF SALE *	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
<u>Qrtrs</u>											
07/01/04 TO 09/30/04	6	94.09	93.31	95.43	2.57	97.78	86.67	98.00	86.67 to 98.00	16,623	15,863
10/01/04 TO 12/31/04	5	107.52	109.61	122.79	10.40	89.27	95.10	138.04	N/A	101,400	124,506
01/01/05 TO 03/31/05	6	94.84	94.47	95.39	1.90	99.04	92.00	97.16	92.00 to 97.16	56,916	54,291
04/01/05 TO 06/30/05	6	97.96	116.16	100.03	21.37	116.12	92.05	207.42	92.05 to 207.42	36,017	36,029
07/01/05 TO 09/30/05	3	97.50	98.50	97.12	2.05	101.42	96.00	102.00	N/A	46,333	45,000
10/01/05 TO 12/31/05											
01/01/06 TO 03/31/06											
04/01/06 TO 06/30/06	3	100.00	104.00	98.06	6.78	106.06	95.82	116.17	N/A	28,833	28,273
07/01/06 TO 09/30/06	2	95.50	95.50	95.62	0.52	99.88	95.00	96.00	N/A	36,500	34,900
10/01/06 TO 12/31/06	3	112.50	116.61	109.07	13.93	106.91	95.16	142.18	N/A	13,166	14,361
01/01/07 TO 03/31/07	3	98.93	115.61	105.62	21.53	109.46	92.00	155.90	N/A	8,133	8,590
04/01/07 TO 06/30/07	3	96.00	97.33	98.86	1.39	98.46	96.00	100.00	N/A	93,333	92,266
<u>Study Years</u>											
07/01/04 TO 06/30/05	23	96.00	103.12	108.18	10.43	95.32	86.67	207.42	94.00 to 98.00	50,623	54,766
07/01/05 TO 06/30/06	6	98.75	101.25	97.48	4.87	103.86	95.82	116.17	95.82 to 116.17	37,583	36,636
07/01/06 TO 06/30/07	11	96.00	107.24	99.65	12.82	107.62	92.00	155.90	95.00 to 142.18	37,900	37,768
<u>Calendar Yrs</u>											
01/01/05 TO 12/31/05	15	96.63	103.95	97.18	10.16	106.98	92.00	207.42	94.00 to 98.92	46,440	45,128
01/01/06 TO 12/31/06	8	98.00	106.60	99.35	11.34	107.30	95.00	142.18	95.00 to 142.18	24,875	24,713
<u>ALL</u>											
	40	96.32	103.97	104.88	10.32	99.13	86.67	207.42	95.68 to 98.92	45,168	47,372

ASSESSOR LOCATION	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
BAYARD	10	96.00	96.03	94.90	2.94	101.19	92.00	104.95	92.00 to 98.92	28,760	27,292
BRIDGEPORT	20	97.97	110.52	111.38	17.10	99.22	86.67	207.42	95.00 to 110.18	52,157	58,094
BROADWATER	2	98.50	98.50	98.30	3.55	100.20	95.00	102.00	N/A	26,500	26,050
RURAL	8	96.32	98.90	96.45	3.29	102.54	95.10	116.17	95.10 to 116.17	52,875	50,999
<u>ALL</u>											
	40	96.32	103.97	104.88	10.32	99.13	86.67	207.42	95.68 to 98.92	45,168	47,372

LOCATIONS: URBAN, SUBURBAN & RURAL	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	32	96.50	105.24	107.46	12.05	97.94	86.67	207.42	95.00 to 100.00	43,242	46,466
3	8	96.32	98.90	96.45	3.29	102.54	95.10	116.17	95.10 to 116.17	52,875	50,999
<u>ALL</u>											
	40	96.32	103.97	104.88	10.32	99.13	86.67	207.42	95.68 to 98.92	45,168	47,372

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:	40	MEDIAN:	96	COV:	21.08	95% Median C.I.:	95.68 to 98.92
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TOTAL Adj.Sales Price:	1,806,745	MEAN:	104	AVG.ABS.DEV:	9.94	95% Mean C.I.:	97.18 to 110.76
TOTAL Assessed Value:	1,894,913						
AVG. Adj. Sales Price:	45,168	COD:	10.32	MAX Sales Ratio:	207.42		
AVG. Assessed Value:	47,372	PRD:	99.13	MIN Sales Ratio:	86.67		

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STATUS: IMPROVED, UNIMPROVED & IOLL

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	32	96.82	105.83	105.43	11.66	100.38	92.00	207.42	95.16 to 100.00	50,984	53,750
2	8	95.91	96.54	99.80	4.56	96.74	86.67	110.18	86.67 to 110.18	21,905	21,860
____ALL____	40	96.32	103.97	104.88	10.32	99.13	86.67	207.42	95.68 to 98.92	45,168	47,372

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	40	96.32	103.97	104.88	10.32	99.13	86.67	207.42	95.68 to 98.92	45,168	47,372
04											
____ALL____	40	96.32	103.97	104.88	10.32	99.13	86.67	207.42	95.68 to 98.92	45,168	47,372

SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
04-0001											
07-0006											
17-0003											
35-0001											
62-0021	13	96.63	97.78	95.97	4.01	101.88	92.00	116.17	92.05 to 98.92	29,738	28,540
62-0063	27	96.00	106.95	107.31	13.37	99.67	86.67	207.42	95.10 to 102.00	52,597	56,440
79-0032											
NonValid School											
____ALL____	40	96.32	103.97	104.88	10.32	99.13	86.67	207.42	95.68 to 98.92	45,168	47,372

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:	40	MEDIAN:	96	COV:	21.08	95% Median C.I.:	95.68 to 98.92
TOTAL Sales Price:	1,806,745	WGT. MEAN:	105	STD:	21.92	95% Wgt. Mean C.I.:	93.31 to 116.45
TOTAL Adj.Sales Price:	1,806,745	MEAN:	104	AVG.ABS.DEV:	9.94	95% Mean C.I.:	97.18 to 110.76
TOTAL Assessed Value:	1,894,913						
AVG. Adj. Sales Price:	45,168	COD:	10.32	MAX Sales Ratio:	207.42		
AVG. Assessed Value:	47,372	PRD:	99.13	MIN Sales Ratio:	86.67		

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YEAR BUILT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
0 OR Blank	11	96.00	98.16	97.96	5.29	100.21	86.67	116.17	92.00 to 110.18	34,930	34,218
Prior TO 1860											
1860 TO 1899											
1900 TO 1919	3	95.00	97.00	97.40	2.81	99.59	94.00	102.00	N/A	22,333	21,753
1920 TO 1939	11	97.00	110.72	102.17	17.39	108.36	92.00	207.42	92.00 to 142.18	22,818	23,314
1940 TO 1949	3	95.00	94.35	94.95	1.39	99.36	92.05	96.00	N/A	110,666	105,081
1950 TO 1959	5	98.92	100.12	99.42	4.72	100.70	94.00	112.50	N/A	54,401	54,085
1960 TO 1969	4	97.58	111.92	99.30	15.40	112.71	96.63	155.90	N/A	29,100	28,897
1970 TO 1979	1	104.95	104.95	104.95			104.95	104.95	N/A	9,100	9,550
1980 TO 1989	1	138.04	138.04	138.04			138.04	138.04	N/A	300,000	414,120
1990 TO 1994	1	95.82	95.82	95.82			95.82	95.82	N/A	75,000	71,865
1995 TO 1999											
2000 TO Present											
ALL	40	96.32	103.97	104.88	10.32	99.13	86.67	207.42	95.68 to 98.92	45,168	47,372

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
1 TO 4999	3	100.00	117.80	120.00	19.47	98.17	97.50	155.90	N/A	3,466	4,160
5000 TO 9999	9	97.20	114.75	116.08	23.53	98.86	86.67	207.42	92.00 to 142.18	8,260	9,587
Total \$											
1 TO 9999	12	98.75	115.51	116.56	22.54	99.10	86.67	207.42	92.00 to 142.18	7,061	8,230
10000 TO 29999	15	95.68	97.72	97.35	3.89	100.38	92.00	112.50	94.00 to 98.93	18,800	18,302
30000 TO 59999	4	97.32	100.20	100.76	3.99	99.44	96.00	110.18	N/A	47,500	47,862
60000 TO 99999	4	95.91	95.22	94.99	1.34	100.24	92.05	97.00	N/A	71,250	67,677
100000 TO 149999	2	95.55	95.55	95.53	0.47	100.02	95.10	96.00	N/A	115,000	109,862
150000 TO 249999	2	98.00	98.00	97.84	2.04	100.16	96.00	100.00	N/A	217,500	212,800
250000 TO 499999	1	138.04	138.04	138.04			138.04	138.04	N/A	300,000	414,120
ALL	40	96.32	103.97	104.88	10.32	99.13	86.67	207.42	95.68 to 98.92	45,168	47,372

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:	40	MEDIAN:	96	COV:	21.08	95% Median C.I.:	95.68 to 98.92
TOTAL Sales Price:	1,806,745	WGT. MEAN:	105	STD:	21.92	95% Wgt. Mean C.I.:	93.31 to 116.45
TOTAL Adj.Sales Price:	1,806,745	MEAN:	104	AVG.ABS.DEV:	9.94	95% Mean C.I.:	97.18 to 110.76
TOTAL Assessed Value:	1,894,913						
AVG. Adj. Sales Price:	45,168	COD:	10.32	MAX Sales Ratio:	207.42		
AVG. Assessed Value:	47,372	PRD:	99.13	MIN Sales Ratio:	86.67		

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ASSESSED VALUE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$ _____											
1 TO 4999	2	98.75	98.75	98.46	1.27	100.29	97.50	100.00	N/A	3,250	3,200
5000 TO 9999	7	94.17	103.27	99.30	13.26	104.00	86.67	155.90	86.67 to 155.90	7,462	7,410
Total \$ _____											
1 TO 9999	9	97.20	102.27	99.21	10.69	103.08	86.67	155.90	92.00 to 104.95	6,526	6,474
10000 TO 29999	18	96.58	107.31	102.28	13.46	104.92	92.00	207.42	95.00 to 107.52	17,111	17,501
30000 TO 59999	4	96.82	96.91	96.95	0.61	99.96	96.00	98.00	N/A	48,750	47,262
60000 TO 99999	4	95.91	98.51	97.54	4.77	101.00	92.05	110.18	N/A	70,000	68,277
100000 TO 149999	2	95.55	95.55	95.53	0.47	100.02	95.10	96.00	N/A	115,000	109,862
150000 TO 249999	2	98.00	98.00	97.84	2.04	100.16	96.00	100.00	N/A	217,500	212,800
250000 TO 499999	1	138.04	138.04	138.04			138.04	138.04	N/A	300,000	414,120
ALL _____											
	40	96.32	103.97	104.88	10.32	99.13	86.67	207.42	95.68 to 98.92	45,168	47,372

COST RANK

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	10	96.00	98.44	99.70	5.76	98.74	86.67	116.17	92.00 to 110.18	23,174	23,103
10	15	97.20	112.40	104.40	18.39	107.66	92.00	207.42	95.00 to 112.50	16,500	17,225
20	15	96.00	99.23	105.87	4.90	93.73	92.00	138.04	95.10 to 98.93	88,500	93,699
ALL _____											
	40	96.32	103.97	104.88	10.32	99.13	86.67	207.42	95.68 to 98.92	45,168	47,372

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:	40	MEDIAN:	96	COV:	21.08	95% Median C.I.:	95.68 to 98.92
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TOTAL Assessed Value:	1,894,913						
AVG. Adj. Sales Price:	45,168	COD:	10.32	MAX Sales Ratio:	207.42		
AVG. Assessed Value:	47,372	PRD:	99.13	MIN Sales Ratio:	86.67		

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OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	11	96.00	98.35	97.86	5.32	100.50	86.67	116.17	92.00 to 110.18	43,340	42,412
300	2	99.00	99.00	97.67	3.03	101.37	96.00	102.00	N/A	45,000	43,950
325	1	97.20	97.20	97.20			97.20	97.20	N/A	7,000	6,804
326	1	92.00	92.00	92.00			92.00	92.00	N/A	8,500	7,820
332	1	95.00	95.00	95.00			95.00	95.00	N/A	28,000	26,600
336	1	155.90	155.90	155.90			155.90	155.90	N/A	3,900	6,080
343	1	95.10	95.10	95.10			95.10	95.10	N/A	120,000	114,125
349	1	96.00	96.00	96.00			96.00	96.00	N/A	45,000	43,200
350	1	138.04	138.04	138.04			138.04	138.04	N/A	300,000	414,120
353	13	97.00	108.68	101.44	15.08	107.14	92.00	207.42	94.00 to 107.52	22,808	23,136
383	1	96.63	96.63	96.63			96.63	96.63	N/A	40,000	38,650
404	1	95.00	95.00	95.00			95.00	95.00	N/A	12,000	11,400
406	1	104.95	104.95	104.95			104.95	104.95	N/A	9,100	9,550
410	1	100.00	100.00	100.00			100.00	100.00	N/A	200,000	200,000
447	1	112.50	112.50	112.50			112.50	112.50	N/A	10,000	11,250
455	1	92.05	92.05	92.05			92.05	92.05	N/A	85,000	78,245
471	1	95.82	95.82	95.82			95.82	95.82	N/A	75,000	71,865
<u>ALL</u>	<u>40</u>	<u>96.32</u>	<u>103.97</u>	<u>104.88</u>	<u>10.32</u>	<u>99.13</u>	<u>86.67</u>	<u>207.42</u>	<u>95.68 to 98.92</u>	<u>45,168</u>	<u>47,372</u>

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

Commercial

The Assessor wrote about assessment actions taken to address the commercial property class as, “We still plan to review and update the commercials. We did not have time when Jerry Knoche was here.” Commercial feedlots were put on for 2008.

2008 Assessment Survey for Morrill County

Commercial/Industrial Appraisal Information

1.	Data collection done by:
	Assessor's staff
2.	Valuation done by:
	Assessor
3.	Pickup work done by whom:
	Assessor's office.
4.	What is the date of the Replacement Cost New data (Marshall-Swift) that are used to value this property class?
	Updated in 2006
5.	What was the last year the depreciation schedule for this property class was developed using market-derived information?
	2006
6.	When was the last time that the Income Approach was used to estimate or establish the market value of the properties in this class?
	The Income Approach in general has not been used to estimate or establish the market value of commercial properties, with the exception of low-income housing in assessment year 2005.
7.	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?
	The Market Approach is used only during individual taxpayer protests, and not as a rule for the mass appraisal of commercial properties.
8.	Number of market areas/neighborhoods for this property class?
	Four—Bayard, Bridgeport, Broadwater and Rural.
9.	How are these defined?
	By Assessor Location
10.	Is "Assessor Location" a usable valuation identity?
	Yes, it is a usable valuation identity.
11.	Does the assessor location "suburban" mean something other than rural commercial? (that is, does the "suburban" location have its own market?)
	The assessor does not use "suburban" as an Assessor Location.

12.	What is the market significance of the suburban location as defined in Reg. 10-001.07B? (<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>)
	No market significance, as noted in #10 above.

Commercial Permit Numbers:

Permits	Information Statements	Other	Total
0	3	2	5

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:	40	MEDIAN:	96	COV:	21.08	95% Median C.I.:	95.68 to 98.92
TOTAL Sales Price:	1,806,745	WGT. MEAN:	105	STD:	21.92	95% Wgt. Mean C.I.:	93.31 to 116.45
TOTAL Adj.Sales Price:	1,806,745	MEAN:	104	AVG.ABS.DEV:	9.94	95% Mean C.I.:	97.18 to 110.76
TOTAL Assessed Value:	1,894,913						
AVG. Adj. Sales Price:	45,168	COD:	10.32	MAX Sales Ratio:	207.42		
AVG. Assessed Value:	47,372	PRD:	99.13	MIN Sales Ratio:	86.67		

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DATE OF SALE *	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
<u>Qrtrs</u>											
07/01/04 TO 09/30/04	6	94.09	93.31	95.43	2.57	97.78	86.67	98.00	86.67 to 98.00	16,623	15,863
10/01/04 TO 12/31/04	5	107.52	109.61	122.79	10.40	89.27	95.10	138.04	N/A	101,400	124,506
01/01/05 TO 03/31/05	6	94.84	94.47	95.39	1.90	99.04	92.00	97.16	92.00 to 97.16	56,916	54,291
04/01/05 TO 06/30/05	6	97.96	116.16	100.03	21.37	116.12	92.05	207.42	92.05 to 207.42	36,017	36,029
07/01/05 TO 09/30/05	3	97.50	98.50	97.12	2.05	101.42	96.00	102.00	N/A	46,333	45,000
10/01/05 TO 12/31/05											
01/01/06 TO 03/31/06											
04/01/06 TO 06/30/06	3	100.00	104.00	98.06	6.78	106.06	95.82	116.17	N/A	28,833	28,273
07/01/06 TO 09/30/06	2	95.50	95.50	95.62	0.52	99.88	95.00	96.00	N/A	36,500	34,900
10/01/06 TO 12/31/06	3	112.50	116.61	109.07	13.93	106.91	95.16	142.18	N/A	13,166	14,361
01/01/07 TO 03/31/07	3	98.93	115.61	105.62	21.53	109.46	92.00	155.90	N/A	8,133	8,590
04/01/07 TO 06/30/07	3	96.00	97.33	98.86	1.39	98.46	96.00	100.00	N/A	93,333	92,266
<u>Study Years</u>											
07/01/04 TO 06/30/05	23	96.00	103.12	108.18	10.43	95.32	86.67	207.42	94.00 to 98.00	50,623	54,766
07/01/05 TO 06/30/06	6	98.75	101.25	97.48	4.87	103.86	95.82	116.17	95.82 to 116.17	37,583	36,636
07/01/06 TO 06/30/07	11	96.00	107.24	99.65	12.82	107.62	92.00	155.90	95.00 to 142.18	37,900	37,768
<u>Calendar Yrs</u>											
01/01/05 TO 12/31/05	15	96.63	103.95	97.18	10.16	106.98	92.00	207.42	94.00 to 98.92	46,440	45,128
01/01/06 TO 12/31/06	8	98.00	106.60	99.35	11.34	107.30	95.00	142.18	95.00 to 142.18	24,875	24,713
<u>ALL</u>											
	40	96.32	103.97	104.88	10.32	99.13	86.67	207.42	95.68 to 98.92	45,168	47,372

ASSESSOR LOCATION	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
BAYARD	10	96.00	96.03	94.90	2.94	101.19	92.00	104.95	92.00 to 98.92	28,760	27,292
BRIDGEPORT	20	97.97	110.52	111.38	17.10	99.22	86.67	207.42	95.00 to 110.18	52,157	58,094
BROADWATER	2	98.50	98.50	98.30	3.55	100.20	95.00	102.00	N/A	26,500	26,050
RURAL	8	96.32	98.90	96.45	3.29	102.54	95.10	116.17	95.10 to 116.17	52,875	50,999
<u>ALL</u>											
	40	96.32	103.97	104.88	10.32	99.13	86.67	207.42	95.68 to 98.92	45,168	47,372

LOCATIONS: URBAN, SUBURBAN & RURAL	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	32	96.50	105.24	107.46	12.05	97.94	86.67	207.42	95.00 to 100.00	43,242	46,466
3	8	96.32	98.90	96.45	3.29	102.54	95.10	116.17	95.10 to 116.17	52,875	50,999
<u>ALL</u>											
	40	96.32	103.97	104.88	10.32	99.13	86.67	207.42	95.68 to 98.92	45,168	47,372

PAD 2008 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

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TOTAL Adj.Sales Price:	1,806,745	MEAN:	104	AVG.ABS.DEV:	9.94	95% Mean C.I.:	97.18 to 110.76
TOTAL Assessed Value:	1,894,913						
AVG. Adj. Sales Price:	45,168	COD:	10.32	MAX Sales Ratio:	207.42		
AVG. Assessed Value:	47,372	PRD:	99.13	MIN Sales Ratio:	86.67		

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STATUS: IMPROVED, UNIMPROVED & IOLL

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	32	96.82	105.83	105.43	11.66	100.38	92.00	207.42	95.16 to 100.00	50,984	53,750
2	8	95.91	96.54	99.80	4.56	96.74	86.67	110.18	86.67 to 110.18	21,905	21,860
____ALL____	40	96.32	103.97	104.88	10.32	99.13	86.67	207.42	95.68 to 98.92	45,168	47,372

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	40	96.32	103.97	104.88	10.32	99.13	86.67	207.42	95.68 to 98.92	45,168	47,372
04											
____ALL____	40	96.32	103.97	104.88	10.32	99.13	86.67	207.42	95.68 to 98.92	45,168	47,372

SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
04-0001											
07-0006											
17-0003											
35-0001											
62-0021	13	96.63	97.78	95.97	4.01	101.88	92.00	116.17	92.05 to 98.92	29,738	28,540
62-0063	27	96.00	106.95	107.31	13.37	99.67	86.67	207.42	95.10 to 102.00	52,597	56,440
79-0032											
NonValid School											
____ALL____	40	96.32	103.97	104.88	10.32	99.13	86.67	207.42	95.68 to 98.92	45,168	47,372

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

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TOTAL Sales Price:	1,806,745	WGT. MEAN:	105	STD:	21.92	95% Wgt. Mean C.I.:	93.31 to 116.45
TOTAL Adj.Sales Price:	1,806,745	MEAN:	104	AVG.ABS.DEV:	9.94	95% Mean C.I.:	97.18 to 110.76
TOTAL Assessed Value:	1,894,913						
AVG. Adj. Sales Price:	45,168	COD:	10.32	MAX Sales Ratio:	207.42		
AVG. Assessed Value:	47,372	PRD:	99.13	MIN Sales Ratio:	86.67		

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YEAR BUILT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
0 OR Blank	11	96.00	98.16	97.96	5.29	100.21	86.67	116.17	92.00 to 110.18	34,930	34,218
Prior TO 1860											
1860 TO 1899											
1900 TO 1919	3	95.00	97.00	97.40	2.81	99.59	94.00	102.00	N/A	22,333	21,753
1920 TO 1939	11	97.00	110.72	102.17	17.39	108.36	92.00	207.42	92.00 to 142.18	22,818	23,314
1940 TO 1949	3	95.00	94.35	94.95	1.39	99.36	92.05	96.00	N/A	110,666	105,081
1950 TO 1959	5	98.92	100.12	99.42	4.72	100.70	94.00	112.50	N/A	54,401	54,085
1960 TO 1969	4	97.58	111.92	99.30	15.40	112.71	96.63	155.90	N/A	29,100	28,897
1970 TO 1979	1	104.95	104.95	104.95			104.95	104.95	N/A	9,100	9,550
1980 TO 1989	1	138.04	138.04	138.04			138.04	138.04	N/A	300,000	414,120
1990 TO 1994	1	95.82	95.82	95.82			95.82	95.82	N/A	75,000	71,865
1995 TO 1999											
2000 TO Present											
ALL	40	96.32	103.97	104.88	10.32	99.13	86.67	207.42	95.68 to 98.92	45,168	47,372

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
1 TO 4999	3	100.00	117.80	120.00	19.47	98.17	97.50	155.90	N/A	3,466	4,160
5000 TO 9999	9	97.20	114.75	116.08	23.53	98.86	86.67	207.42	92.00 to 142.18	8,260	9,587
Total \$											
1 TO 9999	12	98.75	115.51	116.56	22.54	99.10	86.67	207.42	92.00 to 142.18	7,061	8,230
10000 TO 29999	15	95.68	97.72	97.35	3.89	100.38	92.00	112.50	94.00 to 98.93	18,800	18,302
30000 TO 59999	4	97.32	100.20	100.76	3.99	99.44	96.00	110.18	N/A	47,500	47,862
60000 TO 99999	4	95.91	95.22	94.99	1.34	100.24	92.05	97.00	N/A	71,250	67,677
100000 TO 149999	2	95.55	95.55	95.53	0.47	100.02	95.10	96.00	N/A	115,000	109,862
150000 TO 249999	2	98.00	98.00	97.84	2.04	100.16	96.00	100.00	N/A	217,500	212,800
250000 TO 499999	1	138.04	138.04	138.04			138.04	138.04	N/A	300,000	414,120
ALL	40	96.32	103.97	104.88	10.32	99.13	86.67	207.42	95.68 to 98.92	45,168	47,372

PAD 2008 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

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TOTAL Adj.Sales Price:	1,806,745	MEAN:	104	AVG.ABS.DEV:	9.94	95% Mean C.I.:	97.18 to 110.76
TOTAL Assessed Value:	1,894,913						
AVG. Adj. Sales Price:	45,168	COD:	10.32	MAX Sales Ratio:	207.42		
AVG. Assessed Value:	47,372	PRD:	99.13	MIN Sales Ratio:	86.67		

Printed: 04/01/2008 13:18:26

ASSESSED VALUE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$ _____											
1 TO 4999	2	98.75	98.75	98.46	1.27	100.29	97.50	100.00	N/A	3,250	3,200
5000 TO 9999	7	94.17	103.27	99.30	13.26	104.00	86.67	155.90	86.67 to 155.90	7,462	7,410
Total \$ _____											
1 TO 9999	9	97.20	102.27	99.21	10.69	103.08	86.67	155.90	92.00 to 104.95	6,526	6,474
10000 TO 29999	18	96.58	107.31	102.28	13.46	104.92	92.00	207.42	95.00 to 107.52	17,111	17,501
30000 TO 59999	4	96.82	96.91	96.95	0.61	99.96	96.00	98.00	N/A	48,750	47,262
60000 TO 99999	4	95.91	98.51	97.54	4.77	101.00	92.05	110.18	N/A	70,000	68,277
100000 TO 149999	2	95.55	95.55	95.53	0.47	100.02	95.10	96.00	N/A	115,000	109,862
150000 TO 249999	2	98.00	98.00	97.84	2.04	100.16	96.00	100.00	N/A	217,500	212,800
250000 TO 499999	1	138.04	138.04	138.04			138.04	138.04	N/A	300,000	414,120
ALL _____											
	40	96.32	103.97	104.88	10.32	99.13	86.67	207.42	95.68 to 98.92	45,168	47,372

COST RANK

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	10	96.00	98.44	99.70	5.76	98.74	86.67	116.17	92.00 to 110.18	23,174	23,103
10	15	97.20	112.40	104.40	18.39	107.66	92.00	207.42	95.00 to 112.50	16,500	17,225
20	15	96.00	99.23	105.87	4.90	93.73	92.00	138.04	95.10 to 98.93	88,500	93,699
ALL _____											
	40	96.32	103.97	104.88	10.32	99.13	86.67	207.42	95.68 to 98.92	45,168	47,372

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:	40	MEDIAN:	96	COV:	21.08	95% Median C.I.:	95.68 to 98.92
TOTAL Sales Price:	1,806,745	WGT. MEAN:	105	STD:	21.92	95% Wgt. Mean C.I.:	93.31 to 116.45
TOTAL Adj.Sales Price:	1,806,745	MEAN:	104	AVG.ABS.DEV:	9.94	95% Mean C.I.:	97.18 to 110.76
TOTAL Assessed Value:	1,894,913						
AVG. Adj. Sales Price:	45,168	COD:	10.32	MAX Sales Ratio:	207.42		
AVG. Assessed Value:	47,372	PRD:	99.13	MIN Sales Ratio:	86.67		

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OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	11	96.00	98.35	97.86	5.32	100.50	86.67	116.17	92.00 to 110.18	43,340	42,412
300	2	99.00	99.00	97.67	3.03	101.37	96.00	102.00	N/A	45,000	43,950
325	1	97.20	97.20	97.20			97.20	97.20	N/A	7,000	6,804
326	1	92.00	92.00	92.00			92.00	92.00	N/A	8,500	7,820
332	1	95.00	95.00	95.00			95.00	95.00	N/A	28,000	26,600
336	1	155.90	155.90	155.90			155.90	155.90	N/A	3,900	6,080
343	1	95.10	95.10	95.10			95.10	95.10	N/A	120,000	114,125
349	1	96.00	96.00	96.00			96.00	96.00	N/A	45,000	43,200
350	1	138.04	138.04	138.04			138.04	138.04	N/A	300,000	414,120
353	13	97.00	108.68	101.44	15.08	107.14	92.00	207.42	94.00 to 107.52	22,808	23,136
383	1	96.63	96.63	96.63			96.63	96.63	N/A	40,000	38,650
404	1	95.00	95.00	95.00			95.00	95.00	N/A	12,000	11,400
406	1	104.95	104.95	104.95			104.95	104.95	N/A	9,100	9,550
410	1	100.00	100.00	100.00			100.00	100.00	N/A	200,000	200,000
447	1	112.50	112.50	112.50			112.50	112.50	N/A	10,000	11,250
455	1	92.05	92.05	92.05			92.05	92.05	N/A	85,000	78,245
471	1	95.82	95.82	95.82			95.82	95.82	N/A	75,000	71,865
<u>ALL</u>	<u>40</u>	<u>96.32</u>	<u>103.97</u>	<u>104.88</u>	<u>10.32</u>	<u>99.13</u>	<u>86.67</u>	<u>207.42</u>	<u>95.68 to 98.92</u>	<u>45,168</u>	<u>47,372</u>

**2008 Correlation Section
for Morrill County**

Commerical Real Property

I. Correlation

COMMERCIAL: As the following tables and the accompanying narratives will show, of the three measures of central tendency, only the overall median is within acceptable range. Both the weighted mean and the mean are outside of the uppermost limit of acceptable range. The removal of extreme outliers would fail to bring these two measures within compliance. However, since the median receives strong support from the Trended Preliminary Ratio, and also from a quite low coefficient of dispersion, it will be used to describe the overall level of value for the commercial property class.

Regarding assessment uniformity, both qualitative statistical measures are within acceptable range, and this is exceptional, since other than pickup work and the revaluation of commercial feedlots (none of which are on the sales file), no other assessment actions were taken to address the commercial property class for assessment year 2008.

**2008 Correlation Section
for Morrill County**

II. Analysis of Percentage of Sales Used

This section documents the utilization of total sales compared to qualified sales in the sales file. Neb. Rev. Stat. §77-1327(2) (R. S. Supp., 2007) provides that all sales are deemed to be arm's length transactions unless determined to be otherwise under professionally accepted mass appraisal techniques. The county assessor is responsible for the qualification of the sales included in the residential sales file. The Division periodically reviews the procedures utilized by the county assessor to qualify/disqualify sales.

The Standard on Ratio Studies, International Association of Assessing Officials, (2007), indicates that low levels of sale utilization may indicate excessive trimming by the county assessor. Excessive trimming, the arbitrary exclusion or adjustment of arm's length transactions, may indicate an attempt to inappropriately exclude arm's length transactions to create the appearance of a higher level of value and quality of assessment. The sales file, in a case of excess trimming, will fail to properly represent the level of value and quality of assessment of the population of residential real property.

	Total Sales	Qualified Sales	Percent Used
2008	43	40	93.02
2007	50	42	84
2006	57	46	80.7
2005	51	30	58.82
2004	46	25	54.35
2003	45	21	46.67
2002	41	25	60.98
2001	37	25	67.57

COMMERCIAL: For assessment year 2008, the Morrill County Assessor deemed qualified more commercial sales than she had in any previous years.

**2008 Correlation Section
for Morrill County**

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

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

Adjusting for Selective Reappraisal

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

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

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

**2008 Correlation Section
for Morrill County**

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

	Preliminary Median	% Change in Assessed Value (excl. growth)	Trended Preliminary Ratio	R&O Median
2008	96.32	-0.04	96.28	96.32
2007	96.01	-0.57	95.46	96.00
2006	95.87	0.06	95.92	95.94
2005	95.94	-0.49	95.47	95.94
2004	92.86	2.37	95.06	96.00
2003	79	3.59	81.84	93
2002	94	0.51	94.48	94
2001	96	0.46	96.44	96

COMMERCIAL: Table III reveals virtually no statistical difference between the Trended Preliminary and the R&O Median ratios, and therefore each provides very strong support for the other.

**2008 Correlation Section
for Morrill County**

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

This section analyzes the percentage change of the assessed values in the sales file, between the 2008 Preliminary Statistical Reports and the 2008 R&O Statistical Reports, to the percentage change in the assessed value of all real property base, by class, reported in the 2008 County Abstract of Assessment for Real Property, Form 45, excluding growth valuation, compared to the 2007 Certificate of Taxes Levied (CTL) Report. For purposes of calculating the percentage change in the sales file, only the sales in the most recent year of the study period are used. If assessment practices treat sold and unsold properties consistently, the percentage change in the sales file and assessed base will be similar. The analysis of this data assists in determining if the statistical representations calculated from the sales file are an accurate measure of the population. The following is justification for such an analysis:

Comparison of Average Value Changes

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

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

**2008 Correlation Section
for Morrill County**

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

% Change in Total Assessed Value in the Sales		% Change in Assessed Value (excl. growth)
0	2008	-0.04
0	2007	-0.53
0	2006	0.06
0	2005	-0.49
0	2004	2.37
18	2003	4
0	2002	0.51
0	2001	0.46

COMMERCIAL: As noted in the Assessment Actions section of this document, other than the review of feedlots and their subsequent revaluation, no assessment actions were taken to address the commercial property class for 2008. This is vividly shown in Table IV above, with virtually no statistical difference between the two percent change figures.

2008 Correlation Section for Morrill County

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

There are three measures of central tendency calculated by the Division: median ratio, weighted mean ratio, and mean ratio. Since each measure of central tendency has strengths and weaknesses, the use of any statistic for equalization should be reconciled with the other two, as in an appraisal, based on the appropriateness in the use of the statistic for a defined purpose, the quantity of the information from which it was drawn, and the reliability of the data that was used in its calculation. An examination of the three measures can serve to illustrate important trends in the data if the measures do not closely correlate to each other.

The IAAO considers the median ratio the most appropriate statistical measure for use in determining level of value for “direct” equalization; the process of adjusting the values of classes or subclasses of property in response to the determination of level of value at a point above or below a particular range. Since the median ratio is considered neutral in relationship to either assessed value or selling price, its use in adjusting the class or subclass of properties will not change the relationships between assessed value and level of value already present within the class or subclass of properties, thus rendering an adjustment neutral in its impact on the relative tax burden to an individual property. Additionally, the median ratio is less influenced by the presence of extreme ratios, commonly called outliers. One outlier in a small sample size of sales can have controlling influence over the other measures of central tendency. The median ratio limits the distortion potential of an outlier.

The weighted mean ratio is viewed by the IAAO as the most appropriate statistical measure for “indirect” equalization; to ensure proper funding distribution of aid to political subdivisions, particularly when the distribution in part is based on the assessable value in that political subdivision, Standard on Ratio Studies, International Association of Assessing Officers, (2007). The weighted mean, because it is a value weighted ratio, best reflects a comparison of the assessed and market value of property in the political subdivision. If the distribution of aid to political subdivisions must relate to the market value available for assessment in the political subdivision, the measurement of central tendency used to analyze level of value should reflect the dollars of value available to be assessed. The weighted mean ratio does that more than either of the other measures of central tendency.

If the weighted mean ratio, because of its dollar-weighting feature, is significantly different from the median ratio, it may be an indication of other problems with assessment proportionality. When this occurs, an evaluation of the county’s assessment practices and procedures is appropriate to discover remedies to the situation.

The mean ratio is used as a basis for other statistical calculations, such as the price related differential and coefficient of variation. However, the mean ratio has limited application in the analysis of level of value because it assumes a normal distribution of the data set around the mean ratio with each ratio having the same impact on the calculation regardless of the assessed value or the selling price.

**2008 Correlation Section
for Morrill County**

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

	Median	Wgt. Mean	Mean
R&O Statistics	96.32	104.88	103.97

COMMERCIAL: Table V indicates that of the three measures of central tendency, only the overall median is within acceptable range. Both the weighted mean and the mean are outside of the uppermost limit of acceptable range. The removal of extreme outliers would fail to bring these two measures within compliance.

**2008 Correlation Section
for Morrill County**

VI. Analysis of R&O COD and PRD

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

Single-family residences: a COD of 15 percent or less.

For newer and fairly homogeneous areas: a COD of 10 or less.

Income-producing property: a COD of 20 or less, or in larger urban jurisdictions, 15 or less.

Vacant land and other unimproved property, such as agricultural land: a COD of 20 or less.

Rural residential and seasonal properties: a COD of 20 or less.

Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), p. 246.

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

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

	COD	PRD
R&O Statistics	10.32	99.13
Difference	0	0

COMMERCIAL: According to Table VI above, both qualitative statistical measures are within acceptable range, and this is exceptional, since other than pickup work and the revaluation of commercial feedlots (none of which are on the sales file), no other assessment actions were taken to address the commercial property class for assessment year 2008.

**2008 Correlation Section
for Morrill County**

VII. Analysis of Change in Statistics Due to Assessor Actions

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

	Preliminary Statistics	R&O Statistics	Change
Number of Sales	40	40	0
Median	96.32	96.32	0
Wgt. Mean	104.88	104.88	0
Mean	103.97	103.97	0
COD	10.32	10.32	0
PRD	99.13	99.13	0
Min Sales Ratio	86.67	86.67	0
Max Sales Ratio	207.42	207.42	0

COMMERCIAL: There is no statistical difference between the Preliminary and the R&O statistics. According to the Assessment Actions section of the Reports and Opinions document, the assessor notes, "We still plan to review and update the commercials. We did not have time when Jerry Knoche was here." Commercial feedlots were put on for 2008.

Since no commercial feedlots appear in the timeframe of the sales study used for the above statistics, and the commercial review did not take place for 2008, the above table would appear to be correct in reflecting no change between the Preliminary and the R&O statistical profile.

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:	79	MEDIAN:	73	COV:	25.78	95% Median C.I.:	71.00 to 75.00	(!: Derived)
(AgLand) TOTAL Sales Price:	10,988,661	WGT. MEAN:	59	STD:	17.73	95% Wgt. Mean C.I.:	50.66 to 66.69	(!: land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	10,868,661	MEAN:	69	AVG.ABS.DEV:	11.20	95% Mean C.I.:	64.88 to 72.70	
(AgLand) TOTAL Assessed Value:	6,377,123							
AVG. Adj. Sales Price:	137,577	COD:	15.33	MAX Sales Ratio:	127.36			
AVG. Assessed Value:	80,723	PRD:	117.24	MIN Sales Ratio:	0.04			

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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	8	75.00	77.87	73.40	7.92	106.09	65.72	96.52	65.72 to 96.52	31,709	23,274
10/01/04 TO 12/31/04	11	75.00	78.77	73.82	15.38	106.71	50.34	127.36	64.68 to 93.88	103,121	76,124
01/01/05 TO 03/31/05	4	73.30	73.42	74.05	2.58	99.15	71.28	75.82	N/A	38,800	28,732
04/01/05 TO 06/30/05	10	75.65	73.10	73.15	7.90	99.93	57.01	84.72	60.35 to 80.28	170,449	124,687
07/01/05 TO 09/30/05	4	77.30	79.39	71.33	12.51	111.29	65.78	97.17	N/A	136,447	97,331
10/01/05 TO 12/31/05	5	74.47	74.75	74.33	3.51	100.56	69.45	79.80	N/A	91,976	68,367
01/01/06 TO 03/31/06	9	72.73	67.29	64.18	18.28	104.84	32.81	85.88	50.52 to 85.73	77,150	49,518
04/01/06 TO 06/30/06	8	58.09	55.83	41.51	22.97	134.50	34.36	75.77	34.36 to 75.77	287,687	119,405
07/01/06 TO 09/30/06	2	60.99	60.99	48.18	24.13	126.58	46.27	75.70	N/A	709,950	342,035
10/01/06 TO 12/31/06	7	69.42	56.13	64.30	25.49	87.30	0.04	74.84	0.04 to 74.84	102,467	65,885
01/01/07 TO 03/31/07	7	71.00	70.86	70.24	4.93	100.89	64.33	75.80	64.33 to 75.80	51,580	36,227
04/01/07 TO 06/30/07	4	33.94	41.47	41.10	33.49	100.89	28.41	69.57	N/A	280,300	115,204
<u>Study Years</u>											
07/01/04 TO 06/30/05	33	75.00	76.19	73.45	9.82	103.73	50.34	127.36	72.54 to 76.86	98,415	72,284
07/01/05 TO 06/30/06	26	72.47	67.06	53.28	16.89	125.86	32.81	97.17	62.97 to 75.77	153,904	82,002
07/01/06 TO 06/30/07	20	69.31	58.84	51.38	21.03	114.52	0.04	75.80	46.27 to 74.18	180,971	92,983
<u>Calendar Yrs</u>											
01/01/05 TO 12/31/05	23	74.81	74.61	73.04	7.01	102.14	57.01	97.17	71.78 to 76.86	124,581	90,998
01/01/06 TO 12/31/06	26	68.59	60.27	49.60	22.70	121.51	0.04	85.88	50.52 to 74.66	197,424	97,929
<u>ALL</u>											
	79	73.04	68.79	58.67	15.33	117.24	0.04	127.36	71.00 to 75.00	137,577	80,723

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:	79	MEDIAN:	73	COV:	25.78	95% Median C.I.:	71.00 to 75.00	(!: Derived)
(AgLand) TOTAL Sales Price:	10,988,661	WGT. MEAN:	59	STD:	17.73	95% Wgt. Mean C.I.:	50.66 to 66.69	(!: land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	10,868,661	MEAN:	69	AVG.ABS.DEV:	11.20	95% Mean C.I.:	64.88 to 72.70	
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AVG. Assessed Value:	80,723	PRD:	117.24	MIN Sales Ratio:	0.04			

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GEO CODE / TOWNSHIP #	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1645	2	33.94	33.94	34.86	6.33	97.37	31.79	36.09	N/A	98,000	34,160
1647	4	74.02	74.27	73.33	4.10	101.28	69.42	79.60	N/A	217,731	159,652
1649	3	71.99	64.42	47.70	13.30	135.05	46.27	75.00	N/A	467,600	223,041
1651	4	81.60	80.40	78.54	6.50	102.38	72.54	85.88	N/A	52,495	41,227
1653	3	76.10	64.23	37.56	20.97	171.00	34.36	82.24	N/A	466,666	175,293
1679	3	75.80	75.31	73.37	5.16	102.65	69.20	80.94	N/A	48,666	35,706
1681	3	75.82	92.98	78.29	22.69	118.76	75.76	127.36	N/A	52,731	41,285
1683	1	84.72	84.72	84.72			84.72	84.72	N/A	137,500	116,485
1691	1	32.81	32.81	32.81			32.81	32.81	N/A	68,353	22,430
1929	1	50.34	50.34	50.34			50.34	50.34	N/A	52,215	26,286
1933	1	69.57	69.57	69.57			69.57	69.57	N/A	315,000	219,160
1935	10	65.75	68.75	65.51	8.94	104.94	59.28	80.28	60.35 to 76.37	130,800	85,690
1937	1	70.19	70.19	70.19			70.19	70.19	N/A	150,000	105,288
1963	3	71.78	71.65	70.92	3.57	101.03	67.75	75.43	N/A	68,600	48,651
1965	7	51.09	55.16	60.02	42.75	91.90	0.04	97.17	0.04 to 97.17	47,553	28,541
1967	2	85.03	85.03	88.43	13.51	96.15	73.54	96.52	N/A	2,926	2,587
1969	3	73.65	73.39	73.82	5.92	99.42	66.72	79.80	N/A	88,430	65,280
1971	3	76.86	78.44	77.22	5.64	101.58	72.73	85.73	N/A	175,083	135,203
2209	1	72.60	72.60	72.60			72.60	72.60	N/A	412,500	299,465
2211	2	68.31	68.31	72.17	7.81	94.65	62.97	73.64	N/A	145,000	104,643
2213	1	74.81	74.81	74.81			74.81	74.81	N/A	45,000	33,663
2215	1	28.41	28.41	28.41			28.41	28.41	N/A	610,200	173,336
2217	1	78.19	78.19	78.19			78.19	78.19	N/A	20,000	15,638
2219	2	83.04	83.04	92.04	13.05	90.23	72.20	93.88	N/A	15,300	14,082
2221	2	75.00	75.00	75.00	0.00	100.00	75.00	75.00	N/A	12,000	9,000
2253	1	74.66	74.66	74.66			74.66	74.66	N/A	20,200	15,082
2257	1	71.69	71.69	71.69			71.69	71.69	N/A	132,000	94,635
2259	2	72.84	72.84	71.01	3.55	102.57	70.25	75.42	N/A	139,372	98,972
2497	1	43.40	43.40	43.40			43.40	43.40	N/A	339,200	147,220
2501	1	57.01	57.01	57.01			57.01	57.01	N/A	136,000	77,535
2503	3	53.20	55.55	45.69	22.24	121.57	38.97	74.47	N/A	131,960	60,293
2507	5	74.18	73.90	75.34	3.74	98.09	69.45	78.91	N/A	76,860	57,906
<u>ALL</u>	<u>79</u>	<u>73.04</u>	<u>68.79</u>	<u>58.67</u>	<u>15.33</u>	<u>117.24</u>	<u>0.04</u>	<u>127.36</u>	<u>71.00 to 75.00</u>	<u>137,577</u>	<u>80,723</u>

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:	79	MEDIAN:	73	COV:	25.78	95% Median C.I.:	71.00 to 75.00	(!: Derived)
(AgLand) TOTAL Sales Price:	10,988,661	WGT. MEAN:	59	STD:	17.73	95% Wgt. Mean C.I.:	50.66 to 66.69	(!: land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	10,868,661	MEAN:	69	AVG.ABS.DEV:	11.20	95% Mean C.I.:	64.88 to 72.70	
(AgLand) TOTAL Assessed Value:	6,377,123							
AVG. Adj. Sales Price:	137,577	COD:	15.33	MAX Sales Ratio:	127.36			
AVG. Assessed Value:	80,723	PRD:	117.24	MIN Sales Ratio:	0.04			

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AREA (MARKET)											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
1	28	70.60	65.98	58.56	16.75	112.66	0.04	97.17	64.68 to 74.84	103,374	60,537	
2	51	74.18	70.33	58.72	14.22	119.79	31.79	127.36	72.54 to 75.42	156,356	91,805	
ALL												
	79	73.04	68.79	58.67	15.33	117.24	0.04	127.36	71.00 to 75.00	137,577	80,723	

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	79	73.04	68.79	58.67	15.33	117.24	0.04	127.36	71.00 to 75.00	137,577	80,723	
ALL												
	79	73.04	68.79	58.67	15.33	117.24	0.04	127.36	71.00 to 75.00	137,577	80,723	

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	
! zeroes!	1	0.04	0.04	0.04			0.04	0.04	N/A	2,535	1	
DRY	7	76.10	75.89	75.65	6.71	100.32	62.97	85.54	62.97 to 85.54	54,682	41,365	
DRY-N/A	4	72.01	66.58	56.57	12.83	117.70	43.40	78.91	N/A	141,050	79,788	
GRASS	21	73.65	66.53	51.08	19.59	130.25	31.79	127.36	53.20 to 75.00	209,766	107,146	
GRASS-N/A	15	74.84	74.07	67.12	11.02	110.36	38.97	97.17	71.69 to 84.72	96,266	64,613	
IRRGTD	14	72.27	67.73	66.69	12.80	101.56	40.51	80.28	51.09 to 78.19	69,364	46,261	
IRRGTD-N/A	17	69.45	69.44	61.36	13.89	113.17	28.41	96.52	64.33 to 76.37	182,291	111,852	
ALL												
	79	73.04	68.79	58.67	15.33	117.24	0.04	127.36	71.00 to 75.00	137,577	80,723	

MAJORITY LAND USE > 80%											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
! zeroes!	1	0.04	0.04	0.04			0.04	0.04	N/A	2,535	1	
DRY	9	74.18	71.77	60.86	10.69	117.92	43.40	85.54	62.97 to 82.24	82,997	50,511	
DRY-N/A	2	75.82	75.82	77.06	4.08	98.39	72.73	78.91	N/A	100,000	77,057	
GRASS	25	73.65	67.00	52.02	21.12	128.79	31.79	127.36	57.01 to 75.00	200,943	104,538	
GRASS-N/A	11	74.84	75.74	73.39	4.59	103.21	69.57	85.88	71.69 to 85.73	75,045	55,073	
IRRGTD	21	70.19	66.80	66.19	11.94	100.91	40.51	80.28	60.35 to 75.43	103,705	68,645	
IRRGTD-N/A	10	74.76	72.60	58.53	15.12	124.03	28.41	96.52	65.78 to 93.88	189,224	110,758	
ALL												
	79	73.04	68.79	58.67	15.33	117.24	0.04	127.36	71.00 to 75.00	137,577	80,723	

PAD 2008 Preliminary Statistics

Base Stat

State Stat Run

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(AgLand) TOTAL Adj.Sales Price:	10,868,661	MEAN:	69	AVG.ABS.DEV:	11.20	95% Mean C.I.:	64.88 to 72.70	
(AgLand) TOTAL Assessed Value:	6,377,123							
AVG. Adj. Sales Price:	137,577	COD:	15.33	MAX Sales Ratio:	127.36			
AVG. Assessed Value:	80,723	PRD:	117.24	MIN Sales Ratio:	0.04			

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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
! zeroes!	1	0.04	0.04	0.04			0.04	0.04	N/A	2,535	1
DRY	11	74.18	72.50	64.28	9.50	112.79	43.40	85.54	62.97 to 82.24	86,089	55,337
GRASS	34	74.06	69.36	54.80	16.99	126.59	31.79	127.36	69.57 to 75.42	169,946	93,122
GRASS-N/A	2	74.91	74.91	74.88	0.13	100.04	74.81	75.00	N/A	35,450	26,544
IRRGTD	31	71.00	68.67	62.63	13.41	109.64	28.41	96.52	65.78 to 75.80	131,292	82,230
ALL	79	73.04	68.79	58.67	15.33	117.24	0.04	127.36	71.00 to 75.00	137,577	80,723

SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
04-0001	3	75.00	76.30	78.34	1.74	97.40	75.00	78.91	N/A	54,666	42,825
07-0006	6	54.04	54.22	47.50	38.23	114.16	31.79	77.65	31.79 to 77.65	65,208	30,971
17-0003	10	72.73	66.59	63.92	11.84	104.18	38.97	76.86	53.20 to 75.70	123,693	79,067
35-0001	7	71.69	67.14	65.31	8.98	102.80	43.40	75.42	43.40 to 75.42	207,492	135,507
62-0021	29	72.54	70.22	56.38	15.81	124.55	0.04	127.36	65.78 to 75.87	121,986	68,771
62-0063	24	73.60	71.16	57.00	15.93	124.85	28.41	97.17	69.42 to 79.60	170,267	97,050
79-0032											
NonValid School											
ALL	79	73.04	68.79	58.67	15.33	117.24	0.04	127.36	71.00 to 75.00	137,577	80,723

ACRES IN SALE

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
0.00 TO 0.00	1	0.04	0.04	0.04			0.04	0.04	N/A	2,535	1
0.01 TO 10.00	6	71.60	67.48	63.01	18.54	107.09	40.51	96.52	40.51 to 96.52	3,548	2,236
10.01 TO 30.00	2	74.99	74.99	74.42	4.27	100.75	71.78	78.19	N/A	24,250	18,048
30.01 TO 50.00	3	76.37	77.44	77.01	2.59	100.55	75.00	80.94	N/A	13,333	10,268
50.01 TO 100.00	15	75.00	76.08	71.40	12.58	106.55	60.35	127.36	65.72 to 75.82	52,426	37,432
100.01 TO 180.00	23	74.84	71.93	68.75	10.40	104.63	31.79	85.88	70.19 to 77.65	66,828	45,945
180.01 TO 330.00	5	72.54	61.15	60.83	16.87	100.52	32.81	74.47	N/A	64,346	39,145
330.01 TO 650.00	16	72.15	67.98	61.61	15.30	110.34	28.41	97.17	59.28 to 75.76	219,536	135,258
650.01 +	8	58.26	57.27	50.42	28.35	113.58	34.36	76.86	34.36 to 76.86	574,818	289,838
ALL	79	73.04	68.79	58.67	15.33	117.24	0.04	127.36	71.00 to 75.00	137,577	80,723

PAD 2008 Preliminary Statistics

Base Stat

State Stat Run

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(AgLand) TOTAL Adj.Sales Price:	10,868,661	MEAN:	69	AVG.ABS.DEV:	11.20	95% Mean C.I.:	64.88 to 72.70	
(AgLand) TOTAL Assessed Value:	6,377,123							
AVG. Adj. Sales Price:	137,577	COD:	15.33	MAX Sales Ratio:	127.36			
AVG. Assessed Value:	80,723	PRD:	117.24	MIN Sales Ratio:	0.04			

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SALE PRICE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
Low \$ _____												
1 TO 4999	6	71.60	58.97	59.00	30.43	99.95	0.04	96.52	0.04 to 96.52	2,621	1,546	
5000 TO 9999	4	77.97	83.60	83.07	26.36	100.63	51.09	127.36	N/A	7,948	6,603	
Total \$ _____												
1 TO 9999	10	72.87	68.82	75.10	29.99	91.63	0.04	127.36	40.51 to 96.52	4,752	3,569	
10000 TO 29999	11	75.00	76.02	76.58	5.63	99.27	64.68	93.88	71.28 to 79.60	22,393	17,148	
30000 TO 59999	14	75.62	72.20	71.39	12.01	101.14	31.79	85.88	62.97 to 85.54	47,715	34,061	
60000 TO 99999	20	73.46	70.59	70.67	10.74	99.90	32.81	97.17	66.72 to 75.76	74,947	52,961	
100000 TO 149999	7	71.69	67.12	66.98	15.23	100.20	36.09	84.72	36.09 to 84.72	131,870	88,329	
150000 TO 249999	4	69.81	65.10	64.07	7.34	101.61	50.52	70.25	N/A	195,000	124,927	
250000 TO 499999	10	71.08	64.81	65.31	13.24	99.23	38.97	76.86	43.40 to 75.00	346,665	226,421	
500000 +	3	34.36	36.35	38.12	17.33	95.34	28.41	46.27	N/A	1,079,366	411,490	
ALL	79	73.04	68.79	58.67	15.33	117.24	0.04	127.36	71.00 to 75.00	137,577	80,723	

ASSESSED VALUE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
Low \$ _____												
1 TO 4999	7	71.00	57.84	56.31	30.31	102.73	0.04	96.52	0.04 to 96.52	3,404	1,916	
5000 TO 9999	3	80.94	94.43	94.01	21.56	100.45	75.00	127.36	N/A	7,898	7,425	
Total \$ _____												
1 TO 9999	10	72.87	68.82	75.10	29.99	91.63	0.04	127.36	40.51 to 96.52	4,752	3,569	
10000 TO 29999	16	74.83	68.75	62.32	14.98	110.32	31.79	93.88	62.97 to 78.19	31,087	19,372	
30000 TO 59999	26	74.64	72.59	70.08	9.55	103.58	36.09	97.17	69.45 to 75.82	65,080	45,607	
60000 TO 99999	8	74.68	72.21	71.35	6.28	101.21	57.01	80.28	57.01 to 80.28	108,673	77,542	
100000 TO 149999	7	69.42	62.30	56.65	20.77	109.98	38.97	84.72	38.97 to 84.72	206,314	116,874	
150000 TO 249999	6	67.68	61.15	55.99	14.77	109.23	28.41	73.64	28.41 to 73.64	361,450	202,364	
250000 TO 499999	5	73.04	66.37	55.95	12.29	118.63	34.36	76.86	N/A	564,290	315,724	
500000 +	1	46.27	46.27	46.27			46.27	46.27	N/A	1,327,900	614,425	
ALL	79	73.04	68.79	58.67	15.33	117.24	0.04	127.36	71.00 to 75.00	137,577	80,723	

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

Agricultural

Agricultural land was discussed by the Assessor in the following: “We are still working with NRD on irrigated ground. We got all the feedlots reviewed and re-measured all the feed bunks. We have all the information in CAMA, Jerry Knoche reviewed them. We have no sales of feedlots in our County, but Jerry Knoche has a few feedlot sales he thinks he can use. Ag land will have to go up again so will be making adjustments there. Irrigated land in Market Area 1 was raised. Another issue is home sites—they will have to be adjusted. There are not as many sales this year, and Mr. Green continues to research our troubled badlands. We (Mr. Green and I) have had our yearly meeting. Hope to make some decisions before long.”

2008 Assessment Survey for Morrill County

Agricultural Appraisal Information

1.	Data collection done by:
	Assessor's office.
2.	Valuation done by:
	Assessor
3.	Pickup work done by whom:
	Assessor's office.
4.	Does the county have a written policy or written standards to specifically define agricultural land versus rural residential acreages?
	Yes
a.	How is agricultural land defined in this county?
	<p>Agricultural land is defined statutorily by §77-1359 and §77-1363. Further, the assessor has developed the following main indicators to determine whether or not land is primarily used as agricultural land:</p> <p>Main indicators land is not primarily used as ag land:</p> <p>Farm income is not generated. No participation in FSA programs. No farm insurance program. Majority of land use is for wildlife habitat. Little or no specialized ag land equipment on personal property tax schedule.</p> <p>Documents that could be provided for proof:</p> <p>1040 Tax Form Papers from FSA office Insurance policy Personal property tax schedule Livestock inventory on land & duration of time on land Lease agreements</p> <p>Agricultural or horticultural purposes shall mean used for commercial production of any plant or animal product in a raw or unprocessed state that is derived from the science and art of agriculture, aquaculture, or horticulture (see Reg 11.002.01H)</p> <p>The Assessor must periodically review the parcel to verify the continued use for agricultural and horticultural purposes. To ensure the property is classified properly, the Assessor may request additional information from the property owner. The assessor may also conduct a physical inspection of the parcel.</p>

5.	When was the last date that the Income Approach was used to estimate or establish the market value of the properties in this class?
	The Assessor's office has not used the Income Approach for agricultural land, since the farmers will not cooperate.
6.	What is the date of the soil survey currently used?
	1998
7.	What date was the last countywide land use study completed?
	2007
a.	By what method? (Physical inspection, FSA maps, etc.)
	Physical inspection and FSA maps.
b.	By whom?
	The Assessor notes, "We took FSA maps and put on our GIS; then we took cards from the Assessor's office files and matched irrigated acres. Will finish in 2008.
c.	What proportion is complete / implemented at this time?
	The south half of Morrill County at this time.
8.	Number of market areas/neighborhoods in the agricultural property class:
	Two
9.	How are market areas/neighborhoods defined in this property class?
	By location and geography, via Townships.
10.	Has the county implemented (or is in the process of implementing) special valuation for agricultural land within the county?
	The County has not implemented special value at this time.

Agricultural Permit Numbers:

Permits	Information Statements	Other	Total
0	15	20	35

PAD 2008 R&O Statistics

Base Stat

State Stat Run

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(AgLand) TOTAL Sales Price:	10,632,461	WGT. MEAN:	59	STD:	16.03	95% Wgt. Mean C.I.:	50.77 to 67.35	(! : land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	10,512,461	MEAN:	71	AVG.ABS.DEV:	10.44	95% Mean C.I.:	66.97 to 74.09	
(AgLand) TOTAL Assessed Value:	6,208,922							
AVG. Adj. Sales Price:	134,775	COD:	14.18	MAX Sales Ratio:	127.36			
AVG. Assessed Value:	79,601	PRD:	119.41	MIN Sales Ratio:	30.50			

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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	8	75.00	78.31	74.66	7.33	104.89	69.27	96.52	69.27 to 96.52	31,709	23,674
10/01/04 TO 12/31/04	10	76.65	79.56	75.13	16.30	105.90	50.34	127.36	64.68 to 93.88	77,813	58,462
01/01/05 TO 03/31/05	4	77.38	76.44	76.79	3.73	99.54	71.28	79.70	N/A	38,800	29,792
04/01/05 TO 06/30/05	10	76.14	74.49	73.88	8.83	100.82	57.01	86.54	63.54 to 84.72	170,449	125,931
07/01/05 TO 09/30/05	4	77.30	80.22	73.46	11.43	109.21	69.12	97.17	N/A	136,447	100,231
10/01/05 TO 12/31/05	5	74.47	75.58	74.55	4.63	101.38	69.45	80.54	N/A	91,976	68,567
01/01/06 TO 03/31/06	9	72.73	67.93	65.16	17.41	104.24	32.81	85.88	53.28 to 85.73	77,150	50,273
04/01/06 TO 06/30/06	8	58.09	56.75	41.92	24.56	135.37	34.36	75.77	34.36 to 75.77	287,687	120,606
07/01/06 TO 09/30/06	2	60.99	60.99	48.18	24.13	126.58	46.27	75.70	N/A	709,950	342,035
10/01/06 TO 12/31/06	7	69.42	66.94	66.31	11.78	100.95	40.51	79.38	40.51 to 79.38	102,467	67,951
01/01/07 TO 03/31/07	7	71.88	72.26	72.56	4.00	99.59	66.72	77.71	66.72 to 77.71	51,580	37,427
04/01/07 TO 06/30/07	4	33.94	41.99	42.24	31.95	99.40	30.50	69.57	N/A	280,300	118,404
<u>Study Years</u>											
07/01/04 TO 06/30/05	32	75.96	77.27	74.44	10.28	103.80	50.34	127.36	72.54 to 79.60	90,359	67,265
07/01/05 TO 06/30/06	26	73.19	67.85	54.01	16.22	125.64	32.81	97.17	62.97 to 75.77	153,904	83,118
07/01/06 TO 06/30/07	20	69.50	63.22	52.37	16.01	120.73	30.50	79.38	61.73 to 74.18	180,971	94,766
<u>Calendar Yrs</u>											
01/01/05 TO 12/31/05	23	75.82	76.06	74.07	7.61	102.69	57.01	97.17	72.60 to 79.80	124,581	92,271
01/01/06 TO 12/31/06	26	70.31	63.69	50.21	18.41	126.86	32.81	85.88	53.28 to 74.66	197,424	99,117
<u>ALL</u>											
	78	73.65	70.53	59.06	14.18	119.41	30.50	127.36	71.28 to 75.70	134,775	79,601

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Base Stat

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

NUMBER of Sales:	78	MEDIAN:	74	COV:	22.72	95% Median C.I.:	71.28 to 75.70	(!: Derived)
(AgLand) TOTAL Sales Price:	10,632,461	WGT. MEAN:	59	STD:	16.03	95% Wgt. Mean C.I.:	50.77 to 67.35	(!: land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	10,512,461	MEAN:	71	AVG.ABS.DEV:	10.44	95% Mean C.I.:	66.97 to 74.09	
(AgLand) TOTAL Assessed Value:	6,208,922							
AVG. Adj. Sales Price:	134,775	COD:	14.18	MAX Sales Ratio:	127.36			
AVG. Assessed Value:	79,601	PRD:	119.41	MIN Sales Ratio:	30.50			

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GEO CODE / TOWNSHIP #	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1645	2	33.94	33.94	34.86	6.33	97.37	31.79	36.09	N/A	98,000	34,160
1647	3	77.20	75.41	74.96	4.40	100.59	69.42	79.60	N/A	171,575	128,619
1649	3	71.99	64.42	47.70	13.30	135.05	46.27	75.00	N/A	467,600	223,041
1651	4	81.60	80.40	78.54	6.50	102.38	72.54	85.88	N/A	52,495	41,227
1653	3	76.10	64.23	37.56	20.97	171.00	34.36	82.24	N/A	466,666	175,293
1679	3	75.80	75.31	73.37	5.16	102.65	69.20	80.94	N/A	48,666	35,706
1681	3	75.82	92.98	78.29	22.69	118.76	75.76	127.36	N/A	52,731	41,285
1683	1	84.72	84.72	84.72			84.72	84.72	N/A	137,500	116,485
1691	1	32.81	32.81	32.81			32.81	32.81	N/A	68,353	22,430
1929	1	50.34	50.34	50.34			50.34	50.34	N/A	52,215	26,286
1933	1	69.57	69.57	69.57			69.57	69.57	N/A	315,000	219,160
1935	10	70.57	72.70	69.16	9.96	105.11	61.73	86.54	63.54 to 80.54	130,800	90,466
1937	1	74.14	74.14	74.14			74.14	74.14	N/A	150,000	111,208
1963	3	77.71	75.95	74.48	3.32	101.97	71.19	78.94	N/A	68,600	51,094
1965	7	68.72	65.79	62.59	19.98	105.11	40.51	97.17	40.51 to 97.17	47,553	29,761
1967	2	85.03	85.03	88.43	13.51	96.15	73.54	96.52	N/A	2,926	2,587
1969	3	73.65	73.39	73.82	5.92	99.42	66.72	79.80	N/A	88,430	65,280
1971	3	76.86	78.44	77.22	5.64	101.58	72.73	85.73	N/A	175,083	135,203
2209	1	72.60	72.60	72.60			72.60	72.60	N/A	412,500	299,465
2211	2	68.31	68.31	72.17	7.81	94.65	62.97	73.64	N/A	145,000	104,643
2213	1	79.70	79.70	79.70			79.70	79.70	N/A	45,000	35,863
2215	1	30.50	30.50	30.50			30.50	30.50	N/A	610,200	186,136
2217	1	78.19	78.19	78.19			78.19	78.19	N/A	20,000	15,638
2219	2	83.04	83.04	92.04	13.05	90.23	72.20	93.88	N/A	15,300	14,082
2221	2	75.00	75.00	75.00	0.00	100.00	75.00	75.00	N/A	12,000	9,000
2253	1	74.66	74.66	74.66			74.66	74.66	N/A	20,200	15,082
2257	1	71.69	71.69	71.69			71.69	71.69	N/A	132,000	94,635
2259	2	72.84	72.84	71.01	3.55	102.57	70.25	75.42	N/A	139,372	98,972
2497	1	43.40	43.40	43.40			43.40	43.40	N/A	339,200	147,220
2501	1	57.01	57.01	57.01			57.01	57.01	N/A	136,000	77,535
2503	3	53.20	55.55	45.69	22.24	121.57	38.97	74.47	N/A	131,960	60,293
2507	5	74.18	73.90	75.34	3.74	98.09	69.45	78.91	N/A	76,860	57,906
<u>ALL</u>	<u>78</u>	<u>73.65</u>	<u>70.53</u>	<u>59.06</u>	<u>14.18</u>	<u>119.41</u>	<u>30.50</u>	<u>127.36</u>	<u>71.28 to 75.70</u>	<u>134,775</u>	<u>79,601</u>

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

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AREA (MARKET)											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
1	28	71.79	70.90	61.48	13.31	115.31	30.50	97.17	69.12 to 78.19	103,374	63,556	
2	50	74.33	70.32	58.14	14.51	120.95	31.79	127.36	71.99 to 75.76	152,359	88,586	
ALL	78	73.65	70.53	59.06	14.18	119.41	30.50	127.36	71.28 to 75.70	134,775	79,601	

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	78	73.65	70.53	59.06	14.18	119.41	30.50	127.36	71.28 to 75.70	134,775	79,601	
ALL	78	73.65	70.53	59.06	14.18	119.41	30.50	127.36	71.28 to 75.70	134,775	79,601	

MAJORITY LAND USE > 95%											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
DRY	7	76.10	75.89	75.65	6.71	100.32	62.97	85.54	62.97 to 85.54	54,682	41,365	
DRY-N/A	4	72.01	66.58	56.57	12.83	117.70	43.40	78.91	N/A	141,050	79,788	
GRASS	20	74.06	66.48	49.42	20.33	134.53	31.79	127.36	53.20 to 75.42	202,444	100,050	
GRASS-N/A	15	75.70	74.70	67.46	11.62	110.73	38.97	97.17	71.69 to 84.72	96,266	64,941	
IRRGTD	15	73.54	69.46	69.35	11.57	100.16	40.51	86.54	63.54 to 77.71	64,909	45,015	
IRRGTD-N/A	17	71.88	71.27	62.92	13.65	113.28	30.50	96.52	66.72 to 80.30	182,291	114,697	
ALL	78	73.65	70.53	59.06	14.18	119.41	30.50	127.36	71.28 to 75.70	134,775	79,601	

MAJORITY LAND USE > 80%											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
DRY	9	74.18	71.77	60.86	10.69	117.92	43.40	85.54	62.97 to 82.24	82,997	50,511	
DRY-N/A	2	75.82	75.82	77.06	4.08	98.39	72.73	78.91	N/A	100,000	77,057	
GRASS	24	74.06	66.98	50.66	21.77	132.22	31.79	127.36	53.20 to 75.76	194,474	98,516	
GRASS-N/A	11	75.70	76.60	73.98	5.53	103.54	69.57	85.88	71.69 to 85.73	75,045	55,520	
IRRGTD	22	71.44	68.80	68.24	11.22	100.81	40.51	86.54	63.54 to 75.82	99,106	67,635	
IRRGTD-N/A	10	75.25	74.00	60.09	15.44	123.14	30.50	96.52	69.12 to 93.88	189,224	113,710	
ALL	78	73.65	70.53	59.06	14.18	119.41	30.50	127.36	71.28 to 75.70	134,775	79,601	

MAJORITY LAND USE > 50%											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
DRY	11	74.18	72.50	64.28	9.50	112.79	43.40	85.54	62.97 to 82.24	86,089	55,337	
GRASS	33	74.47	69.56	53.85	17.48	129.17	31.79	127.36	70.25 to 75.76	164,302	88,479	
GRASS-N/A	2	77.35	77.35	77.98	3.04	99.19	75.00	79.70	N/A	35,450	27,644	
IRRGTD	32	72.24	70.42	64.46	12.81	109.26	30.50	96.52	69.12 to 76.86	127,268	82,033	
ALL	78	73.65	70.53	59.06	14.18	119.41	30.50	127.36	71.28 to 75.70	134,775	79,601	

PAD 2008 R&O Statistics

Base Stat

State Stat Run

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(AgLand) TOTAL Adj.Sales Price:	10,512,461	MEAN:	71	AVG.ABS.DEV:	10.44	95% Mean C.I.:	66.97 to 74.09	
(AgLand) TOTAL Assessed Value:	6,208,922							
AVG. Adj. Sales Price:	134,775	COD:	14.18	MAX Sales Ratio:	127.36			
AVG. Assessed Value:	79,601	PRD:	119.41	MIN Sales Ratio:	30.50			

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SCHOOL DISTRICT *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
(blank)												
04-0001	3	75.00	76.30	78.34	1.74	97.40	75.00	78.91	N/A	54,666	42,825	
07-0006	6	54.04	54.22	47.50	38.23	114.16	31.79	77.65	31.79 to 77.65	65,208	30,971	
17-0003	10	72.73	67.08	64.10	12.51	104.65	38.97	79.70	53.20 to 76.86	123,693	79,287	
35-0001	7	71.69	67.14	65.31	8.98	102.80	43.40	75.42	43.40 to 75.42	207,492	135,507	
62-0021	29	75.76	74.63	58.16	11.73	128.33	34.36	127.36	69.27 to 79.38	121,986	70,943	
62-0063	23	73.65	71.39	56.19	16.42	127.06	30.50	97.17	69.42 to 79.60	162,183	91,122	
79-0032												
NonValid School												
ALL	78	73.65	70.53	59.06	14.18	119.41	30.50	127.36	71.28 to 75.70	134,775	79,601	

ACRES IN SALE											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
0.01 TO 10.00	7	71.00	68.08	64.62	15.89	105.35	40.51	96.52	40.51 to 96.52	3,404	2,199	
10.01 TO 30.00	2	78.57	78.57	78.63	0.48	99.92	78.19	78.94	N/A	24,250	19,068	
30.01 TO 50.00	3	80.54	78.83	79.51	2.46	99.14	75.00	80.94	N/A	13,333	10,601	
50.01 TO 100.00	15	75.00	77.18	73.26	11.52	105.36	63.54	127.36	69.20 to 77.71	52,426	38,406	
100.01 TO 180.00	23	75.42	73.10	70.50	11.04	103.69	31.79	86.54	71.99 to 79.70	66,828	47,112	
180.01 TO 330.00	5	72.54	61.15	60.83	16.87	100.52	32.81	74.47	N/A	64,346	39,145	
330.01 TO 650.00	16	72.15	68.69	62.69	14.32	109.56	30.50	97.17	61.73 to 75.76	219,536	137,638	
650.01 +	7	46.27	55.33	48.70	33.21	113.62	34.36	77.20	34.36 to 77.20	606,050	295,136	
ALL	78	73.65	70.53	59.06	14.18	119.41	30.50	127.36	71.28 to 75.70	134,775	79,601	

PAD 2008 R&O Statistics

Base Stat

State Stat Run

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(AgLand) TOTAL Adj.Sales Price:	10,512,461	MEAN:	71	AVG.ABS.DEV:	10.44	95% Mean C.I.:	66.97 to 74.09	
(AgLand) TOTAL Assessed Value:	6,208,922							
AVG. Adj. Sales Price:	134,775	COD:	14.18	MAX Sales Ratio:	127.36			
AVG. Assessed Value:	79,601	PRD:	119.41	MIN Sales Ratio:	30.50			

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SALE PRICE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
Low \$ _____												
1 TO 4999	6	71.60	70.42	70.07	14.44	100.50	40.51	96.52	40.51 to 96.52	2,621	1,836	
5000 TO 9999	4	77.97	84.34	83.83	25.41	100.61	54.05	127.36	N/A	7,948	6,663	
Total \$ _____												
1 TO 9999	10	72.87	75.98	79.27	20.16	95.85	40.51	127.36	54.05 to 96.52	4,752	3,767	
10000 TO 29999	11	75.77	77.05	77.81	6.06	99.02	64.68	93.88	71.28 to 80.54	22,393	17,424	
30000 TO 59999	14	75.96	72.55	71.71	12.23	101.16	31.79	85.88	62.97 to 85.54	47,715	34,219	
60000 TO 99999	20	73.46	72.18	72.45	10.96	99.63	32.81	97.17	69.27 to 77.71	74,947	54,299	
100000 TO 149999	7	71.69	67.61	67.38	14.54	100.34	36.09	84.72	36.09 to 84.72	131,870	88,856	
150000 TO 249999	4	69.84	66.77	65.67	7.76	101.69	53.28	74.14	N/A	195,000	128,047	
250000 TO 499999	9	69.57	64.79	65.36	13.91	99.12	38.97	77.20	43.40 to 76.86	345,605	225,895	
500000 +	3	34.36	37.04	38.52	15.30	96.17	30.50	46.27	N/A	1,079,366	415,757	
ALL	78	73.65	70.53	59.06	14.18	119.41	30.50	127.36	71.28 to 75.70	134,775	79,601	

ASSESSED VALUE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
Low \$ _____												
1 TO 4999	7	71.00	68.08	64.62	15.89	105.35	40.51	96.52	40.51 to 96.52	3,404	2,199	
5000 TO 9999	3	80.94	94.43	94.01	21.56	100.45	75.00	127.36	N/A	7,898	7,425	
Total \$ _____												
1 TO 9999	10	72.87	75.98	79.27	20.16	95.85	40.51	127.36	54.05 to 96.52	4,752	3,767	
10000 TO 29999	16	75.00	69.46	62.93	15.36	110.38	31.79	93.88	62.97 to 79.60	31,087	19,562	
30000 TO 59999	24	75.61	73.84	71.31	9.54	103.55	36.09	97.17	71.99 to 79.38	63,004	44,927	
60000 TO 99999	10	72.77	73.30	72.47	7.00	101.14	57.01	86.54	69.27 to 80.30	104,939	76,050	
100000 TO 149999	7	69.42	63.26	57.51	21.01	110.00	38.97	84.72	38.97 to 84.72	206,314	118,657	
150000 TO 249999	5	69.57	62.62	56.61	12.73	110.61	30.50	73.64	N/A	352,040	199,284	
250000 TO 499999	5	72.60	64.55	54.91	15.97	117.55	34.36	77.20	N/A	574,750	315,606	
500000 +	1	46.27	46.27	46.27	46.27	46.27	46.27	46.27	N/A	1,327,900	614,425	
ALL	78	73.65	70.53	59.06	14.18	119.41	30.50	127.36	71.28 to 75.70	134,775	79,601	

**2008 Correlation Section
for Morrill County**

Agricultural Land

I. Correlation

AGRICULTURAL UNIMPROVED: As the following tables and narratives will illustrate, both the overall median and the mean are within acceptable range. The weighted mean is almost ten points below the lower limit of compliance. The removal of extreme outliers would fail to bring this measure of central tendency within compliance. Further review of the sales that comprise the qualified agricultural unimproved sample suggests that the weighted mean is being skewed by the three highest dollar amount sales. For purposes of direct equalization, and also due to the moderate support of the Trended Preliminary Ratio, the median will be used to describe the overall level of value for agricultural land within Morrill County.

Regarding quality of assessment, only the coefficient of dispersion is well within acceptable range, while the price-related differential is extremely outside of its acceptable parameters. The removal of the extreme outliers would still fail to bring the qualitative statistic within range (116.06), and indicates assessment regressivity—this is further confirmed by the discussion of the three highest dollar amount sales skewing the weighted mean (narrative of Table V).

Further analysis of the agricultural unimproved statistical profile, under the heading “Majority Land Use > 95%” seven “Dry” sales with a median of 76.10, a mean of 75.89, a weighted mean of 75.65, a COD of 6.71 and a PRD of 100.32. The sales file reveals that all seven are within agricultural Market Area 2. The total number of purely dry acres contained in the seven sales is 1,247.51, and the total assessed value of these is 289,561. Compared to the total dry acres in Market Area 2 of 67,357.556, the acres sold constitute 1.85% of the total. Likewise, comparing the assessed value of these sales with the total dry value in Market Area 2, of \$14,970,430 would be 1.93% of the total value. Since both figures are less than 2% of total dry acres and total dry value within Market Area 2, coupled with the fact that merely removing the sale with the “Maximum Sales Ratio” would bring all three measures of central tendency within compliance (the median would become 75.14, the mean 74.28, and the weighted mean 74.46), no non-binding recommendation will be made for this subclass.

**2008 Correlation Section
for Morrill County**

II. Analysis of Percentage of Sales Used

This section documents the utilization of total sales compared to qualified sales in the sales file. Neb. Rev. Stat. §77-1327(2) (R. S. Supp., 2007) provides that all sales are deemed to be arm's length transactions unless determined to be otherwise under professionally accepted mass appraisal techniques. The county assessor is responsible for the qualification of the sales included in the residential sales file. The Division periodically reviews the procedures utilized by the county assessor to qualify/disqualify sales.

The Standard on Ratio Studies, International Association of Assessing Officials, (2007), indicates that low levels of sale utilization may indicate excessive trimming by the county assessor. Excessive trimming, the arbitrary exclusion or adjustment of arm's length transactions, may indicate an attempt to inappropriately exclude arm's length transactions to create the appearance of a higher level of value and quality of assessment. The sales file, in a case of excess trimming, will fail to properly represent the level of value and quality of assessment of the population of residential real property.

	Total Sales	Qualified Sales	Percent Used
2008	100	78	78
2007	96	76	79.17
2006	99	64	64.65
2005	97	47	48.45
2004	85	41	48.24
2003	90	47	52.22
2002	99	56	56.57
2001	108	63	58.33

AGRICULTURAL UNIMPROVED: As Table II indicates, again in assessment year 2008, the County utilized more than three-quarters of all available agricultural unimproved sales in the current sales study.

**2008 Correlation Section
for Morrill County**

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

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

Adjusting for Selective Reappraisal

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

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

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

**2008 Correlation Section
for Morrill County**

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

	Preliminary Median	% Change in Assessed Value (excl. growth)	Trended Preliminary Ratio	R&O Median
2008	73.04	3.58	75.65	73.65
2007	76.69	-0.54	76.28	75.33
2006	76.26	2.84	78.42	76.95
2005	78.29	-0.58	77.83	78.29
2004	73.78	0.85	74.41	73.78
2003	75	-0.02	74.98	75
2002	65	4.97	68.23	75
2001	70	16.44	81.51	76

AGRICULTURAL UNIMPROVED: Table III indicates a two-point difference between the Trended Preliminary Ratio and the R&O Median. Thus, each figure provides moderate support for the other.

**2008 Correlation Section
for Morrill County**

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

This section analyzes the percentage change of the assessed values in the sales file, between the 2008 Preliminary Statistical Reports and the 2008 R&O Statistical Reports, to the percentage change in the assessed value of all real property base, by class, reported in the 2008 County Abstract of Assessment for Real Property, Form 45, excluding growth valuation, compared to the 2007 Certificate of Taxes Levied (CTL) Report. For purposes of calculating the percentage change in the sales file, only the sales in the most recent year of the study period are used. If assessment practices treat sold and unsold properties consistently, the percentage change in the sales file and assessed base will be similar. The analysis of this data assists in determining if the statistical representations calculated from the sales file are an accurate measure of the population. The following is justification for such an analysis:

Comparison of Average Value Changes

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

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

**2008 Correlation Section
for Morrill County**

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

% Change in Total Assessed Value in the Sales		% Change in Assessed Value (excl. growth)
1.93	2008	3.58
-6.7	2007	0.36
0.61	2006	2.84
0	2005	-0.58
0	2004	0.85
0	2003	0
22.14	2002	4.97
2.95	2001	16.44

AGRICULTURAL UNIMPROVED: As shown by Table IV, there is less than two points difference between the percent change in the sales file compared to the percent change to the assessed base (1.65). This is statistically insignificant.

2008 Correlation Section for Morrill County

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

There are three measures of central tendency calculated by the Division: median ratio, weighted mean ratio, and mean ratio. Since each measure of central tendency has strengths and weaknesses, the use of any statistic for equalization should be reconciled with the other two, as in an appraisal, based on the appropriateness in the use of the statistic for a defined purpose, the quantity of the information from which it was drawn, and the reliability of the data that was used in its calculation. An examination of the three measures can serve to illustrate important trends in the data if the measures do not closely correlate to each other.

The IAAO considers the median ratio the most appropriate statistical measure for use in determining level of value for “direct” equalization; the process of adjusting the values of classes or subclasses of property in response to the determination of level of value at a point above or below a particular range. Since the median ratio is considered neutral in relationship to either assessed value or selling price, its use in adjusting the class or subclass of properties will not change the relationships between assessed value and level of value already present within the class or subclass of properties, thus rendering an adjustment neutral in its impact on the relative tax burden to an individual property. Additionally, the median ratio is less influenced by the presence of extreme ratios, commonly called outliers. One outlier in a small sample size of sales can have controlling influence over the other measures of central tendency. The median ratio limits the distortion potential of an outlier.

The weighted mean ratio is viewed by the IAAO as the most appropriate statistical measure for “indirect” equalization; to ensure proper funding distribution of aid to political subdivisions, particularly when the distribution in part is based on the assessable value in that political subdivision, Standard on Ratio Studies, International Association of Assessing Officers, (2007). The weighted mean, because it is a value weighted ratio, best reflects a comparison of the assessed and market value of property in the political subdivision. If the distribution of aid to political subdivisions must relate to the market value available for assessment in the political subdivision, the measurement of central tendency used to analyze level of value should reflect the dollars of value available to be assessed. The weighted mean ratio does that more than either of the other measures of central tendency.

If the weighted mean ratio, because of its dollar-weighting feature, is significantly different from the median ratio, it may be an indication of other problems with assessment proportionality. When this occurs, an evaluation of the county’s assessment practices and procedures is appropriate to discover remedies to the situation.

The mean ratio is used as a basis for other statistical calculations, such as the price related differential and coefficient of variation. However, the mean ratio has limited application in the analysis of level of value because it assumes a normal distribution of the data set around the mean ratio with each ratio having the same impact on the calculation regardless of the assessed value or the selling price.

**2008 Correlation Section
for Morrill County**

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

	Median	Wgt. Mean	Mean
R&O Statistics	73.65	59.06	70.53

AGRICULTURAL UNIMPROVED: As shown in Table V, both the overall median and the mean are within acceptable range. The weighted mean is almost ten points below the lower limit of compliance. The removal of extreme outliers would fail to bring this measure of central tendency within compliance. Further review of the sales that comprise the qualified agricultural unimproved sample suggests that the weighted mean is being skewed by the three highest dollar amount sales: \$610,200 (adjusted), with an A/S ratio of 30.5%; \$1,300,000 with an A/S ratio of 34.36%; and \$1,327,900 with an A/S ratio of 46.27%.

**2008 Correlation Section
for Morrill County**

VI. Analysis of R&O COD and PRD

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

Single-family residences: a COD of 15 percent or less.

For newer and fairly homogeneous areas: a COD of 10 or less.

Income-producing property: a COD of 20 or less, or in larger urban jurisdictions, 15 or less.

Vacant land and other unimproved property, such as agricultural land: a COD of 20 or less.

Rural residential and seasonal properties: a COD of 20 or less.

Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), p. 246.

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

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

	COD	PRD
R&O Statistics	14.18	119.41
Difference	0	16.41

AGRICULTURAL UNIMPROVED: Only the coefficient of dispersion is well within acceptable range, while the price-related differential is extremely outside of its acceptable parameters. The removal of the extreme outliers would still fail to bring the qualitative statistic within range (116.06), and indicates assessment regressivity—this is further confirmed by the discussion of the three highest dollar amount sales skewing the weighted mean (narrative of Table V).

**2008 Correlation Section
for Morrill County**

VII. Analysis of Change in Statistics Due to Assessor Actions

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

	Preliminary Statistics	R&O Statistics	Change
Number of Sales	79	78	-1
Median	73.04	73.65	0.61
Wgt. Mean	58.67	59.06	0.39
Mean	68.79	70.53	1.74
COD	15.33	14.18	-1.15
PRD	117.24	119.41	2.17
Min Sales Ratio	0.04	30.50	30.46
Max Sales Ratio	127.36	127.36	0

AGRICULTURAL UNIMPROVED: The difference of one sale between the R&O and Preliminary statistics is due to book 0070, page 0019 being removed when it was discovered it was a transfer of decree (divorce, with the husband deeding the property to the wife). Assessment actions taken to address agricultural land for 2008 included: the Assessor working with NRD on irrigated ground. The Assessor raised irrigated Land Capability Groups in Market Area 1. The assessment actions appear to be reflected in Table VII.

County 62 - Morrill

Total Real Property Value (Sum Lines 17, 25, & 30)	Records 7,183	Value 285,336,454	Total Growth 1,268,912 (Sum 17, 25, & 41)
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Schedule I: Non-Agricultural Records (Res and Rec)

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
1. Res UnImp Land	393	307,525	117	63,660	78	604,565	588	975,750	
2. Res Improv Land	1,442	3,266,095	81	90,640	345	1,867,820	1,868	5,224,555	
3. Res Improvements	1,442	42,385,461	81	1,901,527	345	10,268,032	1,868	54,555,020	
4. Res Total	1,835	45,959,081	198	2,055,827	423	12,740,417	2,456	60,755,325	526,792
% of Total	74.71	75.64	8.06	3.38	17.22	20.97	34.19	21.29	41.51
5. Rec UnImp Land	0	0	0	0	2	303,750	2	303,750	
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	2	303,750	2	303,750	0
% of Total	0.00	0.00	0.00	0.00	***	***	0.02	0.10	0.00
Res+Rec Total	1,835	45,959,081	198	2,055,827	425	13,044,167	2,458	61,059,075	526,792
% of Total	74.65	75.26	8.05	3.36	17.29	21.36	34.21	21.39	41.51

County 62 - Morrill

Total Real Property Value (Sum Lines 17, 25, & 30)	Records 7,183	Value 285,336,454	Total Growth 1,268,912 (Sum 17, 25, & 41)
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Schedule I: Non-Agricultural Records (Com and Ind)

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
9. Comm UnImp Land	51	127,380	9	6,440	19	117,150	79	250,970	
10. Comm Improv Land	241	955,505	14	29,485	42	339,940	297	1,324,930	
11. Comm Improvements	241	11,405,565	14	240,215	42	3,917,707	297	15,563,487	
12. Comm Total	292	12,488,450	23	276,140	61	4,374,797	376	17,139,387	1,600
% of Total	77.65	72.86	6.11	1.61	16.22	25.52	5.23	6.00	0.12
13. Ind UnImp Land	0	0	0	0	0	0	0	0	
14. Ind Improv Land	0	0	0	0	1	76,145	1	76,145	
15. Ind Improvements	0	0	0	0	1	1,803,160	1	1,803,160	
16. Ind Total	0	0	0	0	1	1,879,305	1	1,879,305	0
% of Total	0.00	0.00	0.00	0.00	***	***	0.01	0.65	0.00
Comm+Ind Total	292	12,488,450	23	276,140	62	6,254,102	377	19,018,692	1,600
% of Total	77.45	65.66	6.10	1.45	16.44	32.88	5.24	6.66	0.12
17. Taxable Total	2,127	58,447,531	221	2,331,967	487	19,298,269	2,835	80,077,767	528,392
% of Total	75.02	72.98	7.79	2.56	17.17	16.28	39.46	28.06	41.64

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Schedule II: Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	0	0	0
19. Commercial	2	12,435	229,185	0	0	0
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
	Records	Rural Value Base	Value Excess	Records	Total Value Base	Value Excess
18. Residential	0	0	0	0	0	0
19. Commercial	0	0	0	2	12,435	229,185
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				2	12,435	229,185

Schedule III: Mineral Interest Records

	Urban		SubUrban		Rural	
	Records	Value	Records	Value	Records	Value
23. Mineral Interest-Producing	0	0	0	0	68	4,761,320
24. Mineral Interest-Non-Producing	0	0	0	0	42	39,215
	Records	Total Value	Growth			
23. Mineral Interest-Producing	68	4,761,320	0			
24. Mineral Interest-Non-Producing	42	39,215	0			
25. Mineral Interest Total	110	4,800,535	0			

Schedule IV: Exempt Records: Non-Agricultural

	Urban	SubUrban	Rural	Total
	Records	Records	Records	Records
26. Exempt	200	16	284	500

Schedule V: Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	0	0	0	0	3,329	114,952,315	3,329	114,952,315
28. Ag-Improved Land	0	0	0	0	909	44,427,495	909	44,427,495
29. Ag-Improvements	0	0	0	0	909	41,078,342	909	41,078,342
30. Ag-Total Taxable							4,238	200,458,152

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Schedule VI: Agricultural Records:

Non-Agricultural Detail	Urban			SubUrban			Growth Value
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.000	0	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	29	30.000	153,000	29	30.000	153,000	
32. HomeSite Improv Land	643	715.390	3,656,700	643	715.390	3,656,700	
33. HomeSite Improvements	665		22,476,871	665		22,476,871	710,520
34. HomeSite Total				694	745.390	26,286,571	
35. FarmSite UnImp Land	51	49.260	14,780	51	49.260	14,780	
36. FarmSite Impr Land	801	809.850	242,960	801	809.850	242,960	
37. FarmSite Improv	860		18,601,471	860		18,601,471	30,000
38. FarmSite Total				911	859.110	18,859,211	
39. Road & Ditches		7,270.107			7,270.107		
40. Other-Non Ag Use		0.000	0		0.000	0	
41. Total Section VI				1,605	8,874.607	45,145,782	740,520

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	2	591.000	120,005	2	591.000	120,005

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 62 - Morrill

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	2,219.300	1,819,830	2,219.300	1,819,830
47. 2A1	0.000	0	0.000	0	6,803.870	5,511,140	6,803.870	5,511,140
48. 2A	0.000	0	0.000	0	21,438.727	17,365,395	21,438.727	17,365,395
49. 3A1	0.000	0	0.000	0	819.600	491,760	819.600	491,760
50. 3A	0.000	0	0.000	0	8,760.600	5,081,155	8,760.600	5,081,155
51. 4A1	0.000	0	0.000	0	17,263.330	6,646,435	17,263.330	6,646,435
52. 4A	0.000	0	0.000	0	4,677.010	1,473,280	4,677.010	1,473,280
53. Total	0.000	0	0.000	0	61,982.437	38,388,995	61,982.437	38,388,995
Dryland:								
54. 1D1	0.000	0	0.000	0	0.000	0	0.000	0
55. 1D	0.000	0	0.000	0	104.000	33,695	104.000	33,695
56. 2D1	0.000	0	0.000	0	124.800	38,065	124.800	38,065
57. 2D	0.000	0	0.000	0	2,092.650	537,800	2,092.650	537,800
58. 3D1	0.000	0	0.000	0	13.000	3,095	13.000	3,095
59. 3D	0.000	0	0.000	0	1,066.500	207,970	1,066.500	207,970
60. 4D1	0.000	0	0.000	0	1,783.890	264,065	1,783.890	264,065
61. 4D	0.000	0	0.000	0	415.700	43,655	415.700	43,655
62. Total	0.000	0	0.000	0	5,600.540	1,128,345	5,600.540	1,128,345
Grass:								
63. 1G1	0.000	0	0.000	0	0.000	0	0.000	0
64. 1G	0.000	0	0.000	0	205.000	44,910	205.000	44,910
65. 2G1	0.000	0	0.000	0	533.880	106,775	533.880	106,775
66. 2G	0.000	0	0.000	0	11,518.898	1,750,690	11,518.898	1,750,690
67. 3G1	0.000	0	0.000	0	71.370	9,205	71.370	9,205
68. 3G	0.000	0	0.000	0	8,906.540	1,149,055	8,906.540	1,149,055
69. 4G1	0.000	0	0.000	0	38,907.556	4,824,720	38,907.556	4,824,720
70. 4G	0.000	0	0.000	0	71,568.973	8,159,025	71,568.973	8,159,025
71. Total	0.000	0	0.000	0	131,712.217	16,044,380	131,712.217	16,044,380
72. Waste	0.000	0	0.000	0	2,806.640	53,410	2,806.640	53,410
73. Other	0.000	0	0.000	0	9,938.320	1,637,035	9,938.320	1,637,035
74. Exempt	0.000		0.000		1,395.630		1,395.630	
75. Total	0.000	0	0.000	0	212,040.154	57,252,165	212,040.154	57,252,165

County 62 - Morrill

2008 County Abstract of Assessment for Real Property, Form 45

Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 2

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	0.000	0	0.000	0	0.000	0
46. 1A	0.000	0	0.000	0	1,089.900	871,920	1,089.900	871,920
47. 2A1	0.000	0	0.000	0	3,090.660	2,472,530	3,090.660	2,472,530
48. 2A	0.000	0	0.000	0	19,215.605	11,529,350	19,215.605	11,529,350
49. 3A1	0.000	0	0.000	0	185.600	90,945	185.600	90,945
50. 3A	0.000	0	0.000	0	9,999.090	4,899,555	9,999.090	4,899,555
51. 4A1	0.000	0	0.000	0	15,060.446	4,518,125	15,060.446	4,518,125
52. 4A	0.000	0	0.000	0	4,242.130	1,018,115	4,242.130	1,018,115
53. Total	0.000	0	0.000	0	52,883.431	25,400,540	52,883.431	25,400,540
Dryland:								
54. 1D1	0.000	0	0.000	0	0.000	0	0.000	0
55. 1D	0.000	0	0.000	0	9,341.410	3,082,665	9,341.410	3,082,665
56. 2D1	0.000	0	0.000	0	1,669.500	509,210	1,669.500	509,210
57. 2D	0.000	0	0.000	0	25,990.255	6,627,575	25,990.255	6,627,575
58. 3D1	0.000	0	0.000	0	422.000	99,170	422.000	99,170
59. 3D	0.000	0	0.000	0	11,284.750	2,200,565	11,284.750	2,200,565
60. 4D1	0.000	0	0.000	0	14,657.131	2,052,000	14,657.131	2,052,000
61. 4D	0.000	0	0.000	0	3,992.510	399,245	3,992.510	399,245
62. Total	0.000	0	0.000	0	67,357.556	14,970,430	67,357.556	14,970,430
Grass:								
63. 1G1	0.000	0	0.000	0	0.000	0	0.000	0
64. 1G	0.000	0	0.000	0	2,371.250	545,385	2,371.250	545,385
65. 2G1	0.000	0	0.000	0	586.650	123,205	586.650	123,205
66. 2G	0.000	0	0.000	0	32,076.168	4,811,430	32,076.168	4,811,430
67. 3G1	0.000	0	0.000	0	260.000	33,800	260.000	33,800
68. 3G	0.000	0	0.000	0	27,445.773	3,567,965	27,445.773	3,567,965
69. 4G1	0.000	0	0.000	0	99,969.770	12,996,080	99,969.770	12,996,080
70. 4G	0.000	0	0.000	0	389,574.373	35,061,690	389,574.373	35,061,690
71. Total	0.000	0	0.000	0	552,283.984	57,139,555	552,283.984	57,139,555
72. Waste	0.000	0	0.000	0	5,593.600	111,870	5,593.600	111,870
73. Other	0.000	0	0.000	0	2,265.015	437,810	2,265.015	437,810
74. Exempt	0.000		0.000		1,693.640		1,693.640	
75. Total	0.000	0	0.000	0	680,383.586	98,060,205	680,383.586	98,060,205

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	114,865.868	63,789,535	114,865.868	63,789,535
77.Dry Land	0.000	0	0.000	0	72,958.096	16,098,775	72,958.096	16,098,775
78.Grass	0.000	0	0.000	0	683,996.201	73,183,935	683,996.201	73,183,935
79.Waste	0.000	0	0.000	0	8,400.240	165,280	8,400.240	165,280
80.Other	0.000	0	0.000	0	12,203.335	2,074,845	12,203.335	2,074,845
81.Exempt	0.000	0	0.000	0	3,089.270	0	3,089.270	0
82.Total	0.000	0	0.000	0	892,423.740	155,312,370	892,423.740	155,312,370

2008 Agricultural Land Detail

County 62 - Morrill

Market Area: 1

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	0.000	0.00%	0	0.00%	0.000
1A	2,219.300	3.58%	1,819,830	4.74%	820.001
2A1	6,803.870	10.98%	5,511,140	14.36%	810.000
2A	21,438.727	34.59%	17,365,395	45.24%	810.001
3A1	819.600	1.32%	491,760	1.28%	600.000
3A	8,760.600	14.13%	5,081,155	13.24%	580.000
4A1	17,263.330	27.85%	6,646,435	17.31%	385.003
4A	4,677.010	7.55%	1,473,280	3.84%	315.004
Irrigated Total	61,982.437	100.00%	38,388,995	100.00%	619.352

Dry:

1D1	0.000	0.00%	0	0.00%	0.000
1D	104.000	1.86%	33,695	2.99%	323.990
2D1	124.800	2.23%	38,065	3.37%	305.008
2D	2,092.650	37.37%	537,800	47.66%	256.994
3D1	13.000	0.23%	3,095	0.27%	238.076
3D	1,066.500	19.04%	207,970	18.43%	195.002
4D1	1,783.890	31.85%	264,065	23.40%	148.027
4D	415.700	7.42%	43,655	3.87%	105.015
Dry Total	5,600.540	100.00%	1,128,345	100.00%	201.470

Grass:

1G1	0.000	0.00%	0	0.00%	0.000
1G	205.000	0.16%	44,910	0.28%	219.073
2G1	533.880	0.41%	106,775	0.67%	199.998
2G	11,518.898	8.75%	1,750,690	10.91%	151.984
3G1	71.370	0.05%	9,205	0.06%	128.975
3G	8,906.540	6.76%	1,149,055	7.16%	129.012
4G1	38,907.556	29.54%	4,824,720	30.07%	124.004
4G	71,568.973	54.34%	8,159,025	50.85%	114.002
Grass Total	131,712.217	100.00%	16,044,380	100.00%	121.813

Irrigated Total	61,982.437	29.23%	38,388,995	67.05%	619.352
Dry Total	5,600.540	2.64%	1,128,345	1.97%	201.470
Grass Total	131,712.217	62.12%	16,044,380	28.02%	121.813
Waste	2,806.640	1.32%	53,410	0.09%	19.029
Other	9,938.320	4.69%	1,637,035	2.86%	164.719
Exempt	1,395.630	0.66%			
Market Area Total	212,040.154	100.00%	57,252,165	100.00%	270.006

As Related to the County as a Whole

Irrigated Total	61,982.437	53.96%	38,388,995	60.18%	
Dry Total	5,600.540	7.68%	1,128,345	7.01%	
Grass Total	131,712.217	19.26%	16,044,380	21.92%	
Waste	2,806.640	33.41%	53,410	32.31%	
Other	9,938.320	81.44%	1,637,035	78.90%	
Exempt	1,395.630	45.18%			
Market Area Total	212,040.154	23.76%	57,252,165	36.86%	

2008 Agricultural Land Detail

County 62 - Morrill

Market Area: **2**

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	0.000	0.00%	0	0.00%	0.000
1A	1,089.900	2.06%	871,920	3.43%	800.000
2A1	3,090.660	5.84%	2,472,530	9.73%	800.000
2A	19,215.605	36.34%	11,529,350	45.39%	599.999
3A1	185.600	0.35%	90,945	0.36%	490.005
3A	9,999.090	18.91%	4,899,555	19.29%	490.000
4A1	15,060.446	28.48%	4,518,125	17.79%	299.999
4A	4,242.130	8.02%	1,018,115	4.01%	240.000
Irrigated Total	52,883.431	100.00%	25,400,540	100.00%	480.311

Dry:

1D1	0.000	0.00%	0	0.00%	0.000
1D	9,341.410	13.87%	3,082,665	20.59%	329.999
2D1	1,669.500	2.48%	509,210	3.40%	305.007
2D	25,990.255	38.59%	6,627,575	44.27%	255.002
3D1	422.000	0.63%	99,170	0.66%	235.000
3D	11,284.750	16.75%	2,200,565	14.70%	195.003
4D1	14,657.131	21.76%	2,052,000	13.71%	140.000
4D	3,992.510	5.93%	399,245	2.67%	99.998
Dry Total	67,357.556	100.00%	14,970,430	100.00%	222.253

Grass:

1G1	0.000	0.00%	0	0.00%	0.000
1G	2,371.250	0.43%	545,385	0.95%	229.998
2G1	586.650	0.11%	123,205	0.22%	210.014
2G	32,076.168	5.81%	4,811,430	8.42%	150.000
3G1	260.000	0.05%	33,800	0.06%	130.000
3G	27,445.773	4.97%	3,567,965	6.24%	130.000
4G1	99,969.770	18.10%	12,996,080	22.74%	130.000
4G	389,574.373	70.54%	35,061,690	61.36%	89.999
Grass Total	552,283.984	100.00%	57,139,555	100.00%	103.460

Irrigated Total	52,883.431	7.77%	25,400,540	25.90%	480.311
Dry Total	67,357.556	9.90%	14,970,430	15.27%	222.253
Grass Total	552,283.984	81.17%	57,139,555	58.27%	103.460
Waste	5,593.600	0.82%	111,870	0.11%	19.999
Other	2,265.015	0.33%	437,810	0.45%	193.292
Exempt	1,693.640	0.25%			
Market Area Total	680,383.586	100.00%	98,060,205	100.00%	144.124

As Related to the County as a Whole

Irrigated Total	52,883.431	46.04%	25,400,540	39.82%	
Dry Total	67,357.556	92.32%	14,970,430	92.99%	
Grass Total	552,283.984	80.74%	57,139,555	78.08%	
Waste	5,593.600	66.59%	111,870	67.69%	
Other	2,265.015	18.56%	437,810	21.10%	
Exempt	1,693.640	54.82%			
Market Area Total	680,383.586	76.24%	98,060,205	63.14%	

2008 Agricultural Land Detail

County 62 - Morrill

AgLand	Urban		SubUrban		Rural	
	Acres	Value	Acres	Value	Acres	Value
Irrigated	0.000	0	0.000	0	114,865.868	63,789,535
Dry	0.000	0	0.000	0	72,958.096	16,098,775
Grass	0.000	0	0.000	0	683,996.201	73,183,935
Waste	0.000	0	0.000	0	8,400.240	165,280
Other	0.000	0	0.000	0	12,203.335	2,074,845
Exempt	0.000	0	0.000	0	3,089.270	0
Total	0.000	0	0.000	0	892,423.740	155,312,370

AgLand	Total Acres	Total Value	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	114,865.868	63,789,535	114,865.868	12.87%	63,789,535	41.07%	555.339
Dry	72,958.096	16,098,775	72,958.096	8.18%	16,098,775	10.37%	220.657
Grass	683,996.201	73,183,935	683,996.201	76.64%	73,183,935	47.12%	106.994
Waste	8,400.240	165,280	8,400.240	0.94%	165,280	0.11%	19.675
Other	12,203.335	2,074,845	12,203.335	1.37%	2,074,845	1.34%	170.022
Exempt	3,089.270	0	3,089.270	0.35%	0	0.00%	0.000
Total	892,423.740	155,312,370	892,423.740	100.00%	155,312,370	100.00%	174.034

* 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)**

62 Morrill

	2007 CTL County Total	2008 Form 45 County Total	Value Difference (2007 Form 45 - 2006 CTL)	Percent Change	2008 Growth (New Construction Value)	% Change excl. Growth
1. Residential	60,072,437	60,755,325	682,888	1.14	526,792	0.26
2. Recreational	303,750	303,750	0	0	0	0
3. Ag-Homesite Land, Ag-Res Dwellings	25,492,116	26,286,571	794,455	3.12	*-----	3.12
4. Total Residential (sum lines 1-3)	85,868,303	87,345,646	1,477,343	1.72	526,792	1.11
5. Commercial	17,145,329	17,139,387	-5,942	-0.03	1,600	-0.04
6. Industrial	1,879,305	1,879,305	0	0	0	0
7. Ag-Farmsite Land, Outbuildings	9,392,222	18,859,211	9,466,989	100.8	740,520	92.91
8. Minerals	4,720,935	4,800,535	79,600	1.69	0	1.69
9. Total Commercial (sum lines 5-8)	33,137,791	42,678,438	9,540,647	28.79	31,600	28.7
10. Total Non-Agland Real Property	119,006,094	130,024,084	11,017,990	9.26	1,268,912	8.19
11. Irrigated	58,720,390	63,789,535	5,069,145	8.63		
12. Dryland	16,106,835	16,098,775	-8,060	-0.05		
13. Grassland	73,239,960	73,183,935	-56,025	-0.08		
14. Wasteland	156,205	165,280	9,075	5.81		
15. Other Agland	1,725,625	1,725,625	349,220	20.24		
16. Total Agricultural Land	149,949,015	155,312,370	5,363,355	3.58		
17. Total Value of All Real Property (Locally Assessed)	268,955,109	285,336,454	16,381,345	6.09	1,268,912	5.62

*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.

**MORRILL COUNTY ASSESSOR
BRIDGEPORT, NEBRASKA 69336**

**2007
Three Year Plan**

Morrill County Residentials:

We have reviewed all of Morrill County, now we will start reviewing everything again, we have several new homes that will be added to the tax roll in 2007, along with several new garages. We will start reviewing residential as soon as we possibly can.

Commercials:

We will have an ethanol plant built in Morrill County, they plan to start building it in the near future. Several of the workers are trying to find rental houses now in Bridgeport and surrounding towns. In visiting with the builders it will probably take a year or so to build. We will continue to review properties and continue with pickup work.

Ag Land:

We continue to find ag land that is being irrigated and not reported, as we do our reviews we will see if there has been use changes in ag land, we reviewed all of the feed lots in May and will reprice and revalue all of them. We are working with Knoche Appraisal of Lincoln. We do not have sales of feed lots, therefore Mr. Knoche will have to use sales from the eastern part of the state. We will review properties and do the yearly pick up work.

We are redoing our cadastral. WHAT A JOB...We have to do a lot of leg work, to be sure the filings are correct, it has not been redone since it was started. It will take us probably into 2008 to get it finished.

The staff in the assessor's office continues to maintain all property record cards, all personal property schedules, all homestead exemptions, do all the review in the county, measure all buildings, photo all improvements, draw all sketches, enter pertinent information into the CAMA system for pricing, mail all notice of valuation changes and deal with dissatisfied tax payers, plus all real estate transfers, do sales ratio and sales studies on sold properties and unsold properties, for equalization purposes. This does not include all the administrative reports that have to be filed in a timely manner.

2008 Assessment Survey for Morrill County

I. General Information

A. Staffing and Funding Information

1.	Deputy(ies) on staff
	One
2.	Appraiser(s) on staff
	None
3.	Other full-time employees
	One
4.	Other part-time employees
	None
5.	Number of shared employees
	None
6.	Assessor's requested budget for current fiscal year
	\$129,259
7.	Part of the budget that is dedicated to the computer system
	\$13,000
8.	Adopted budget, or granted budget if different from above
	Same
9.	Amount of the total budget set aside for appraisal work
	\$10,000
10.	Amount of the total budget set aside for education/workshops
	\$350
11.	Appraisal/Reappraisal budget, if not part of the total budget
	N/A
12.	Other miscellaneous funds
	N/A
13.	Total budget
	\$129,259

a.	Was any of last year's budget not used:
	Yes: \$5,155 in employees' wages.

B. Computer, Automation Information and GIS

1.	Administrative software
	County Solutions
2.	CAMA software
	County Solutions
3.	Cadastral maps: Are they currently being used?
	Yes
4.	Who maintains the Cadastral Maps?
	By the office staff. M.C. Schaff & Associates made making copies of the mylars and all ownership data will be transferred for assessment year 2008.
5.	Does the county have GIS software?
	Yes, ArcView.
6.	Who maintains the GIS software and maps?
	By the office staff and Mr. Pat Goltl, who is independently contracted by the County.
7.	Personal Property software:
	County Solutions

C. Zoning Information

1.	Does the county have zoning?
	Yes
2.	If so, is the zoning countywide?
	Yes
3.	What municipalities in the county are zoned?
	Bayard, Bridgeport and Broadwater.
4.	When was zoning implemented?
	2001

D. Contracted Services

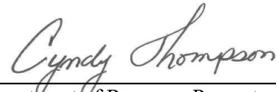
1.	Appraisal Services
	Real estate appraisal is primarily done in-house. Knoche Appraisal reviewed feedlots. Pritchard & Abbott for oil, gas and minerals.
2.	Other services
	County Solutions for CAMA, administrative and personal property software. Pat Goltl for GIS.

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 Morrill County Assessor, by certified mail, return receipt requested, 7006 2760 0000 6387 5845.

Dated this 7th day of April, 2008.



Department of Revenue, Property Assessment Division

Valuation History Charts