

Preface

The requirements for the assessment of real property for the purposes of property taxation are found in Nebraska law. The Constitution of Nebraska requires that “taxes shall be levied by valuation uniformly and proportionately upon all real property and franchises as defined by the Legislature except as otherwise provided in or permitted by this Constitution.” Neb. Const. art. VIII, sec. 1 (1) (1998). The uniform standard for the assessed value of real property for tax purposes is actual value, which is defined by law as “the market value of real property in the ordinary course of trade.” Neb. Rev. Stat. §77-112 (R.R.S., 2003). The assessment level for all real property, except agricultural land and horticultural land, is one hundred percent of actual value. The assessment level for agricultural land and horticultural land, hereinafter referred to as agricultural land, is seventy-five percent of actual value. Neb. Rev. Stat. §77-201(1) and (2)(R.S. Supp., 2007). More importantly, for purposes of equalization, similar properties must be assessed at the same proportion of actual value when compared to each other. Achieving the constitutional requirement of proportionality ultimately ensures the balance equity in the imposition of the property tax by local units of government on each parcel of real property.

The assessment process, implemented under the authority of the county assessor, seeks to value similarly classed properties at the same proportion to actual value. This is not a precise mathematical process, but instead depends on the judgment of the county assessor, based on his or her analysis of relevant factors that affect the actual value of real property. Nebraska law provides ranges of acceptable levels of value that must be met to achieve the uniform and proportionate valuation of classes and subclasses of real property in each county. Neb. Rev. Stat. §77-5023 (R.S. Supp., 2007) requires that all classes of real property, except agricultural land, be assessed within the range of ninety-two and one hundred percent of actual value; the class of agricultural land be assessed within the range of sixty-nine to seventy-five percent of actual value; the class of agricultural land receiving special valuation be assessed within the range sixty-nine to seventy-five percent of its special value; and, when the land is disqualified for special value the recapture value be assessed at actual value.

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

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

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

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

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

The Division is required by Neb. Rev. Stat. §77-1327 (R. S. Supp., 2007) to develop and maintain a state-wide sales file of all arm's length transactions. From this sales file the Division prepares an assessment sales ratio study in compliance with acceptable mass appraisal standards. The assessment sales ratio study is the primary mass appraisal performance evaluation tool. From the sales file, the Division prepares statistical analysis from a non-randomly selected set of observations, known as sales, from which inferences about the population, known as a class or subclass of real property, may be drawn. The statistical reports contained in the R&O are developed in compliance with standards developed by the International Association of Assessing Officers, hereinafter referred to as the IAAO.

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

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

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

Table of Contents

Commission Summary

Property Tax Administrator's Opinions and Recommendations

Residential Reports Section

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

Residential Correlation Section

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

Residential (What If) Recommendation Statistics if necessary

Commercial Reports Section

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

Commercial Correlation Section

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

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

Commercial (What If) Recommendation Statistics if necessary

Agricultural Reports Section

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

Agricultural Correlation Section

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

Agricultural (What If) Recommendation Statistics if necessary

Special Valuation Section

County Reports Section

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

Certification

Map Section

Valuation History Chart Section

2008 Commission Summary

79 Scotts Bluff

Residential Real Property - Current

Number of Sales	1467	COD	17.88
Total Sales Price	\$144,078,469	PRD	105.10
Total Adj. Sales Price	\$144,078,469	COV	43.58
Total Assessed Value	\$134,470,966	STD	42.75
Avg. Adj. Sales Price	\$98,213	Avg. Abs. Dev.	16.99
Avg. Assessed Value	\$91,664	Min	26.15
Median	95.04	Max	972.00
Wgt. Mean	93.33	95% Median C.I.	94.32 to 95.66
Mean	98.09	95% Wgt. Mean C.I.	92.32 to 94.34
		95% Mean C.I.	95.90 to 100.28
% of Value of the Class of all Real Property Value in the County			58.46
% of Records Sold in the Study Period			10.22
% of Value Sold in the Study Period			13.19
Average Assessed Value of the Base			71,041

Residential Real Property - History

Year	Number of Sales	Median	COD	PRD
2008	1467	95.04	17.88	105.10
2007	1543	94.27	18.75	105.94
2006	1520	97.08	21.22	108.23
2005	1,400	95.84	17.76	105.19
2004	1460	94.57	16.71	104.21
2003	1,417	96	19.98	106.91
2002	1,456	96	26.61	111.97
2001	1,431	96	25.81	110.84

2008 Commission Summary

79 Scotts Bluff

Commercial Real Property - Current

Number of Sales	231	COD	28.71
Total Sales Price	\$59,911,784	PRD	107.42
Total Adj. Sales Price	\$59,896,784	COV	45.48
Total Assessed Value	\$53,927,013	STD	43.99
Avg. Adj. Sales Price	\$259,293	Avg. Abs. Dev.	27.34
Avg. Assessed Value	\$233,450	Min	8.93
Median	95.21	Max	420.86
Wgt. Mean	90.03	95% Median C.I.	90.99 to 98.78
Mean	96.71	95% Wgt. Mean C.I.	82.55 to 97.51
		95% Mean C.I.	91.04 to 102.38
% of Value of the Class of all Real Property Value in the County			22.83
% of Records Sold in the Study Period			9.84
% of Value Sold in the Study Period			13.54
Average Assessed Value of the Base			169,612

Commercial Real Property - History

Year	Number of Sales	Median	COD	PRD
2008	231	95.21	28.71	107.42
2007	305	97.19	33.79	110.67
2006	311	95.88	33.74	119.21
2005	262	96.21	31.80	118.68
2004	247	95.66	32.06	120.06
2003	243	95	33.4	111.54
2002	248	92	39.48	107.03
2001	241	96	32.6	109.27

2008 Opinions of the Property Tax Administrator for Scotts Bluff County

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

Residential Real Property

It is my opinion that the level of value of the class of residential real property in Scotts Bluff County is 95% of actual value. It is my opinion that the quality of assessment for the class of residential real property in Scotts Bluff County is in compliance with generally accepted mass appraisal practices. In order to move the level of value of Assessor Location of Morrill with-in the acceptable range, I have recommended an adjustment of 5.49%.

Commercial Real Property

It is my opinion that the level of value of the class of commercial real property in Scotts Bluff County is 95% of actual value. It is my opinion that the quality of assessment for the class of commercial real property in Scotts Bluff County is not in compliance with generally accepted mass appraisal practices. In order to move the level of value of Assessor Location of Gering with-in the acceptable range, I have recommended an adjustment of 5.02%.

Dated this 7th day of April, 2008.



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

Ruth A. Sorensen
Property Tax Administrator

PAD 2008 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

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

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	1466	MEDIAN:	89	COV:	45.19	95% Median C.I.:	88.21 to 90.55
TOTAL Sales Price:	142,835,472	WGT. MEAN:	88	STD:	42.33	95% Wgt. Mean C.I.:	86.28 to 88.88
TOTAL Adj.Sales Price:	142,835,472	MEAN:	94	AVG.ABS.DEV:	19.82	95% Mean C.I.:	91.51 to 95.84
TOTAL Assessed Value:	125,095,576						
AVG. Adj. Sales Price:	97,432	COD:	22.25	MAX Sales Ratio:	972.00		
AVG. Assessed Value:	85,331	PRD:	106.96	MIN Sales Ratio:	1.36		

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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	215	92.52	96.31	92.27	16.40	104.39	39.78	495.50	90.69 to 96.10	86,968	80,241
10/01/05 TO 12/31/05	186	96.54	96.68	93.88	17.64	102.97	24.47	188.23	92.29 to 99.45	87,061	81,736
01/01/06 TO 03/31/06	137	91.83	96.95	92.44	20.12	104.88	52.54	319.40	87.74 to 94.74	92,148	85,184
04/01/06 TO 06/30/06	226	91.09	94.56	88.21	20.03	107.20	20.09	380.80	87.83 to 94.85	94,965	83,771
07/01/06 TO 09/30/06	200	85.81	90.73	85.37	25.25	106.28	22.51	512.56	82.34 to 90.07	97,244	83,014
10/01/06 TO 12/31/06	175	85.98	93.45	87.75	25.00	106.49	38.57	513.80	82.42 to 89.47	103,986	91,249
01/01/07 TO 03/31/07	146	88.69	93.19	86.98	22.05	107.14	13.33	347.22	86.27 to 92.46	92,913	80,816
04/01/07 TO 06/30/07	181	80.85	87.72	78.02	29.20	112.44	1.36	972.00	78.68 to 84.38	125,112	97,608
<u>Study Years</u>											
07/01/05 TO 06/30/06	764	92.54	96.00	91.42	18.60	105.01	20.09	495.50	91.65 to 94.43	90,285	82,536
07/01/06 TO 06/30/07	702	85.14	91.14	84.00	25.74	108.51	1.36	972.00	84.08 to 86.65	105,209	88,373
<u>Calendar Yrs</u>											
01/01/06 TO 12/31/06	738	88.52	93.70	88.07	22.76	106.40	20.09	513.80	87.20 to 90.83	97,199	85,601
<u>ALL</u>											
	1466	89.08	93.67	87.58	22.25	106.96	1.36	972.00	88.21 to 90.55	97,432	85,331

ASSESSOR LOCATION	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
GERING	369	85.83	88.09	87.28	19.42	100.92	21.84	483.17	84.42 to 87.57	104,400	91,124
MINATARE	26	103.51	105.39	94.36	21.42	111.68	52.98	222.82	85.83 to 112.92	39,793	37,550
MITCHELL	80	98.24	99.03	90.07	22.72	109.95	37.03	230.98	88.02 to 100.29	67,702	60,979
MORRILL	42	90.34	110.52	91.38	40.59	120.94	59.01	495.50	82.98 to 118.09	59,476	54,347
RURAL	287	87.83	91.69	84.68	25.59	108.28	13.33	512.56	84.93 to 91.83	123,549	104,617
SCOTTSBLUFF	607	90.34	95.50	89.16	20.06	107.11	1.36	972.00	88.88 to 92.20	94,412	84,178
SMTWNS	35	94.27	97.93	80.13	31.33	122.22	26.15	176.17	82.16 to 107.33	31,060	24,887
TERRYTOWN	20	94.85	90.43	88.85	9.20	101.78	63.34	104.92	87.38 to 99.96	75,435	67,020
<u>ALL</u>											
	1466	89.08	93.67	87.58	22.25	106.96	1.36	972.00	88.21 to 90.55	97,432	85,331

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	1179	89.21	94.16	88.54	21.49	106.34	1.36	972.00	88.28 to 91.02	91,074	80,636
3	287	87.83	91.69	84.68	25.59	108.28	13.33	512.56	84.93 to 91.83	123,549	104,617
<u>ALL</u>											
	1466	89.08	93.67	87.58	22.25	106.96	1.36	972.00	88.21 to 90.55	97,432	85,331

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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	1330	89.10	94.06	88.50	20.51	106.29	18.47	972.00	88.25 to 90.59	103,574	91,659
2	122	83.28	88.02	56.48	42.64	155.84	1.36	495.50	77.02 to 94.85	35,229	19,897
3	14	101.94	106.05	97.07	25.54	109.26	62.53	200.44	69.65 to 142.57	55,978	54,337
____ALL____	1466	89.08	93.67	87.58	22.25	106.96	1.36	972.00	88.21 to 90.55	97,432	85,331

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
01	1445	88.98	93.53	87.53	22.22	106.86	1.36	972.00	88.04 to 90.42	98,143	85,900
06											
07	21	99.51	103.76	95.13	20.71	109.08	62.53	200.44	85.36 to 113.62	48,504	46,140
____ALL____	1466	89.08	93.67	87.58	22.25	106.96	1.36	972.00	88.21 to 90.55	97,432	85,331

SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
04-0001											
62-0021	12	95.65	100.51	72.86	34.06	137.95	26.15	176.17	74.04 to 144.78	35,900	26,157
79-0002	27	102.88	104.73	93.33	21.31	112.21	52.98	222.82	85.83 to 112.92	45,171	42,159
79-0011	80	90.34	102.30	87.75	35.04	116.58	35.69	495.50	82.98 to 99.42	59,979	52,633
79-0016	440	86.40	88.76	87.52	19.59	101.41	18.47	483.17	84.73 to 88.51	102,159	89,409
79-0031	112	94.03	97.23	88.93	25.43	109.33	20.09	230.98	87.16 to 99.43	74,804	66,524
79-0032	795	89.93	94.55	87.46	21.26	108.10	1.36	972.00	88.56 to 91.60	104,475	91,373
NonValid School											
____ALL____	1466	89.08	93.67	87.58	22.25	106.96	1.36	972.00	88.21 to 90.55	97,432	85,331

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YEAR BUILT *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
0 OR Blank	116	90.57	93.07	60.71	42.13	153.31	13.33	495.50	78.27 to 96.51	33,042	20,058	
Prior TO 1860												
1860 TO 1899	2	91.91	91.91	93.26	5.52	98.55	86.84	96.98	N/A	75,000	69,947	
1900 TO 1919	144	92.00	99.36	88.37	26.32	112.44	43.20	513.80	87.82 to 99.42	58,311	51,529	
1920 TO 1939	240	88.63	92.02	83.41	25.03	110.32	24.00	241.64	84.39 to 91.53	64,433	53,742	
1940 TO 1949	144	87.41	99.10	87.63	29.84	113.09	42.62	972.00	83.61 to 92.52	63,228	55,409	
1950 TO 1959	169	88.28	89.42	88.13	15.53	101.47	18.47	180.83	85.06 to 91.74	94,497	83,279	
1960 TO 1969	148	85.71	90.64	86.08	18.44	105.29	53.15	512.56	81.98 to 88.58	108,183	93,126	
1970 TO 1979	240	88.71	92.48	88.79	15.93	104.15	20.09	200.44	87.09 to 91.83	125,784	111,686	
1980 TO 1989	53	92.23	92.91	89.53	10.20	103.78	73.21	131.08	86.47 to 96.50	156,208	139,852	
1990 TO 1994	23	86.38	88.63	86.35	10.07	102.64	73.00	108.14	81.22 to 96.57	198,226	171,162	
1995 TO 1999	54	89.52	93.46	89.63	12.84	104.27	51.86	147.71	85.86 to 95.19	172,104	154,259	
2000 TO Present	133	96.36	97.38	92.61	19.18	105.15	1.36	483.17	92.15 to 98.98	162,296	150,308	
ALL	1466	89.08	93.67	87.58	22.25	106.96	1.36	972.00	88.21 to 90.55	97,432	85,331	

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	31	121.96	162.96	154.42	59.69	105.54	54.60	972.00	100.00 to 152.57	2,879	4,446	
5000 TO 9999	21	118.08	166.55	166.00	55.16	100.33	72.61	513.80	106.11 to 153.39	7,358	12,214	
Total \$												
1 TO 9999	52	120.02	164.41	161.76	58.14	101.64	54.60	972.00	106.11 to 139.31	4,688	7,583	
10000 TO 29999	139	100.00	111.27	110.63	33.49	100.58	13.33	512.56	96.61 to 106.50	19,741	21,840	
30000 TO 59999	286	92.28	93.47	92.49	25.09	101.06	24.47	483.17	88.46 to 96.71	44,745	41,384	
60000 TO 99999	446	88.63	89.45	89.28	16.40	100.19	20.09	319.40	86.88 to 89.67	79,123	70,644	
100000 TO 149999	268	84.83	85.33	85.03	13.80	100.35	18.47	134.81	82.18 to 86.34	123,443	104,960	
150000 TO 249999	224	90.21	88.44	88.65	13.28	99.76	1.36	125.13	87.83 to 92.30	184,969	163,980	
250000 TO 499999	47	81.42	79.66	79.45	11.04	100.27	45.28	105.04	77.15 to 84.56	313,570	249,124	
500000 +	4	63.02	64.61	69.88	66.13	92.47	21.88	110.53	N/A	626,862	438,035	
ALL	1466	89.08	93.67	87.58	22.25	106.96	1.36	972.00	88.21 to 90.55	97,432	85,331	

PAD 2008 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

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

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	1466	MEDIAN:	89	COV:	45.19	95% Median C.I.:	88.21 to 90.55
TOTAL Sales Price:	142,835,472	WGT. MEAN:	88	STD:	42.33	95% Wgt. Mean C.I.:	86.28 to 88.88
TOTAL Adj.Sales Price:	142,835,472	MEAN:	94	AVG.ABS.DEV:	19.82	95% Mean C.I.:	91.51 to 95.84
TOTAL Assessed Value:	125,095,576						
AVG. Adj. Sales Price:	97,432	COD:	22.25	MAX Sales Ratio:	972.00		
AVG. Assessed Value:	85,331	PRD:	106.96	MIN Sales Ratio:	1.36		

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ASSESSED VALUE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
<u>Low \$</u>											
1 TO 4999	27	100.00	92.62	17.24	34.55	537.15	1.36	177.33	78.27 to 112.63	16,243	2,800
5000 TO 9999	28	101.22	116.07	66.72	53.91	173.95	21.84	495.50	72.61 to 125.20	10,818	7,218
<u>Total \$</u>											
1 TO 9999	55	100.00	104.56	37.46	44.74	279.14	1.36	495.50	87.40 to 112.63	13,481	5,049
10000 TO 29999	166	84.16	90.68	73.23	36.58	123.83	18.47	380.80	79.61 to 93.75	26,395	19,329
30000 TO 59999	366	87.44	96.02	84.70	28.28	113.37	24.63	972.00	84.75 to 89.47	53,419	45,245
60000 TO 99999	435	89.23	91.28	87.73	15.39	104.05	42.48	187.53	87.99 to 91.51	90,070	79,017
100000 TO 149999	250	87.51	91.60	86.13	16.09	106.35	21.88	512.56	85.86 to 90.32	140,524	121,034
150000 TO 249999	168	95.85	98.26	93.60	14.42	104.98	45.90	483.17	92.58 to 98.48	202,890	189,901
250000 TO 499999	24	83.57	85.27	84.12	8.18	101.37	71.83	108.71	80.85 to 87.42	347,218	292,091
500000 +	2	106.29	106.29	105.18	3.99	101.05	102.04	110.53	N/A	715,000	752,070
<u>ALL</u>	1466	89.08	93.67	87.58	22.25	106.96	1.36	972.00	88.21 to 90.55	97,432	85,331

QUALITY

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	119	91.63	94.00	61.65	42.29	152.48	13.33	495.50	79.29 to 96.51	33,118	20,416
10	3	100.00	104.35	102.74	11.59	101.57	89.15	123.91	N/A	46,733	48,012
15	3	136.79	126.67	116.90	19.32	108.36	81.98	161.25	N/A	16,633	19,443
20	45	93.29	117.35	91.32	49.34	128.51	37.03	972.00	85.73 to 105.33	65,136	59,482
25	31	86.92	90.54	87.97	24.81	102.92	26.15	171.51	77.24 to 100.00	61,731	54,302
30	895	88.96	93.48	88.13	20.45	106.07	18.47	513.80	87.75 to 90.59	81,366	71,709
35	160	88.72	91.99	90.26	14.25	101.91	43.20	225.61	86.34 to 92.45	125,755	113,513
40	182	89.08	88.37	86.38	15.71	102.30	1.36	184.22	86.82 to 92.47	180,931	156,296
45	11	84.17	116.19	84.48	52.37	137.54	55.40	483.17	59.01 to 99.36	272,286	230,015
50	17	95.88	94.69	95.88	7.70	98.76	72.99	112.40	87.71 to 101.79	293,602	281,502
<u>ALL</u>	1466	89.08	93.67	87.58	22.25	106.96	1.36	972.00	88.21 to 90.55	97,432	85,331

PAD 2008 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

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AVG. Assessed Value:	85,331	PRD:	106.96	MIN Sales Ratio:	1.36		

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STYLE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	121	91.63	94.16	64.31	41.95	146.42	13.33	495.50	79.60 to 96.51	34,281	22,045
100	12	94.22	84.93	77.86	20.61	109.08	20.09	119.27	65.34 to 99.46	44,700	34,801
101	1122	88.77	93.19	88.28	20.10	105.56	18.47	972.00	87.75 to 90.32	99,324	87,681
102	37	89.18	106.33	87.58	32.33	121.41	45.90	512.56	85.64 to 104.19	164,156	143,762
103	36	91.83	92.34	91.10	13.48	101.36	66.54	131.08	81.51 to 99.29	152,041	138,507
104	67	94.60	100.39	87.72	27.77	114.43	1.36	513.80	87.57 to 100.71	85,051	74,611
106	2	85.02	85.02	86.42	14.07	98.37	73.05	96.98	N/A	85,000	73,457
111	26	88.19	92.08	88.72	13.82	103.79	69.18	160.34	81.69 to 95.17	115,334	102,324
301	8	85.96	83.25	85.33	11.59	97.56	52.98	98.38	52.98 to 98.38	151,687	129,438
302	3	98.15	105.85	102.32	14.52	103.45	88.32	131.08	N/A	54,500	55,765
304	31	89.72	88.64	88.00	11.84	100.72	42.48	125.34	86.48 to 95.88	156,155	137,414
307	1	75.43	75.43	75.43			75.43	75.43	N/A	76,800	57,934
<u>ALL</u>	<u>1466</u>	<u>89.08</u>	<u>93.67</u>	<u>87.58</u>	<u>22.25</u>	<u>106.96</u>	<u>1.36</u>	<u>972.00</u>	<u>88.21 to 90.55</u>	<u>97,432</u>	<u>85,331</u>

CONDITION	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	110	90.57	93.69	61.35	43.54	152.72	13.33	495.50	79.29 to 96.51	33,837	20,759
10	9	100.00	202.84	118.87	120.37	170.65	52.66	972.00	73.53 to 177.33	12,966	15,413
15	4	86.04	90.48	72.70	28.85	124.45	53.05	136.79	N/A	45,250	32,897
20	29	100.00	102.67	92.73	25.70	110.71	44.57	180.83	81.98 to 115.35	51,000	47,293
25	18	108.19	121.44	103.95	34.83	116.82	49.36	230.98	89.39 to 153.66	29,005	30,150
30	566	91.06	93.79	88.99	20.98	105.40	1.36	483.17	88.72 to 92.84	95,766	85,224
35	170	88.37	93.40	88.71	20.60	105.28	26.15	513.80	84.79 to 91.41	89,107	79,049
40	370	88.26	90.38	87.45	15.00	103.35	42.62	222.82	87.09 to 89.93	128,190	112,104
45	53	88.56	97.96	87.41	25.75	112.07	45.90	512.56	82.67 to 94.62	121,969	106,613
50	80	85.11	85.94	86.26	14.48	99.62	43.20	122.65	80.12 to 88.95	108,452	93,554
55	7	85.84	87.45	87.83	20.44	99.57	46.86	133.11	46.86 to 133.11	57,285	50,315
60	50	88.91	91.60	88.76	16.52	103.21	48.62	152.36	83.47 to 97.72	89,818	79,720
<u>ALL</u>	<u>1466</u>	<u>89.08</u>	<u>93.67</u>	<u>87.58</u>	<u>22.25</u>	<u>106.96</u>	<u>1.36</u>	<u>972.00</u>	<u>88.21 to 90.55</u>	<u>97,432</u>	<u>85,331</u>

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

Residential

The city of Gering has been data collected, land values have been updated and all Gering improvements have been revalued for assessment year 2008. Two Scottsbluff neighborhoods (1200 and 1600) were revalued for 2008. Also, Minatare residential received a 4% decrease to land and improvements. Morrill residential received a 2% increase to land and improvements. Improvements on leased land (IOLL's) received a 2% decrease.

Also data collection and revaluation has been completed for the rural residential subclass. Rural site values were raised to reflect the market and provide equalization for the first two acres of both rural and ag residential properties.

2008 Assessment Survey for Scotts Bluff County

Residential Appraisal Information

(Includes Urban, Suburban and Rural Residential)

1.	Data collection done by:
	The Appraiser and four staff data collectors.
2.	Valuation done by:
	The Assessor and Appraiser.
3.	Pickup work done by whom:
	The Appraiser and four staff data collectors.
4.	What is the date of the Replacement Cost New data (Marshall-Swift) that are used to value this property class?
	The RCN data for the residential property class is dated June, 2006.
5.	What was the last year the depreciation schedule for this property class was developed using market-derived information?
	The last market-derived depreciation schedule was developed in 2005.
6.	What was the last year that the Market or Sales Comparison Approach was used to estimate the market value of the properties in this class?
	Typically, the Market or Sales Comparison Approach is used during individual taxpayer protests, and not as an approach for the mass appraisal of residential property.
7.	Number of market areas/neighborhoods for this property class:
	There are sixty-nine residential neighborhoods.
8.	How are these defined?
	Primarily by location and similar property characteristics.
9.	Is “Assessor Location” a usable valuation identity?
	No, since the County uses sixty-nine residential neighborhoods when it values the residential property class. The “Assessor Location” is too broad to be used as a valuation identity in Scotts Bluff County.
10.	Does the assessor location “suburban” mean something other than rural residential? (That is, does the “suburban” location have its own market?)
	No, “suburban” does not have its own market at this time.
11.	What is the market significance of the suburban location as defined in Reg. 10-001.07B? (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.)
	At this time, the County does not use the suburban designation as defined in Reg 10.

12.	Are the county's ag residential and rural residential improvements classified and valued in the same manner?
	Yes, ag and rural residential improvements are both classified and valued in the same manner (with the same RCN and depreciation schedule).

Residential Permit Numbers:

Permits	Information Statements	Other	Total
345	0	0	345

PAD 2008 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

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

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	1467	MEDIAN:	95	COV:	43.59	95% Median C.I.:	94.32 to 95.66
TOTAL Sales Price:	144,078,469	WGT. MEAN:	93	STD:	42.75	95% Wgt. Mean C.I.:	92.29 to 94.33
TOTAL Adj.Sales Price:	144,078,469	MEAN:	98	AVG.ABS.DEV:	17.01	95% Mean C.I.:	95.89 to 100.27
TOTAL Assessed Value:	134,439,050						
AVG. Adj. Sales Price:	98,213	COD:	17.89	MAX Sales Ratio:	972.00		
AVG. Assessed Value:	91,642	PRD:	105.11	MIN Sales Ratio:	26.15		

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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	216	97.04	100.18	96.85	15.78	103.45	46.05	505.42	94.49 to 98.92	86,635	83,903
10/01/05 TO 12/31/05	187	98.82	102.34	98.19	19.47	104.23	32.67	479.93	96.50 to 100.00	86,809	85,237
01/01/06 TO 03/31/06	137	95.65	98.35	95.80	16.37	102.65	52.54	225.61	93.28 to 98.77	92,968	89,067
04/01/06 TO 06/30/06	223	95.96	95.94	91.45	15.00	104.91	26.38	242.60	93.75 to 97.54	96,639	88,373
07/01/06 TO 09/30/06	201	93.36	96.20	92.09	20.14	104.46	32.62	511.87	90.15 to 95.17	94,835	87,334
10/01/06 TO 12/31/06	176	94.16	100.67	92.23	20.87	109.16	42.62	831.12	91.80 to 96.17	109,599	101,081
01/01/07 TO 03/31/07	145	96.06	97.94	94.68	14.90	103.44	47.61	240.39	92.23 to 96.95	98,188	92,962
04/01/07 TO 06/30/07	182	89.11	93.28	88.26	19.07	105.69	26.15	972.00	85.65 to 92.92	122,284	107,928
<u>Study Years</u>											
07/01/05 TO 06/30/06	763	96.86	99.14	95.29	16.64	104.04	26.38	505.42	95.74 to 97.87	90,738	86,463
07/01/06 TO 06/30/07	704	93.26	96.92	91.48	19.04	105.95	26.15	972.00	91.80 to 94.56	106,313	97,254
<u>Calendar Yrs</u>											
01/01/06 TO 12/31/06	737	94.95	97.59	92.59	18.04	105.40	26.38	831.12	93.75 to 95.70	98,559	91,253
<u>ALL</u>											
	1467	95.04	98.08	93.31	17.89	105.11	26.15	972.00	94.32 to 95.66	98,213	91,642

ASSESSOR LOCATION	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
GERING	367	97.02	100.46	98.03	11.02	102.48	60.93	831.12	96.48 to 97.67	104,944	102,873
MINATARE	25	98.77	101.63	92.20	21.88	110.23	56.03	213.91	82.40 to 108.40	40,785	37,602
MITCHELL	80	97.51	99.28	90.55	23.55	109.64	37.03	230.98	87.95 to 100.00	67,702	61,302
MORRILL	42	91.00	110.36	90.33	40.08	122.19	60.19	505.42	80.94 to 104.12	59,476	53,721
RURAL	296	92.17	95.34	90.35	22.29	105.52	26.38	511.87	88.80 to 94.95	125,559	113,442
SCOTTSBLUFF	603	92.83	96.96	92.70	16.96	104.59	35.61	972.00	91.72 to 94.50	94,328	87,445
SMTWNS	34	93.92	96.81	81.53	32.95	118.73	26.15	176.17	69.58 to 110.55	31,635	25,792
TERRYTOWN	20	96.84	95.78	92.69	10.43	103.33	68.47	161.11	88.36 to 99.55	75,435	69,924
<u>ALL</u>											
	1467	95.04	98.08	93.31	17.89	105.11	26.15	972.00	94.32 to 95.66	98,213	91,642

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	1171	95.38	98.77	94.34	16.82	104.70	26.15	972.00	94.79 to 96.06	91,300	86,131
3	296	92.17	95.34	90.35	22.29	105.52	26.38	511.87	88.80 to 94.95	125,559	113,442
<u>ALL</u>											
	1467	95.04	98.08	93.31	17.89	105.11	26.15	972.00	94.32 to 95.66	98,213	91,642

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Base Stat

State Stat Run

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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	1336	95.19	98.00	93.54	16.66	104.77	26.15	972.00	94.45 to 95.82	103,862	97,152
2	117	92.40	98.26	85.91	31.41	114.38	27.48	505.42	86.80 to 96.61	38,755	33,294
3	14	99.90	104.13	95.47	25.35	109.07	61.24	196.44	69.65 to 139.72	55,978	53,443
____ALL____	1467	95.04	98.08	93.31	17.89	105.11	26.15	972.00	94.32 to 95.66	98,213	91,642

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
01	1448	95.02	97.45	93.27	17.21	104.49	26.15	831.12	94.27 to 95.61	98,817	92,162
06											
07	19	99.51	146.01	99.72	66.34	146.42	53.29	972.00	80.35 to 113.50	52,121	51,975
____ALL____	1467	95.04	98.08	93.31	17.89	105.11	26.15	972.00	94.32 to 95.66	98,213	91,642

SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
04-0001											
62-0021	11	92.32	102.80	83.02	37.57	123.83	26.15	176.17	53.29 to 161.25	31,991	26,558
79-0002	26	99.13	101.54	93.31	20.99	108.82	56.03	213.91	82.40 to 108.40	46,331	43,234
79-0011	80	90.40	102.72	88.98	33.34	115.45	42.80	505.42	84.64 to 98.48	61,007	54,281
79-0016	439	96.98	99.97	96.88	11.87	103.19	42.24	831.12	96.48 to 97.59	104,079	100,834
79-0031	116	93.88	97.61	90.22	24.42	108.20	26.38	230.98	87.17 to 99.29	75,017	67,678
79-0032	795	92.57	96.45	91.97	18.46	104.88	27.48	972.00	91.54 to 93.87	104,714	96,305
NonValid School											
____ALL____	1467	95.04	98.08	93.31	17.89	105.11	26.15	972.00	94.32 to 95.66	98,213	91,642

PAD 2008 R&O Statistics

Type: Qualified

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

(!: AVTot=0)

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AVG. Adj. Sales Price:	98,213	COD:	17.89	MAX Sales Ratio:	972.00		
AVG. Assessed Value:	91,642	PRD:	105.11	MIN Sales Ratio:	26.15		

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YEAR BUILT *	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
0 OR Blank	124	91.75	102.02	80.87	37.47	126.16	27.48	505.42	84.64 to 95.54	40,343	32,625
Prior TO 1860											
1860 TO 1899	2	94.15	94.15	94.90	3.01	99.21	91.32	96.98	N/A	75,000	71,177
1900 TO 1919	145	95.04	100.70	92.77	20.19	108.54	48.48	262.22	93.20 to 97.55	58,659	54,419
1920 TO 1939	238	94.42	97.43	92.18	19.45	105.69	26.15	230.98	92.24 to 96.48	63,229	58,287
1940 TO 1949	142	93.38	99.81	91.59	22.33	108.98	42.62	972.00	90.36 to 96.10	64,225	58,821
1950 TO 1959	169	95.36	94.48	93.32	13.05	101.25	35.61	212.57	91.56 to 96.47	94,497	88,184
1960 TO 1969	148	92.39	94.52	90.34	15.40	104.63	60.18	511.87	88.25 to 95.37	108,183	97,728
1970 TO 1979	241	94.70	96.46	93.69	14.08	102.95	26.38	240.39	92.63 to 96.86	126,179	118,222
1980 TO 1989	52	95.00	95.46	94.32	8.70	101.21	73.21	131.08	92.23 to 98.15	158,924	149,893
1990 TO 1994	23	90.22	90.70	89.64	9.27	101.19	74.48	108.14	83.54 to 99.03	198,226	177,683
1995 TO 1999	54	97.82	98.40	95.33	9.88	103.22	76.69	150.67	95.02 to 99.89	172,104	164,062
2000 TO Present	129	98.98	104.74	99.04	13.79	105.75	42.24	831.12	97.15 to 99.79	168,561	166,945
ALL	1467	95.04	98.08	93.31	17.89	105.11	26.15	972.00	94.32 to 95.66	98,213	91,642

SALE PRICE *	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
1 TO 4999	30	125.76	171.27	167.46	64.39	102.27	53.29	972.00	96.00 to 155.00	2,825	4,731
5000 TO 9999	19	111.72	110.47	108.93	39.16	101.42	47.61	262.22	68.11 to 125.56	7,395	8,055
Total \$											
1 TO 9999	49	118.08	147.69	130.95	56.97	112.79	47.61	972.00	92.40 to 136.50	4,597	6,020
10000 TO 29999	130	98.90	115.66	117.07	35.17	98.79	32.62	831.12	95.54 to 100.00	19,785	23,162
30000 TO 59999	290	96.52	101.10	99.96	20.58	101.14	27.48	479.93	95.38 to 98.97	44,714	44,696
60000 TO 99999	450	93.29	93.05	92.89	13.19	100.18	26.15	212.57	92.06 to 94.77	79,104	73,478
100000 TO 149999	270	91.65	90.40	90.10	11.89	100.33	35.61	144.34	88.03 to 94.45	123,473	111,254
150000 TO 249999	226	96.77	94.80	94.86	9.03	99.94	41.91	129.72	95.23 to 98.05	184,859	175,356
250000 TO 499999	49	89.12	88.22	87.93	9.29	100.33	61.63	107.47	84.56 to 93.15	314,710	276,733
500000 +	3	101.40	86.52	86.09	15.09	100.51	56.13	102.04	N/A	726,666	625,567
ALL	1467	95.04	98.08	93.31	17.89	105.11	26.15	972.00	94.32 to 95.66	98,213	91,642

PAD 2008 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

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

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	1467	MEDIAN:	95	COV:	43.59	95% Median C.I.:	94.32 to 95.66
TOTAL Sales Price:	144,078,469	WGT. MEAN:	93	STD:	42.75	95% Wgt. Mean C.I.:	92.29 to 94.33
TOTAL Adj.Sales Price:	144,078,469	MEAN:	98	AVG.ABS.DEV:	17.01	95% Mean C.I.:	95.89 to 100.27
TOTAL Assessed Value:	134,439,050						
AVG. Adj. Sales Price:	98,213	COD:	17.89	MAX Sales Ratio:	972.00		
AVG. Assessed Value:	91,642	PRD:	105.11	MIN Sales Ratio:	26.15		

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ASSESSED VALUE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
<u>Low \$</u>											
1 TO 4999	26	87.44	92.88	71.67	34.91	129.59	36.10	173.25	61.42 to 107.33	3,999	2,866
5000 TO 9999	23	114.27	130.10	89.15	48.15	145.94	32.62	505.42	72.74 to 136.50	7,736	6,897
<u>Total \$</u>											
1 TO 9999	49	92.40	110.35	82.70	47.20	133.43	32.62	505.42	78.27 to 114.27	5,753	4,758
10000 TO 29999	141	93.36	93.29	79.52	26.53	117.31	26.15	314.30	85.63 to 96.51	24,522	19,500
30000 TO 59999	338	94.20	99.22	90.45	22.32	109.70	35.61	972.00	91.78 to 95.61	49,971	45,197
60000 TO 99999	441	94.51	95.56	92.34	12.99	103.49	41.91	229.29	92.81 to 95.86	85,375	78,831
100000 TO 149999	257	94.45	97.65	93.28	14.99	104.68	60.18	511.87	91.80 to 95.70	128,194	119,584
150000 TO 249999	205	98.56	103.61	97.70	13.26	106.04	61.63	831.12	97.05 to 99.29	193,848	189,395
250000 TO 499999	34	91.60	91.29	89.02	9.59	102.55	56.13	124.59	84.56 to 97.54	343,617	305,872
500000 +	2	101.72	101.72	101.80	0.31	99.92	101.40	102.04	N/A	715,000	727,861
<u>ALL</u>	1467	95.04	98.08	93.31	17.89	105.11	26.15	972.00	94.32 to 95.66	98,213	91,642

QUALITY

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	125	92.10	102.95	81.85	37.57	125.79	27.48	505.42	85.65 to 96.51	39,204	32,088
0	2	51.02	51.02	54.40	12.93	93.78	44.42	57.61	N/A	105,100	57,170
10	3	96.00	103.75	103.94	11.31	99.82	91.35	123.91	N/A	46,733	48,573
15	3	136.79	126.13	116.24	19.71	108.51	80.35	161.25	N/A	16,633	19,335
20	44	99.56	124.79	100.53	44.81	124.13	37.03	972.00	90.74 to 107.55	66,275	66,628
25	32	92.21	93.06	92.33	20.79	100.79	26.15	160.74	82.25 to 103.03	62,731	57,917
30	892	94.40	95.91	92.22	16.08	104.01	26.38	511.87	93.14 to 95.29	82,083	75,695
35	160	96.98	98.20	95.90	10.88	102.40	61.42	225.61	95.05 to 98.29	127,193	121,972
40	178	95.72	100.02	94.82	13.30	105.49	61.63	831.12	94.49 to 97.31	181,450	172,047
45	11	97.54	91.03	90.46	9.01	100.63	60.19	105.55	80.85 to 100.96	272,286	246,300
50	17	98.95	98.73	99.28	5.92	99.45	87.73	124.59	90.40 to 102.04	293,602	291,491
<u>ALL</u>	1467	95.04	98.08	93.31	17.89	105.11	26.15	972.00	94.32 to 95.66	98,213	91,642

PAD 2008 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

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

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	1467	MEDIAN:	95	COV:	43.59	95% Median C.I.:	94.32 to 95.66
TOTAL Sales Price:	144,078,469	WGT. MEAN:	93	STD:	42.75	95% Wgt. Mean C.I.:	92.29 to 94.33
TOTAL Adj.Sales Price:	144,078,469	MEAN:	98	AVG.ABS.DEV:	17.01	95% Mean C.I.:	95.89 to 100.27
TOTAL Assessed Value:	134,439,050						
AVG. Adj. Sales Price:	98,213	COD:	17.89	MAX Sales Ratio:	972.00		
AVG. Assessed Value:	91,642	PRD:	105.11	MIN Sales Ratio:	26.15		

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STYLE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	129	91.88	102.14	82.03	37.54	124.52	27.48	505.42	84.64 to 96.51	41,223	33,813
100	11	85.36	79.38	79.70	25.73	99.60	26.38	111.72	46.86 to 106.82	47,718	38,029
101	1115	95.04	97.50	93.63	16.13	104.14	26.15	972.00	94.21 to 95.82	99,941	93,569
102	37	97.40	108.72	94.80	25.83	114.69	60.19	511.87	90.40 to 99.50	164,156	155,615
103	37	94.74	94.89	94.00	13.46	100.95	66.54	131.08	84.73 to 100.00	150,432	141,412
104	67	98.37	103.87	98.64	15.30	105.30	56.03	262.22	95.04 to 101.58	85,051	83,895
106	2	94.61	94.61	94.89	2.51	99.70	92.24	96.98	N/A	85,000	80,656
111	26	90.52	94.05	91.49	12.97	102.79	75.95	162.37	83.31 to 98.37	115,334	105,524
301	8	85.96	85.25	86.13	9.27	98.97	68.94	98.38	68.94 to 98.38	151,687	130,655
302	3	98.15	105.85	102.32	14.52	103.45	88.32	131.08	N/A	54,500	55,765
304	31	96.94	94.00	93.83	6.79	100.19	68.28	107.36	90.67 to 98.72	156,155	146,516
307	1	75.43	75.43	75.43			75.43	75.43	N/A	76,800	57,934
<u>ALL</u>	<u>1467</u>	<u>95.04</u>	<u>98.08</u>	<u>93.31</u>	<u>17.89</u>	<u>105.11</u>	<u>26.15</u>	<u>972.00</u>	<u>94.32 to 95.66</u>	<u>98,213</u>	<u>91,642</u>

CONDITION	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	118	91.55	102.07	81.00	38.55	126.00	27.48	505.42	83.38 to 95.54	41,455	33,579
10	9	107.62	207.72	133.26	106.64	155.88	73.53	972.00	94.95 to 170.27	12,966	17,278
15	5	78.27	82.08	64.96	32.98	126.35	48.48	136.79	N/A	53,200	34,559
20	29	100.00	108.41	99.69	26.10	108.75	53.29	181.60	88.31 to 121.93	51,000	50,841
25	18	100.16	120.84	104.29	32.19	115.87	49.36	230.98	93.08 to 156.73	29,005	30,249
30	558	95.94	97.59	94.98	15.56	102.75	26.38	831.12	94.96 to 96.95	96,706	91,849
35	170	96.54	99.74	95.53	15.84	104.40	26.15	262.22	94.77 to 98.37	89,107	85,126
40	369	94.43	94.14	92.17	12.37	102.14	35.61	213.91	92.44 to 95.33	128,905	118,812
45	54	92.68	101.05	93.06	22.23	108.58	56.03	511.87	88.00 to 96.64	121,447	113,024
50	80	92.69	92.05	92.23	11.78	99.81	52.54	122.13	88.95 to 95.10	108,452	100,024
55	7	87.66	82.72	83.98	12.24	98.50	46.86	101.30	46.86 to 101.30	57,285	48,107
60	50	91.24	93.80	91.79	15.52	102.19	63.17	152.36	84.60 to 98.15	89,818	82,445
<u>ALL</u>	<u>1467</u>	<u>95.04</u>	<u>98.08</u>	<u>93.31</u>	<u>17.89</u>	<u>105.11</u>	<u>26.15</u>	<u>972.00</u>	<u>94.32 to 95.66</u>	<u>98,213</u>	<u>91,642</u>

**2008 Correlation Section
for Scotts Bluff County**

Residential Real Property

I. Correlation

RESIDENTIAL: The following tables and narrative comments will show that all three measures of central tendency are within acceptable range, and any could be used to describe the overall level of value for the residential property class. For purposes of direct equalization, and since it falls within the very narrow range of the 95% Median Confidence Interval of 94.32 to 95.66 (at 95.04), the overall median will be used as the point estimate for the residential level of value.

Regarding the overall quality of assessment (uniformity), Table VI reveals that neither qualitative statistic appears to be within compliance. However, the removal of outliers would bring both the coefficient of dispersion and the price-related differential within their respective acceptable parameters (at 12.75 and 102.02, respectively).

For overall level of value and assessment uniformity, Scotts Bluff County is in compliance.

A further review of the statistical profile indicates that under the heading "Assessor Location," Morrill has 42 sales, with a median of 91.00, a mean of 110.36, a weighted mean of 90.33, a COD of 40.08 and a PRD of 122.19. The removal of the three most extreme outlying sales would produce a median of 90.07, a mean of 95.22, a weighted mean of 89.30, a COD of 25.10 and a PRD of 106.64. To move the median of this subclass to the mid-point of acceptable range, an adjustment of 5.49% to both land and improvements would be offered as a non-binding recommendation.

Under the heading "School District," district 79-0011 contains eighty sales with a median of 90.40, a mean of 102.72, a weighted mean of 88.98, a COD of 33.34 and a PRD of 115.45. It should be noted that this is the "Morrill" school district, and the aforementioned non-binding recommended adjustment would result in the following statistics for this district: a median of 92.34, a mean of 105.90, a weighted mean of 91.51, a COD of 34.04, and a PRD of 115.72.

**2008 Correlation Section
for Scotts Bluff County**

II. Analysis of Percentage of Sales Used

This section documents the utilization of total sales compared to qualified sales in the sales file. Neb. Rev. Stat. §77-1327(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	1795	1467	81.73
2007	1883	1543	81.94
2006	1792	1520	84.82
2005	1700	1400	82.35
2004	1776	1460	82.21
2003	1790	1417	79.16
2002	1774	1456	82.07
2001	1794	1431	79.77

RESIDENTIAL: As Table II shows, the percentage of sales used for assessment year 2008 is commensurate with last year, and by rounding, fits well within the percentage used for all of the previous years.

**2008 Correlation Section
for Scotts Bluff County**

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

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

Adjusting for Selective Reappraisal

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

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

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

**2008 Correlation Section
for Scotts Bluff County**

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

	Preliminary Median	% Change in Assessed Value (excl. growth)	Trended Preliminary Ratio	R&O Median
2008	89.08	3.5	92.2	95.04
2007	92.54	0.66	93.15	94.27
2006	93.49	5.47	98.61	97.08
2005	91.52	-4.39	87.5	95.84
2004	90.85	4.96	95.35	94.57
2003	91	3.9	94.55	96
2002	91	1.72	92.57	96
2001	87	10.9	96.48	96

RESIDENTIAL: The difference between the Trended Preliminary Ratio and the R&O Median is less than three points (2.84), and indicates only moderate support for each statistic.

**2008 Correlation Section
for Scotts Bluff County**

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

This section analyzes the percentage change of the assessed values in the sales file, between the 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 Scotts Bluff County**

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

% Change in Total Assessed Value in the Sales		% Change in Assessed Value (excl. growth)
8.95	2008	3.5
1.77	2007	0.66
7.38	2006	5.47
9.09	2005	-4.39
11.31	2004	4.96
10.71	2003	3.9
7.82	2002	1.72
11.22	2001	10.9

RESIDENTIAL: As shown by Table IV, the difference between the percent change in the sales file compared to the percent change in the residential property base is 5.45 points. Assessment actions taken to address the residential property class included: The city of Gering has been data collected, land values have been updated and all Gering improvements have been revalued for assessment year 2008. Two Scottsbluff neighborhoods (1200 and 1600) were revalued for 2008. Minatare residential received a 4% decrease to land and improvements. Morrill residential received a 2% increase to land and improvements. Improvements on leased land (IOLL's) received a 2% decrease.

Also data collection and revaluation has been completed for the rural residential subclass. Rural site values were raised to reflect the market and provide equalization for the first two acres of both rural and ag residential properties.

To consider only the Gering and Rural subclasses, these constitute approximately 54% of the total assessed value of the sales sample (53.69%), compared to 7.17% of the residential base. Thus, it is not surprising the 2008 assessment actions taken to address the residential property class affected the sales base more profoundly than it did the entire residential property class as a whole.

2008 Correlation Section for Scotts Bluff County

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

There are three measures of central tendency calculated by the 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 Scotts Bluff County**

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

	Median	Wgt. Mean	Mean
R&O Statistics	95.04	93.33	98.09

RESIDENTIAL: All three measures of central tendency are within acceptable range, and any could be used to describe the overall level of value for the residential property class.

**2008 Correlation Section
for Scotts Bluff County**

VI. Analysis of R&O COD and PRD

In analyzing the statistical data of assessment quality, there are two measures primarily relied upon by assessment officials. The Coefficient of Dispersion, COD, is produced to measure assessment uniformity. A low COD tends to indicate good assessment uniformity as there is a smaller “spread” or dispersion of the ratios in the sales file. 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	17.88	105.10
Difference	2.88	2.1

RESIDENTIAL: Table VI reveals that neither qualitative statistic appears to be within compliance. However, the removal of outliers would bring both the coefficient of dispersion and the price-related differential within their respective acceptable parameters (at 12.75 and 102.02, respectively).

**2008 Correlation Section
for Scotts Bluff County**

VII. Analysis of Change in Statistics Due to Assessor Actions

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

	Preliminary Statistics	R&O Statistics	Change
Number of Sales	1466	1467	1
Median	89.08	95.04	5.96
Wgt. Mean	87.58	93.33	5.75
Mean	93.67	98.09	4.42
COD	22.25	17.88	-4.37
PRD	106.96	105.10	-1.86
Min Sales Ratio	1.36	26.15	24.79
Max Sales Ratio	972.00	972.00	0

RESIDENTIAL: The one-sale difference between the Preliminary and the R&O statistics is due to the reclassification of one sale into the qualified sales file (from ag improved to rural residential). Assessment actions taken to address the residential property class for 2008 included: "The city of Gering has been data collected, land values have been updated and all Gering improvements have been revalued for assessment year 2008. Two Scottsbluff neighborhoods (1200 and 1600) were revalued for 2008. Minatare residential received a 4% decrease to land and improvements. Morrill residential received a 2% increase to land and improvements. Improvements on leased land (IOLL's) received a 2% decrease.

Also data collection and revaluation has been completed for the rural residential subclass. Rural site values were raised to reflect the market and

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

Query: 6373

What If ID: 5351

Desc: New Whatif for Query ID: 6373

<u>Strata Hdg.</u>	<u>Strata</u>	<u>Chg.Value</u>	<u>Chg.Type</u>	<u>Pct.Chg.</u>	<u>Group</u>	<u>Priority</u>
Assessor Location	Morrill	Total	Increase	5.490	A	1

PAD 2008 R&O Statistics

Query: 6373

Type: Qualified

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

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

NUMBER of Sales:	1467	MEDIAN:	95	COV:	43.78	95% Median C.I.:	94.45 to 95.74
TOTAL Sales Price:	144,078,469	WGT. MEAN:	93	STD:	43.01	95% Wgt. Mean C.I.:	92.38 to 94.41
TOTAL Adj.Sales Price:	144,078,469	MEAN:	98	AVG.ABS.DEV:	17.06	95% Mean C.I.:	96.05 to 100.45
TOTAL Assessed Value:	134,562,922						
AVG. Adj. Sales Price:	98,213	COD:	17.92	MAX Sales Ratio:	972.00		
AVG. Assessed Value:	91,726	PRD:	105.20	MIN Sales Ratio:	26.15		

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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	216	97.04	100.34	96.86	15.89	103.59	46.05	533.17	94.49 to 98.92	86,635	83,914
10/01/05 TO 12/31/05	187	98.82	102.56	98.29	19.69	104.35	32.67	479.93	96.50 to 100.00	86,809	85,327
01/01/06 TO 03/31/06	137	95.65	98.43	95.86	16.28	102.68	52.54	225.61	93.28 to 98.77	92,968	89,118
04/01/06 TO 06/30/06	223	95.96	96.10	91.54	15.00	104.98	26.38	255.92	93.77 to 97.54	96,639	88,465
07/01/06 TO 09/30/06	201	93.59	96.49	92.26	20.15	104.59	32.62	511.87	90.20 to 95.19	94,835	87,492
10/01/06 TO 12/31/06	176	94.16	100.79	92.30	20.85	109.20	42.62	831.12	91.80 to 96.17	109,599	101,159
01/01/07 TO 03/31/07	145	96.06	98.07	94.78	14.86	103.48	47.61	240.39	92.23 to 96.95	98,188	93,058
04/01/07 TO 06/30/07	182	89.11	93.49	88.34	19.20	105.83	26.15	972.00	85.65 to 92.92	122,284	108,025
<u>Study Years</u>											
07/01/05 TO 06/30/06	763	96.86	99.30	95.36	16.71	104.14	26.38	533.17	95.74 to 97.87	90,738	86,525
07/01/06 TO 06/30/07	704	93.44	97.11	91.58	19.05	106.04	26.15	972.00	91.85 to 94.66	106,313	97,363
<u>Calendar Yrs</u>											
01/01/06 TO 12/31/06	737	95.02	97.76	92.69	18.02	105.47	26.38	831.12	93.88 to 95.78	98,559	91,352
<u>ALL</u>											
	1467	95.17	98.25	93.40	17.92	105.20	26.15	972.00	94.45 to 95.74	98,213	91,726

ASSESSOR LOCATION	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
GERING	367	97.02	100.46	98.03	11.02	102.48	60.93	831.12	96.48 to 97.67	104,944	102,873
MINATARE	25	98.77	101.63	92.20	21.88	110.23	56.03	213.91	82.40 to 108.40	40,785	37,602
MITCHELL	80	97.51	99.28	90.55	23.55	109.64	37.03	230.98	87.95 to 100.00	67,702	61,302
MORRILL	42	96.00	116.43	95.28	40.08	122.19	63.49	533.17	85.38 to 109.84	59,476	56,671
RURAL	296	92.17	95.34	90.35	22.29	105.52	26.38	511.87	88.80 to 94.95	125,559	113,442
SCOTTSBLUFF	603	92.83	96.96	92.70	16.96	104.59	35.61	972.00	91.72 to 94.50	94,328	87,445
SMTWNS	34	93.92	96.81	81.53	32.95	118.73	26.15	176.17	69.58 to 110.55	31,635	25,792
TERRYTOWN	20	96.84	95.78	92.69	10.43	103.33	68.47	161.11	88.36 to 99.55	75,435	69,924
<u>ALL</u>											
	1467	95.17	98.25	93.40	17.92	105.20	26.15	972.00	94.45 to 95.74	98,213	91,726

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	1171	95.44	98.99	94.45	16.88	104.80	26.15	972.00	94.85 to 96.22	91,300	86,237
3	296	92.17	95.34	90.35	22.29	105.52	26.38	511.87	88.80 to 94.95	125,559	113,442
<u>ALL</u>											
	1467	95.17	98.25	93.40	17.92	105.20	26.15	972.00	94.45 to 95.74	98,213	91,726

PAD 2008 R&O Statistics

Query: 6373

Type: Qualified

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

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

NUMBER of Sales:	1467	MEDIAN:	95	COV:	43.78	95% Median C.I.:	94.45 to 95.74
TOTAL Sales Price:	144,078,469	WGT. MEAN:	93	STD:	43.01	95% Wgt. Mean C.I.:	92.38 to 94.41
TOTAL Adj.Sales Price:	144,078,469	MEAN:	98	AVG.ABS.DEV:	17.06	95% Mean C.I.:	96.05 to 100.45
TOTAL Assessed Value:	134,562,922						
AVG. Adj. Sales Price:	98,213	COD:	17.92	MAX Sales Ratio:	972.00		
AVG. Assessed Value:	91,726	PRD:	105.20	MIN Sales Ratio:	26.15		

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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	1336	95.24	98.14	93.62	16.68	104.83	26.15	972.00	94.55 to 95.85	103,862	97,239
2	117	92.40	98.79	86.06	31.72	114.79	27.48	533.17	88.09 to 96.61	38,755	33,354
3	14	99.90	104.13	95.47	25.35	109.07	61.24	196.44	69.65 to 139.72	55,978	53,443
ALL	1467	95.17	98.25	93.40	17.92	105.20	26.15	972.00	94.45 to 95.74	98,213	91,726

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
01	1448	95.06	97.62	93.35	17.25	104.58	26.15	831.12	94.41 to 95.66	98,817	92,248
06											
07	19	99.51	146.01	99.72	66.34	146.42	53.29	972.00	80.35 to 113.50	52,121	51,975
ALL	1467	95.17	98.25	93.40	17.92	105.20	26.15	972.00	94.45 to 95.74	98,213	91,726

SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
04-0001											
62-0021	11	92.32	102.80	83.02	37.57	123.83	26.15	176.17	53.29 to 161.25	31,991	26,558
79-0002	26	99.13	101.54	93.31	20.99	108.82	56.03	213.91	82.40 to 108.40	46,331	43,234
79-0011	80	92.34	105.90	91.51	34.04	115.72	42.80	533.17	86.87 to 98.78	61,007	55,829
79-0016	439	96.98	99.97	96.88	11.87	103.19	42.24	831.12	96.48 to 97.59	104,079	100,834
79-0031	116	93.88	97.61	90.22	24.42	108.20	26.38	230.98	87.17 to 99.29	75,017	67,678
79-0032	795	92.57	96.45	91.97	18.46	104.88	27.48	972.00	91.54 to 93.87	104,714	96,305
NonValid School											
ALL	1467	95.17	98.25	93.40	17.92	105.20	26.15	972.00	94.45 to 95.74	98,213	91,726

PAD 2008 R&O Statistics

Query: 6373

Type: Qualified

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

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	1467	MEDIAN:	95	COV:	43.78	95% Median C.I.:	94.45 to 95.74
TOTAL Sales Price:	144,078,469	WGT. MEAN:	93	STD:	43.01	95% Wgt. Mean C.I.:	92.38 to 94.41
TOTAL Adj.Sales Price:	144,078,469	MEAN:	98	AVG.ABS.DEV:	17.06	95% Mean C.I.:	96.05 to 100.45
TOTAL Assessed Value:	134,562,922						
AVG. Adj. Sales Price:	98,213	COD:	17.92	MAX Sales Ratio:	972.00		
AVG. Assessed Value:	91,726	PRD:	105.20	MIN Sales Ratio:	26.15		

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YEAR BUILT *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
0 OR Blank	124	91.75	102.45	80.89	37.85	126.65	27.48	533.17	85.63 to 95.54	40,343	32,634	
Prior TO 1860												
1860 TO 1899	2	94.15	94.15	94.90	3.01	99.21	91.32	96.98	N/A	75,000	71,177	
1900 TO 1919	145	95.42	101.13	93.22	20.09	108.48	48.48	262.22	93.20 to 98.25	58,659	54,684	
1920 TO 1939	238	94.47	97.61	92.32	19.38	105.73	26.15	230.98	92.24 to 96.51	63,229	58,370	
1940 TO 1949	142	93.38	99.93	91.66	22.33	109.02	42.62	972.00	90.36 to 96.10	64,225	58,869	
1950 TO 1959	169	95.36	94.53	93.34	13.10	101.28	35.61	212.57	91.56 to 96.47	94,497	88,201	
1960 TO 1969	148	92.39	94.57	90.35	15.45	104.67	60.18	511.87	88.25 to 95.37	108,183	97,745	
1970 TO 1979	241	94.74	96.59	93.76	14.17	103.01	26.38	240.39	92.73 to 96.86	126,179	118,304	
1980 TO 1989	52	95.77	95.56	94.37	8.57	101.26	73.21	131.08	92.23 to 98.15	158,924	149,973	
1990 TO 1994	23	90.22	90.95	89.79	9.55	101.29	74.48	109.84	83.54 to 99.03	198,226	177,991	
1995 TO 1999	54	97.82	98.65	95.45	10.15	103.36	76.69	158.94	95.02 to 99.89	172,104	164,272	
2000 TO Present	129	98.98	104.81	99.09	13.73	105.77	42.24	831.12	97.15 to 99.79	168,561	167,023	
ALL	1467	95.17	98.25	93.40	17.92	105.20	26.15	972.00	94.45 to 95.74	98,213	91,726	

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	30	129.23	173.02	168.82	63.78	102.49	53.29	972.00	96.00 to 155.00	2,825	4,769	
5000 TO 9999	19	111.72	110.47	108.93	39.16	101.42	47.61	262.22	68.11 to 125.56	7,395	8,055	
Total \$												
1 TO 9999	49	118.08	148.77	131.46	57.72	113.17	47.61	972.00	92.40 to 136.50	4,597	6,043	
10000 TO 29999	130	98.90	115.80	117.19	35.31	98.81	32.62	831.12	95.54 to 100.00	19,785	23,187	
30000 TO 59999	290	96.61	101.38	100.21	20.63	101.17	27.48	479.93	95.38 to 98.97	44,714	44,809	
60000 TO 99999	450	93.57	93.24	93.07	13.15	100.18	26.15	212.57	92.27 to 95.04	79,104	73,619	
100000 TO 149999	270	91.76	90.46	90.16	11.89	100.33	35.61	144.34	88.03 to 94.55	123,473	111,320	
150000 TO 249999	226	96.77	94.81	94.87	9.02	99.94	41.91	129.72	95.23 to 98.05	184,859	175,379	
250000 TO 499999	49	89.12	88.22	87.93	9.29	100.33	61.63	107.47	84.56 to 93.15	314,710	276,733	
500000 +	3	101.40	86.52	86.09	15.09	100.51	56.13	102.04	N/A	726,666	625,567	
ALL	1467	95.17	98.25	93.40	17.92	105.20	26.15	972.00	94.45 to 95.74	98,213	91,726	

Type: Qualified

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

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

NUMBER of Sales:	1467	MEDIAN:	95	COV:	43.78	95% Median C.I.:	94.45 to 95.74
TOTAL Sales Price:	144,078,469	WGT. MEAN:	93	STD:	43.01	95% Wgt. Mean C.I.:	92.38 to 94.41
TOTAL Adj.Sales Price:	144,078,469	MEAN:	98	AVG.ABS.DEV:	17.06	95% Mean C.I.:	96.05 to 100.45
TOTAL Assessed Value:	134,562,922						
AVG. Adj. Sales Price:	98,213	COD:	17.92	MAX Sales Ratio:	972.00		
AVG. Assessed Value:	91,726	PRD:	105.20	MIN Sales Ratio:	26.15		

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ASSESSED VALUE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
<u>Low \$</u>											
1 TO 4999	26	88.69	93.05	71.87	34.32	129.47	36.10	173.25	61.42 to 107.33	3,999	2,874
5000 TO 9999	23	114.27	132.19	89.68	49.98	147.40	32.62	533.17	72.74 to 136.50	7,736	6,938
<u>Total \$</u>											
1 TO 9999	49	92.40	111.42	83.11	48.16	134.07	32.62	533.17	78.27 to 114.27	5,753	4,781
10000 TO 29999	141	93.47	93.44	79.69	26.54	117.25	26.15	314.30	85.63 to 96.59	24,522	19,542
30000 TO 59999	338	94.20	99.49	90.70	22.34	109.69	35.61	972.00	91.83 to 95.63	49,971	45,323
60000 TO 99999	441	94.62	95.70	92.47	12.99	103.50	41.91	229.29	92.94 to 95.93	85,375	78,943
100000 TO 149999	257	94.55	97.74	93.36	15.04	104.70	60.18	511.87	92.14 to 95.70	128,194	119,681
150000 TO 249999	205	98.56	103.61	97.70	13.26	106.04	61.63	831.12	97.05 to 99.29	193,848	189,395
250000 TO 499999	34	91.60	91.29	89.02	9.59	102.55	56.13	124.59	84.56 to 97.54	343,617	305,872
500000 +	2	101.72	101.72	101.80	0.31	99.92	101.40	102.04	N/A	715,000	727,861
<u>ALL</u>											
	1467	95.17	98.25	93.40	17.92	105.20	26.15	972.00	94.45 to 95.74	98,213	91,726

QUALITY

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	125	92.10	103.38	81.87	37.94	126.27	27.48	533.17	86.80 to 96.51	39,204	32,097
0	2	51.02	51.02	54.40	12.93	93.78	44.42	57.61	N/A	105,100	57,170
10	3	96.37	105.43	106.91	9.65	98.62	96.00	123.91	N/A	46,733	49,961
15	3	136.79	126.13	116.24	19.71	108.51	80.35	161.25	N/A	16,633	19,335
20	44	99.56	125.21	101.01	45.01	123.97	37.03	972.00	91.78 to 109.84	66,275	66,943
25	32	92.21	93.27	92.56	21.01	100.76	26.15	160.74	82.25 to 103.03	62,731	58,063
30	892	94.47	96.08	92.33	16.09	104.07	26.38	511.87	93.15 to 95.33	82,083	75,786
35	160	96.98	98.22	95.91	10.86	102.41	64.79	225.61	95.05 to 98.29	127,193	121,991
40	178	95.72	100.09	94.85	13.32	105.52	61.63	831.12	94.49 to 97.31	181,450	172,104
45	11	97.54	91.33	90.63	8.70	100.77	63.49	105.55	80.85 to 100.96	272,286	246,781
50	17	98.95	98.73	99.28	5.92	99.45	87.73	124.59	90.40 to 102.04	293,602	291,491
<u>ALL</u>											
	1467	95.17	98.25	93.40	17.92	105.20	26.15	972.00	94.45 to 95.74	98,213	91,726

Type: Qualified

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

(!: AVTot=0)
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AVG. Assessed Value:	91,726	PRD:	105.20	MIN Sales Ratio:	26.15		

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STYLE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	129	91.88	102.58	82.08	37.87	124.97	27.48	533.17	85.63 to 96.51	41,223	33,837
100	11	85.36	79.38	79.70	25.73	99.60	26.38	111.72	46.86 to 106.82	47,718	38,029
101	1115	95.22	97.67	93.72	16.14	104.21	26.15	972.00	94.37 to 95.85	99,941	93,667
102	37	97.40	108.90	94.93	25.65	114.71	61.63	511.87	90.40 to 99.50	164,156	155,839
103	37	94.74	94.89	94.00	13.46	100.95	66.54	131.08	84.73 to 100.00	150,432	141,412
104	67	98.37	103.87	98.64	15.30	105.30	56.03	262.22	95.04 to 101.58	85,051	83,895
106	2	94.61	94.61	94.89	2.51	99.70	92.24	96.98	N/A	85,000	80,656
111	26	90.52	94.05	91.49	12.97	102.79	75.95	162.37	83.31 to 98.37	115,334	105,524
301	8	85.96	85.25	86.13	9.27	98.97	68.94	98.38	68.94 to 98.38	151,687	130,655
302	3	98.15	105.85	102.32	14.52	103.45	88.32	131.08	N/A	54,500	55,765
304	31	96.94	94.12	93.90	6.66	100.24	72.03	107.36	90.67 to 98.72	156,155	146,631
307	1	75.43	75.43	75.43			75.43	75.43	N/A	76,800	57,934
<u>ALL</u>	<u>1467</u>	<u>95.17</u>	<u>98.25</u>	<u>93.40</u>	<u>17.92</u>	<u>105.20</u>	<u>26.15</u>	<u>972.00</u>	<u>94.45 to 95.74</u>	<u>98,213</u>	<u>91,726</u>

CONDITION	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	118	91.55	102.51	81.03	38.95	126.52	27.48	533.17	83.38 to 95.54	41,455	33,589
10	9	107.62	207.72	133.26	106.64	155.88	73.53	972.00	94.95 to 170.27	12,966	17,278
15	5	78.27	82.08	64.96	32.98	126.35	48.48	136.79	N/A	53,200	34,559
20	29	100.00	109.03	100.02	26.72	109.01	53.29	183.14	88.31 to 121.93	51,000	51,008
25	18	100.16	121.57	104.92	32.42	115.87	49.36	230.98	93.08 to 159.31	29,005	30,432
30	558	96.01	97.72	95.08	15.59	102.77	26.38	831.12	95.00 to 96.95	96,706	91,948
35	170	96.77	100.00	95.68	15.80	104.52	26.15	262.22	95.29 to 98.38	89,107	85,253
40	369	94.43	94.25	92.23	12.33	102.19	35.61	213.91	92.44 to 95.33	128,905	118,887
45	54	92.68	101.15	93.11	22.33	108.63	56.03	511.87	88.00 to 96.77	121,447	113,082
50	80	92.69	92.10	92.28	11.73	99.80	52.54	122.13	88.95 to 95.10	108,452	100,079
55	7	90.15	83.41	84.50	12.27	98.71	46.86	101.30	46.86 to 101.30	57,285	48,406
60	50	91.24	93.80	91.79	15.52	102.19	63.17	152.36	84.60 to 98.15	89,818	82,445
<u>ALL</u>	<u>1467</u>	<u>95.17</u>	<u>98.25</u>	<u>93.40</u>	<u>17.92</u>	<u>105.20</u>	<u>26.15</u>	<u>972.00</u>	<u>94.45 to 95.74</u>	<u>98,213</u>	<u>91,726</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

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

NUMBER of Sales:	239	MEDIAN:	94	COV:	67.36	95% Median C.I.:	88.31 to 98.64
TOTAL Sales Price:	59,544,044	WGT. MEAN:	88	STD:	66.01	95% Wgt. Mean C.I.:	80.50 to 96.00
TOTAL Adj.Sales Price:	59,529,044	MEAN:	98	AVG.ABS.DEV:	30.76	95% Mean C.I.:	89.63 to 106.37
TOTAL Assessed Value:	52,532,858						
AVG. Adj. Sales Price:	249,075	COD:	32.75	MAX Sales Ratio:	800.00		
AVG. Assessed Value:	219,802	PRD:	111.05	MIN Sales Ratio:	8.93		

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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	24	95.85	121.30	82.52	57.11	146.99	20.91	800.00	70.73 to 114.52	114,154	94,202
10/01/04 TO 12/31/04	22	92.54	104.73	91.51	37.67	114.45	18.07	236.67	70.35 to 123.16	96,078	87,919
01/01/05 TO 03/31/05	14	97.83	90.97	81.74	23.27	111.29	37.80	177.12	56.81 to 106.79	524,048	428,362
04/01/05 TO 06/30/05	25	89.24	94.14	76.95	25.12	122.35	45.45	204.40	80.91 to 106.02	186,960	143,858
07/01/05 TO 09/30/05	23	98.64	93.65	97.39	26.34	96.16	25.99	157.13	72.33 to 111.37	164,708	160,405
10/01/05 TO 12/31/05	18	98.91	113.57	98.67	43.26	115.10	21.53	479.93	82.55 to 107.92	97,925	96,625
01/01/06 TO 03/31/06	21	97.06	101.36	100.61	30.99	100.74	23.80	198.39	74.68 to 116.57	431,948	434,601
04/01/06 TO 06/30/06	24	95.32	101.60	94.89	36.48	107.07	29.09	420.86	65.88 to 100.31	604,868	573,943
07/01/06 TO 09/30/06	20	96.54	98.04	91.51	16.04	107.13	54.10	136.31	84.36 to 107.50	97,911	89,597
10/01/06 TO 12/31/06	20	80.61	80.77	69.83	27.85	115.67	34.86	137.64	59.95 to 100.17	225,200	157,263
01/01/07 TO 03/31/07	12	78.00	75.92	78.22	19.33	97.06	19.39	113.40	72.78 to 91.52	388,530	303,898
04/01/07 TO 06/30/07	16	93.32	82.95	76.22	30.35	108.84	8.93	141.23	50.75 to 114.87	150,100	114,400
<u>Study Years</u>											
07/01/04 TO 06/30/05	85	94.16	104.03	81.76	37.15	127.23	18.07	800.00	87.86 to 100.00	198,401	162,219
07/01/05 TO 06/30/06	86	97.87	101.92	97.22	33.71	104.83	21.53	479.93	88.02 to 100.00	338,822	329,416
07/01/06 TO 06/30/07	68	87.55	85.51	76.99	25.07	111.06	8.93	141.23	79.19 to 97.27	198,914	153,153
<u>Calendar Yrs</u>											
01/01/05 TO 12/31/05	80	97.60	97.82	85.54	28.97	114.35	21.53	479.93	88.79 to 100.00	219,520	187,776
01/01/06 TO 12/31/06	85	94.93	95.80	92.64	28.23	103.41	23.80	420.86	82.52 to 100.00	353,529	327,511
<u>ALL</u>											
	239	93.92	98.00	88.25	32.75	111.05	8.93	800.00	88.31 to 98.64	249,075	219,802

ASSESSOR LOCATION	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
GERING	59	91.52	93.26	84.01	31.87	111.01	8.93	236.67	82.43 to 100.00	114,963	96,584
MINATARE	3	56.81	67.76	77.30	55.44	87.66	25.99	120.48	N/A	39,166	30,277
MITCHELL	19	93.92	89.93	80.44	23.37	111.80	23.80	131.39	74.06 to 113.40	47,236	37,995
MORRILL	7	100.17	150.06	88.82	73.63	168.95	61.91	420.86	61.91 to 420.86	53,521	47,537
RURAL	16	107.08	137.51	92.35	59.60	148.89	41.77	800.00	69.77 to 114.87	129,250	119,367
SCOTTSBLUFF	125	95.49	95.59	88.82	27.62	107.63	21.53	479.93	88.85 to 98.78	392,236	348,377
SMTWNS	8	76.95	76.20	74.61	23.95	102.13	45.31	114.70	45.31 to 114.70	12,754	9,516
TERRYTOWN	2	99.09	99.09	99.09	0.88	100.00	98.22	99.96	N/A	78,500	77,788
<u>ALL</u>											
	239	93.92	98.00	88.25	32.75	111.05	8.93	800.00	88.31 to 98.64	249,075	219,802

PAD 2008 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

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TOTAL Assessed Value:	52,532,858						
AVG. Adj. Sales Price:	249,075	COD:	32.75	MAX Sales Ratio:	800.00		
AVG. Assessed Value:	219,802	PRD:	111.05	MIN Sales Ratio:	8.93		

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LOCATIONS: URBAN, SUBURBAN & RURAL

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	223	93.21	95.17	88.10	30.27	108.02	8.93	479.93	88.08 to 97.61	257,672	227,008
3	16	107.08	137.51	92.35	59.60	148.89	41.77	800.00	69.77 to 114.87	129,250	119,367
ALL											
	239	93.92	98.00	88.25	32.75	111.05	8.93	800.00	88.31 to 98.64	249,075	219,802

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	194	95.52	96.85	88.53	27.21	109.39	19.39	479.93	91.21 to 99.43	279,010	247,016
2	44	87.10	103.58	87.14	58.23	118.86	8.93	800.00	58.86 to 106.77	103,706	90,372
3	1	75.81	75.81	75.81			75.81	75.81	N/A	838,000	635,325
ALL											
	239	93.92	98.00	88.25	32.75	111.05	8.93	800.00	88.31 to 98.64	249,075	219,802

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
02	38	97.30	95.83	88.43	16.93	108.37	56.76	145.89	87.81 to 100.00	209,525	185,286
03	197	93.92	99.06	89.20	35.37	111.05	8.93	800.00	88.02 to 98.78	255,244	227,690
04	4	59.54	66.19	49.62	49.46	133.40	19.39	126.30	N/A	320,950	159,256
ALL											
	239	93.92	98.00	88.25	32.75	111.05	8.93	800.00	88.31 to 98.64	249,075	219,802

SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
04-0001											
62-0021	2	71.43	71.43	56.88	22.51	125.57	55.35	87.50	N/A	2,100	1,194
79-0002	3	56.81	67.76	77.30	55.44	87.66	25.99	120.48	N/A	39,166	30,277
79-0011	13	88.31	120.44	89.49	56.50	134.58	45.31	420.86	64.04 to 114.87	35,422	31,700
79-0016	67	92.35	93.79	86.10	30.22	108.92	8.93	236.67	82.52 to 100.00	113,821	98,002
79-0031	22	96.43	90.62	79.75	22.54	113.63	23.80	131.39	74.06 to 113.27	64,672	51,576
79-0032	132	95.52	100.25	88.83	33.03	112.85	21.53	800.00	88.85 to 100.00	378,015	335,808
NonValid School											
ALL											
	239	93.92	98.00	88.25	32.75	111.05	8.93	800.00	88.31 to 98.64	249,075	219,802

PAD 2008 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

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(!: AVTot=0)

(!: Derived)

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TOTAL Adj.Sales Price:	59,529,044	MEAN:	98	AVG.ABS.DEV:	30.76	95% Mean C.I.:	89.63 to 106.37
TOTAL Assessed Value:	52,532,858						
AVG. Adj. Sales Price:	249,075	COD:	32.75	MAX Sales Ratio:	800.00		
AVG. Assessed Value:	219,802	PRD:	111.05	MIN Sales Ratio:	8.93		

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YEAR BUILT *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
0 OR Blank	39	88.02	103.44	94.08	60.21	109.95	8.93	800.00	58.86 to 106.77	72,193	67,921	
Prior TO 1860												
1860 TO 1899												
1900 TO 1919	23	100.00	104.66	102.74	21.86	101.87	27.24	190.15	91.21 to 114.70	58,186	59,779	
1920 TO 1939	34	92.97	101.55	92.89	34.32	109.32	45.31	479.93	78.61 to 106.02	92,522	85,944	
1940 TO 1949	20	90.38	118.06	91.78	58.40	128.63	50.75	420.86	61.91 to 142.45	70,175	64,407	
1950 TO 1959	16	80.56	87.30	66.95	29.71	130.39	40.29	194.27	69.22 to 102.70	136,628	91,479	
1960 TO 1969	26	91.90	93.77	104.22	29.97	89.97	25.99	236.67	75.08 to 104.21	271,057	282,507	
1970 TO 1979	31	97.27	99.71	85.73	15.94	116.30	58.88	136.31	87.81 to 107.25	261,976	224,603	
1980 TO 1989	28	91.65	83.83	89.32	21.19	93.86	19.39	116.15	77.24 to 100.00	789,269	704,951	
1990 TO 1994	3	75.81	78.42	69.61	19.82	112.66	57.19	102.26	N/A	503,666	350,583	
1995 TO 1999	7	99.61	94.65	94.70	12.24	99.94	64.13	116.10	64.13 to 116.10	548,952	519,859	
2000 TO Present	12	100.09	82.96	68.09	20.88	121.83	34.86	116.57	56.93 to 100.97	501,492	341,479	
ALL	239	93.92	98.00	88.25	32.75	111.05	8.93	800.00	88.31 to 98.64	249,075	219,802	

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	87.76	101.19	107.93	36.72	93.76	55.35	220.02	55.35 to 220.02	2,424	2,616	
5000 TO 9999	7	100.00	252.27	258.89	163.45	97.44	61.47	800.00	61.47 to 800.00	6,579	17,032	
Total \$												
1 TO 9999	13	99.43	182.54	222.66	106.49	81.98	55.35	800.00	64.04 to 220.02	4,661	10,379	
10000 TO 29999	28	109.30	115.62	115.69	30.12	99.94	25.99	236.67	98.94 to 123.16	20,909	24,190	
30000 TO 59999	45	84.36	90.88	90.06	43.14	100.91	8.93	479.93	66.40 to 100.17	41,832	37,674	
60000 TO 99999	42	97.75	98.86	99.67	21.41	99.19	23.80	190.15	92.73 to 102.26	75,194	74,943	
100000 TO 149999	33	94.93	87.16	87.77	19.75	99.31	29.09	129.50	77.39 to 100.00	123,942	108,780	
150000 TO 249999	34	98.61	93.93	93.88	20.28	100.06	45.61	177.12	81.82 to 103.77	190,864	179,180	
250000 TO 499999	25	76.49	76.42	74.15	27.66	103.06	19.39	136.14	64.98 to 90.19	335,191	248,550	
500000 +	19	87.23	83.65	88.82	23.33	94.19	34.86	129.97	58.88 to 100.97	1,835,950	1,630,632	
ALL	239	93.92	98.00	88.25	32.75	111.05	8.93	800.00	88.31 to 98.64	249,075	219,802	

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

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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	7	64.04	65.36	25.14	31.67	259.93	8.93	92.20	8.93 to 92.20	8,933	2,246
5000 TO 9999	9	45.31	72.36	36.60	106.16	197.71	18.07	220.02	20.91 to 100.00	18,551	6,789
Total \$ _____											
1 TO 9999	16	62.76	69.30	33.48	59.12	206.99	8.93	220.02	21.53 to 99.43	14,343	4,801
10000 TO 29999	34	81.78	91.02	68.90	44.39	132.10	23.80	420.86	59.95 to 105.86	29,629	20,415
30000 TO 59999	47	100.17	106.91	92.81	31.00	115.20	41.77	236.67	89.24 to 112.06	47,346	43,943
60000 TO 99999	35	93.21	105.04	74.22	40.19	141.51	19.39	800.00	75.63 to 98.64	101,062	75,012
100000 TO 149999	38	96.26	98.30	88.83	22.70	110.66	45.83	190.15	82.94 to 100.25	136,823	121,545
150000 TO 249999	37	97.61	102.59	86.72	28.85	118.30	38.37	479.93	87.29 to 101.25	222,578	193,022
250000 TO 499999	16	97.23	96.00	87.29	22.30	109.98	55.64	177.12	74.06 to 107.39	388,118	338,781
500000 +	16	97.08	90.62	90.89	21.82	99.70	34.86	136.14	74.68 to 107.02	2,055,316	1,868,127
ALL											
	239	93.92	98.00	88.25	32.75	111.05	8.93	800.00	88.31 to 98.64	249,075	219,802

COST RANK

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	43	88.08	103.14	97.56	56.82	105.72	8.93	800.00	69.77 to 106.77	84,082	82,032
10	23	100.31	106.03	97.85	22.90	108.36	51.82	236.67	90.19 to 108.12	94,177	92,152
15	14	96.96	92.32	75.88	23.46	121.67	38.37	142.45	60.04 to 114.01	133,407	101,225
20	125	92.73	98.48	87.10	30.60	113.06	19.39	479.93	87.23 to 97.61	323,540	281,816
25	10	74.49	76.21	66.86	27.17	113.99	37.80	107.02	54.25 to 103.20	373,477	249,695
30	22	95.95	89.42	100.45	22.15	89.02	25.99	129.97	72.33 to 113.27	330,584	332,081
35	1	119.51	119.51	119.51			119.51	119.51	N/A	100,000	119,513
40	1	96.95	96.95	96.95			96.95	96.95	N/A	329,576	319,516
ALL											
	239	93.92	98.00	88.25	32.75	111.05	8.93	800.00	88.31 to 98.64	249,075	219,802

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Base Stat

State Stat Run

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OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	38	88.44	105.54	95.61	59.59	110.38	8.93	800.00	61.47 to 106.77	72,514	69,332
304	1	96.95	96.95	96.95			96.95	96.95	N/A	329,576	319,516
309	4	183.11	168.18	145.41	15.37	115.66	108.12	198.39	N/A	38,750	56,348
319	1	94.16	94.16	94.16			94.16	94.16	N/A	4,200,000	3,954,534
326	4	97.52	94.85	97.39	4.01	97.39	84.36	100.00	N/A	144,823	141,045
343	1	92.03	92.03	92.03			92.03	92.03	N/A	2,289,221	2,106,699
344	24	85.19	86.74	85.30	23.13	101.68	41.77	126.78	75.08 to 106.40	172,327	147,002
349	3	93.10	91.50	98.27	7.35	93.12	80.44	100.97	N/A	329,553	323,841
350	5	76.49	92.02	53.50	51.43	172.00	37.80	190.15	N/A	523,455	280,041
351	28	94.66	94.12	82.28	26.36	114.39	27.24	162.28	82.43 to 106.72	104,978	86,373
352	34	95.10	105.04	88.39	27.95	118.84	56.76	479.93	87.81 to 100.00	208,319	184,130
353	19	97.06	89.34	58.17	20.70	153.59	34.86	132.66	61.91 to 110.60	175,237	101,933
386	5	82.62	81.33	70.96	21.68	114.62	57.19	106.79	N/A	238,626	169,319
395	2	156.23	156.23	124.04	51.49	125.94	75.78	236.67	N/A	25,000	31,011
406	4	125.16	113.59	123.71	18.68	91.82	66.40	137.64	N/A	131,000	162,063
407	1	100.00	100.00	100.00			100.00	100.00	N/A	151,200	151,200
412	1	74.68	74.68	74.68			74.68	74.68	N/A	2,245,000	1,676,473
413	1	100.00	100.00	100.00			100.00	100.00	N/A	10,500,000	10,500,000
423	2	70.76	70.76	68.98	9.37	102.58	64.13	77.39	N/A	169,500	116,923
426	1	102.26	102.26	102.26			102.26	102.26	N/A	70,000	71,585
442	1	88.31	88.31	88.31			88.31	88.31	N/A	28,000	24,727
444	3	78.17	90.58	98.63	19.38	91.84	74.06	119.51	N/A	64,166	63,289
455	2	95.72	95.72	92.50	8.87	103.48	87.23	104.21	N/A	1,087,500	1,005,951
458	1	204.40	204.40	204.40			204.40	204.40	N/A	22,500	45,990
470	1	54.10	54.10	54.10			54.10	54.10	N/A	350,000	189,356
471	20	74.96	97.72	68.41	58.64	142.84	19.39	420.86	64.04 to 113.40	90,617	61,993
493	1	120.48	120.48	120.48			120.48	120.48	N/A	47,500	57,227
494	1	56.81	56.81	56.81			56.81	56.81	N/A	50,000	28,407
497	1	87.29	87.29	87.29			87.29	87.29	N/A	250,000	218,228
528	14	93.51	91.25	83.98	17.93	108.66	54.25	126.30	69.77 to 107.25	163,187	137,039
531	4	73.85	72.32	67.84	27.34	106.60	38.37	103.20	N/A	318,750	216,241
534	2	100.43	100.43	100.42	0.82	100.01	99.61	101.25	N/A	225,658	226,606
543	1	102.70	102.70	102.70			102.70	102.70	N/A	69,000	70,865
544	2	90.97	90.97	87.59	9.92	103.86	81.95	100.00	N/A	360,000	315,336
554	2	89.10	89.10	75.12	18.82	118.61	72.33	105.86	N/A	163,625	122,911
555	2	125.28	125.28	124.77	1.69	100.41	123.16	127.40	N/A	19,750	24,642
699	1	23.80	23.80	23.80			23.80	23.80	N/A	60,000	14,277
710	1	129.97	129.97	129.97			129.97	129.97	N/A	2,900,000	3,769,254

PAD 2008 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

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

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

NUMBER of Sales:	239	MEDIAN:	94	COV:	67.36	95% Median C.I.:	88.31 to 98.64
TOTAL Sales Price:	59,544,044	WGT. MEAN:	88	STD:	66.01	95% Wgt. Mean C.I.:	80.50 to 96.00
TOTAL Adj.Sales Price:	59,529,044	MEAN:	98	AVG.ABS.DEV:	30.76	95% Mean C.I.:	89.63 to 106.37
TOTAL Assessed Value:	52,532,858						
AVG. Adj. Sales Price:	249,075	COD:	32.75	MAX Sales Ratio:	800.00		
AVG. Assessed Value:	219,802	PRD:	111.05	MIN Sales Ratio:	8.93		

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<u>ALL</u>												
	239	93.92	98.00	88.25	32.75	111.05	8.93	800.00	88.31 to 98.64	249,075	219,802	

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

Commercial

For assessment year 2008, Minatare commercial property received a 25% increase to land only. Small Town commercial (Henry, Lyman, Melbeta and McGrew) received a 5% increase to land and improvements. Rural commercial parcels had their improvements decreased by 5%.

2008 Assessment Survey for Scotts Bluff County

Commercial/Industrial Appraisal Information

1.	Data collection done by:
	The Appraiser and four staff data collectors.
2.	Valuation done by:
	The Assessor and the Appraiser.
3.	Pickup work done by whom:
	The Appraiser and four staff data collectors.
4.	What is the date of the Replacement Cost New data (Marshall-Swift) that are used to value this property class?
	The RCN that is used to value this property class is dated 2006.
5.	What was the last year the depreciation schedule for this property class was developed using market-derived information?
	The last market-derived depreciation schedule was developed for commercial property in 2005.
6.	When was the last time that the Income Approach was used to estimate or establish the market value of the properties in this class?
	The last time the Income Approach was used to estimate market value was for the subclass of storage units in 2006 during taxpayer protests.
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?
	As noted in the residential section of this survey, the Market or Sales Comparison Approach is used primarily during taxpayer protests, and is not used as an approach for the mass appraisal of commercial/industrial property within Scotts Bluff County.
8.	Number of market areas/neighborhoods for this property class?
	There are forty commercial neighborhoods in Scotts Bluff County.
9.	How are these defined?
	Primarily by location.
10.	Is "Assessor Location" a usable valuation identity?
	No, "Assessor Location" is too broad to be a usable valuation identity. The County values lists and values commercial properties by the forty neighborhoods that were developed to aid in the appraisal process.

11.	Does the assessor location “suburban” mean something other than rural commercial? <i>(That is, does the “suburban” location have its own market?)</i>
	At this time, the assessor location “suburban” does not have its own market.

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>
	The County does not designate any of the commercial property as “suburban” defined in Reg 10.

Commercial Permit Numbers:

Permits	Information Statements	Other	Total
81	0	0	81

PAD 2008 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

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

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

NUMBER of Sales:	231	MEDIAN:	95	COV:	45.50	95% Median C.I.:	90.99 to 98.78
TOTAL Sales Price:	59,911,784	WGT. MEAN:	90	STD:	44.00	95% Wgt. Mean C.I.:	82.55 to 97.51
TOTAL Adj.Sales Price:	59,896,784	MEAN:	97	AVG.ABS.DEV:	27.35	95% Mean C.I.:	91.03 to 102.37
TOTAL Assessed Value:	53,926,903						
AVG. Adj. Sales Price:	259,293	COD:	28.73	MAX Sales Ratio:	420.86		
AVG. Assessed Value:	233,449	PRD:	107.40	MIN Sales Ratio:	8.93		

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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	23	92.20	92.62	81.63	27.67	113.46	20.91	171.94	70.73 to 103.77	118,792	96,968
10/01/04 TO 12/31/04	21	92.73	108.84	92.59	35.57	117.54	55.35	236.67	80.82 to 123.16	99,134	91,789
01/01/05 TO 03/31/05	14	97.83	91.19	81.76	23.04	111.53	37.80	177.12	59.92 to 106.79	524,048	428,473
04/01/05 TO 06/30/05	24	93.10	98.84	77.60	29.14	127.37	45.45	308.40	74.06 to 106.72	185,688	144,094
07/01/05 TO 09/30/05	22	97.80	92.43	97.16	26.24	95.14	26.61	157.13	69.64 to 111.37	171,513	166,640
10/01/05 TO 12/31/05	17	98.22	92.29	89.82	23.00	102.75	21.53	190.15	60.04 to 107.92	101,332	91,017
01/01/06 TO 03/31/06	20	99.38	104.63	100.89	30.90	103.70	23.92	198.39	77.24 to 120.43	445,455	449,436
04/01/06 TO 06/30/06	24	96.25	101.93	94.90	35.78	107.41	29.09	420.86	66.78 to 100.31	604,868	574,001
07/01/06 TO 09/30/06	18	98.61	96.69	92.68	15.18	104.33	54.10	136.31	82.52 to 104.65	131,092	121,494
10/01/06 TO 12/31/06	19	82.62	95.23	77.16	38.26	123.41	34.86	181.06	60.00 to 128.52	233,894	180,481
01/01/07 TO 03/31/07	12	80.62	80.34	87.80	23.60	91.50	19.39	128.63	72.78 to 92.21	388,530	341,123
04/01/07 TO 06/30/07	17	92.60	95.18	90.45	30.64	105.23	8.93	253.82	64.98 to 115.81	170,682	154,380
<u>Study Years</u>											
07/01/04 TO 06/30/05	82	94.69	98.35	81.98	29.05	119.97	20.91	308.40	88.79 to 100.00	202,527	166,033
07/01/05 TO 06/30/06	83	98.22	98.09	96.74	29.31	101.40	21.53	420.86	91.31 to 100.00	348,456	337,086
07/01/06 TO 06/30/07	66	90.41	92.91	85.85	27.42	108.22	8.93	253.82	82.52 to 99.69	217,691	186,878
<u>Calendar Yrs</u>											
01/01/05 TO 12/31/05	77	96.95	94.17	84.85	25.76	110.98	21.53	308.40	90.99 to 100.00	224,534	190,523
01/01/06 TO 12/31/06	81	97.51	99.86	93.88	29.45	106.37	23.92	420.86	84.36 to 100.31	373,205	350,380
<u>ALL</u>											
	231	95.21	96.70	90.03	28.73	107.40	8.93	420.86	90.99 to 98.78	259,293	233,449

ASSESSOR LOCATION	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
GERING	54	91.41	98.59	87.06	35.44	113.24	8.93	253.82	82.43 to 100.00	120,665	105,053
MINATARE	3	59.92	63.88	72.52	43.67	88.09	26.61	105.12	N/A	39,166	28,405
MITCHELL	18	93.06	89.76	82.95	22.66	108.20	23.92	127.40	74.06 to 113.40	49,027	40,670
MORRILL	7	100.17	164.92	95.06	88.46	173.48	61.91	420.86	61.91 to 420.86	53,521	50,880
RURAL	16	99.93	95.24	91.58	18.44	103.99	46.06	129.50	69.77 to 113.27	160,031	146,561
SCOTTSBLUFF	122	97.16	94.86	90.47	24.67	104.86	21.53	198.39	89.24 to 100.00	403,075	364,642
SMTWNS	9	92.00	84.13	82.47	22.39	102.01	47.58	120.43	55.35 to 119.27	12,614	10,404
TERRYTOWN	2	99.09	99.09	99.09	0.88	100.00	98.22	99.96	N/A	78,500	77,788
<u>ALL</u>											
	231	95.21	96.70	90.03	28.73	107.40	8.93	420.86	90.99 to 98.78	259,293	233,449

PAD 2008 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

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

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

NUMBER of Sales:	231	MEDIAN:	95	COV:	45.50	95% Median C.I.:	90.99 to 98.78
TOTAL Sales Price:	59,911,784	WGT. MEAN:	90	STD:	44.00	95% Wgt. Mean C.I.:	82.55 to 97.51
TOTAL Adj.Sales Price:	59,896,784	MEAN:	97	AVG.ABS.DEV:	27.35	95% Mean C.I.:	91.03 to 102.37
TOTAL Assessed Value:	53,926,903						
AVG. Adj. Sales Price:	259,293	COD:	28.73	MAX Sales Ratio:	420.86		
AVG. Assessed Value:	233,449	PRD:	107.40	MIN Sales Ratio:	8.93		

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LOCATIONS: URBAN, SUBURBAN & RURAL

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	215	94.16	96.81	89.96	29.75	107.61	8.93	420.86	89.47 to 98.78	266,680	239,915
3	16	99.93	95.24	91.58	18.44	103.99	46.06	129.50	69.77 to 113.27	160,031	146,561
____ALL____											
	231	95.21	96.70	90.03	28.73	107.40	8.93	420.86	90.99 to 98.78	259,293	233,449

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	200	96.25	97.62	90.13	26.52	108.32	19.39	420.86	90.99 to 99.61	287,763	259,349
2	31	92.00	90.74	87.75	41.75	103.40	8.93	236.67	58.86 to 106.77	75,618	66,357
____ALL____											
	231	95.21	96.70	90.03	28.73	107.40	8.93	420.86	90.99 to 98.78	259,293	233,449

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
02	36	97.91	98.46	91.88	18.25	107.16	56.76	170.35	86.97 to 102.45	231,475	212,683
03	191	94.16	97.01	90.76	30.51	106.88	8.93	420.86	89.29 to 99.49	263,245	238,917
04	4	59.54	66.19	49.62	49.46	133.40	19.39	126.30	N/A	320,950	159,256
____ALL____											
	231	95.21	96.70	90.03	28.73	107.40	8.93	420.86	90.99 to 98.78	259,293	233,449

SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
04-0001											
62-0021	2	73.68	73.68	57.10	24.87	129.04	55.35	92.00	N/A	2,100	1,199
79-0002	3	59.92	63.88	72.52	43.67	88.09	26.61	105.12	N/A	39,166	28,405
79-0011	14	96.62	129.32	95.76	57.35	135.04	47.58	420.86	67.24 to 120.43	33,713	32,283
79-0016	62	91.94	98.34	88.67	33.10	110.90	8.93	253.82	82.52 to 100.00	118,695	105,252
79-0031	21	93.92	90.51	81.32	22.35	111.30	23.92	127.40	74.06 to 113.27	67,038	54,515
79-0032	129	97.06	94.50	90.46	24.31	104.46	21.53	198.39	89.29 to 100.00	391,753	354,394
NonValid School											
____ALL____											
	231	95.21	96.70	90.03	28.73	107.40	8.93	420.86	90.99 to 98.78	259,293	233,449

PAD 2008 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

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

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

NUMBER of Sales:	231	MEDIAN:	95	COV:	45.50	95% Median C.I.:	90.99 to 98.78
TOTAL Sales Price:	59,911,784	WGT. MEAN:	90	STD:	44.00	95% Wgt. Mean C.I.:	82.55 to 97.51
TOTAL Adj.Sales Price:	59,896,784	MEAN:	97	AVG.ABS.DEV:	27.35	95% Mean C.I.:	91.03 to 102.37
TOTAL Assessed Value:	53,926,903						
AVG. Adj. Sales Price:	259,293	COD:	28.73	MAX Sales Ratio:	420.86		
AVG. Assessed Value:	233,449	PRD:	107.40	MIN Sales Ratio:	8.93		

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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	35	92.20	91.22	98.12	41.48	92.98	8.93	253.82	61.47 to 101.86	100,773	98,874
Prior TO 1860											
1860 TO 1899											
1900 TO 1919	21	100.00	103.86	102.08	22.17	101.74	27.24	190.15	89.47 to 118.18	58,490	59,708
1920 TO 1939	31	93.06	91.07	88.05	22.50	103.43	47.58	162.28	78.61 to 105.86	93,563	82,384
1940 TO 1949	20	99.09	130.78	107.03	61.76	122.19	50.75	420.86	75.63 to 145.89	70,175	75,111
1950 TO 1959	16	80.56	93.36	70.73	34.21	131.99	40.29	194.27	69.22 to 114.52	136,628	96,642
1960 TO 1969	26	93.40	95.68	105.20	27.57	90.95	26.61	236.67	79.19 to 105.69	271,057	285,163
1970 TO 1979	32	97.44	100.28	86.03	15.80	116.56	58.88	136.31	90.99 to 113.27	254,148	218,644
1980 TO 1989	28	88.50	84.85	90.03	19.60	94.25	19.39	116.15	77.39 to 100.00	789,269	710,557
1990 TO 1994	3	102.26	96.03	98.90	23.29	97.10	57.19	128.63	N/A	503,666	498,110
1995 TO 1999	7	99.61	96.45	96.59	14.00	99.86	64.13	128.52	64.13 to 128.52	548,952	530,206
2000 TO Present	12	100.09	82.96	68.09	20.88	121.83	34.86	116.57	56.93 to 100.97	501,492	341,479
ALL	231	95.21	96.70	90.03	28.73	107.40	8.93	420.86	90.99 to 98.78	259,293	233,449

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	6	92.10	103.22	108.64	34.41	95.01	55.35	220.02	55.35 to 220.02	2,424	2,633
5000 TO 9999	6	99.99	160.99	153.63	74.03	104.79	61.47	420.86	61.47 to 420.86	6,425	9,871
Total \$											
1 TO 9999	12	95.97	132.10	141.30	57.63	93.49	55.35	420.86	67.24 to 184.18	4,424	6,252
10000 TO 29999	28	112.56	120.58	120.69	32.42	99.91	26.61	308.40	101.92 to 123.16	20,784	25,084
30000 TO 59999	41	86.71	84.36	83.60	30.83	100.92	8.93	194.27	70.75 to 104.17	41,615	34,789
60000 TO 99999	39	98.64	105.27	105.95	26.14	99.36	23.92	253.82	91.52 to 107.92	76,107	80,632
100000 TO 149999	32	93.93	88.19	88.82	18.84	99.30	29.09	129.50	77.39 to 100.00	124,221	110,329
150000 TO 249999	33	97.61	96.35	96.65	22.74	99.68	45.61	177.12	81.67 to 104.85	190,057	183,698
250000 TO 499999	25	80.82	78.11	76.27	24.54	102.41	19.39	136.14	65.88 to 90.19	335,191	255,658
500000 +	21	92.60	88.46	90.64	22.04	97.60	34.86	129.97	74.68 to 101.86	1,712,404	1,552,114
ALL	231	95.21	96.70	90.03	28.73	107.40	8.93	420.86	90.99 to 98.78	259,293	233,449

PAD 2008 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

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

(!: AVTot=0)

(!: Derived)

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TOTAL Adj.Sales Price:	59,896,784	MEAN:	97	AVG.ABS.DEV:	27.35	95% Mean C.I.:	91.03 to 102.37
TOTAL Assessed Value:	53,926,903						
AVG. Adj. Sales Price:	259,293	COD:	28.73	MAX Sales Ratio:	420.86		
AVG. Assessed Value:	233,449	PRD:	107.40	MIN Sales Ratio:	8.93		

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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	7	67.24	67.10	25.31	32.07	265.10	8.93	92.51	8.93 to 92.51	8,933	2,261
5000 TO 9999	8	73.51	79.51	41.32	68.50	192.41	20.91	220.02	20.91 to 220.02	16,881	6,975
Total \$ _____											
1 TO 9999	15	67.24	73.72	36.25	54.90	203.33	8.93	220.02	26.61 to 99.43	13,172	4,775
10000 TO 29999	32	85.54	94.60	71.55	43.65	132.22	23.92	420.86	61.91 to 106.77	28,247	20,210
30000 TO 59999	44	102.17	106.79	95.16	27.52	112.22	45.45	236.67	89.24 to 112.06	45,784	43,567
60000 TO 99999	31	92.73	91.64	73.83	26.50	124.12	19.39	308.40	75.08 to 98.78	103,196	76,194
100000 TO 149999	41	95.50	97.92	88.45	23.43	110.71	45.83	190.15	82.52 to 100.00	138,356	122,377
150000 TO 249999	32	98.61	98.20	88.15	23.28	111.40	40.29	253.82	82.62 to 106.02	222,084	195,769
250000 TO 499999	19	96.95	99.43	90.52	23.04	109.84	55.64	177.12	78.79 to 107.39	386,310	349,692
500000 +	17	100.00	95.21	92.65	21.12	102.77	34.86	136.14	74.68 to 128.52	1,968,382	1,823,719
ALL _____											
	231	95.21	96.70	90.03	28.73	107.40	8.93	420.86	90.99 to 98.78	259,293	233,449

COST RANK

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	39	92.20	92.46	101.86	39.94	90.78	8.93	253.82	69.77 to 106.77	110,950	113,010
10	23	100.31	106.01	97.79	22.62	108.41	51.82	236.67	90.19 to 106.79	94,177	92,094
15	14	96.96	96.12	86.45	19.54	111.19	54.10	142.45	75.08 to 114.01	133,407	115,329
20	121	92.21	97.80	87.44	29.33	111.85	19.39	420.86	86.97 to 97.61	331,836	290,149
25	10	86.00	83.56	67.40	27.83	123.97	37.80	135.28	54.25 to 107.02	373,477	251,742
30	21	99.43	92.51	106.95	21.79	86.50	26.61	129.97	70.73 to 116.15	343,231	367,070
35	1	119.51	119.51	119.51			119.51	119.51	N/A	100,000	119,513
40	2	108.11	108.11	97.70	10.32	110.65	96.95	119.27	N/A	170,538	166,616
ALL _____											
	231	95.21	96.70	90.03	28.73	107.40	8.93	420.86	90.99 to 98.78	259,293	233,449

PAD 2008 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

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

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	231	MEDIAN:	95	COV:	45.50	95% Median C.I.:	90.99 to 98.78
TOTAL Sales Price:	59,911,784	WGT. MEAN:	90	STD:	44.00	95% Wgt. Mean C.I.:	82.55 to 97.51
TOTAL Adj.Sales Price:	59,896,784	MEAN:	97	AVG.ABS.DEV:	27.35	95% Mean C.I.:	91.03 to 102.37
TOTAL Assessed Value:	53,926,903						
AVG. Adj. Sales Price:	259,293	COD:	28.73	MAX Sales Ratio:	420.86		
AVG. Assessed Value:	233,449	PRD:	107.40	MIN Sales Ratio:	8.93		

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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)	35	92.51	93.95	99.47	40.06	94.45	8.93	253.82	73.64 to 106.77	99,388	98,856
304	1	96.95	96.95	96.95			96.95	96.95	N/A	329,576	319,516
309	4	183.11	167.31	143.56	15.85	116.55	104.65	198.39	N/A	38,750	55,628
319	1	94.16	94.16	94.16			94.16	94.16	N/A	4,200,000	3,954,534
326	4	97.52	94.85	97.39	4.01	97.39	84.36	100.00	N/A	144,823	141,045
343	1	92.21	92.21	92.21			92.21	92.21	N/A	2,289,221	2,110,813
344	25	90.99	90.38	88.44	18.55	102.19	45.83	126.78	82.52 to 104.17	166,754	147,477
349	3	81.67	87.69	96.24	8.38	91.12	80.44	100.97	N/A	329,553	317,172
350	5	76.49	92.02	53.50	51.43	172.00	37.80	190.15	N/A	523,455	280,041
351	25	93.55	92.87	80.76	28.53	115.01	27.24	162.28	72.78 to 106.72	108,576	87,681
352	31	96.98	94.71	87.22	15.99	108.58	56.76	145.89	86.97 to 100.00	223,211	194,688
353	19	98.64	96.18	72.39	20.66	132.86	34.86	135.28	78.61 to 115.42	175,237	126,849
386	5	82.62	81.33	70.96	21.68	114.62	57.19	106.79	N/A	238,626	169,319
395	2	156.23	156.23	124.04	51.49	125.94	75.78	236.67	N/A	25,000	31,011
406	4	125.16	114.42	123.97	18.02	92.30	69.72	137.64	N/A	131,000	162,395
407	1	95.21	95.21	95.21			95.21	95.21	N/A	151,200	143,957
412	1	74.68	74.68	74.68			74.68	74.68	N/A	2,245,000	1,676,473
413	1	100.00	100.00	100.00			100.00	100.00	N/A	10,500,000	10,500,000
423	2	70.76	70.76	68.98	9.37	102.58	64.13	77.39	N/A	169,500	116,923
426	1	102.26	102.26	102.26			102.26	102.26	N/A	70,000	71,585
442	1	93.06	93.06	93.06			93.06	93.06	N/A	28,000	26,056
444	3	78.17	90.58	98.63	19.38	91.84	74.06	119.51	N/A	64,166	63,289
455	2	96.46	96.46	92.96	9.57	103.76	87.23	105.69	N/A	1,087,500	1,010,951
458	1	308.40	308.40	308.40			308.40	308.40	N/A	22,500	69,391
470	1	54.10	54.10	54.10			54.10	54.10	N/A	350,000	189,356
471	20	74.97	98.05	68.06	58.21	144.07	19.39	420.86	64.56 to 113.40	90,617	61,670
493	1	105.12	105.12	105.12			105.12	105.12	N/A	47,500	49,933
494	1	59.92	59.92	59.92			59.92	59.92	N/A	50,000	29,961
497	1	87.29	87.29	87.29			87.29	87.29	N/A	250,000	218,228
528	14	93.51	91.25	83.98	17.93	108.66	54.25	126.30	69.77 to 107.25	163,187	137,039
531	4	84.31	83.55	82.41	11.50	101.38	65.88	99.69	N/A	318,750	262,684
534	2	100.43	100.43	100.42	0.82	100.01	99.61	101.25	N/A	225,658	226,606
543	1	181.06	181.06	181.06			181.06	181.06	N/A	69,000	124,928
544	2	126.15	126.15	109.58	35.04	115.12	81.95	170.35	N/A	360,000	394,481
554	2	87.75	87.75	72.65	20.64	120.78	69.64	105.86	N/A	163,625	118,881
555	2	125.28	125.28	124.77	1.69	100.41	123.16	127.40	N/A	19,750	24,642
699	1	23.92	23.92	23.92			23.92	23.92	N/A	60,000	14,349
710	1	129.97	129.97	129.97			129.97	129.97	N/A	2,900,000	3,769,254

PAD 2008 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

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

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

NUMBER of Sales:	231	MEDIAN:	95	COV:	45.50	95% Median C.I.:	90.99 to 98.78
TOTAL Sales Price:	59,911,784	WGT. MEAN:	90	STD:	44.00	95% Wgt. Mean C.I.:	82.55 to 97.51
TOTAL Adj.Sales Price:	59,896,784	MEAN:	97	AVG.ABS.DEV:	27.35	95% Mean C.I.:	91.03 to 102.37
TOTAL Assessed Value:	53,926,903						
AVG. Adj. Sales Price:	259,293	COD:	28.73	MAX Sales Ratio:	420.86		
AVG. Assessed Value:	233,449	PRD:	107.40	MIN Sales Ratio:	8.93		

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<u>ALL</u>												
	231	95.21	96.70	90.03	28.73	107.40	8.93	420.86	90.99 to 98.78	259,293	233,449	

**2008 Correlation Section
for Scotts Bluff County**

Commerical Real Property

I. Correlation

COMMERCIAL: As the following tables and their accompanying narratives will show, two of the three measures of central tendency are within acceptable range—the median and the mean. Only the weighted mean falls approximately two points below the bottom limit of compliance. The removal of extreme outliers would fail to bring the weighted mean within acceptable range.

A review of the qualitative statistics shows both qualitative statistics outside of compliance. The removal of outliers would fail to bring either measure within compliance.

Further review of the statistical profile under the heading “Assessor Location,” shows the city of Gering with fifty-four sales and the following statistics: a median of 91.41, a mean of 98.59, a weighted mean of 87.06, a COD of 35.44, and a PRD of 113.24. Removal of extreme outliers (six) would still leave the median at 91.41, would lower the mean to 95.08, and raise the weighted mean to 90.64. The COD would become 24.79 and the PRD would fall to 104.91. In order to move the median to the mid-point of acceptable range, an adjustment to both land and improvements by 5.02% is offered as a non-binding recommendation.

**2008 Correlation Section
for Scotts Bluff County**

II. Analysis of Percentage of Sales Used

This section documents the utilization of total sales compared to qualified sales in the sales file. Neb. Rev. Stat. §77-1327(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	345	231	66.96
2007	380	305	80.26
2006	379	311	82.06
2005	350	262	74.86
2004	346	247	71.39
2003	345	243	70.43
2002	339	248	73.16
2001	331	241	72.81

COMMERCIAL: Table II appears to indicate a lower percentage of sales used for assessment year 2008 compared to previous years. However, further review of the total commercial file reveals that thirty-nine of the total sales were in reality family transfers, part-interests, foreclosures, name changes, satisfaction of old contracts, etc. This would actually leave 306 total available commercial sales, and the County's determination that 231 are qualified, would actually produce a 74.76% percentage of commercial sales used, and although less than the last two years, still fits within the historical range.

**2008 Correlation Section
for Scotts Bluff County**

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

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

Adjusting for Selective Reappraisal

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

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

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

**2008 Correlation Section
for Scotts Bluff County**

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

	Preliminary Median	% Change in Assessed Value (excl. growth)	Trended Preliminary Ratio	R&O Median
2008	93.92	-0.23	93.71	95.21
2007	92.20	3.11	95.06	97.19
2006	92.36	6.13	98.02	95.88
2005	91.30	11.16	101.49	96.21
2004	90.64	6.82	96.82	95.66
2003	88	6.1	93.37	95
2002	92	-2.95	89.29	92
2001	95	4.76	99.52	96

COMMERCIAL: As indicated by Table III, the difference between the Trended Preliminary Ratio and the R&O Median is less than two points (1.50), and reveals that each figure provides relatively strong support for the other.

**2008 Correlation Section
for Scotts Bluff County**

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

This section analyzes the percentage change of the assessed values in the sales file, between the 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 Scotts Bluff County**

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

% Change in Total Assessed Value in the Sales		% Change in Assessed Value (excl. growth)
11.51	2008	-0.23
-0.48	2007	3.11
5.56	2006	6.13
12.75	2005	11.16
9.03	2004	6.82
16.25	2003	6.1
23.46	2002	-2.95
6.91	2001	4.76

COMMERCIAL: As shown by Table IV, the absolute difference between the percent change to the sales file compared to the percent change to the commercial base is 11.74 points. This appears to be significant. The assessment practices taken to address the commercial property class for 2008 included, Minatare commercial property received a 25% increase to land only. Small Town commercial (Henry, Lyman, Melbeta and McGrew) received a 5% increase to land and improvements. Rural commercial parcels had their improvements decreased by 5%.

Further review of the sales sample reveals that the assessment actions taken to address commercial property would have affected twenty-two sales (six of the rural are unimproved, and would be unaffected by a decrease to improvements), with a total assessed value of \$1,639,214. This amount, when compared to the total assessed value of the commercial sample (\$53,927,013), is approximately 3% of the sales file (3.04%). However, when comparing the total assessed value of the affected sample \$1,639,214 with the commercial total value as reported on the abstract (\$372,479,278 minus growth of \$16,916,686 = \$355,562,592), this is only 0.46% of the commercial base. In consideration of the above, it is quite possible to see how the sales file would receive a greater effect from the assessment actions than would the commercial base as a whole.

Also, the formula for the percent change to the sale file is derived by taking the R&O weighted mean for the latest study year period under the heading of "Date of Sale," (in this case, 7.01.06 to 6.30.07) minus the same study period weighted mean for the Preliminary statistical profile, and this figure is then divided by the weighted mean for the last study year for the Preliminary profile. It should be noted that comparing the number of sales used to calculate this figure changed by two sales (the Preliminary had 68 sales with a weighted mean of 76.99, and the R&O has 68 sales with a weighted mean of 85.85). This two-sale difference could affect the percent change to the sales file number.

2008 Correlation Section for Scotts Bluff County

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

There are three measures of central tendency calculated by the 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 Scotts Bluff County**

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

	Median	Wgt. Mean	Mean
R&O Statistics	95.21	90.03	96.71

COMMERCIAL: Two of the three measures of central tendency are within acceptable range—the median and the mean. Only the weighted mean falls approximately two points below the bottom limit of compliance. The removal of extreme outliers would fail to bring the weighted mean within acceptable range.

**2008 Correlation Section
for Scotts Bluff County**

VI. Analysis of R&O COD and PRD

In analyzing the statistical data of assessment quality, there are two measures primarily relied upon by assessment officials. The Coefficient of Dispersion, COD, is produced to measure assessment uniformity. A low COD tends to indicate good assessment uniformity as there is a smaller “spread” or dispersion of the ratios in the sales file. 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	28.71	107.42
Difference	8.71	4.42

COMMERCIAL: Table VI indicates that both qualitative statistics are outside of compliance. The removal of outliers would fail to bring either measure within compliance.

**2008 Correlation Section
for Scotts Bluff County**

VII. Analysis of Change in Statistics Due to Assessor Actions

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

	Preliminary Statistics	R&O Statistics	Change
Number of Sales	239	231	-8
Median	93.92	95.21	1.29
Wgt. Mean	88.25	90.03	1.78
Mean	98.00	96.71	-1.29
COD	32.75	28.71	-4.04
PRD	111.05	107.42	-3.63
Min Sales Ratio	8.93	8.93	0
Max Sales Ratio	800.00	420.86	-379.14

COMMERCIAL: The eight sale difference between the Preliminary and the R&O statistics is due to these found to be substantially changed (due to additions, remodeling, etc.) For assessment year 2008, Minatare commercial property received a 25% increase to land only. Small Town commercial (Henry, Lyman, Melbeta and McGrew) received a 5% increase to land and improvements. Rural commercial parcels had their improvements decreased by 5%.

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

Query: 6536

What If ID: 5355

Desc: New Whatif for Query ID: 6536

<u>Strata Hdg.</u>	<u>Strata</u>	<u>Chg.Value</u>	<u>Chg.Type</u>	<u>Pct.Chg.</u>	<u>Group</u>	<u>Priority</u>
Assessor Location	Gering	Total	Increase	5.020	A	1

PAD 2008 R&O Statistics

What If ID: 5355

Query: 6536

Type: Qualified

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

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

NUMBER of Sales:	231	MEDIAN:	96	COV:	45.73	95% Median C.I.:	91.67 to 99.49
TOTAL Sales Price:	59,911,784	WGT. MEAN:	91	STD:	44.75	95% Wgt. Mean C.I.:	83.09 to 97.92
TOTAL Adj.Sales Price:	59,896,784	MEAN:	98	AVG.ABS.DEV:	27.67	95% Mean C.I.:	92.09 to 103.63
TOTAL Assessed Value:	54,211,683						
AVG. Adj. Sales Price:	259,293	COD:	28.86	MAX Sales Ratio:	420.86		
AVG. Assessed Value:	234,682	PRD:	108.12	MIN Sales Ratio:	9.38		

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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	23	92.20	92.97	81.89	27.76	113.54	21.96	171.94	70.73 to 105.02	118,792	97,275
10/01/04 TO 12/31/04	21	96.98	111.22	93.31	35.94	119.20	55.35	248.55	80.82 to 123.16	99,134	92,499
01/01/05 TO 03/31/05	14	98.72	92.08	81.92	22.39	112.41	37.80	177.12	59.92 to 106.79	524,048	429,280
04/01/05 TO 06/30/05	24	95.38	100.04	78.74	28.66	127.05	45.45	308.40	77.60 to 106.72	185,688	146,219
07/01/05 TO 09/30/05	22	97.80	93.02	97.43	26.32	95.47	26.61	157.13	69.64 to 111.37	171,513	167,111
10/01/05 TO 12/31/05	17	98.22	94.21	92.48	24.07	101.87	21.53	199.70	60.04 to 107.92	101,332	93,715
01/01/06 TO 03/31/06	20	101.92	104.88	101.02	30.38	103.82	23.92	198.39	77.24 to 120.43	445,455	450,004
04/01/06 TO 06/30/06	24	96.25	103.12	95.17	36.12	108.36	29.09	420.86	67.24 to 105.02	604,868	575,627
07/01/06 TO 09/30/06	18	98.61	97.78	93.27	15.33	104.84	54.10	136.31	84.36 to 104.85	131,092	122,264
10/01/06 TO 12/31/06	19	86.77	96.94	77.78	36.46	124.64	34.86	190.14	62.96 to 128.52	233,894	181,922
01/01/07 TO 03/31/07	12	84.02	81.47	88.28	23.03	92.28	20.36	128.63	72.78 to 96.12	388,530	343,012
04/01/07 TO 06/30/07	17	92.60	96.50	91.48	31.46	105.49	9.38	266.56	64.98 to 115.81	170,682	156,144
<u>Study Years</u>											
07/01/04 TO 06/30/05	82	96.27	99.56	82.49	29.10	120.70	21.96	308.40	88.79 to 101.85	202,527	167,061
07/01/05 TO 06/30/06	83	98.22	99.04	97.11	29.71	102.00	21.53	420.86	92.00 to 101.92	348,456	338,370
07/01/06 TO 06/30/07	66	91.94	94.25	86.50	27.08	108.95	9.38	266.56	86.56 to 99.69	217,691	188,301
<u>Calendar Yrs</u>											
01/01/05 TO 12/31/05	77	98.22	95.30	85.54	25.65	111.41	21.53	308.40	92.00 to 100.30	224,534	192,062
01/01/06 TO 12/31/06	81	97.51	100.92	94.19	29.60	107.15	23.92	420.86	86.67 to 101.92	373,205	351,511
<u>ALL</u>											
	231	95.89	97.86	90.51	28.86	108.12	9.38	420.86	91.67 to 99.49	259,293	234,682

ASSESSOR LOCATION	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
GERING	54	96.01	103.54	91.43	35.44	113.24	9.38	266.56	86.56 to 105.02	120,665	110,327
MINATARE	3	59.92	63.88	72.52	43.67	88.09	26.61	105.12	N/A	39,166	28,405
MITCHELL	18	93.06	89.76	82.95	22.66	108.20	23.92	127.40	74.06 to 113.40	49,027	40,670
MORRILL	7	100.17	164.92	95.06	88.46	173.48	61.91	420.86	61.91 to 420.86	53,521	50,880
RURAL	16	99.93	95.24	91.58	18.44	103.99	46.06	129.50	69.77 to 113.27	160,031	146,561
SCOTTSBLUFF	122	97.16	94.86	90.47	24.67	104.86	21.53	198.39	89.24 to 100.00	403,075	364,642
SMTWNS	9	92.00	84.13	82.47	22.39	102.01	47.58	120.43	55.35 to 119.27	12,614	10,404
TERRYTOWN	2	99.09	99.09	99.09	0.88	100.00	98.22	99.96	N/A	78,500	77,788
<u>ALL</u>											
	231	95.89	97.86	90.51	28.86	108.12	9.38	420.86	91.67 to 99.49	259,293	234,682

PAD 2008 R&O Statistics

Query: 6536

Type: Qualified

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

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

NUMBER of Sales:	231	MEDIAN:	96	COV:	45.73	95% Median C.I.:	91.67 to 99.49
TOTAL Sales Price:	59,911,784	WGT. MEAN:	91	STD:	44.75	95% Wgt. Mean C.I.:	83.09 to 97.92
TOTAL Adj.Sales Price:	59,896,784	MEAN:	98	AVG.ABS.DEV:	27.67	95% Mean C.I.:	92.09 to 103.63
TOTAL Assessed Value:	54,211,683						
AVG. Adj. Sales Price:	259,293	COD:	28.86	MAX Sales Ratio:	420.86		
AVG. Assessed Value:	234,682	PRD:	108.12	MIN Sales Ratio:	9.38		

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LOCATIONS: URBAN, SUBURBAN & RURAL

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	215	95.89	98.05	90.46	29.57	108.39	9.38	420.86	91.06 to 99.49	266,680	241,240
3	16	99.93	95.24	91.58	18.44	103.99	46.06	129.50	69.77 to 113.27	160,031	146,561
ALL											
	231	95.89	97.86	90.51	28.86	108.12	9.38	420.86	91.67 to 99.49	259,293	234,682

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	200	97.02	98.68	90.60	26.50	108.91	20.36	420.86	91.67 to 100.00	287,763	260,725
2	31	92.00	92.55	88.16	42.76	104.98	9.38	248.55	61.47 to 106.77	75,618	66,666
ALL											
	231	95.89	97.86	90.51	28.86	108.12	9.38	420.86	91.67 to 99.49	259,293	234,682

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
02	36	98.44	99.85	92.60	17.69	107.84	58.88	170.35	86.97 to 102.45	231,475	214,339
03	191	95.49	98.11	91.19	30.53	107.59	9.38	420.86	90.19 to 99.69	263,245	240,042
04	4	59.54	68.02	50.42	51.71	134.90	20.36	132.64	N/A	320,950	161,826
ALL											
	231	95.89	97.86	90.51	28.86	108.12	9.38	420.86	91.67 to 99.49	259,293	234,682

SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
04-0001											
62-0021	2	73.68	73.68	57.10	24.87	129.04	55.35	92.00	N/A	2,100	1,199
79-0002	3	59.92	63.88	72.52	43.67	88.09	26.61	105.12	N/A	39,166	28,405
79-0011	14	96.62	129.32	95.76	57.35	135.04	47.58	420.86	67.24 to 120.43	33,713	32,283
79-0016	62	96.01	102.65	92.54	33.04	110.92	9.38	266.56	86.67 to 105.02	118,695	109,845
79-0031	21	93.92	90.51	81.32	22.35	111.30	23.92	127.40	74.06 to 113.27	67,038	54,515
79-0032	129	97.06	94.50	90.46	24.31	104.46	21.53	198.39	89.29 to 100.00	391,753	354,394
NonValid School											
ALL											
	231	95.89	97.86	90.51	28.86	108.12	9.38	420.86	91.67 to 99.49	259,293	234,682

PAD 2008 R&O Statistics

Query: 6536

Type: Qualified

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

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

NUMBER of Sales:	231	MEDIAN:	96	COV:	45.73	95% Median C.I.:	91.67 to 99.49
TOTAL Sales Price:	59,911,784	WGT. MEAN:	91	STD:	44.75	95% Wgt. Mean C.I.:	83.09 to 97.92
TOTAL Adj.Sales Price:	59,896,784	MEAN:	98	AVG.ABS.DEV:	27.67	95% Mean C.I.:	92.09 to 103.63
TOTAL Assessed Value:	54,211,683						
AVG. Adj. Sales Price:	259,293	COD:	28.86	MAX Sales Ratio:	420.86		
AVG. Assessed Value:	234,682	PRD:	108.12	MIN Sales Ratio:	9.38		

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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	35	92.20	92.86	98.64	42.41	94.13	9.38	266.56	61.82 to 105.00	100,773	99,406
Prior TO 1860											
1860 TO 1899											
1900 TO 1919	21	100.00	104.31	102.65	22.62	101.62	27.24	199.70	89.47 to 118.18	58,490	60,037
1920 TO 1939	31	93.06	91.95	88.73	22.52	103.63	47.58	170.43	78.61 to 105.86	93,563	83,020
1940 TO 1949	20	99.09	132.20	108.87	61.71	121.43	50.75	420.86	79.43 to 153.22	70,175	76,397
1950 TO 1959	16	80.56	94.22	71.18	35.27	132.37	40.29	194.27	69.22 to 114.52	136,628	97,249
1960 TO 1969	26	93.40	96.66	105.41	27.95	91.71	26.61	248.55	79.19 to 105.69	271,057	285,710
1970 TO 1979	32	99.90	101.71	87.12	14.95	116.75	58.88	136.31	95.54 to 113.27	254,148	221,403
1980 TO 1989	28	88.50	85.66	90.21	19.56	94.95	20.36	119.73	78.79 to 100.00	789,269	712,015
1990 TO 1994	3	107.40	97.74	99.13	22.17	98.59	57.19	128.63	N/A	503,666	499,308
1995 TO 1999	7	104.61	98.48	97.43	13.46	101.07	64.13	128.52	64.13 to 128.52	548,952	534,861
2000 TO Present	12	100.57	84.45	68.50	21.77	123.29	34.86	116.57	59.79 to 105.32	501,492	343,527
ALL	231	95.89	97.86	90.51	28.86	108.12	9.38	420.86	91.67 to 99.49	259,293	234,682

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	6	92.10	105.06	111.31	36.41	94.39	55.35	231.06	55.35 to 231.06	2,424	2,698
5000 TO 9999	6	102.50	163.36	156.30	74.53	104.52	61.47	420.86	61.47 to 420.86	6,425	10,043
Total \$											
1 TO 9999	12	95.97	134.21	143.98	59.83	93.22	55.35	420.86	67.24 to 193.42	4,424	6,370
10000 TO 29999	28	112.56	121.11	121.11	32.70	100.00	26.61	308.40	101.92 to 123.16	20,784	25,172
30000 TO 59999	41	88.08	85.50	84.72	30.49	100.92	9.38	194.27	70.75 to 104.17	41,615	35,257
60000 TO 99999	39	98.64	107.08	107.78	27.33	99.35	23.92	266.56	92.73 to 107.92	76,107	82,031
100000 TO 149999	32	96.44	89.69	90.35	18.50	99.27	29.09	129.50	81.28 to 101.85	124,221	112,228
150000 TO 249999	33	97.61	97.72	98.04	22.94	99.67	45.61	177.12	84.98 to 106.02	190,057	186,327
250000 TO 499999	25	80.82	78.59	76.70	24.38	102.47	20.36	136.14	65.88 to 91.67	335,191	257,084
500000 +	21	94.16	88.68	90.71	21.66	97.76	34.86	129.97	74.68 to 101.86	1,712,404	1,553,256
ALL	231	95.89	97.86	90.51	28.86	108.12	9.38	420.86	91.67 to 99.49	259,293	234,682

PAD 2008 R&O Statistics

Query: 6536

Type: Qualified

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

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

NUMBER of Sales:	231	MEDIAN:	96	COV:	45.73	95% Median C.I.:	91.67 to 99.49
TOTAL Sales Price:	59,911,784	WGT. MEAN:	91	STD:	44.75	95% Wgt. Mean C.I.:	83.09 to 97.92
TOTAL Adj.Sales Price:	59,896,784	MEAN:	98	AVG.ABS.DEV:	27.67	95% Mean C.I.:	92.09 to 103.63
TOTAL Assessed Value:	54,211,683						
AVG. Adj. Sales Price:	259,293	COD:	28.86	MAX Sales Ratio:	420.86		
AVG. Assessed Value:	234,682	PRD:	108.12	MIN Sales Ratio:	9.38		

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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	7	67.24	67.16	25.64	31.98	261.98	9.38	92.51	9.38 to 92.51	8,933	2,290
5000 TO 9999	8	73.51	81.65	42.09	71.05	193.96	21.53	231.06	21.53 to 231.06	16,881	7,106
Total \$ _____											
1 TO 9999	15	67.24	74.89	36.89	56.35	203.03	9.38	231.06	26.61 to 99.43	13,172	4,858
10000 TO 29999	32	86.60	95.48	72.31	43.07	132.06	23.92	420.86	62.96 to 106.77	28,247	20,424
30000 TO 59999	44	102.17	107.72	95.90	28.12	112.32	45.45	248.55	89.24 to 113.73	45,784	43,908
60000 TO 99999	31	93.55	92.55	74.77	25.85	123.79	20.36	308.40	75.08 to 98.78	103,196	77,155
100000 TO 149999	41	96.98	100.21	90.31	24.03	110.96	45.83	199.70	85.93 to 105.02	138,356	124,953
150000 TO 249999	32	100.69	99.88	89.59	23.52	111.49	40.29	266.56	86.29 to 106.33	222,084	198,967
250000 TO 499999	19	96.95	99.67	90.85	22.79	109.71	55.64	177.12	78.79 to 107.39	386,310	350,954
500000 +	17	100.00	95.21	92.65	21.12	102.77	34.86	136.14	74.68 to 128.52	1,968,382	1,823,719
ALL	231	95.89	97.86	90.51	28.86	108.12	9.38	420.86	91.67 to 99.49	259,293	234,682

COST RANK

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	39	92.20	93.93	102.29	40.77	91.83	9.38	266.56	69.77 to 106.77	110,950	113,488
10	23	104.65	108.08	99.98	22.14	108.10	51.82	248.55	90.19 to 106.79	94,177	94,158
15	14	99.47	97.73	87.76	20.66	111.36	54.10	142.45	75.08 to 119.73	133,407	117,078
20	121	94.16	98.78	87.84	28.88	112.45	20.36	420.86	86.97 to 98.22	331,836	291,483
25	10	90.01	84.71	68.12	26.38	124.35	37.80	135.28	54.25 to 107.02	373,477	254,425
30	21	99.43	92.99	107.03	21.88	86.88	26.61	129.97	70.73 to 116.15	343,231	367,352
35	1	119.51	119.51	119.51			119.51	119.51	N/A	100,000	119,513
40	2	108.11	108.11	97.70	10.32	110.65	96.95	119.27	N/A	170,538	166,616
ALL	231	95.89	97.86	90.51	28.86	108.12	9.38	420.86	91.67 to 99.49	259,293	234,682

PAD 2008 R&O Statistics

What If ID: 5355

Query: 6536

Type: Qualified

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

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

NUMBER of Sales:	231	MEDIAN:	96	COV:	45.73	95% Median C.I.:	91.67 to 99.49
TOTAL Sales Price:	59,911,784	WGT. MEAN:	91	STD:	44.75	95% Wgt. Mean C.I.:	83.09 to 97.92
TOTAL Adj.Sales Price:	59,896,784	MEAN:	98	AVG.ABS.DEV:	27.67	95% Mean C.I.:	92.09 to 103.63
TOTAL Assessed Value:	54,211,683						
AVG. Adj. Sales Price:	259,293	COD:	28.86	MAX Sales Ratio:	420.86		
AVG. Assessed Value:	234,682	PRD:	108.12	MIN Sales Ratio:	9.38		

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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)	35	92.51	95.58	100.00	40.98	95.58	9.38	266.56	73.64 to 106.77	99,388	99,388
304	1	96.95	96.95	96.95			96.95	96.95	N/A	329,576	319,516
309	4	183.11	167.31	143.56	15.85	116.55	104.65	198.39	N/A	38,750	55,628
319	1	94.16	94.16	94.16			94.16	94.16	N/A	4,200,000	3,954,534
326	4	97.52	94.85	97.39	4.01	97.39	84.36	100.00	N/A	144,823	141,045
343	1	92.21	92.21	92.21			92.21	92.21	N/A	2,289,221	2,110,813
344	25	95.54	91.31	89.50	17.76	102.02	45.83	126.78	82.87 to 105.32	166,754	149,248
349	3	81.67	87.69	96.24	8.38	91.12	80.44	100.97	N/A	329,553	317,172
350	5	80.33	95.70	54.41	52.60	175.87	37.80	199.70	N/A	523,455	284,834
351	25	93.55	93.62	81.37	28.43	115.06	27.24	170.43	72.78 to 106.72	108,576	88,346
352	31	97.61	96.06	87.89	15.68	109.29	58.88	153.22	86.97 to 100.25	223,211	196,189
353	19	98.64	96.33	72.43	20.51	132.98	34.86	135.28	78.61 to 115.42	175,237	126,930
386	5	86.76	83.16	72.28	21.80	115.06	57.19	106.79	N/A	238,626	172,470
395	2	164.07	164.07	130.27	51.49	125.94	79.58	248.55	N/A	25,000	32,567
406	4	128.02	115.85	125.98	16.50	91.96	69.72	137.64	N/A	131,000	165,028
407	1	95.21	95.21	95.21			95.21	95.21	N/A	151,200	143,957
412	1	74.68	74.68	74.68			74.68	74.68	N/A	2,245,000	1,676,473
413	1	100.00	100.00	100.00			100.00	100.00	N/A	10,500,000	10,500,000
423	2	72.71	72.71	70.40	11.79	103.27	64.13	81.28	N/A	169,500	119,332
426	1	107.40	107.40	107.40			107.40	107.40	N/A	70,000	75,179
442	1	93.06	93.06	93.06			93.06	93.06	N/A	28,000	26,056
444	3	78.17	90.58	98.63	19.38	91.84	74.06	119.51	N/A	64,166	63,289
455	2	96.46	96.46	92.96	9.57	103.76	87.23	105.69	N/A	1,087,500	1,010,951
458	1	308.40	308.40	308.40			308.40	308.40	N/A	22,500	69,391
470	1	54.10	54.10	54.10			54.10	54.10	N/A	350,000	189,356
471	20	74.97	98.24	68.51	57.95	143.39	20.36	420.86	64.56 to 113.40	90,617	62,084
493	1	105.12	105.12	105.12			105.12	105.12	N/A	47,500	49,933
494	1	59.92	59.92	59.92			59.92	59.92	N/A	50,000	29,961
497	1	91.67	91.67	91.67			91.67	91.67	N/A	250,000	229,183
528	14	98.21	93.68	85.74	18.46	109.26	54.25	132.64	69.77 to 112.63	163,187	139,921
531	4	86.37	84.58	82.94	10.04	101.97	65.88	99.69	N/A	318,750	264,378
534	2	105.47	105.47	105.46	0.82	100.01	104.61	106.33	N/A	225,658	237,982
543	1	190.14	190.14	190.14			190.14	190.14	N/A	69,000	131,199
544	2	126.15	126.15	109.58	35.04	115.12	81.95	170.35	N/A	360,000	394,481
554	2	87.75	87.75	72.65	20.64	120.78	69.64	105.86	N/A	163,625	118,881
555	2	125.28	125.28	124.77	1.69	100.41	123.16	127.40	N/A	19,750	24,642
699	1	23.92	23.92	23.92			23.92	23.92	N/A	60,000	14,349
710	1	129.97	129.97	129.97			129.97	129.97	N/A	2,900,000	3,769,254

PAD 2008 R&O Statistics

What If ID: 5355

Query: 6536

Type: Qualified

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

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

NUMBER of Sales:	231	MEDIAN:	96	COV:	45.73	95% Median C.I.:	91.67 to 99.49
TOTAL Sales Price:	59,911,784	WGT. MEAN:	91	STD:	44.75	95% Wgt. Mean C.I.:	83.09 to 97.92
TOTAL Adj.Sales Price:	59,896,784	MEAN:	98	AVG.ABS.DEV:	27.67	95% Mean C.I.:	92.09 to 103.63
TOTAL Assessed Value:	54,211,683						
AVG. Adj. Sales Price:	259,293	COD:	28.86	MAX Sales Ratio:	420.86		
AVG. Assessed Value:	234,682	PRD:	108.12	MIN Sales Ratio:	9.38		

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<u>ALL</u>												
	231	95.89	97.86	90.51	28.86	108.12	9.38	420.86	91.67 to 99.49	259,293	234,682	

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

Agricultural

Minor percentage changes were made to particular Land Capability Groups to reflect 75% of market value, for the agricultural and Special Value land within the County. Irrigated land from 2A1 to 4A1 was raised (4A remained unchanged). Dryland remained unchanged, and Grassland values were all raised to closer match 75% of the market.

Regarding recapture, no changes were made to Area 1 recapture values. Area 2 experienced changes to recapture value as follows: 4A was increased; 2G and 2G1 recapture value was decreased; 3G1, 4G1 and 4G values were all increased.

2008 Assessment Survey for Scotts Bluff County

Agricultural Appraisal Information

1.	Data collection done by:
	The Appraiser and four staff data collectors.
2.	Valuation done by:
	The Assessor and the Appraiser.
3.	Pickup work done by whom:
	The Appraiser and four staff data collectors.
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>Agland is defined pursuant to Section 35 of LB 808</p> <p>1) Agricultural land and horticultural land means a parcel of land which is primarily used for agricultural or horticultural purposes, including wasteland lying in or adjacent to and in common ownership or management with other agricultural land and horticultural land. Agricultural land and horticultural land does not include any land directly associated with any building or enclosed structure.</p> <p>2) Agricultural or horticultural purposes means used for the commercial production of any plant or animal product in a raw or unprocessed state that is derived from the science and art of agriculture, aquaculture, or horticulture. Agricultural or horticultural purposes includes the following uses of land:</p> <p style="padding-left: 40px;">a) Land retained or protected for future agricultural or horticultural purposes under a conservation easement as provided in the Conservation and Preservation Easements Act except when the parcel or a portion thereof is being used for purposes other than agricultural or horticultural purposes; and</p> <p style="padding-left: 40px;">b) Land enrolled in a federal or state program in which payments are received for removing such land from agricultural or horticultural production.</p> <p>Land not falling into either category listed above will be considered Rural Residential.</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 Income Approach has only been used to establish the special value of agricultural land within the County.
6.	What is the date of the soil survey currently used?

	1967
7.	What date was the last countywide land use study completed?
	The last countywide land use study was completed in 1998. It is currently done as land use change is discovered on an ongoing basis.
a.	By what method? (Physical inspection, FSA maps, etc.)
	Primarily by discovery and FSA maps provided by taxpayers.
b.	By whom?
	The Appraiser and the data collectors.
c.	What proportion is complete / implemented at this time?
	There is no planned cyclical program for updating land use, except by discovery of land use change.
8.	Number of market areas/neighborhoods in the agricultural property class:
	Three

9.	How are market areas/neighborhoods defined in this property class?
	By geographical and topographical characteristics, as well as similarity of land and soils.
10.	Has the county implemented (or is in the process of implementing) special valuation for agricultural land within the county?
	Yes, the County has implemented special valuation in Market Areas 1 and 2.

Agricultural Permit Numbers:

Permits	Information Statements	Other	Total
44			44

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

Ruth A. Sorensen
Dept of Revenue, Property Assessment Division
1033 O St. Ste 600
Lincoln, Ne. 68508

March 1, 2008

Dear Ms Sorensen:

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

Market area I for 2008 is located around the cities of Scotts Bluff and Gering. This area is unique in that the cities are growing outside of their corporate boundaries and many rural subdivisions are being created. Land values are becoming affected by buyers purchasing the land at site value instead of ag land value.

Market area II for 2008 is located north and south diagonally through the county. This area is unique in that it encompasses the river and the accretion land, but it also consists of any growth from the small towns. Land values are becoming affected by buyers purchasing the land at site value instead of ag land value. Land is also affected by buyers purchasing accretion land for recreational use.

Market area III for 2008 is located north and south of market areas I and II. It is the remainder of Scotts Bluff County not included in market areas I or II.

Statistics were run in market area III to determine the value. Once the values were set they were compared to neighboring counties and Scotts Bluff County was found to be comparable to the surrounding counties, therefore it was determined that market area III did not qualify for special valuation for 2008.

Using the information and statistics from PAT it was determined that market area I and II did qualify for special value for 2008. It was evident that the sales of recreational use or growth outside of a city were corrupting the ag values. Once the recapture value was set for these areas, market area III values were used as the special value.

Special value has been implemented in this county since 2001. A large part of the county has signed up for and received special value. These are property owners who own land within Market area I or II that are actively using their land for agricultural use. With the definition of an ag parcel in 2006, we are actively trying to correctly classify a parcel as ag or rural residential. We are also going through each Ag parcel individually to correct any inconsistencies and clean up problems for the future.

Sincerely,

Amy Ramos
Scotts Bluff County Assessor

2008 Opinions of the Property Tax Administrator for Counties that have Implemented Special Value for Scotts Bluff County

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

Agricultural Land

It is my opinion that the level of value of the class of agricultural land in Scotts Bluff County is 73% of actual value. It is my opinion that the quality of assessment for the class of agricultural land in Scotts Bluff County is not in compliance with generally accepted mass appraisal practices.

Special Valuation of Agricultural Land

It is my opinion that the level of value of the special valuation of the class of agricultural land in Scotts Bluff County is 73% of actual value. It is my opinion that the quality of assessment for the special valuation of the class of agricultural land in Scotts Bluff County is not in compliance with generally accepted mass appraisal practices.

Recapture Valuation of Agricultural Land

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

Dated this 7th day of April, 2008.





Ruth A. Sorensen
Property Tax Administrator

SPECIAL VALUE SECTION CORRELATION for Scotts Bluff County

I. Agricultural Land Value Correlation

According to the Special Value Methodology document provided by the Scotts Bluff County assessor, agricultural Market Area I, “located around the cities of Scottsbluff and Gering,” is influenced by “buyers purchasing the land at site value instead of ag land value.” Market Area II, running north to south diagonally through the County, “encompasses the river and the accretion land, but it also consists of any growth from the small towns.” Land values in this Market Area is also being purchased as site value rather than ag value, but also includes the effect of accretion land along the North Platte River being purchased for recreational use.

Agricultural Market Area III constitutes the remainder of agricultural land within the County that is not subject to the influences found in Market Areas I and II. During the three-year timeframe of the sales study, 133 unimproved sales were designated qualified by the County. Of these, 115 were classified as falling within Market Area III. It is these uninfluenced land sales that will be used to estimate the level of value for agricultural land within Scotts Bluff County.

The statistical profile of the 115 sales indicates an overall median of 72.69%, a mean of 75.51% and a weighted mean of 72.53%. Thus, both the median and weighted mean are within acceptable range. The hypothetical removal of extreme outliers would bring the mean within acceptable range (at 74.99). For purposes of direct equalization, the median will be used as the point estimate of overall level of value for agricultural land within the County.

Review of the qualitative statistics shows that the coefficient of dispersion is at 26.25 and the price-related differential is at 104.12. Both are outside of compliance, and the same removal of extreme outliers would fail to bring either the COD or the PRD into compliance. Therefore, it is believed that the County has met the standards for level of value for agricultural land, but is not in compliance with the standards for uniform and proportionate assessment.

Further review of the statistical profile reveals under the heading, “Majority Land Use > 95%,” ten “Grass” sales with a median of 64.79, a mean of 57.89, a weighted mean of 69.53, a COD of 26.25 and a PRD of 104.12. Inspection of the sales file shows that these ten sales have a total of 2,767.06 acres of grass. Comparing this figure to the reported total grass acres found in Market Area 3 (166,904.140 as reported in Section IX-c of the abstract), provides a ratio of less than two percent of all grass acres in Market Area 3 (1.67%). Therefore, no non-binding recommendation will be made for this subclass.

PAD 2008 R&O Agricultural Statistics

Base Stat

Query: 6428

Type: Qualified

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

NUMBER of Sales:	115	MEDIAN:	73	COV:	34.22	95% Median C.I.:	67.54 to 78.37	(! : Derived)
(AgLand) TOTAL Sales Price:	13,182,141	WGT. MEAN:	73	STD:	25.84	95% Wgt. Mean C.I.:	67.91 to 77.14	(! : land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	13,182,141	MEAN:	76	AVG.ABS.DEV:	19.08	95% Mean C.I.:	70.79 to 80.24	
(AgLand) TOTAL Assessed Value:	9,560,472							
AVG. Adj. Sales Price:	114,627	COD:	26.25	MAX Sales Ratio:	168.19			
AVG. Assessed Value:	83,134	PRD:	104.12	MIN Sales Ratio:	9.61			

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DATE OF SALE *	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
<u>Qrtrs</u>											
07/01/04 TO 09/30/04	6	72.07	71.86	72.15	11.95	99.59	57.55	87.45	57.55 to 87.45	71,318	51,457
10/01/04 TO 12/31/04	10	81.11	84.94	87.23	32.41	97.38	9.61	168.19	65.19 to 124.29	95,885	83,638
01/01/05 TO 03/31/05	17	86.73	85.36	81.28	22.87	105.01	36.85	133.23	66.23 to 101.29	83,618	67,968
04/01/05 TO 06/30/05	15	77.19	81.16	88.34	25.24	91.87	40.63	155.92	63.88 to 99.58	88,021	77,761
07/01/05 TO 09/30/05	5	91.59	72.19	92.53	31.91	78.02	18.45	106.40	N/A	64,600	59,773
10/01/05 TO 12/31/05	4	75.10	80.24	72.48	20.39	110.71	64.24	106.49	N/A	119,225	86,409
01/01/06 TO 03/31/06	10	65.49	72.65	69.71	26.08	104.22	49.17	124.91	51.57 to 108.30	183,318	127,787
04/01/06 TO 06/30/06	10	75.87	79.61	76.65	17.28	103.86	57.85	117.39	63.54 to 96.20	147,215	112,847
07/01/06 TO 09/30/06	3	91.77	89.44	80.34	17.75	111.33	63.84	112.71	N/A	72,500	58,246
10/01/06 TO 12/31/06	5	69.75	66.09	67.03	10.70	98.59	44.85	78.52	N/A	143,400	96,122
01/01/07 TO 03/31/07	16	65.17	64.74	61.33	20.98	105.55	31.61	101.63	50.41 to 78.68	134,905	82,735
04/01/07 TO 06/30/07	14	64.31	64.01	57.32	33.38	111.66	25.27	104.02	43.13 to 87.10	132,521	75,963
<u>Study Years</u>											
07/01/04 TO 06/30/05	48	78.67	82.27	83.98	25.64	97.97	9.61	168.19	69.57 to 88.16	86,012	72,229
07/01/05 TO 06/30/06	29	72.77	76.02	74.32	25.74	102.29	18.45	124.91	64.24 to 91.59	141,559	105,201
07/01/06 TO 06/30/07	38	68.14	66.60	61.49	24.41	108.31	25.27	112.71	58.86 to 73.14	130,218	80,068
<u>Calendar Yrs</u>											
01/01/05 TO 12/31/05	41	81.08	81.72	83.75	25.94	97.57	18.45	155.92	67.41 to 91.59	86,384	72,350
01/01/06 TO 12/31/06	28	71.59	75.76	72.21	21.43	104.92	44.85	124.91	64.38 to 78.52	151,422	109,346
<u>ALL</u>											
	115	72.69	75.51	72.53	26.25	104.12	9.61	168.19	67.54 to 78.37	114,627	83,134

PAD 2008 R&O Agricultural Statistics

Base Stat

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GEO CODE / TOWNSHIP #											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
1655	6	77.25	79.75	76.02	34.87	104.91	9.61	124.29	9.61 to 124.29	202,366	153,830	
1657	11	70.48	70.89	70.85	26.02	100.06	40.63	112.71	43.17 to 99.69	84,363	59,768	
1659	11	89.35	83.59	75.49	24.92	110.73	27.39	124.91	57.55 to 106.49	96,714	73,005	
1661	6	69.15	72.21	69.79	22.10	103.46	49.17	98.56	49.17 to 98.56	100,500	70,142	
1663	5	64.38	66.37	65.60	18.58	101.16	45.97	83.95	N/A	99,000	64,946	
1665	4	67.46	62.68	62.47	13.64	100.34	43.13	72.69	N/A	99,146	61,937	
1667	9	82.17	86.43	83.96	22.71	102.94	31.61	155.92	74.05 to 101.63	135,750	113,975	
1669	4	84.28	80.90	70.41	24.24	114.89	53.66	101.36	N/A	91,250	64,250	
1671	7	65.19	70.24	65.37	12.99	107.46	59.00	99.58	59.00 to 99.58	98,872	64,633	
1673	1	68.73	68.73	68.73			68.73	68.73	N/A	110,490	75,935	
1675	11	57.55	69.58	59.00	56.82	117.93	18.45	168.19	25.27 to 108.30	136,309	80,425	
1677	11	74.32	80.19	76.69	20.47	104.56	46.37	109.22	67.41 to 104.02	117,973	90,475	
1679	3	74.98	68.51	73.26	12.18	93.51	51.57	78.97	N/A	86,333	63,249	
1937	1	99.88	99.88	99.88			99.88	99.88	N/A	67,500	67,418	
1939	3	51.28	63.96	58.25	25.86	109.80	50.41	90.20	N/A	125,500	73,110	
1941	9	66.98	76.16	83.53	27.69	91.17	36.85	133.23	61.97 to 92.60	48,637	40,629	
1943	7	64.24	65.66	64.44	5.56	101.90	58.86	72.77	58.86 to 72.77	170,828	110,075	
1945	2	79.38	79.38	78.70	2.14	100.86	77.69	81.08	N/A	128,500	101,135	
1947	1	131.08	131.08	131.08			131.08	131.08	N/A	35,000	45,878	
1949	1	66.84	66.84	66.84			66.84	66.84	N/A	100,000	66,840	
1961	2	91.13	91.13	99.72	14.69	91.39	77.75	104.52	N/A	283,250	282,456	
ALL	115	72.69	75.51	72.53	26.25	104.12	9.61	168.19	67.54 to 78.37	114,627	83,134	

AREA (MARKET)											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
3	115	72.69	75.51	72.53	26.25	104.12	9.61	168.19	67.54 to 78.37	114,627	83,134	
ALL	115	72.69	75.51	72.53	26.25	104.12	9.61	168.19	67.54 to 78.37	114,627	83,134	

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	115	72.69	75.51	72.53	26.25	104.12	9.61	168.19	67.54 to 78.37	114,627	83,134	
ALL	115	72.69	75.51	72.53	26.25	104.12	9.61	168.19	67.54 to 78.37	114,627	83,134	

PAD 2008 R&O Agricultural Statistics

Base Stat

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MAJORITY LAND USE > 95%											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.		Sale Price	Assd Val
DRY	5	66.84	78.15	75.35	21.61	103.72	61.97	131.08	N/A		47,485	35,780
DRY-N/A	2	52.06	52.06	47.67	29.22	109.21	36.85	67.27	N/A		23,200	11,059
GRASS	10	64.79	57.89	69.53	32.23	83.26	9.61	99.58	18.45 to 78.97		147,336	102,446
GRASS-N/A	8	61.03	66.42	74.41	36.52	89.25	31.61	124.91	31.61 to 124.91		60,447	44,980
IRRGTD	40	71.66	74.93	68.47	20.99	109.44	43.13	124.29	65.19 to 78.68		112,108	76,755
IRRGTD-N/A	50	79.69	81.64	75.96	24.97	107.47	25.27	168.19	71.81 to 88.16		129,141	98,098
ALL												
	115	72.69	75.51	72.53	26.25	104.12	9.61	168.19	67.54 to 78.37		114,627	83,134

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	7	66.84	70.70	70.82	21.94	99.82	36.85	131.08	36.85 to 131.08		40,546	28,717
GRASS	11	66.53	63.99	71.02	36.51	90.10	9.61	124.91	18.45 to 99.58		137,631	97,741
GRASS-N/A	7	51.57	58.06	69.79	29.08	83.19	31.61	86.73	31.61 to 86.73		63,285	44,164
IRRGTD	70	76.09	78.11	71.20	21.96	109.71	27.39	155.92	71.07 to 82.53		120,168	85,561
IRRGTD-N/A	20	75.44	80.56	78.50	31.72	102.62	25.27	168.19	62.80 to 104.02		126,480	99,292
ALL												
	115	72.69	75.51	72.53	26.25	104.12	9.61	168.19	67.54 to 78.37		114,627	83,134

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	7	66.84	70.70	70.82	21.94	99.82	36.85	131.08	36.85 to 131.08		40,546	28,717
GRASS	17	63.05	61.03	70.62	35.22	86.43	9.61	124.91	40.63 to 78.97		108,349	76,512
GRASS-N/A	1	72.69	72.69	72.69			72.69	72.69	N/A		115,000	83,588
IRRGTD	88	76.09	78.81	72.90	24.45	108.11	25.27	168.19	71.07 to 82.17		122,214	89,090
IRRGTD-N/A	2	71.99	71.99	72.50	8.00	99.30	66.23	77.75	N/A		93,250	67,603
ALL												
	115	72.69	75.51	72.53	26.25	104.12	9.61	168.19	67.54 to 78.37		114,627	83,134

PAD 2008 R&O Agricultural Statistics

Base Stat

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SCHOOL DISTRICT *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
(blank)												
04-0001												
62-0021	4	95.04	93.09	98.77	9.59	94.25	77.75	104.52	N/A	176,375	174,205	
79-0002	2	59.78	59.78	57.67	15.67	103.65	50.41	69.15	N/A	147,000	84,781	
79-0011	24	76.29	78.41	75.31	24.97	104.13	31.61	155.92	64.38 to 87.10	108,888	81,999	
79-0016	18	66.29	73.65	70.35	20.46	104.68	36.85	133.23	63.05 to 81.08	95,946	67,502	
79-0031	14	81.96	83.33	78.46	21.33	106.21	49.17	124.91	61.11 to 103.50	97,918	76,824	
79-0032	53	70.48	72.04	68.54	29.78	105.10	9.61	168.19	64.44 to 78.37	122,102	83,689	
NonValid School												
ALL	115	72.69	75.51	72.53	26.25	104.12	9.61	168.19	67.54 to 78.37	114,627	83,134	

ACRES IN SALE											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
0.01 TO 10.00	3	31.61	37.34	28.20	45.89	132.44	18.45	61.97	N/A	7,291	2,056	
10.01 TO 30.00	7	87.10	70.82	60.55	27.59	116.96	9.61	101.29	9.61 to 101.29	23,492	14,224	
30.01 TO 50.00	13	61.11	64.37	58.25	29.73	110.50	25.27	106.40	40.63 to 84.61	44,292	25,800	
50.01 TO 100.00	39	71.81	76.98	67.86	26.00	113.42	27.39	124.29	66.98 to 90.20	90,066	61,123	
100.01 TO 180.00	36	72.28	78.66	70.90	24.96	110.94	47.92	155.92	64.24 to 79.68	138,023	97,862	
180.01 TO 330.00	14	78.44	83.01	80.36	18.94	103.29	46.37	168.19	66.84 to 90.96	207,400	166,671	
330.01 TO 650.00	1	104.52	104.52	104.52			104.52	104.52	N/A	465,000	486,000	
650.01 +	2	69.61	69.61	68.96	4.42	100.94	66.53	72.69	N/A	285,000	196,532	
ALL	115	72.69	75.51	72.53	26.25	104.12	9.61	168.19	67.54 to 78.37	114,627	83,134	

PAD 2008 R&O Agricultural Statistics

Base Stat

Query: 6428

Type: Qualified

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

NUMBER of Sales:	115	MEDIAN:	73	COV:	34.22	95% Median C.I.:	67.54 to 78.37	(! : Derived)
(AgLand) TOTAL Sales Price:	13,182,141	WGT. MEAN:	73	STD:	25.84	95% Wgt. Mean C.I.:	67.91 to 77.14	(! : land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	13,182,141	MEAN:	76	AVG.ABS.DEV:	19.08	95% Mean C.I.:	70.79 to 80.24	
(AgLand) TOTAL Assessed Value:	9,560,472							
AVG. Adj. Sales Price:	114,627	COD:	26.25	MAX Sales Ratio:	168.19			
AVG. Assessed Value:	83,134	PRD:	104.12	MIN Sales Ratio:	9.61			

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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	1	61.97	61.97	61.97			61.97	61.97	N/A	1,875	1,162	
5000 TO 9999	1	101.29	101.29	101.29			101.29	101.29	N/A	8,500	8,610	
Total \$ _____												
1 TO 9999	2	81.63	81.63	94.19	24.08	86.67	61.97	101.29	N/A	5,187	4,886	
10000 TO 29999	15	66.98	63.03	65.54	30.63	96.16	18.45	99.69	40.63 to 87.10	20,617	13,513	
30000 TO 59999	20	102.57	95.42	96.10	25.28	99.29	9.61	155.92	77.19 to 117.39	46,427	44,615	
60000 TO 99999	25	78.68	82.87	82.51	21.75	100.44	43.13	168.19	71.76 to 90.94	78,750	64,974	
100000 TO 149999	23	69.15	71.47	71.47	16.14	100.00	45.97	101.36	64.38 to 82.53	117,895	84,261	
150000 TO 249999	21	64.24	63.60	64.37	21.06	98.81	25.27	90.96	53.66 to 74.98	193,314	124,434	
250000 TO 499999	8	67.04	67.48	70.09	22.51	96.28	37.56	104.52	37.56 to 104.52	313,000	219,372	
500000 +	1	76.12	76.12	76.12			76.12	76.12	N/A	690,000	525,205	
ALL												
	115	72.69	75.51	72.53	26.25	104.12	9.61	168.19	67.54 to 78.37	114,627	83,134	

ASSESSED VALUE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
Low \$ _____												
1 TO 4999	4	25.03	30.41	15.60	65.44	194.91	9.61	61.97	N/A	16,956	2,645	
5000 TO 9999	3	43.17	61.70	53.36	46.84	115.63	40.63	101.29	N/A	14,500	7,736	
Total \$ _____												
1 TO 9999	7	40.63	43.82	30.35	51.60	144.36	9.61	101.29	9.61 to 101.29	15,903	4,827	
10000 TO 29999	15	67.41	72.43	70.60	20.79	102.59	36.85	99.69	61.11 to 87.10	26,817	18,932	
30000 TO 59999	22	76.50	80.13	67.00	35.61	119.59	25.27	131.08	53.31 to 106.40	68,564	45,938	
60000 TO 99999	40	72.25	78.70	73.00	22.73	107.80	44.85	155.92	69.15 to 81.73	100,488	73,359	
100000 TO 149999	21	71.86	70.77	66.93	17.88	105.74	37.56	101.36	60.49 to 82.17	192,247	128,670	
150000 TO 249999	7	78.52	90.54	81.67	25.79	110.86	66.53	168.19	66.53 to 168.19	228,342	186,486	
250000 TO 499999	2	92.11	92.11	93.86	13.47	98.14	79.71	104.52	N/A	407,500	382,484	
500000 +	1	76.12	76.12	76.12			76.12	76.12	N/A	690,000	525,205	
ALL												
	115	72.69	75.51	72.53	26.25	104.12	9.61	168.19	67.54 to 78.37	114,627	83,134	

SPECIAL VALUE SECTION

CORRELATION for

Scotts Bluff County

II. Special Value Correlation

The Special Value Methodology document provided for assessment year 2008 by the Scotts Bluff County assessor, reveals that both agricultural Market Areas I and II are influenced by non-agricultural use—Area I is located around the cities of Scottsbluff and Gering, and Area II “encompasses the river and the accretion land, but it also consists of any growth from the small towns.” Agricultural Market Area III is comprised of the remainder of agricultural land within Scotts Bluff County that is not subject to the influence found in Market Areas I and II. Of the 133 qualified unimproved land sales that occurred during the three-year timeframe of the sales study, 115 of these were classified as falling within the boundaries of agricultural Market Area III. According to the assessor’s Special Value Methodology document, “statistics were run in market area III to determine the value.” These uninfluenced land sales will be used to estimate the level of value for special value within Scotts Bluff County.

The statistical profile of the 115 sales indicates an overall median of 72.69%, a mean of 75.51% and a weighted mean of 72.53%. Thus, both the median and weighted mean are within acceptable range. The hypothetical removal of extreme outliers would bring the mean within acceptable range (at 74.99). For purposes of direct equalization, the median will be used as the point estimate of overall level of value for special value within the County.

Review of the qualitative statistics shows that the coefficient of dispersion is at 26.25 and the price-related differential is at 104.12. Both are outside of compliance, and the same removal of extreme outliers would fail to bring either the COD or the PRD into compliance. Therefore, it is believed that the County has met the standards for level of special value, but is not in compliance with the standards for uniform and proportionate assessment.

Examination of the statistical profile under the heading, “Majority Land Use > 95%,” indicates ten “Grass” sales with a median of 64.79, a mean of 57.89, a weighted mean of 69.53, a COD of 26.25 and a PRD of 104.12. Inspection of the sales file shows that these ten sales have a total of 2,767.06 acres of grass. Comparing this figure to the reported total grass acres found in Market Area 3 (166,904.140 as reported in Section IX-c of the abstract), provides a ratio of less than two percent of all grass acres in Market Area 3 (1.67%). Therefore, no non-binding recommendation will be made for this subclass.

PAD 2008 Special Value Statistics

Base Stat

Query: 6428

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

NUMBER of Sales:	115	MEDIAN:	73	COV:	34.22	95% Median C.I.:	67.54 to 78.37	(! : Derived)
(AgLand) TOTAL Sales Price:	13,182,141	WGT. MEAN:	73	STD:	25.84	95% Wgt. Mean C.I.:	67.91 to 77.14	(! : land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	13,182,141	MEAN:	76	AVG.ABS.DEV:	19.08	95% Mean C.I.:	70.79 to 80.24	
(AgLand) TOTAL Assessed Value:	9,560,472							
AVG. Adj. Sales Price:	114,627	COD:	26.25	MAX Sales Ratio:	168.19			
AVG. Assessed Value:	83,134	PRD:	104.12	MIN Sales Ratio:	9.61			

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DATE OF SALE *	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
<u>Qrtrs</u>											
07/01/04 TO 09/30/04	6	72.07	71.86	72.15	11.95	99.59	57.55	87.45	57.55 to 87.45	71,318	51,457
10/01/04 TO 12/31/04	10	81.11	84.94	87.23	32.41	97.38	9.61	168.19	65.19 to 124.29	95,885	83,638
01/01/05 TO 03/31/05	17	86.73	85.36	81.28	22.87	105.01	36.85	133.23	66.23 to 101.29	83,618	67,968
04/01/05 TO 06/30/05	15	77.19	81.16	88.34	25.24	91.87	40.63	155.92	63.88 to 99.58	88,021	77,761
07/01/05 TO 09/30/05	5	91.59	72.19	92.53	31.91	78.02	18.45	106.40	N/A	64,600	59,773
10/01/05 TO 12/31/05	4	75.10	80.24	72.48	20.39	110.71	64.24	106.49	N/A	119,225	86,409
01/01/06 TO 03/31/06	10	65.49	72.65	69.71	26.08	104.22	49.17	124.91	51.57 to 108.30	183,318	127,787
04/01/06 TO 06/30/06	10	75.87	79.61	76.65	17.28	103.86	57.85	117.39	63.54 to 96.20	147,215	112,847
07/01/06 TO 09/30/06	3	91.77	89.44	80.34	17.75	111.33	63.84	112.71	N/A	72,500	58,246
10/01/06 TO 12/31/06	5	69.75	66.09	67.03	10.70	98.59	44.85	78.52	N/A	143,400	96,122
01/01/07 TO 03/31/07	16	65.17	64.74	61.33	20.98	105.55	31.61	101.63	50.41 to 78.68	134,905	82,735
04/01/07 TO 06/30/07	14	64.31	64.01	57.32	33.38	111.66	25.27	104.02	43.13 to 87.10	132,521	75,963
<u>Study Years</u>											
07/01/04 TO 06/30/05	48	78.67	82.27	83.98	25.64	97.97	9.61	168.19	69.57 to 88.16	86,012	72,229
07/01/05 TO 06/30/06	29	72.77	76.02	74.32	25.74	102.29	18.45	124.91	64.24 to 91.59	141,559	105,201
07/01/06 TO 06/30/07	38	68.14	66.60	61.49	24.41	108.31	25.27	112.71	58.86 to 73.14	130,218	80,068
<u>Calendar Yrs</u>											
01/01/05 TO 12/31/05	41	81.08	81.72	83.75	25.94	97.57	18.45	155.92	67.41 to 91.59	86,384	72,350
01/01/06 TO 12/31/06	28	71.59	75.76	72.21	21.43	104.92	44.85	124.91	64.38 to 78.52	151,422	109,346
<u>ALL</u>											
	115	72.69	75.51	72.53	26.25	104.12	9.61	168.19	67.54 to 78.37	114,627	83,134

PAD 2008 Special Value Statistics

Base Stat

Query: 6428

Type: Qualified

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

NUMBER of Sales:	115	MEDIAN:	73	COV:	34.22	95% Median C.I.:	67.54 to 78.37	(!: Derived)
(AgLand) TOTAL Sales Price:	13,182,141	WGT. MEAN:	73	STD:	25.84	95% Wgt. Mean C.I.:	67.91 to 77.14	(!: land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	13,182,141	MEAN:	76	AVG.ABS.DEV:	19.08	95% Mean C.I.:	70.79 to 80.24	
(AgLand) TOTAL Assessed Value:	9,560,472							
AVG. Adj. Sales Price:	114,627	COD:	26.25	MAX Sales Ratio:	168.19			
AVG. Assessed Value:	83,134	PRD:	104.12	MIN Sales Ratio:	9.61			

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GEO CODE / TOWNSHIP #											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
1655	6	77.25	79.75	76.02	34.87	104.91	9.61	124.29	9.61 to 124.29	202,366	153,830	
1657	11	70.48	70.89	70.85	26.02	100.06	40.63	112.71	43.17 to 99.69	84,363	59,768	
1659	11	89.35	83.59	75.49	24.92	110.73	27.39	124.91	57.55 to 106.49	96,714	73,005	
1661	6	69.15	72.21	69.79	22.10	103.46	49.17	98.56	49.17 to 98.56	100,500	70,142	
1663	5	64.38	66.37	65.60	18.58	101.16	45.97	83.95	N/A	99,000	64,946	
1665	4	67.46	62.68	62.47	13.64	100.34	43.13	72.69	N/A	99,146	61,937	
1667	9	82.17	86.43	83.96	22.71	102.94	31.61	155.92	74.05 to 101.63	135,750	113,975	
1669	4	84.28	80.90	70.41	24.24	114.89	53.66	101.36	N/A	91,250	64,250	
1671	7	65.19	70.24	65.37	12.99	107.46	59.00	99.58	59.00 to 99.58	98,872	64,633	
1673	1	68.73	68.73	68.73			68.73	68.73	N/A	110,490	75,935	
1675	11	57.55	69.58	59.00	56.82	117.93	18.45	168.19	25.27 to 108.30	136,309	80,425	
1677	11	74.32	80.19	76.69	20.47	104.56	46.37	109.22	67.41 to 104.02	117,973	90,475	
1679	3	74.98	68.51	73.26	12.18	93.51	51.57	78.97	N/A	86,333	63,249	
1937	1	99.88	99.88	99.88			99.88	99.88	N/A	67,500	67,418	
1939	3	51.28	63.96	58.25	25.86	109.80	50.41	90.20	N/A	125,500	73,110	
1941	9	66.98	76.16	83.53	27.69	91.17	36.85	133.23	61.97 to 92.60	48,637	40,629	
1943	7	64.24	65.66	64.44	5.56	101.90	58.86	72.77	58.86 to 72.77	170,828	110,075	
1945	2	79.38	79.38	78.70	2.14	100.86	77.69	81.08	N/A	128,500	101,135	
1947	1	131.08	131.08	131.08			131.08	131.08	N/A	35,000	45,878	
1949	1	66.84	66.84	66.84			66.84	66.84	N/A	100,000	66,840	
1961	2	91.13	91.13	99.72	14.69	91.39	77.75	104.52	N/A	283,250	282,456	
ALL	115	72.69	75.51	72.53	26.25	104.12	9.61	168.19	67.54 to 78.37	114,627	83,134	

AREA (MARKET)											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
3	115	72.69	75.51	72.53	26.25	104.12	9.61	168.19	67.54 to 78.37	114,627	83,134	
ALL	115	72.69	75.51	72.53	26.25	104.12	9.61	168.19	67.54 to 78.37	114,627	83,134	

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	115	72.69	75.51	72.53	26.25	104.12	9.61	168.19	67.54 to 78.37	114,627	83,134	
ALL	115	72.69	75.51	72.53	26.25	104.12	9.61	168.19	67.54 to 78.37	114,627	83,134	

PAD 2008 Special Value Statistics

Base Stat

Query: 6428

Type: Qualified

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

NUMBER of Sales:	115	MEDIAN:	73	COV:	34.22	95% Median C.I.:	67.54 to 78.37	(! : Derived)
(AgLand) TOTAL Sales Price:	13,182,141	WGT. MEAN:	73	STD:	25.84	95% Wgt. Mean C.I.:	67.91 to 77.14	(! : land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	13,182,141	MEAN:	76	AVG.ABS.DEV:	19.08	95% Mean C.I.:	70.79 to 80.24	
(AgLand) TOTAL Assessed Value:	9,560,472							
AVG. Adj. Sales Price:	114,627	COD:	26.25	MAX Sales Ratio:	168.19			
AVG. Assessed Value:	83,134	PRD:	104.12	MIN Sales Ratio:	9.61			

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MAJORITY LAND USE > 95%											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.		Sale Price	Assd Val
DRY	5	66.84	78.15	75.35	21.61	103.72	61.97	131.08	N/A		47,485	35,780
DRY-N/A	2	52.06	52.06	47.67	29.22	109.21	36.85	67.27	N/A		23,200	11,059
GRASS	10	64.79	57.89	69.53	32.23	83.26	9.61	99.58	18.45 to 78.97		147,336	102,446
GRASS-N/A	8	61.03	66.42	74.41	36.52	89.25	31.61	124.91	31.61 to 124.91		60,447	44,980
IRRGTD	40	71.66	74.93	68.47	20.99	109.44	43.13	124.29	65.19 to 78.68		112,108	76,755
IRRGTD-N/A	50	79.69	81.64	75.96	24.97	107.47	25.27	168.19	71.81 to 88.16		129,141	98,098
ALL												
	115	72.69	75.51	72.53	26.25	104.12	9.61	168.19	67.54 to 78.37		114,627	83,134

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	7	66.84	70.70	70.82	21.94	99.82	36.85	131.08	36.85 to 131.08		40,546	28,717
GRASS	11	66.53	63.99	71.02	36.51	90.10	9.61	124.91	18.45 to 99.58		137,631	97,741
GRASS-N/A	7	51.57	58.06	69.79	29.08	83.19	31.61	86.73	31.61 to 86.73		63,285	44,164
IRRGTD	70	76.09	78.11	71.20	21.96	109.71	27.39	155.92	71.07 to 82.53		120,168	85,561
IRRGTD-N/A	20	75.44	80.56	78.50	31.72	102.62	25.27	168.19	62.80 to 104.02		126,480	99,292
ALL												
	115	72.69	75.51	72.53	26.25	104.12	9.61	168.19	67.54 to 78.37		114,627	83,134

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	7	66.84	70.70	70.82	21.94	99.82	36.85	131.08	36.85 to 131.08		40,546	28,717
GRASS	17	63.05	61.03	70.62	35.22	86.43	9.61	124.91	40.63 to 78.97		108,349	76,512
GRASS-N/A	1	72.69	72.69	72.69			72.69	72.69	N/A		115,000	83,588
IRRGTD	88	76.09	78.81	72.90	24.45	108.11	25.27	168.19	71.07 to 82.17		122,214	89,090
IRRGTD-N/A	2	71.99	71.99	72.50	8.00	99.30	66.23	77.75	N/A		93,250	67,603
ALL												
	115	72.69	75.51	72.53	26.25	104.12	9.61	168.19	67.54 to 78.37		114,627	83,134

PAD 2008 Special Value Statistics

Base Stat

Query: 6428

Type: Qualified

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

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AVG. Assessed Value:	83,134	PRD:	104.12	MIN Sales Ratio:	9.61			

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SCHOOL DISTRICT *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
(blank)												
04-0001												
62-0021	4	95.04	93.09	98.77	9.59	94.25	77.75	104.52	N/A	176,375	174,205	
79-0002	2	59.78	59.78	57.67	15.67	103.65	50.41	69.15	N/A	147,000	84,781	
79-0011	24	76.29	78.41	75.31	24.97	104.13	31.61	155.92	64.38 to 87.10	108,888	81,999	
79-0016	18	66.29	73.65	70.35	20.46	104.68	36.85	133.23	63.05 to 81.08	95,946	67,502	
79-0031	14	81.96	83.33	78.46	21.33	106.21	49.17	124.91	61.11 to 103.50	97,918	76,824	
79-0032	53	70.48	72.04	68.54	29.78	105.10	9.61	168.19	64.44 to 78.37	122,102	83,689	
NonValid School												
ALL	115	72.69	75.51	72.53	26.25	104.12	9.61	168.19	67.54 to 78.37	114,627	83,134	

ACRES IN SALE											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
0.01 TO 10.00	3	31.61	37.34	28.20	45.89	132.44	18.45	61.97	N/A	7,291	2,056	
10.01 TO 30.00	7	87.10	70.82	60.55	27.59	116.96	9.61	101.29	9.61 to 101.29	23,492	14,224	
30.01 TO 50.00	13	61.11	64.37	58.25	29.73	110.50	25.27	106.40	40.63 to 84.61	44,292	25,800	
50.01 TO 100.00	39	71.81	76.98	67.86	26.00	113.42	27.39	124.29	66.98 to 90.20	90,066	61,123	
100.01 TO 180.00	36	72.28	78.66	70.90	24.96	110.94	47.92	155.92	64.24 to 79.68	138,023	97,862	
180.01 TO 330.00	14	78.44	83.01	80.36	18.94	103.29	46.37	168.19	66.84 to 90.96	207,400	166,671	
330.01 TO 650.00	1	104.52	104.52	104.52			104.52	104.52	N/A	465,000	486,000	
650.01 +	2	69.61	69.61	68.96	4.42	100.94	66.53	72.69	N/A	285,000	196,532	
ALL	115	72.69	75.51	72.53	26.25	104.12	9.61	168.19	67.54 to 78.37	114,627	83,134	

PAD 2008 Special Value Statistics

Base Stat

Query: 6428

Type: Qualified

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

NUMBER of Sales:	115	MEDIAN:	73	COV:	34.22	95% Median C.I.:	67.54 to 78.37	(!: Derived)
(AgLand) TOTAL Sales Price:	13,182,141	WGT. MEAN:	73	STD:	25.84	95% Wgt. Mean C.I.:	67.91 to 77.14	(!: land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	13,182,141	MEAN:	76	AVG.ABS.DEV:	19.08	95% Mean C.I.:	70.79 to 80.24	
(AgLand) TOTAL Assessed Value:	9,560,472							
AVG. Adj. Sales Price:	114,627	COD:	26.25	MAX Sales Ratio:	168.19			
AVG. Assessed Value:	83,134	PRD:	104.12	MIN Sales Ratio:	9.61			

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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	1	61.97	61.97	61.97			61.97	61.97	N/A	1,875	1,162	
5000 TO 9999	1	101.29	101.29	101.29			101.29	101.29	N/A	8,500	8,610	
Total \$ _____												
1 TO 9999	2	81.63	81.63	94.19	24.08	86.67	61.97	101.29	N/A	5,187	4,886	
10000 TO 29999	15	66.98	63.03	65.54	30.63	96.16	18.45	99.69	40.63 to 87.10	20,617	13,513	
30000 TO 59999	20	102.57	95.42	96.10	25.28	99.29	9.61	155.92	77.19 to 117.39	46,427	44,615	
60000 TO 99999	25	78.68	82.87	82.51	21.75	100.44	43.13	168.19	71.76 to 90.94	78,750	64,974	
100000 TO 149999	23	69.15	71.47	71.47	16.14	100.00	45.97	101.36	64.38 to 82.53	117,895	84,261	
150000 TO 249999	21	64.24	63.60	64.37	21.06	98.81	25.27	90.96	53.66 to 74.98	193,314	124,434	
250000 TO 499999	8	67.04	67.48	70.09	22.51	96.28	37.56	104.52	37.56 to 104.52	313,000	219,372	
500000 +	1	76.12	76.12	76.12			76.12	76.12	N/A	690,000	525,205	
ALL												
	115	72.69	75.51	72.53	26.25	104.12	9.61	168.19	67.54 to 78.37	114,627	83,134	

ASSESSED VALUE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
Low \$ _____												
1 TO 4999	4	25.03	30.41	15.60	65.44	194.91	9.61	61.97	N/A	16,956	2,645	
5000 TO 9999	3	43.17	61.70	53.36	46.84	115.63	40.63	101.29	N/A	14,500	7,736	
Total \$ _____												
1 TO 9999	7	40.63	43.82	30.35	51.60	144.36	9.61	101.29	9.61 to 101.29	15,903	4,827	
10000 TO 29999	15	67.41	72.43	70.60	20.79	102.59	36.85	99.69	61.11 to 87.10	26,817	18,932	
30000 TO 59999	22	76.50	80.13	67.00	35.61	119.59	25.27	131.08	53.31 to 106.40	68,564	45,938	
60000 TO 99999	40	72.25	78.70	73.00	22.73	107.80	44.85	155.92	69.15 to 81.73	100,488	73,359	
100000 TO 149999	21	71.86	70.77	66.93	17.88	105.74	37.56	101.36	60.49 to 82.17	192,247	128,670	
150000 TO 249999	7	78.52	90.54	81.67	25.79	110.86	66.53	168.19	66.53 to 168.19	228,342	186,486	
250000 TO 499999	2	92.11	92.11	93.86	13.47	98.14	79.71	104.52	N/A	407,500	382,484	
500000 +	1	76.12	76.12	76.12			76.12	76.12	N/A	690,000	525,205	
ALL												
	115	72.69	75.51	72.53	26.25	104.12	9.61	168.19	67.54 to 78.37	114,627	83,134	

SPECIAL VALUE SECTION CORRELATION for Scotts Bluff County

III. Recapture Value Correlation

One hundred thirty-three qualified agricultural unimproved sales occurred during the three-year period of the sales study. Of these, the sales determined to fall within the regions of Market Areas I and II are influenced by the non-agricultural market. Area I is located around the cities of Scottsbluff and Gering, and Area II “encompasses the river and the accretion land, but it also consists of any growth from the small towns.” The measurement of recapture value will be based on the eighteen unimproved sales (four in Market Area I and fourteen in Area II) occurring during the period of the sales study that show a recapture value.

The statistical profile indicates an overall median of 71.99, a mean of 94.19 and a weighted mean of 70.87. Both the median and weighted mean are within acceptable range, and the removal of the two extreme outliers would fail to bring the mean within compliance (it would fall to 89.31). With only eighteen sales to measure recapture value within the County, and a high COD, it is difficult to have confidence in any of the measures of central tendency. Further, because of the limited sample and the broad range of ratios within the sample (a minimum A/S of 33.56% and a maximum A/S of 233%), it is only possible to state that the liaison presumes that the County has met the required level of value for recapture, because there is no convincing data to prove otherwise.

Both qualitative statistics are quite outside of compliance, with a COD of 59.21 and a PRD of 132.91. The removal of the two extreme outliers would fail to bring these into compliance—the coefficient of dispersion would become 49.30, and the price-related differential would drop to 124.72. Therefore, it is believed that the county has not met the standards for uniform and proportionate assessment for recapture value.

PAD 2008 Recapture Value Statistics

Base Stat

Query: 6428

Type: Qualified

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

NUMBER of Sales:	18	MEDIAN:	72	COV:	60.28	95% Median C.I.:	55.26 to 121.77	(!: Derived)
(AgLand) TOTAL Sales Price:	2,777,080	WGT. MEAN:	71	STD:	56.78	95% Wgt. Mean C.I.:	49.16 to 92.58	(!: land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	2,777,080	MEAN:	94	AVG.ABS.DEV:	42.62	95% Mean C.I.:	65.96 to 122.43	
(AgLand) TOTAL Assessed Value:	1,968,187							
AVG. Adj. Sales Price:	154,282	COD:	59.21	MAX Sales Ratio:	233.00			
AVG. Assessed Value:	109,343	PRD:	132.91	MIN Sales Ratio:	33.56			

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DATE OF SALE *	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
<u>Qrtrs</u>											
07/01/04 TO 09/30/04											
10/01/04 TO 12/31/04	3	62.00	64.13	80.26	34.01	79.89	33.56	96.82	N/A	212,833	170,829
01/01/05 TO 03/31/05	2	46.35	46.35	42.80	19.22	108.29	37.44	55.26	N/A	465,000	199,036
04/01/05 TO 06/30/05	2	178.92	178.92	133.33	30.23	134.19	124.84	233.00	N/A	13,565	18,086
07/01/05 TO 09/30/05	1	208.59	208.59	208.59			208.59	208.59	N/A	49,500	103,253
10/01/05 TO 12/31/05	3	118.80	96.80	107.68	27.98	89.90	35.94	135.67	N/A	77,316	83,256
01/01/06 TO 03/31/06	1	114.36	114.36	114.36			114.36	114.36	N/A	52,500	60,037
04/01/06 TO 06/30/06	1	77.51	77.51	77.51			77.51	77.51	N/A	185,000	143,395
07/01/06 TO 09/30/06											
10/01/06 TO 12/31/06	1	66.47	66.47	66.47			66.47	66.47	N/A	121,500	80,763
01/01/07 TO 03/31/07	2	90.02	90.02	84.85	35.27	106.09	58.27	121.77	N/A	150,500	127,703
04/01/07 TO 06/30/07	2	57.59	57.59	53.68	14.83	107.29	49.05	66.13	N/A	120,000	64,414
<u>Study Years</u>											
07/01/04 TO 06/30/05	7	62.00	91.85	59.33	75.67	154.80	33.56	233.00	33.56 to 233.00	227,947	135,247
07/01/05 TO 06/30/06	6	116.58	115.15	107.23	33.63	107.38	35.94	208.59	35.94 to 208.59	86,491	92,742
07/01/06 TO 06/30/07	5	66.13	72.34	70.19	24.47	103.06	49.05	121.77	N/A	132,500	92,999
<u>Calendar Yrs</u>											
01/01/05 TO 12/31/05	8	121.82	118.69	63.56	46.65	186.73	35.94	233.00	35.94 to 233.00	154,822	98,408
01/01/06 TO 12/31/06	3	77.51	86.11	79.16	20.60	108.78	66.47	114.36	N/A	119,666	94,731
<u>ALL</u>											
	18	71.99	94.19	70.87	59.21	132.91	33.56	233.00	55.26 to 121.77	154,282	109,343

GEO CODE / TOWNSHIP #	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1659	2	119.60	119.60	117.74	4.38	101.58	114.36	124.84	N/A	38,750	45,623
1661	1	49.05	49.05	49.05			49.05	49.05	N/A	175,000	85,844
1663	2	45.60	45.60	52.64	21.18	86.63	35.94	55.26	N/A	161,975	85,263
1671	2	87.16	87.16	90.56	11.08	96.25	77.51	96.82	N/A	285,500	258,557
1673	2	60.14	60.14	60.21	3.10	99.87	58.27	62.00	N/A	182,500	109,887
1675	2	93.95	93.95	102.83	29.61	91.36	66.13	121.77	N/A	95,500	98,206
1937	2	127.24	127.24	124.45	6.63	102.23	118.80	135.67	N/A	94,000	116,987
1939	2	35.50	35.50	37.10	5.46	95.70	33.56	37.44	N/A	356,250	132,156
1941	3	208.59	169.35	109.15	26.61	155.15	66.47	233.00	N/A	57,710	62,993
<u>ALL</u>											
	18	71.99	94.19	70.87	59.21	132.91	33.56	233.00	55.26 to 121.77	154,282	109,343

PAD 2008 Recapture Value Statistics

Base Stat

Query: 6428

Type: Qualified

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

NUMBER of Sales:	18	MEDIAN:	72	COV:	60.28	95% Median C.I.:	55.26 to 121.77	(! : Derived)
(AgLand) TOTAL Sales Price:	2,777,080	WGT. MEAN:	71	STD:	56.78	95% Wgt. Mean C.I.:	49.16 to 92.58	(! : land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	2,777,080	MEAN:	94	AVG.ABS.DEV:	42.62	95% Mean C.I.:	65.96 to 122.43	
(AgLand) TOTAL Assessed Value:	1,968,187							
AVG. Adj. Sales Price:	154,282	COD:	59.21	MAX Sales Ratio:	233.00			
AVG. Assessed Value:	109,343	PRD:	132.91	MIN Sales Ratio:	33.56			

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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	4	93.95	114.62	96.97	53.81	118.20	62.00	208.59	N/A	107,625	104,365	
2	14	71.99	88.36	66.08	56.06	133.70	33.56	233.00	37.44 to 124.84	167,612	110,766	
____ALL____												
	18	71.99	94.19	70.87	59.21	132.91	33.56	233.00	55.26 to 121.77	154,282	109,343	

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	18	71.99	94.19	70.87	59.21	132.91	33.56	233.00	55.26 to 121.77	154,282	109,343	
____ALL____												
	18	71.99	94.19	70.87	59.21	132.91	33.56	233.00	55.26 to 121.77	154,282	109,343	

MAJORITY LAND USE > 95%											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
GRASS	7	118.80	119.68	96.01	32.24	124.66	33.56	233.00	33.56 to 233.00	73,590	70,650	
GRASS-N/A	2	49.72	49.72	42.99	24.70	115.65	37.44	62.00	N/A	420,000	180,569	
IRRGTD	2	78.85	78.85	99.57	54.42	79.19	35.94	121.77	N/A	84,975	84,611	
IRRGTD-N/A	7	66.13	85.80	75.34	45.21	113.88	49.05	208.59	49.05 to 208.59	178,857	134,753	
____ALL____												
	18	71.99	94.19	70.87	59.21	132.91	33.56	233.00	55.26 to 121.77	154,282	109,343	

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	
GRASS	8	116.58	112.47	86.84	34.83	129.51	33.56	233.00	33.56 to 233.00	88,141	76,543	
GRASS-N/A	1	37.44	37.44	37.44			37.44	37.44	N/A	650,000	243,341	
IRRGTD	7	66.13	90.51	82.61	61.98	109.56	35.94	208.59	35.94 to 208.59	160,778	132,822	
IRRGTD-N/A	2	62.37	62.37	61.63	6.57	101.20	58.27	66.47	N/A	148,250	91,370	
____ALL____												
	18	71.99	94.19	70.87	59.21	132.91	33.56	233.00	55.26 to 121.77	154,282	109,343	

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	
GRASS	9	114.36	104.13	63.14	39.04	164.91	33.56	233.00	37.44 to 135.67	150,570	95,076	
IRRGTD	9	66.13	84.26	78.24	49.59	107.69	35.94	208.59	49.05 to 121.77	157,994	123,610	
____ALL____												
	18	71.99	94.19	70.87	59.21	132.91	33.56	233.00	55.26 to 121.77	154,282	109,343	

PAD 2008 Recapture Value Statistics

Base Stat

Query: 6428

Type: Qualified

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

NUMBER of Sales:	18	MEDIAN:	72	COV:	60.28	95% Median C.I.:	55.26 to 121.77	(!: Derived)
(AgLand) TOTAL Sales Price:	2,777,080	WGT. MEAN:	71	STD:	56.78	95% Wgt. Mean C.I.:	49.16 to 92.58	(!: land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	2,777,080	MEAN:	94	AVG.ABS.DEV:	42.62	95% Mean C.I.:	65.96 to 122.43	
(AgLand) TOTAL Assessed Value:	1,968,187							
AVG. Adj. Sales Price:	154,282	COD:	59.21	MAX Sales Ratio:	233.00			
AVG. Assessed Value:	109,343	PRD:	132.91	MIN Sales Ratio:	33.56			

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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	1	124.84	124.84	124.84			124.84	124.84	N/A	25,000	31,210	
62-0021	3	118.80	97.30	56.96	27.56	170.83	37.44	135.67	N/A	279,333	159,105	
79-0002	1	33.56	33.56	33.56			33.56	33.56	N/A	62,500	20,972	
79-0011	2	45.60	45.60	52.64	21.18	86.63	35.94	55.26	N/A	161,975	85,263	
79-0016	2	220.80	220.80	209.60	5.53	105.34	208.59	233.00	N/A	25,815	54,108	
79-0031	4	67.89	74.80	66.60	31.13	112.31	49.05	114.36	N/A	146,875	97,813	
79-0032	5	66.47	82.64	86.52	27.22	95.52	62.00	121.77	N/A	177,700	153,738	
NonValid School												
ALL	18	71.99	94.19	70.87	59.21	132.91	33.56	233.00	55.26 to 121.77	154,282	109,343	

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	1	233.00	233.00	233.00			233.00	233.00	N/A	2,130	4,963	
10.01 TO 30.00	3	35.94	45.21	46.52	30.21	97.19	33.56	66.13	N/A	57,150	26,584	
30.01 TO 50.00	1	124.84	124.84	124.84			124.84	124.84	N/A	25,000	31,210	
50.01 TO 100.00	5	114.36	114.64	95.51	35.31	120.03	62.00	208.59	N/A	107,900	103,055	
100.01 TO 180.00	5	58.27	83.41	70.48	51.54	118.35	49.05	135.67	N/A	163,600	115,305	
180.01 TO 330.00	2	87.16	87.16	90.56	11.08	96.25	77.51	96.82	N/A	285,500	258,557	
330.01 TO 650.00	1	37.44	37.44	37.44			37.44	37.44	N/A	650,000	243,341	
ALL	18	71.99	94.19	70.87	59.21	132.91	33.56	233.00	55.26 to 121.77	154,282	109,343	

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	1	233.00	233.00	233.00			233.00	233.00	N/A	2,130	4,963	
Total \$												
1 TO 9999	1	233.00	233.00	233.00			233.00	233.00	N/A	2,130	4,963	
10000 TO 29999	1	124.84	124.84	124.84			124.84	124.84	N/A	25,000	31,210	
30000 TO 59999	3	114.36	119.63	122.70	50.32	97.50	35.94	208.59	N/A	48,650	59,695	
60000 TO 99999	3	66.13	78.45	78.44	51.47	100.02	33.56	135.67	N/A	63,500	49,810	
100000 TO 149999	3	118.80	102.35	102.74	15.52	99.62	66.47	121.77	N/A	124,166	127,564	
150000 TO 249999	4	60.14	61.71	61.93	13.38	99.64	49.05	77.51	N/A	181,250	112,253	
250000 TO 499999	2	76.04	76.04	79.35	27.33	95.83	55.26	96.82	N/A	333,000	264,226	
500000 +	1	37.44	37.44	37.44			37.44	37.44	N/A	650,000	243,341	
ALL	18	71.99	94.19	70.87	59.21	132.91	33.56	233.00	55.26 to 121.77	154,282	109,343	

PAD 2008 Recapture Value Statistics

Base Stat

Query: 6428

Type: Qualified

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

NUMBER of Sales:	18	MEDIAN:	72	COV:	60.28	95% Median C.I.:	55.26 to 121.77	(!: Derived)
(AgLand) TOTAL Sales Price:	2,777,080	WGT. MEAN:	71	STD:	56.78	95% Wgt. Mean C.I.:	49.16 to 92.58	(!: land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	2,777,080	MEAN:	94	AVG.ABS.DEV:	42.62	95% Mean C.I.:	65.96 to 122.43	
(AgLand) TOTAL Assessed Value:	1,968,187							
AVG. Adj. Sales Price:	154,282	COD:	59.21	MAX Sales Ratio:	233.00			
AVG. Assessed Value:	109,343	PRD:	132.91	MIN Sales Ratio:	33.56			

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ASSESSED VALUE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
Low \$ _____												
1 TO 4999	1	233.00	233.00	233.00			233.00	233.00	N/A	2,130	4,963	
Total \$ _____												
1 TO 9999	1	233.00	233.00	233.00			233.00	233.00	N/A	2,130	4,963	
10000 TO 29999	2	34.75	34.75	34.54	3.42	100.61	33.56	35.94	N/A	53,225	18,383	
30000 TO 59999	2	95.49	95.49	82.44	30.74	115.83	66.13	124.84	N/A	45,000	37,097	
60000 TO 99999	4	90.41	91.39	75.76	37.19	120.63	49.05	135.67	N/A	103,000	78,029	
100000 TO 149999	5	77.51	105.03	84.88	53.44	123.75	58.27	208.59	N/A	144,900	122,984	
150000 TO 249999	3	55.26	71.49	52.23	50.87	136.89	37.44	121.77	N/A	352,000	183,833	
250000 TO 499999	1	96.82	96.82	96.82			96.82	96.82	N/A	386,000	373,720	
ALL	18	71.99	94.19	70.87	59.21	132.91	33.56	233.00	55.26 to 121.77	154,282	109,343	

County 79 - Scotts Bluff

Total Real Property Value (Sum Lines 17, 25, & 30)	Records 20,301	Value 1,744,411,256	Total Growth 33,032,970 (Sum 17, 25, & 41)
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Schedule I: Non-Agricultural Records (Res and Rec)

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
1. Res UnImp Land	1,088	7,748,947	0	0	670	5,762,171	1,758	13,511,118	
2. Res Improv Land	9,403	98,297,511	0	0	2,145	35,682,294	11,548	133,979,805	
3. Res Improvements	10,028	649,393,342	1	5,166	2,569	222,971,435	12,598	872,369,943	
4. Res Total	11,116	755,439,800	1	5,166	3,239	264,415,900	14,356	1,019,860,866	13,496,652
% of Total	77.43	74.07	0.00	0.00	22.56	25.92	70.71	58.46	40.85
5. Rec UnImp Land	0	0	0	0	0	0	0	0	
6. Rec Improv Land	0	0	0	0	0	0	0	0	
7. Rec Improvements	0	0	0	0	0	0	0	0	
8. Rec Total	0	0	0	0	0	0	0	0	0
% of Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Res+Rec Total	11,116	755,439,800	1	5,166	3,239	264,415,900	14,356	1,019,860,866	13,496,652
% of Total	77.43	74.07	0.00	0.00	22.56	25.92	70.71	58.46	40.85

County 79 - Scotts Bluff

Total Real Property Value (Sum Lines 17, 25, & 30)	Records 20,301	Value 1,744,411,256	Total Growth 33,032,970 (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	459	11,238,166	0	0	88	3,501,748	547	14,739,914	
10. Comm Improv Land	1,572	58,764,673	0	0	130	5,362,682	1,702	64,127,355	
11. Comm Improvements	1,597	266,995,506	0	0	141	26,616,503	1,738	293,612,009	
12. Comm Total	2,056	336,998,345	0	0	229	35,480,933	2,285	372,479,278	16,916,686
% of Total	89.97	90.47	0.00	0.00	10.02	9.52	11.25	21.35	51.21
13. Ind UnImp Land	14	651,721	0	0	3	58,331	17	710,052	
14. Ind Improv Land	35	1,316,408	0	0	10	1,788,686	45	3,105,094	
15. Ind Improvements	35	9,112,321	0	0	11	12,841,478	46	21,953,799	
16. Ind Total	49	11,080,450	0	0	14	14,688,495	63	25,768,945	443,597
% of Total	77.77	42.99	0.00	0.00	22.22	57.00	0.31	1.47	1.34
Comm+Ind Total	2,105	348,078,795	0	0	243	50,169,428	2,348	398,248,223	17,360,283
% of Total	89.65	87.40	0.00	0.00	10.34	12.59	11.56	22.82	52.55
17. Taxable Total	13,221	1,103,518,595	1	5,166	3,482	314,585,328	16,704	1,418,109,089	30,856,935
% of Total	79.14	77.81	0.00	0.00	20.84	18.64	82.28	81.29	93.41

County 79 - Scotts Bluff

2008 County Abstract of Assessment for Real Property, Form 45

Schedule II: Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	38	100,260	4,364,917	0	0	0
19. Commercial	50	1,434,721	18,240,222	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	38	100,260	4,364,917
19. Commercial	0	0	0	50	1,434,721	18,240,222
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				88	1,534,981	22,605,139

Schedule III: Mineral Interest Records

	Urban		SubUrban		Rural	
	Records	Value	Records	Value	Records	Value
23. Mineral Interest-Producing	1	16,008	0	0	46	2,620,756
24. Mineral Interest-Non-Producing	0	0	0	0	4	4,060
	Records	Total Value	Growth			
23. Mineral Interest-Producing	47	2,636,764	0			
24. Mineral Interest-Non-Producing	4	4,060	0			
25. Mineral Interest Total	51	2,640,824	0			

Schedule IV: Exempt Records: Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	700	0	698	1,398

Schedule V: Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	6	166,054	0	0	2,140	110,891,443	2,146	111,057,497
28. Ag-Improved Land	2	26,928	0	0	1,386	118,481,556	1,388	118,508,484
29. Ag-Improvements	2	98,365	0	0	1,398	93,996,997	1,400	94,095,362
30. Ag-Total Taxable							3,546	323,661,343

County 79 - Scotts Bluff

2008 County Abstract of Assessment for Real Property, Form 45

Schedule VI: Agricultural Records:

Non-Agricultural Detail	Urban			SubUrban			Growth Value
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.000	0	0	0.000	0	
32. HomeSite Improv Land	1	0.840	13,500	0	0.000	0	
33. HomeSite Improvements	1		77,693	0		0	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.000	0	0	0.000	0	
36. FarmSite Impr Land	1	1.000	3,000	0	0.000	0	
37. FarmSite Improv	1		20,672	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	7	7.000	94,500	7	7.000	94,500	
32. HomeSite Improv Land	1,218	1,397.000	18,807,000	1,219	1,397.840	18,820,500	
33. HomeSite Improvements	1,229		78,749,714	1,230		78,827,407	2,176,035
34. HomeSite Total				1,237	1,404.840	97,742,407	
35. FarmSite UnImp Land	5	5.000	15,000	5	5.000	15,000	
36. FarmSite Impr Land	1,235	2,071.990	5,101,740	1,236	2,072.990	5,104,740	
37. FarmSite Improv	1,240		15,247,283	1,241		15,267,955	0
38. FarmSite Total				1,246	2,077.990	20,387,695	
39. Road & Ditches		6,307.450			6,307.450		
40. Other-Non Ag Use		4.000	300		4.000	300	
41. Total Section VI				2,483	9,794.280	118,130,402	2,176,035

Schedule VII: Agricultural Records:
Ag Land Detail-Game & Parks

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	0	0.000	0	0	0.000	0
	Records	Rural Acres	Value	Records	Total Acres	Value
42. Game & Parks	15	4,390.370	998,323	15	4,390.370	998,323

Schedule VIII: Agricultural Records:
Special Value

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	3	62.630	21,043	0	0.000	0
44. Recapture Val			93,467			0
	Records	Rural Acres	Value	Records	Total Acres	Value
43. Special Value	2,109	270,280.640	119,859,757	2,112	270,343.270	119,880,800
44. Recapture Val			148,598,854			148,692,321

County 79 - Scotts Bluff

2008 County Abstract of Assessment for Real Property, Form 45

Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 1

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	0.000	0	0.000	0	0.000	0
46. 1A	0.000	0	0.000	0	0.000	0	0.000	0
47. 2A1	69.030	144,403	0.000	0	6,353.220	7,857,275	6,422.250	8,001,678
48. 2A	4.000	3,800	0.000	0	2,572.070	2,869,576	2,576.070	2,873,376
49. 3A1	0.000	0	0.000	0	1,575.620	1,449,000	1,575.620	1,449,000
50. 3A	2.620	5,240	0.000	0	625.320	484,806	627.940	490,046
51. 4A1	0.820	1,230	0.000	0	821.030	564,911	821.850	566,141
52. 4A	0.000	0	0.000	0	421.380	320,328	421.380	320,328
53. Total	76.470	154,673	0.000	0	12,368.640	13,545,896	12,445.110	13,700,569
Dryland:								
54. 1D1	0.000	0	0.000	0	0.000	0	0.000	0
55. 1D	0.000	0	0.000	0	0.000	0	0.000	0
56. 2D1	0.000	0	0.000	0	18.610	6,531	18.610	6,531
57. 2D	0.000	0	0.000	0	26.760	7,492	26.760	7,492
58. 3D1	0.000	0	0.000	0	22.190	5,769	22.190	5,769
59. 3D	0.000	0	0.000	0	38.000	8,740	38.000	8,740
60. 4D1	0.000	0	0.000	0	3.000	690	3.000	690
61. 4D	0.000	0	0.000	0	12.000	2,520	12.000	2,520
62. Total	0.000	0	0.000	0	120.560	31,742	120.560	31,742
Grass:								
63. 1G1	0.000	0	0.000	0	0.000	0	0.000	0
64. 1G	0.000	0	0.000	0	0.000	0	0.000	0
65. 2G1	0.000	0	0.000	0	68.140	21,266	68.140	21,266
66. 2G	0.000	0	0.000	0	264.260	110,031	264.260	110,031
67. 3G1	0.000	0	0.000	0	97.480	30,231	97.480	30,231
68. 3G	0.000	0	0.000	0	262.120	75,972	262.120	75,972
69. 4G1	52.140	10,428	0.000	0	283.260	93,452	335.400	103,880
70. 4G	8.430	11,381	0.000	0	1,296.460	572,544	1,304.890	583,925
71. Total	60.570	21,809	0.000	0	2,271.720	903,496	2,332.290	925,305
72. Waste	0.000	0	0.000	0	712.380	53,432	712.380	53,432
73. Other	0.000	0	0.000	0	0.000	0	0.000	0
74. Exempt	229.940		0.000		4,100.630		4,330.570	
75. Total	137.040	176,482	0.000	0	15,473.300	14,534,566	15,610.340	14,711,048

County 79 - Scotts Bluff

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	0.000	0	0.000	0
47. 2A1	0.000	0	0.000	0	3,567.080	3,794,110	3,567.080	3,794,110
48. 2A	0.000	0	0.000	0	7,628.320	7,673,774	7,628.320	7,673,774
49. 3A1	0.000	0	0.000	0	236.420	190,709	236.420	190,709
50. 3A	0.000	0	0.000	0	3,390.800	2,287,811	3,390.800	2,287,811
51. 4A1	0.000	0	0.000	0	3,629.680	2,265,248	3,629.680	2,265,248
52. 4A	0.000	0	0.000	0	1,880.020	1,134,659	1,880.020	1,134,659
53. Total	0.000	0	0.000	0	20,332.320	17,346,311	20,332.320	17,346,311
Dryland:								
54. 1D1	0.000	0	0.000	0	0.000	0	0.000	0
55. 1D	0.000	0	0.000	0	0.000	0	0.000	0
56. 2D1	0.000	0	0.000	0	0.000	0	0.000	0
57. 2D	0.000	0	0.000	0	29.730	8,325	29.730	8,325
58. 3D1	0.000	0	0.000	0	0.000	0	0.000	0
59. 3D	0.000	0	0.000	0	43.530	10,012	43.530	10,012
60. 4D1	0.000	0	0.000	0	85.000	19,550	85.000	19,550
61. 4D	0.000	0	0.000	0	48.940	10,278	48.940	10,278
62. Total	0.000	0	0.000	0	207.200	48,165	207.200	48,165
Grass:								
63. 1G1	0.000	0	0.000	0	0.000	0	0.000	0
64. 1G	0.000	0	0.000	0	0.000	0	0.000	0
65. 2G1	0.000	0	0.000	0	185.810	57,740	185.810	57,740
66. 2G	0.000	0	0.000	0	910.700	269,228	910.700	269,228
67. 3G1	0.000	0	0.000	0	151.730	43,955	151.730	43,955
68. 3G	0.000	0	0.000	0	1,442.250	372,514	1,442.250	372,514
69. 4G1	0.000	0	0.000	0	4,294.120	1,001,619	4,294.120	1,001,619
70. 4G	0.000	0	0.000	0	15,161.040	3,310,655	15,161.040	3,310,655
71. Total	0.000	0	0.000	0	22,145.650	5,055,711	22,145.650	5,055,711
72. Waste	0.000	0	0.000	0	1,009.900	75,748	1,009.900	75,748
73. Other	0.000	0	0.000	0	0.000	0	0.000	0
74. Exempt	0.000		0.000		0.000		0.000	
75. Total	0.000	0	0.000	0	43,695.070	22,525,935	43,695.070	22,525,935

County 79 - Scotts Bluff

2008 County Abstract of Assessment for Real Property, Form 45

Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 3

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	0.000	0	0.000	0	0.000	0
46. 1A	0.000	0	0.000	0	0.000	0	0.000	0
47. 2A1	0.000	0	0.000	0	44,593.610	46,816,620	44,593.610	46,816,620
48. 2A	0.000	0	0.000	0	35,328.690	33,578,078	35,328.690	33,578,078
49. 3A1	0.000	0	0.000	0	26,239.960	21,254,491	26,239.960	21,254,491
50. 3A	0.000	0	0.000	0	15,674.210	10,195,234	15,674.210	10,195,234
51. 4A1	0.000	0	0.000	0	13,537.870	8,260,161	13,537.870	8,260,161
52. 4A	0.000	0	0.000	0	7,003.070	4,201,992	7,003.070	4,201,992
53. Total	0.000	0	0.000	0	142,377.410	124,306,576	142,377.410	124,306,576
Dryland:								
54. 1D1	0.000	0	0.000	0	0.000	0	0.000	0
55. 1D	0.000	0	0.000	0	0.000	0	0.000	0
56. 2D1	0.000	0	0.000	0	3,314.550	1,093,814	3,314.550	1,093,814
57. 2D	0.000	0	0.000	0	12,457.280	3,488,038	12,457.280	3,488,038
58. 3D1	0.000	0	0.000	0	8,576.560	2,229,904	8,576.560	2,229,904
59. 3D	0.000	0	0.000	0	808.480	185,956	808.480	185,956
60. 4D1	0.000	0	0.000	0	6,647.170	1,528,870	6,647.170	1,528,870
61. 4D	0.000	0	0.000	0	2,273.670	477,481	2,273.670	477,481
62. Total	0.000	0	0.000	0	34,077.710	9,004,063	34,077.710	9,004,063
Grass:								
63. 1G1	0.000	0	0.000	0	0.000	0	0.000	0
64. 1G	0.000	0	0.000	0	0.000	0	0.000	0
65. 2G1	0.000	0	0.000	0	3,578.450	894,634	3,578.450	894,634
66. 2G	0.000	0	0.000	0	20,928.670	4,814,393	20,928.670	4,814,393
67. 3G1	0.000	0	0.000	0	9,813.740	2,159,023	9,813.740	2,159,023
68. 3G	0.000	0	0.000	0	16,004.230	3,362,813	16,004.230	3,362,813
69. 4G1	0.000	0	0.000	0	34,634.720	6,927,294	34,634.720	6,927,294
70. 4G	0.000	0	0.000	0	81,944.330	15,979,245	81,944.330	15,979,245
71. Total	0.000	0	0.000	0	166,904.140	34,137,402	166,904.140	34,137,402
72. Waste	0.000	0	0.000	0	11,276.460	845,917	11,276.460	845,917
73. Other	0.000	0	0.000	0	0.000	0	0.000	0
74. Exempt	0.000		0.000		0.000		0.000	
75. Total	0.000	0	0.000	0	354,635.720	168,293,958	354,635.720	168,293,958

Schedule X: Agricultural Records: AgLand Market Area Totals

AgLand	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76.Irrigated	76.470	154,673	0.000	0	175,078.370	155,198,783	175,154.840	155,353,456
77.Dry Land	0.000	0	0.000	0	34,405.470	9,083,970	34,405.470	9,083,970
78.Grass	60.570	21,809	0.000	0	191,321.510	40,096,609	191,382.080	40,118,418
79.Waste	0.000	0	0.000	0	12,998.740	975,097	12,998.740	975,097
80.Other	0.000	0	0.000	0	0.000	0	0.000	0
81.Exempt	229.940	0	0.000	0	4,100.630	0	4,330.570	0
82.Total	137.040	176,482	0.000	0	413,804.090	205,354,459	413,941.130	205,530,941

2008 Agricultural Land Detail

County 79 - Scotts Bluff

Market Area: 1

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	0.000	0.00%	0	0.00%	0.000
1A	0.000	0.00%	0	0.00%	0.000
2A1	6,422.250	51.60%	8,001,678	58.40%	1,245.930
2A	2,576.070	20.70%	2,873,376	20.97%	1,115.410
3A1	1,575.620	12.66%	1,449,000	10.58%	919.637
3A	627.940	5.05%	490,046	3.58%	780.402
4A1	821.850	6.60%	566,141	4.13%	688.861
4A	421.380	3.39%	320,328	2.34%	760.187
Irrigated Total	12,445.110	100.00%	13,700,569	100.00%	1,100.879

Dry:

1D1	0.000	0.00%	0	0.00%	0.000
1D	0.000	0.00%	0	0.00%	0.000
2D1	18.610	15.44%	6,531	20.58%	350.940
2D	26.760	22.20%	7,492	23.60%	279.970
3D1	22.190	18.41%	5,769	18.17%	259.981
3D	38.000	31.52%	8,740	27.53%	230.000
4D1	3.000	2.49%	690	2.17%	230.000
4D	12.000	9.95%	2,520	7.94%	210.000
Dry Total	120.560	100.00%	31,742	100.00%	263.287

Grass:

1G1	0.000	0.00%	0	0.00%	0.000
1G	0.000	0.00%	0	0.00%	0.000
2G1	68.140	2.92%	21,266	2.30%	312.092
2G	264.260	11.33%	110,031	11.89%	416.374
3G1	97.480	4.18%	30,231	3.27%	310.125
3G	262.120	11.24%	75,972	8.21%	289.836
4G1	335.400	14.38%	103,880	11.23%	309.719
4G	1,304.890	55.95%	583,925	63.11%	447.489
Grass Total	2,332.290	100.00%	925,305	100.00%	396.736

Irrigated Total	12,445.110	79.72%	13,700,569	93.13%	1,100.879
Dry Total	120.560	0.77%	31,742	0.22%	263.287
Grass Total	2,332.290	14.94%	925,305	6.29%	396.736
Waste	712.380	4.56%	53,432	0.36%	75.004
Other	0.000	0.00%	0	0.00%	0.000
Exempt	4,330.570	27.74%			
Market Area Total	15,610.340	100.00%	14,711,048	100.00%	942.391

As Related to the County as a Whole

Irrigated Total	12,445.110	7.11%	13,700,569	8.82%	
Dry Total	120.560	0.35%	31,742	0.35%	
Grass Total	2,332.290	1.22%	925,305	2.31%	
Waste	712.380	5.48%	53,432	5.48%	
Other	0.000	0.00%	0	0.00%	
Exempt	4,330.570	100.00%			
Market Area Total	15,610.340	3.77%	14,711,048	7.16%	

2008 Agricultural Land Detail

County 79 - Scotts Bluff

Market Area: 2

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	0.000	0.00%	0	0.00%	0.000
1A	0.000	0.00%	0	0.00%	0.000
2A1	3,567.080	17.54%	3,794,110	21.87%	1,063.645
2A	7,628.320	37.52%	7,673,774	44.24%	1,005.958
3A1	236.420	1.16%	190,709	1.10%	806.653
3A	3,390.800	16.68%	2,287,811	13.19%	674.711
4A1	3,629.680	17.85%	2,265,248	13.06%	624.090
4A	1,880.020	9.25%	1,134,659	6.54%	603.535
Irrigated Total	20,332.320	100.00%	17,346,311	100.00%	853.139

Dry:

1D1	0.000	0.00%	0	0.00%	0.000
1D	0.000	0.00%	0	0.00%	0.000
2D1	0.000	0.00%	0	0.00%	0.000
2D	29.730	14.35%	8,325	17.28%	280.020
3D1	0.000	0.00%	0	0.00%	0.000
3D	43.530	21.01%	10,012	20.79%	230.002
4D1	85.000	41.02%	19,550	40.59%	230.000
4D	48.940	23.62%	10,278	21.34%	210.012
Dry Total	207.200	100.00%	48,165	100.00%	232.456

Grass:

1G1	0.000	0.00%	0	0.00%	0.000
1G	0.000	0.00%	0	0.00%	0.000
2G1	185.810	0.84%	57,740	1.14%	310.747
2G	910.700	4.11%	269,228	5.33%	295.627
3G1	151.730	0.69%	43,955	0.87%	289.692
3G	1,442.250	6.51%	372,514	7.37%	258.286
4G1	4,294.120	19.39%	1,001,619	19.81%	233.253
4G	15,161.040	68.46%	3,310,655	65.48%	218.365
Grass Total	22,145.650	100.00%	5,055,711	100.00%	228.293

Irrigated Total	20,332.320	46.53%	17,346,311	77.01%	853.139
Dry Total	207.200	0.47%	48,165	0.21%	232.456
Grass Total	22,145.650	50.68%	5,055,711	22.44%	228.293
Waste	1,009.900	2.31%	75,748	0.34%	75.005
Other	0.000	0.00%	0	0.00%	0.000
Exempt	0.000	0.00%			
Market Area Total	43,695.070	100.00%	22,525,935	100.00%	515.525

As Related to the County as a Whole

Irrigated Total	20,332.320	11.61%	17,346,311	11.17%	
Dry Total	207.200	0.60%	48,165	0.53%	
Grass Total	22,145.650	11.57%	5,055,711	12.60%	
Waste	1,009.900	7.77%	75,748	7.77%	
Other	0.000	0.00%	0	0.00%	
Exempt	0.000	0.00%			
Market Area Total	43,695.070	10.56%	22,525,935	10.96%	

2008 Agricultural Land Detail

County 79 - Scotts Bluff

Market Area: **3**

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	0.000	0.00%	0	0.00%	0.000
1A	0.000	0.00%	0	0.00%	0.000
2A1	44,593.610	31.32%	46,816,620	37.66%	1,049.850
2A	35,328.690	24.81%	33,578,078	27.01%	950.447
3A1	26,239.960	18.43%	21,254,491	17.10%	810.004
3A	15,674.210	11.01%	10,195,234	8.20%	650.446
4A1	13,537.870	9.51%	8,260,161	6.64%	610.152
4A	7,003.070	4.92%	4,201,992	3.38%	600.021
Irrigated Total	142,377.410	100.00%	124,306,576	100.00%	873.077

Dry:

1D1	0.000	0.00%	0	0.00%	0.000
1D	0.000	0.00%	0	0.00%	0.000
2D1	3,314.550	9.73%	1,093,814	12.15%	330.003
2D	12,457.280	36.56%	3,488,038	38.74%	279.999
3D1	8,576.560	25.17%	2,229,904	24.77%	259.999
3D	808.480	2.37%	185,956	2.07%	230.006
4D1	6,647.170	19.51%	1,528,870	16.98%	230.003
4D	2,273.670	6.67%	477,481	5.30%	210.004
Dry Total	34,077.710	100.00%	9,004,063	100.00%	264.221

Grass:

1G1	0.000	0.00%	0	0.00%	0.000
1G	0.000	0.00%	0	0.00%	0.000
2G1	3,578.450	2.14%	894,634	2.62%	250.006
2G	20,928.670	12.54%	4,814,393	14.10%	230.038
3G1	9,813.740	5.88%	2,159,023	6.32%	220.000
3G	16,004.230	9.59%	3,362,813	9.85%	210.120
4G1	34,634.720	20.75%	6,927,294	20.29%	200.010
4G	81,944.330	49.10%	15,979,245	46.81%	195.001
Grass Total	166,904.140	100.00%	34,137,402	100.00%	204.532

Irrigated Total	142,377.410	40.15%	124,306,576	73.86%	873.077
Dry Total	34,077.710	9.61%	9,004,063	5.35%	264.221
Grass Total	166,904.140	47.06%	34,137,402	20.28%	204.532
Waste	11,276.460	3.18%	845,917	0.50%	75.016
Other	0.000	0.00%	0	0.00%	0.000
Exempt	0.000	0.00%			
Market Area Total	354,635.720	100.00%	168,293,958	100.00%	474.554

As Related to the County as a Whole

Irrigated Total	142,377.410	81.29%	124,306,576	80.02%	
Dry Total	34,077.710	99.05%	9,004,063	99.12%	
Grass Total	166,904.140	87.21%	34,137,402	85.09%	
Waste	11,276.460	86.75%	845,917	86.75%	
Other	0.000	0.00%	0	0.00%	
Exempt	0.000	0.00%			
Market Area Total	354,635.720	85.67%	168,293,958	81.88%	

2008 Agricultural Land Detail

County 79 - Scotts Bluff

AgLand	Urban		SubUrban		Rural	
	Acres	Value	Acres	Value	Acres	Value
Irrigated	76.470	154,673	0.000	0	175,078.370	155,198,783
Dry	0.000	0	0.000	0	34,405.470	9,083,970
Grass	60.570	21,809	0.000	0	191,321.510	40,096,609
Waste	0.000	0	0.000	0	12,998.740	975,097
Other	0.000	0	0.000	0	0.000	0
Exempt	229.940	0	0.000	0	4,100.630	0
Total	137.040	176,482	0.000	0	413,804.090	205,354,459

AgLand	Total Acres	Total Value	Total Acres	% of Acres*	Total Value	% of Value*	Average Assessed Value*
Irrigated	175,154.840	155,353,456	175,154.840	42.31%	155,353,456	75.59%	886.949
Dry	34,405.470	9,083,970	34,405.470	8.31%	9,083,970	4.42%	264.026
Grass	191,382.080	40,118,418	191,382.080	46.23%	40,118,418	19.52%	209.624
Waste	12,998.740	975,097	12,998.740	3.14%	975,097	0.47%	75.014
Other	0.000	0	0.000	0.00%	0	0.00%	0.000
Exempt	4,330.570	0	4,330.570	1.05%	0	0.00%	0.000
Total	413,941.130	205,530,941	413,941.130	100.00%	205,530,941	100.00%	496.522

* 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)**

79 Scotts Bluff

	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	972,357,373	1,019,860,866	47,503,493	4.89	13,496,652	3.5
2. Recreational	0	0	0		0	
3. Ag-Homesite Land, Ag-Res Dwellings	90,738,848	97,742,407	7,003,559	7.72	*-----	7.72
4. Total Residential (sum lines 1-3)	1,063,096,221	1,117,603,273	54,507,052	5.13	13,496,652	3.86
5. Commercial	356,775,466	372,479,278	15,703,812	4.4	16,916,686	-0.34
6. Industrial	24,972,545	25,768,945	796,400	3.19	443,597	1.41
7. Ag-Farmsite Land, Outbuildings	24,785,846	20,387,695	-4,398,151	-17.74	2,176,035	-26.52
8. Minerals	2,518,601	2,640,824	122,223	4.85	0	4.85
9. Total Commercial (sum lines 5-8)	409,052,458	421,276,742	12,224,284	2.99	17,360,283	-1.26
10. Total Non-Agland Real Property	1,472,148,679	1,538,880,315	66,731,636	4.53	33,032,970	2.29
11. Irrigated	147,241,878	155,353,456	8,111,578	5.51		
12. Dryland	9,048,845	9,083,970	35,125	0.39		
13. Grassland	36,385,483	40,118,418	3,732,935	10.26		
14. Wasteland	962,550	975,097	12,547	1.3		
15. Other Agland	300	300	-300	-100		
16. Total Agricultural Land	193,639,056	205,530,941	11,891,885	6.14		
17. Total Value of All Real Property (Locally Assessed)	1,665,787,735	1,744,411,256	78,623,521	4.72	33,032,970	2.74

*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.

2007 Plan of Assessment for Scotts Bluff County
 Assessment Years 2008, 2009, 2010
 Date October 30th, 2007

2007 STATISTICS

	Median	COD	PRD
Residential	94%	18.75	105.94
Commercial	97%	33.79	110.67
Agriculture	75%	29.06	110.90

ASSESSMENT ACTIONS PLANNED

2007-2008 we will rework all 4500 (rural residential) properties and all small (40 acres or less) 4000 properties in response to the change in agriculture use definition. Two data collectors are currently working on this. We will data collect commercial property: mini storage, apartments and multi-family dwellings within the county, warehouse storage will also be addressed, but not sure that it will be completed by December 2007. We are working through Scottsbluff residential neighborhoods that have not been seen in several years (since 1999) starting with neighborhood 1200. Next we will data collect the small towns that have not been updated since the late 1990's. All information that is completed (the entire neighborhood data collected) will be updated for the 2008 tax year. All building permits will be visited quarterly in 2007 and we will continue this process in the future. Agricultural parcels will be updated with the current sales information to set 2008 values.

2008-2009 we will rework all agricultural properties to collect current data not only on land use, but for buildings, etc., and ensure consistency within the farm properties. All farm properties will be updated for the 2009 tax year with the new data collected. We will continue to work through the commercial property within the county: office buildings, downtown row buildings, and industrial properties. Residential properties will be worked using the properties that have not been visited for the longest period of time first. If a neighborhood is pointed out by sales, as out of balance with the values in the working files we will do that neighborhood to collect accurate data and correct any problems. It has become important to go through each neighborhood to do a land study before allowing the working files to be rolled into the taxable value.

2009-2010 we will finish up on commercial properties and continue to review residential properties. The Ag land will be reviewed and rolled based on the current sales information. As with all years, we will check all building permits, partial assessments, and mobile homes.

We have opted to have the current cost tables updated in our files every year. By doing this, we hope that the amount of change each year will not be as drastic as waiting every few years to update them.

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

OFFICE STAFF

I have a total of 11 employees including myself.

I have 4 data collectors. Two data collectors go out as a group and review the rural property. The other 2 data collectors go out individually to review commercial and residential. They continuously review the county. We are looking into online training to cut down on mileage and hotel costs.

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

I have 3 office clerks who do the personal property, mobile homes, permissive exemptions, LB 271 letters, homestead exemptions, and 521's. When time allows, they also help with projects we have for that year.

I have an appraiser who is responsible for the sales studies and sets values in conjunction with the assessor for Scotts Bluff County. She is responsible for preparing for TERC cases and working on income statements for the rent restricted housing. She is also responsible for quality control and performance evaluations for the appraisal staff.

My Deputy specializes in personal property but assists me in my work including splits, reports, and personnel issues.

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

BUDGET

My 2007 budget has been approved in the amount of \$481,348.86

I budgeted for an additional vehicle for 2007. This will allow each data collector to have their own vehicle for review and allow the appraiser to visually verify the sales.

I was able to keep my continuing education amount up and plan to send my data collectors and office clerks to more classes. We have sent some employees to Ag Land training and others to 101 classes. The appraiser and I have taken some appraisal courses to help when setting values.

VALUATION

After setting the values and going through the protest hearings, we ended up with an ending county valuation of \$1,875,452,685.

COMPUTER RECORDS

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

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

We have purchased deed plotter for difficult legal descriptions and are relying more and more on the GIS system maintained by our mapping department. One employee is currently working with the mapping department to gain knowledge of the system so that we can utilize it more in this office.

COUNTY BOARD OF EQUALIZATION

The 2007 protest year went very smooth. I attribute this to keeping communication open with my office, keeping the Board up to date with what our office is doing and with our office review each protest before it went to the board. This is something I intend to continue.

I have kept the County Board informed on changing laws, and invite interested board members to meetings that discuss future changes in our office. By doing this I believe the board will better understand my office and will benefit me at protest time when trying to explain procedures.

CONCLUSION

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

Respectfully submitted:

Amy Ramos
Scotts Bluff County Assessor
October 30th, 2007

2008 Assessment Survey for Scotts Bluff County

I. General Information

A. Staffing and Funding Information

1.	Deputy(ies) on staff
	One
2.	Appraiser(s) on staff
	One
3.	Other full-time employees
	Eight
4.	Other part-time employees
	None
5.	Number of shared employees
	None
6.	Assessor's requested budget for current fiscal year
	\$481,348.86
7.	Part of the budget that is dedicated to the computer system
	\$38,514.11
8.	Adopted budget, or granted budget if different from above
	N/A
9.	Amount of the total budget set aside for appraisal work
	\$161,507.82
10.	Amount of the total budget set aside for education/workshops
	\$7,000
11.	Appraisal/Reappraisal budget, if not part of the total budget
	N/A
12.	Other miscellaneous funds
	N/A
13.	Total budget
	\$481,348.86

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

B. Computer, Automation Information and GIS

1.	Administrative software
	Terra Scan
2.	CAMA software
	Terra Scan
3.	Cadastral maps: Are they currently being used?
	Yes
4.	Who maintains the Cadastral Maps?
	A member of the Assessor's staff, in conjunction with the County Surveyor.
5.	Does the county have GIS software?
	Yes
6.	Who maintains the GIS software and maps?
	The County Surveyor.
7.	Personal Property software:
	Terra Scan

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?
	Gering, Henry, Lyman, McGrew, Melbeta, Minatare, Mitchell, Morrill, Scottsbluff and Terrytown.
4.	When was zoning implemented?
	1974

D. Contracted Services

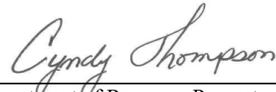
1.	Appraisal Services
	All real property appraisal is done “in-house” by the County. The firm of Pritchard and Abbott is contracted for all oil, gas, and mineral valuation.
2.	Other services
	Terra Scan for CAMA, administrative and personal property software.

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 Scotts Bluff County Assessor, by certified mail, return receipt requested, 7006 2760 0000 6387 5081.

Dated this 7th day of April, 2008.



Department of Revenue, Property Assessment Division

Valuation History Charts