

# Table of Contents

## 2009 Commission Summary

## 2009 Opinions of the Property Tax Administrator

### Residential Reports

- Preliminary Statistics
- Residential Assessment Actions
- Residential Assessment Survey
- R&O Statistics

### Residential Correlation

- Residential Real Property
  - I. Correlation
  - II. Analysis of Percentage of Sales Used
  - III. Analysis of the Preliminary, Trended Preliminary, and R&O Median Ratio
  - 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 Change in Statistics Due to the Assessor Actions
  - VIII. Trended Ratio Analysis

### Commercial Reports

- Preliminary Statistics
- Commercial Assessment Actions
- Commercial Assessment Survey
- R&O Statistics

### Commercial Correlation

- Commercial Real Property
  - I. Correlation
  - II. Analysis of Percentage of Sales Used
  - III. Analysis of the Preliminary, Trended Preliminary, and R&O Median Ratio
  - 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 Change in Statistics Due to the Assessor Actions

## **Agricultural or Special Valuation Reports**

- Preliminary Statistics
- Agricultural Assessment Actions
- Agricultural Assessment Survey
- R&O Statistics
- 2009 Special Valuation Methodology

## **Agricultural or Special Valuation Correlation**

- Agricultural or Special Valuation Land
  - I. Correlation
  - II. Analysis of Percentage of Sales Used
  - III. Analysis of the Preliminary, Trended Preliminary, and R&O Median Ratio
  - 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 Change in Statistics Due to the Assessor Actions

## **County Reports**

- 2009 County Abstract of Assessment for Real Property, Form 45
- 2009 County Agricultural Land Detail
- 2009 County Abstract of Assessment for Real Property Compared with the 2008 Certificate of Taxes Levied (CTL)
- County Assessor's Three Year Plan of Assessment
- Assessment Survey – General Information

## **Certification**

### **Maps**

- Market Areas
- Registered Wells > 500 GPM
- Geo Codes
- Soil Classes

## **Valuation History Charts**



## 2009 Commission Summary

### 67 Pawnee

#### Residential Real Property - Current

Number of Sales	95	COD	26.15
Total Sales Price	\$2,494,987	PRD	115.50
Total Adj. Sales Price	\$2,512,872	COV	49.06
Total Assessed Value	\$2,245,555	STD	50.64
Avg. Adj. Sales Price	\$26,451	Avg. Absolute Deviation	25.41
Avg. Assessed Value	\$23,637	Average Assessed Value of the Base	\$25,279
Median	97	Wgt. Mean	89
Mean	103	Max	470
Min	27.25		

#### Confidence Interval - Current

95% Median C.I	92.22 to 100.00
95% Mean C.I	93.03 to 113.40
95% Wgt. Mean C.I	84.31 to 94.41

% of Value of the Class of all Real Property Value in the County	10.22
% of Records Sold in the Study Period	7.15
% of Value Sold in the Study Period	6.69

#### Residential Real Property - History

Year	Number of Sales	Median	COD	PRD
2008	101	94	44.86	131.03
2007	108	95	31.45	119.17
2006	101	97	32.58	118.78
2005	93	95	26.9	115.67

## 2009 Commission Summary

67 Pawnee

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### Commercial Real Property - Current

Number of Sales	18	COD	32.55
Total Sales Price	\$541,193	PRD	113.07
Total Adj. Sales Price	\$541,193	COV	52.20
Total Assessed Value	\$502,510	STD	54.81
Avg. Adj. Sales Price	\$30,066	Avg. Absolute Deviation	30.58
Avg. Assessed Value	\$27,917	Average Assessed Value of the Base	\$29,986
Median	94	Wgt. Mean	93
Mean	105	Max	275
Min	30		

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### Confidence Interval - Current

95% Median C.I	78.50 to 104.56	
95% Mean C.I	77.74 to 132.25	
95% Wgt. Mean C.I	82.46 to 103.24	
% of Value of the Class of all Real Property Value in the County		2.26
% of Records Sold in the Study Period		7.29
% of Value Sold in the Study Period		6.78

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### Commercial Real Property - History

Year	Number of Sales	Median	COD	PRD
2008	20	95	28.91	133.99
2007	23	99	32.98	142.26
2006	27	95	41.81	129.36
2005	24	93	24.37	110.68

## 2009 Commission Summary

### 67 Pawnee

#### Agricultural Land - Current

Number of Sales	58	COD	20.42
Total Sales Price	\$7,921,874	PRD	104.85
Total Adj. Sales Price	\$8,084,259	COV	26.37
Total Assessed Value	\$5,690,345	STD	19.46
Avg. Adj. Sales Price	\$139,384	Avg. Absolute Deviation	15.07
Avg. Assessed Value	\$98,109	Average Assessed Value of the Base	\$120,018
Median	74	Wgt. Mean	70
Mean	74	Max	124.53
Min	25.25		

#### Confidence Interval - Current

95% Median C.I	65.42 to 79.39
95% Mean C.I	68.79 to 78.81
95% Wgt. Mean C.I	65.30 to 75.48

% of Value of the Class of all Real Property Value in the County	87.52
% of Records Sold in the Study Period	2.42
% of Value Sold in the Study Period	3.41

#### Agricultural Land - History

Year	Number of Sales	Median	COD	PRD
2008	69	72	19.64	104.99
2007	61	72	21.41	105.34
2006	46	76	21.17	105.36
2005	49	77	18.21	103.02



## 2009 Opinions of the Property Tax Administrator for Pawnee County

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My opinions and recommendations are stated as a conclusion based on all of the factors known to me regarding the assessment practices and statistical analysis for this county. See, Neb. Rev. Stat. §77-5027 (R. S. Supp., 2005). While the median assessment sales ratio from the Qualified Statistical Reports for each class of real property is considered, my opinion of the level of value for a class of real property may be determined from other evidence contained within this Reports and Opinions of the Property Tax Administrator. The resource used regarding the quality of assessment for each class of real property in this county are the performance standards issued by the International Association of Assessing Officers (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 Pawnee County is 97.00% of actual value. It is my opinion that the quality of assessment for the class of residential real property in Pawnee County is in compliance with generally accepted mass appraisal practices.

### **Commercial Real Property**

It is my opinion that the level of value of the class of commercial real property in Pawnee County is 94.00% of actual value. It is my opinion that the quality of assessment for the class of commercial real property in Pawnee County is in compliance with generally accepted mass appraisal practices.

### **Agricultural Land or Special Valuation of Agricultural Land**

It is my opinion that the level of value of the class of agricultural or special value land in Pawnee County is 69.00% of actual value. It is my opinion that the quality of assessment for the class of agricultural land in Pawnee County is in compliance with generally accepted mass appraisal practices.

Dated this 7th day of April, 2009.



*Ruth A. Sorensen*

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Ruth A. Sorensen  
Property Tax Administrator



**PAD 2009 Preliminary Statistics**

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2006 to 06/30/2008 Posted Before: 01/22/2009

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	103	<b>MEDIAN:</b>	<b>93</b>	COV:	104.90	95% Median C.I.:	81.05 to 99.09
TOTAL Sales Price:	2,651,487	WGT. MEAN:	82	STD:	120.61	95% Wgt. Mean C.I.:	74.39 to 89.27
TOTAL Adj.Sales Price:	2,669,372	MEAN:	115	AVG.ABS.DEV:	49.35	95% Mean C.I.:	91.69 to 138.28
TOTAL Assessed Value:	2,184,440						
AVG. Adj. Sales Price:	25,916	COD:	53.32	MAX Sales Ratio:	1157.00		
AVG. Assessed Value:	21,208	PRD:	140.51	MIN Sales Ratio:	9.64		

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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>											
07/01/06 TO 09/30/06	11	96.41	100.16	88.87	21.34	112.70	56.00	137.83	72.82 to 135.83	15,540	13,811
10/01/06 TO 12/31/06	12	100.73	218.97	98.21	135.37	222.96	65.58	1157.00	79.16 to 146.54	19,975	19,617
01/01/07 TO 03/31/07	7	96.75	109.41	103.23	50.52	105.99	43.92	243.71	43.92 to 243.71	28,714	29,642
04/01/07 TO 06/30/07	21	81.05	93.00	72.94	50.95	127.50	9.64	231.57	52.18 to 113.47	27,376	19,967
07/01/07 TO 09/30/07	15	92.55	120.72	78.98	54.80	152.84	34.68	289.75	75.84 to 180.00	29,430	23,245
10/01/07 TO 12/31/07	17	99.09	98.92	83.02	26.45	119.15	49.00	168.73	74.09 to 128.33	29,463	24,461
01/01/08 TO 03/31/08	11	85.02	91.51	76.88	43.95	119.02	17.39	240.88	34.50 to 150.00	31,181	23,973
04/01/08 TO 06/30/08	9	77.23	99.56	71.93	45.71	138.42	46.42	170.60	62.66 to 168.57	21,944	15,784
<u>Study Years</u>											
07/01/06 TO 06/30/07	51	95.43	126.44	85.47	63.65	147.93	9.64	1157.00	80.30 to 110.00	23,265	19,885
07/01/07 TO 06/30/08	52	89.71	103.75	78.92	42.24	131.46	17.39	289.75	77.60 to 100.68	28,515	22,505
<u>Calendar Yrs</u>											
01/01/07 TO 12/31/07	60	92.41	103.52	80.98	43.98	127.84	9.64	289.75	77.60 to 104.69	28,637	23,189
<u>ALL</u>											
	103	92.55	114.98	81.83	53.32	140.51	9.64	1157.00	81.05 to 99.09	25,916	21,208

ASSESSOR LOCATION	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
BURCHARD	7	91.79	81.24	67.72	20.47	119.97	30.38	110.00	30.38 to 110.00	11,385	7,710
DUBOIS	5	96.90	123.44	99.51	46.87	124.05	51.19	240.88	N/A	47,000	46,771
FRAZIERS LAKE	7	168.67	175.60	170.32	18.65	103.10	132.33	289.75	132.33 to 289.75	2,250	3,832
LEWISTON	2	98.56	98.56	97.85	6.09	100.72	92.55	104.56	N/A	96,250	94,182
PAWNEE CITY	60	81.77	97.28	74.89	44.13	129.90	9.64	470.00	75.84 to 95.97	25,460	19,068
PAWNEE CITY SUB	1	146.54	146.54	146.54			146.54	146.54	N/A	18,500	27,110
RURAL	5	85.02	295.02	66.41	266.06	444.25	51.93	1157.00	N/A	32,777	21,767
STEINAUER	2	97.92	97.92	98.12	1.19	99.80	96.75	99.09	N/A	14,500	14,227
TABLE ROCK	14	88.58	112.61	91.54	56.26	123.01	34.50	243.71	61.45 to 194.75	29,099	26,638
<u>ALL</u>											
	103	92.55	114.98	81.83	53.32	140.51	9.64	1157.00	81.05 to 99.09	25,916	21,208

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	90	90.18	99.92	81.81	40.70	122.13	9.64	470.00	79.16 to 96.75	27,458	22,463
2	2	125.06	125.06	140.89	17.18	88.76	103.57	146.54	N/A	10,650	15,005
3	11	150.00	236.43	75.08	89.78	314.92	51.93	1157.00	77.60 to 289.75	16,075	12,069
<u>ALL</u>											
	103	92.55	114.98	81.83	53.32	140.51	9.64	1157.00	81.05 to 99.09	25,916	21,208

**PAD 2009 Preliminary Statistics**

Base Stat

State Stat Run

Type: Qualified

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(!: AVTot=0)  
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TOTAL Adj.Sales Price:	2,669,372	MEAN:	115	AVG.ABS.DEV:	49.35	95% Mean C.I.:	91.69 to 138.28
TOTAL Assessed Value:	2,184,440						
AVG. Adj. Sales Price:	25,916	COD:	53.32	MAX Sales Ratio:	1157.00		
AVG. Assessed Value:	21,208	PRD:	140.51	MIN Sales Ratio:	9.64		

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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
0	1	65.10	65.10	65.10			65.10	65.10	N/A	82,000	53,385
1	91	92.55	116.07	82.20	53.30	141.20	9.64	1157.00	80.62 to 99.09	28,065	23,069
2	11	126.12	110.53	94.75	38.43	116.65	34.50	194.75	45.00 to 180.00	3,041	2,881
ALL	103	92.55	114.98	81.83	53.32	140.51	9.64	1157.00	81.05 to 99.09	25,916	21,208

**PROPERTY TYPE \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
01	92	90.18	111.53	81.12	53.55	137.49	9.64	1157.00	79.40 to 96.90	27,979	22,696
06	7	168.67	175.60	170.32	18.65	103.10	132.33	289.75	132.33 to 289.75	2,250	3,832
07	4	84.63	88.38	87.47	15.60	101.05	73.36	110.89	N/A	19,875	17,383
ALL	103	92.55	114.98	81.83	53.32	140.51	9.64	1157.00	81.05 to 99.09	25,916	21,208

**SCHOOL DISTRICT \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
34-0001											
34-0100											
49-0050											
64-0023											
67-0001	76	91.38	119.95	78.46	60.63	152.88	9.64	1157.00	79.16 to 108.00	25,453	19,971
67-0069	10	92.17	85.08	88.71	16.47	95.91	30.38	110.00	56.00 to 104.56	29,570	26,231
74-0070	17	99.09	110.35	92.05	41.82	119.87	34.50	243.71	65.10 to 150.85	25,834	23,781
NonValid School											
ALL	103	92.55	114.98	81.83	53.32	140.51	9.64	1157.00	81.05 to 99.09	25,916	21,208

**PAD 2009 Preliminary Statistics**

Base Stat

State Stat Run

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TOTAL Sales Price:	2,651,487	WGT. MEAN:	82	STD:	120.61	95% Wgt. Mean C.I.:	74.39 to 89.27
TOTAL Adj.Sales Price:	2,669,372	MEAN:	115	AVG.ABS.DEV:	49.35	95% Mean C.I.:	91.69 to 138.28
TOTAL Assessed Value:	2,184,440						
AVG. Adj. Sales Price:	25,916	COD:	53.32	MAX Sales Ratio:	1157.00		
AVG. Assessed Value:	21,208	PRD:	140.51	MIN Sales Ratio:	9.64		

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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	15	137.83	153.20	128.14	42.13	119.55	34.50	470.00	103.57 to 170.60	2,803	3,592
Prior TO 1860	1	82.49	82.49	82.49			82.49	82.49	N/A	49,500	40,835
1860 TO 1899	15	100.68	109.76	96.15	39.34	114.16	46.42	243.71	62.56 to 131.43	20,126	19,351
1900 TO 1919	37	86.30	116.98	68.72	72.33	170.23	9.64	1157.00	65.10 to 98.95	20,133	13,835
1920 TO 1939	14	80.10	84.87	76.91	22.10	110.35	43.92	146.54	68.13 to 94.35	36,035	27,716
1940 TO 1949	4	82.37	83.55	77.00	17.24	108.51	58.40	111.08	N/A	25,250	19,442
1950 TO 1959	4	141.17	150.11	125.95	32.11	119.18	77.23	240.88	N/A	8,125	10,233
1960 TO 1969	3	73.36	143.48	74.42	101.06	192.79	67.33	289.75	N/A	28,000	20,838
1970 TO 1979	6	85.84	90.01	85.14	14.64	105.71	75.91	110.89	75.91 to 110.89	70,750	60,240
1980 TO 1989											
1990 TO 1994	3	95.43	100.78	92.91	20.51	108.46	74.09	132.81	N/A	92,333	85,790
1995 TO 1999	1	92.55	92.55	92.55			92.55	92.55	N/A	107,500	99,490
2000 TO Present											
ALL	103	92.55	114.98	81.83	53.32	140.51	9.64	1157.00	81.05 to 99.09	25,916	21,208

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	26	136.83	191.57	156.41	67.57	122.48	34.50	1157.00	103.57 to 170.60	2,151	3,365
5000 TO 9999	10	119.05	133.73	137.52	33.79	97.24	45.00	240.88	89.85 to 181.08	7,025	9,661
Total \$											
1 TO 9999	36	134.08	175.51	145.89	58.69	120.30	34.50	1157.00	109.00 to 168.67	3,505	5,113
10000 TO 29999	36	92.03	89.32	86.85	23.67	102.85	17.39	150.85	77.23 to 96.90	17,100	14,851
30000 TO 59999	20	64.12	72.22	72.48	38.86	99.64	9.64	243.71	51.19 to 77.60	41,400	30,007
60000 TO 99999	5	79.10	79.12	79.12	13.84	99.99	65.10	104.56	N/A	75,000	59,343
100000 TO 149999	6	77.66	78.22	78.50	14.05	99.64	51.93	95.43	51.93 to 95.43	120,764	94,803
ALL	103	92.55	114.98	81.83	53.32	140.51	9.64	1157.00	81.05 to 99.09	25,916	21,208

**PAD 2009 Preliminary Statistics**

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2006 to 06/30/2008 Posted Before: 01/22/2009

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TOTAL Assessed Value:	2,184,440						
AVG. Adj. Sales Price:	25,916	COD:	53.32	MAX Sales Ratio:	1157.00		
AVG. Assessed Value:	21,208	PRD:	140.51	MIN Sales Ratio:	9.64		

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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	23	103.57	116.56	52.64	51.92	221.42	9.64	470.00	69.83 to 135.83	4,714	2,481
5000 TO 9999	17	115.67	189.40	86.50	100.83	218.97	30.38	1157.00	52.25 to 210.67	8,132	7,034
Total \$ _____											
1 TO 9999	40	109.50	147.52	71.62	73.78	205.99	9.64	1157.00	90.50 to 135.83	6,167	4,416
10000 TO 29999	46	90.36	95.87	81.23	30.51	118.02	43.92	240.88	77.23 to 96.90	22,273	18,094
30000 TO 59999	9	68.13	70.41	68.65	10.65	102.57	51.93	82.49	65.10 to 81.05	67,287	46,192
60000 TO 99999	5	104.56	129.54	109.20	40.15	118.63	74.09	243.71	N/A	78,500	85,719
100000 TO 149999	3	79.40	83.58	82.78	8.19	100.97	75.91	95.43	N/A	133,333	110,373
ALL _____											
	103	92.55	114.98	81.83	53.32	140.51	9.64	1157.00	81.05 to 99.09	25,916	21,208

**QUALITY**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	15	137.83	153.20	128.14	42.13	119.55	34.50	470.00	103.57 to 170.60	2,803	3,592
10	1	150.00	150.00	150.00			150.00	150.00	N/A	1,500	2,250
20	39	98.95	129.74	85.14	63.31	152.38	17.39	1157.00	77.23 to 115.67	12,653	10,773
30	46	80.84	92.39	81.67	33.95	113.12	43.92	289.75	73.36 to 93.84	42,529	34,733
40	2	42.78	42.78	62.73	77.46	68.19	9.64	75.91	N/A	88,000	55,202
ALL _____											
	103	92.55	114.98	81.83	53.32	140.51	9.64	1157.00	81.05 to 99.09	25,916	21,208

**STYLE**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	15	137.83	153.20	128.14	42.13	119.55	34.50	470.00	103.57 to 170.60	2,803	3,592
100	7	132.33	156.16	119.54	43.23	130.64	77.00	289.75	77.00 to 289.75	9,857	11,782
101	45	92.55	98.42	87.35	37.23	112.67	17.39	243.71	75.84 to 104.56	31,813	27,789
102	13	65.77	153.53	62.22	162.74	246.75	9.64	1157.00	46.42 to 96.75	35,237	21,924
104	23	82.49	88.15	76.65	21.71	115.00	43.92	181.08	77.60 to 93.84	29,071	22,283
ALL _____											
	103	92.55	114.98	81.83	53.32	140.51	9.64	1157.00	81.05 to 99.09	25,916	21,208

**PAD 2009 Preliminary Statistics**

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2006 to 06/30/2008 Posted Before: 01/22/2009

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

NUMBER of Sales:	103	<b>MEDIAN:</b>	<b>93</b>	COV:	104.90	95% Median C.I.:	81.05 to 99.09
TOTAL Sales Price:	2,651,487	WGT. MEAN:	82	STD:	120.61	95% Wgt. Mean C.I.:	74.39 to 89.27
TOTAL Adj.Sales Price:	2,669,372	MEAN:	115	AVG.ABS.DEV:	49.35	95% Mean C.I.:	91.69 to 138.28
TOTAL Assessed Value:	2,184,440						
AVG. Adj. Sales Price:	25,916	COD:	53.32	MAX Sales Ratio:	1157.00		
AVG. Assessed Value:	21,208	PRD:	140.51	MIN Sales Ratio:	9.64		

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CONDITION	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	15	137.83	153.20	128.14	42.13	119.55	34.50	470.00	103.57 to 170.60	2,803	3,592
10	7	99.93	89.58	45.25	22.46	197.94	17.39	131.43	17.39 to 131.43	4,840	2,190
20	24	92.10	147.23	77.94	94.97	188.89	9.64	1157.00	58.88 to 122.42	13,239	10,319
30	49	80.62	95.40	79.87	37.69	119.44	30.38	289.75	75.91 to 96.41	33,360	26,646
40	8	86.80	88.76	87.66	20.25	101.26	65.10	132.81	65.10 to 132.81	80,125	70,237
<u>ALL</u>	<u>103</u>	<u>92.55</u>	<u>114.98</u>	<u>81.83</u>	<u>53.32</u>	<u>140.51</u>	<u>9.64</u>	<u>1157.00</u>	<u>81.05 to 99.09</u>	<u>25,916</u>	<u>21,208</u>

**Pawnee County 2009 Assessment Actions taken to address the following property classes/subclasses:**

**Residential:** Pawnee County did a review of Pawnee City for 2009. The County changed depreciation and implemented 2007 cost tables. This included on-site inspection, new pictures, and interior inspections whenever possible.

The assessor location of Frazier Lake was reviewed in house, implemented 2007 cost tables, built mobile home depreciation table, added economic depreciation.

The assessor location of Table Rock was reviewed in house system review, the County implemented 2007 cost tables and adjusted depreciation.

They also completed county wide pickup work for the residential classes.

## 2009 Assessment Survey for Pawnee County

### Residential Appraisal Information

*(Includes Urban, Suburban and Rural Residential)*

1.	<b>Data collection done by:</b>
	Assessor/Other
2.	<b>Valuation done by:</b>
	Assessor
3.	<b>Pickup work done by whom:</b>
	Assessor/Other
4.	<b>What is the date of the Replacement Cost New data (Marshall-Swift) that are used to value this property class?</b>
	1999 2007 for Lewiston and Steinauer and Pawnee City and Table Rock
5.	<b>What was the last year a depreciation schedule for this property class was developed using market-derived information?</b>
	2009- Pawnee City Table Rock 2006- Burchard 2007- Du Bois 2008- Lewiston and Steinauer
6.	<b>What approach to value is used in this class or subclasses to estimate the market value of properties?</b>
	RCNLD to arrive at a market based value
7.	<b>Number of Market Areas/Neighborhoods/Assessor Locations?</b>
	9 Assessor locations
8.	<b>How are these Market Areas/Neighborhoods/Assessor Locations defined?</b>
	Defined by towns and unique locations.
9.	<b>Is “Market Area/Neighborhoods/Assessor Locations” a unique usable valuation grouping? If not, what is a unique usable valuation grouping?</b>
	Yes
10.	<b>Is there unique market significance of the suburban location as defined in Reg. 10-001.07B? (Suburban shall mean a parcel of real estate property located outside of the limits of an incorporated city or village, but within the legal jurisdiction of an incorporated city or village.)</b>
	None, strictly a classification.

11.	<b>Are dwellings on agricultural parcels and dwellings on rural residential parcels valued in a manner that would provide the same relationship to the market? Explain?</b>
	Yes, with the limited number of sales it is difficult to establish a different value on the agricultural improved. The county uses rural residential sales which it relies on having the same relationship to the market.

**Residential Permit Numbers:**

<b>Permits</b>	<b>Information Statements</b>	<b>Other</b>	<b>Total</b>
<b>10</b>	<b>4</b>		<b>14</b>

**PAD 2009 R&O Statistics**

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2006 to 06/30/2008 Posted Before: 01/23/2009

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	95	<b>MEDIAN:</b>	<b>97</b>	COV:	49.06	95% Median C.I.:	92.22 to 100.00
TOTAL Sales Price:	2,494,987	WGT. MEAN:	89	STD:	50.64	95% Wgt. Mean C.I.:	84.31 to 94.41
TOTAL Adj.Sales Price:	2,512,872	MEAN:	103	AVG.ABS.DEV:	25.41	95% Mean C.I.:	93.03 to 113.40
TOTAL Assessed Value:	2,245,555						
AVG. Adj. Sales Price:	26,451	COD:	26.15	MAX Sales Ratio:	470.00		
AVG. Assessed Value:	23,637	PRD:	115.50	MIN Sales Ratio:	27.25		

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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>											
07/01/06 TO 09/30/06	10	97.04	93.75	90.97	15.34	103.06	56.00	135.83	72.85 to 106.61	16,795	15,278
10/01/06 TO 12/31/06	11	100.96	142.60	103.45	47.81	137.85	86.28	470.00	86.30 to 152.86	21,745	22,495
01/01/07 TO 03/31/07	6	89.33	100.40	82.91	31.46	121.10	55.90	162.90	55.90 to 162.90	27,166	22,524
04/01/07 TO 06/30/07	20	97.30	100.13	87.95	27.76	113.85	30.38	248.00	82.46 to 110.00	26,995	23,742
07/01/07 TO 09/30/07	14	92.38	110.43	90.68	26.62	121.78	76.82	194.75	85.02 to 163.00	31,317	28,398
10/01/07 TO 12/31/07	16	100.21	98.32	88.58	18.60	111.01	35.95	132.81	89.27 to 118.00	29,117	25,790
01/01/08 TO 03/31/08	10	87.76	78.71	83.57	21.44	94.18	27.25	107.25	34.50 to 101.33	32,600	27,244
04/01/08 TO 06/30/08	8	93.31	98.48	88.50	18.87	111.28	74.00	160.57	74.00 to 160.57	21,562	19,081
<u>Study Years</u>											
07/01/06 TO 06/30/07	47	97.67	108.75	91.01	30.53	119.49	30.38	470.00	94.83 to 104.56	23,618	21,494
07/01/07 TO 06/30/08	48	94.28	97.79	88.06	22.16	111.05	27.25	194.75	88.22 to 101.03	29,225	25,735
<u>Calendar Yrs</u>											
01/01/07 TO 12/31/07	56	97.30	102.22	88.36	25.09	115.68	30.38	248.00	91.79 to 103.67	28,700	25,361
<u>ALL</u>											
	95	97.17	103.21	89.36	26.15	115.50	27.25	470.00	92.22 to 100.00	26,451	23,637

**ASSESSOR LOCATION**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
BURCHARD	7	91.79	81.24	67.72	20.47	119.97	30.38	110.00	30.38 to 110.00	11,385	7,710
DUBOIS	5	95.43	91.22	94.03	20.70	97.01	51.19	132.81	N/A	47,000	44,193
FRAZIERS LAKE	6	100.67	111.70	110.04	21.00	101.50	74.00	193.50	74.00 to 193.50	2,125	2,338
LEWISTON	2	98.56	98.56	97.85	6.09	100.72	92.55	104.56	N/A	96,250	94,182
PAWNEE CITY	58	97.30	106.03	90.25	27.43	117.49	27.25	470.00	90.19 to 101.33	25,304	22,836
PAWNEE CITY SUB	1	146.54	146.54	146.54			146.54	146.54	N/A	18,500	27,110
RURAL	3	85.02	80.27	59.33	20.14	135.28	52.21	103.57	N/A	42,795	25,391
STEINAUER	2	97.92	97.92	98.12	1.19	99.80	96.75	99.09	N/A	14,500	14,227
TABLE ROCK	11	101.03	107.31	89.28	32.59	120.18	34.50	194.75	72.93 to 162.90	31,762	28,359
<u>ALL</u>											
	95	97.17	103.21	89.36	26.15	115.50	27.25	470.00	92.22 to 100.00	26,451	23,637

**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	85	96.75	102.91	90.44	26.35	113.80	27.25	470.00	90.50 to 99.78	27,685	25,038
2	2	125.06	125.06	140.89	17.18	88.76	103.57	146.54	N/A	10,650	15,005
3	8	98.84	100.93	63.11	23.98	159.92	52.21	193.50	52.21 to 193.50	17,291	10,913
<u>ALL</u>											
	95	97.17	103.21	89.36	26.15	115.50	27.25	470.00	92.22 to 100.00	26,451	23,637

**PAD 2009 R&O Statistics**

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2006 to 06/30/2008 Posted Before: 01/23/2009

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

NUMBER of Sales:	95	<b>MEDIAN:</b>	<b>97</b>	COV:	49.06	95% Median C.I.:	92.22 to 100.00
TOTAL Sales Price:	2,494,987	WGT. MEAN:	89	STD:	50.64	95% Wgt. Mean C.I.:	84.31 to 94.41
TOTAL Adj.Sales Price:	2,512,872	MEAN:	103	AVG.ABS.DEV:	25.41	95% Mean C.I.:	93.03 to 113.40
TOTAL Assessed Value:	2,245,555						
AVG. Adj. Sales Price:	26,451	COD:	26.15	MAX Sales Ratio:	470.00		
AVG. Assessed Value:	23,637	PRD:	115.50	MIN Sales Ratio:	27.25		

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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
0	1	72.93	72.93	72.93			72.93	72.93	N/A	82,000	59,805
1	84	97.30	103.63	89.81	24.20	115.39	27.25	470.00	92.55 to 100.96	28,576	25,664
2	10	95.25	102.76	98.27	43.23	104.57	34.50	194.75	45.00 to 163.00	3,045	2,992
ALL	95	97.17	103.21	89.36	26.15	115.50	27.25	470.00	92.22 to 100.00	26,451	23,637

**PROPERTY TYPE \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
01	86	96.58	102.89	89.10	27.16	115.47	27.25	470.00	90.50 to 99.78	28,437	25,338
06	6	100.67	111.70	110.04	21.00	101.50	74.00	193.50	74.00 to 193.50	2,125	2,338
07	3	97.17	95.65	96.17	8.04	99.45	83.16	106.61	N/A	18,166	17,471
ALL	95	97.17	103.21	89.36	26.15	115.50	27.25	470.00	92.22 to 100.00	26,451	23,637

**SCHOOL DISTRICT \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
34-0001											
34-0100											
49-0050											
64-0023											
67-0001	71	97.43	105.28	89.32	27.12	117.86	27.25	470.00	90.50 to 101.33	25,858	23,097
67-0069	10	92.17	85.08	88.71	16.47	95.91	30.38	110.00	56.00 to 104.56	29,570	26,231
74-0070	14	100.06	105.70	90.06	26.48	117.36	34.50	194.75	78.80 to 126.12	27,227	24,521
NonValid School											
ALL	95	97.17	103.21	89.36	26.15	115.50	27.25	470.00	92.22 to 100.00	26,451	23,637

**PAD 2009 R&O Statistics**

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2006 to 06/30/2008 Posted Before: 01/23/2009

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

NUMBER of Sales:	95	<b>MEDIAN:</b>	<b>97</b>	COV:	49.06	95% Median C.I.:	92.22 to 100.00
TOTAL Sales Price:	2,494,987	WGT. MEAN:	89	STD:	50.64	95% Wgt. Mean C.I.:	84.31 to 94.41
TOTAL Adj.Sales Price:	2,512,872	MEAN:	103	AVG.ABS.DEV:	25.41	95% Mean C.I.:	93.03 to 113.40
TOTAL Assessed Value:	2,245,555						
AVG. Adj. Sales Price:	26,451	COD:	26.15	MAX Sales Ratio:	470.00		
AVG. Assessed Value:	23,637	PRD:	115.50	MIN Sales Ratio:	27.25		

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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	14	106.62	136.51	114.08	54.17	119.66	34.50	470.00	74.00 to 163.00	2,789	3,182
Prior TO 1860	1	90.19	90.19	90.19			90.19	90.19	N/A	49,500	44,645
1860 TO 1899	14	97.54	104.53	91.23	17.88	114.57	81.98	152.86	82.46 to 125.33	18,850	17,197
1900 TO 1919	32	93.31	93.57	79.11	26.77	118.28	27.25	248.00	81.90 to 104.35	20,450	16,178
1920 TO 1939	14	95.02	92.04	86.47	17.40	106.45	51.19	146.54	76.82 to 103.32	36,035	31,158
1940 TO 1949	4	103.28	104.49	100.21	10.71	104.27	85.52	125.86	N/A	25,250	25,302
1950 TO 1959	4	99.35	94.95	95.49	6.28	99.43	79.75	101.33	N/A	8,125	7,758
1960 TO 1969	2	136.31	136.31	82.99	41.96	164.24	79.11	193.50	N/A	29,500	24,482
1970 TO 1979	6	95.39	96.22	95.67	6.88	100.58	83.16	106.61	83.16 to 106.61	70,750	67,687
1980 TO 1989											
1990 TO 1994	3	95.43	105.84	99.21	15.21	106.67	89.27	132.81	N/A	92,333	91,608
1995 TO 1999	1	92.55	92.55	92.55			92.55	92.55	N/A	107,500	99,490
2000 TO Present											
ALL	95	97.17	103.21	89.36	26.15	115.50	27.25	470.00	92.22 to 100.00	26,451	23,637

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	23	103.67	134.80	128.37	47.59	105.01	34.50	470.00	97.78 to 152.86	2,149	2,759
5000 TO 9999	10	106.96	101.23	102.45	15.42	98.81	45.00	125.33	79.75 to 125.00	7,025	7,197
Total \$											
1 TO 9999	33	104.35	124.63	113.15	37.76	110.14	34.50	470.00	98.18 to 125.00	3,626	4,103
10000 TO 29999	34	98.75	98.16	96.53	17.46	101.69	27.25	162.90	91.79 to 103.32	16,870	16,285
30000 TO 59999	17	83.10	81.52	81.68	15.45	99.81	30.38	132.81	78.80 to 88.22	42,352	34,592
60000 TO 99999	5	95.09	90.76	90.22	9.52	100.59	72.93	104.56	N/A	75,000	67,668
100000 TO 149999	6	92.38	85.88	86.95	8.64	98.77	52.21	95.43	52.21 to 95.43	120,764	105,004
ALL	95	97.17	103.21	89.36	26.15	115.50	27.25	470.00	92.22 to 100.00	26,451	23,637

**PAD 2009 R&O Statistics**

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2006 to 06/30/2008 Posted Before: 01/23/2009

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

NUMBER of Sales:	95	<b>MEDIAN:</b>	<b>97</b>	COV:	49.06	95% Median C.I.:	92.22 to 100.00
TOTAL Sales Price:	2,494,987	WGT. MEAN:	89	STD:	50.64	95% Wgt. Mean C.I.:	84.31 to 94.41
TOTAL Adj.Sales Price:	2,512,872	MEAN:	103	AVG.ABS.DEV:	25.41	95% Mean C.I.:	93.03 to 113.40
TOTAL Assessed Value:	2,245,555						
AVG. Adj. Sales Price:	26,451	COD:	26.15	MAX Sales Ratio:	470.00		
AVG. Assessed Value:	23,637	PRD:	115.50	MIN Sales Ratio:	27.25		

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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	22	100.67	117.19	88.36	43.52	132.63	34.50	470.00	77.50 to 126.12	2,428	2,146
5000 TO 9999	17	104.35	110.44	83.23	34.42	132.70	27.25	248.00	79.75 to 125.33	9,367	7,796
Total \$ _____											
1 TO 9999	39	101.33	114.25	84.52	39.92	135.18	27.25	470.00	94.83 to 111.11	5,453	4,609
10000 TO 29999	33	99.09	100.94	95.67	15.10	105.51	51.19	162.90	91.79 to 103.32	19,624	18,774
30000 TO 59999	15	83.10	82.30	79.58	11.53	103.42	52.21	105.23	78.80 to 90.19	54,239	43,162
60000 TO 99999	4	98.56	103.43	99.25	15.48	104.20	83.79	132.81	N/A	81,000	80,396
100000 TO 149999	4	92.91	92.63	92.67	2.03	99.96	89.27	95.43	N/A	128,750	119,310
ALL _____											
	95	97.17	103.21	89.36	26.15	115.50	27.25	470.00	92.22 to 100.00	26,451	23,637

**QUALITY**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	14	106.62	136.51	114.08	54.17	119.66	34.50	470.00	74.00 to 163.00	2,789	3,182
10	1	101.33	101.33	101.33			101.33	101.33	N/A	1,500	1,520
20	36	98.29	98.82	88.71	23.47	111.40	27.25	248.00	85.02 to 105.23	13,138	11,654
30	43	92.55	96.35	88.78	17.69	108.53	51.19	193.50	86.28 to 97.43	43,217	38,369
40	1	92.22	92.22	92.22			92.22	92.22	N/A	141,000	130,030
ALL _____											
	95	97.17	103.21	89.36	26.15	115.50	27.25	470.00	92.22 to 100.00	26,451	23,637

**STYLE**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	14	106.62	136.51	114.08	54.17	119.66	34.50	470.00	74.00 to 163.00	2,789	3,182
100	7	97.67	108.46	97.27	20.68	111.50	79.75	193.50	79.75 to 193.50	9,857	9,587
101	42	96.17	98.23	91.87	24.42	106.92	27.25	248.00	89.27 to 105.08	32,513	29,872
102	11	83.79	90.62	80.20	17.07	112.99	52.21	146.54	78.80 to 107.25	38,416	30,811
104	21	97.43	95.84	87.63	12.41	109.37	55.90	152.86	86.30 to 100.96	29,364	25,730
ALL _____											
	95	97.17	103.21	89.36	26.15	115.50	27.25	470.00	92.22 to 100.00	26,451	23,637

**PAD 2009 R&O Statistics**

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2006 to 06/30/2008 Posted Before: 01/23/2009

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

NUMBER of Sales:	95	<b>MEDIAN:</b>	<b>97</b>	COV:	49.06	95% Median C.I.:	92.22 to 100.00
TOTAL Sales Price:	2,494,987	WGT. MEAN:	89	STD:	50.64	95% Wgt. Mean C.I.:	84.31 to 94.41
TOTAL Adj.Sales Price:	2,512,872	MEAN:	103	AVG.ABS.DEV:	25.41	95% Mean C.I.:	93.03 to 113.40
TOTAL Assessed Value:	2,245,555						
AVG. Adj. Sales Price:	26,451	COD:	26.15	MAX Sales Ratio:	470.00		
AVG. Assessed Value:	23,637	PRD:	115.50	MIN Sales Ratio:	27.25		

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CONDITION	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	14	106.62	136.51	114.08	54.17	119.66	34.50	470.00	74.00 to 163.00	2,789	3,182
10	7	98.18	96.38	53.36	24.95	180.64	27.25	152.86	27.25 to 152.86	4,840	2,582
20	18	99.09	99.60	92.08	23.54	108.17	35.95	248.00	82.46 to 104.35	11,236	10,346
30	48	95.02	97.11	87.40	19.13	111.12	30.38	193.50	86.37 to 99.40	33,264	29,071
40	8	93.99	95.67	93.80	12.64	102.00	72.93	132.81	72.93 to 132.81	80,125	75,155
<u>ALL</u>	<u>95</u>	<u>97.17</u>	<u>103.21</u>	<u>89.36</u>	<u>26.15</u>	<u>115.50</u>	<u>27.25</u>	<u>470.00</u>	<u>92.22 to 100.00</u>	<u>26,451</u>	<u>23,637</u>



**2009 Correlation Section  
for Pawnee County**

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**Residential Real Property**

**I. Correlation**

RESIDENTIAL: Analysis of the three statistical measures of central tendency indicates that only the median is within acceptable range. The quality statistics namely the coefficient of dispersion and price related differential are both outside the acceptable range. Although these quality statistics improved since the preliminary statistics, they do not support assessment uniformity or assessment vertical uniformity. In the assessor location of Table Rock there are 11 sales with a median ratio of 101.03. The makeup of the Table Rock sales consists of 3 vacant sales and 4 sales with a sale price of 10,000 or below. Removing the unimproved sales from the analysis the median on the remaining 8 comes in at 95.15. With the low dollar sales and the unreliable market the Division would recommend no adjustment to this subclass. The low dollar sales and the overall reliability of the market in the various assessor locations should caution against a purely statistical analysis. Two of the measures of central tendency are outside the acceptable range, suggesting the median is a most reliable measure of the level of value in this class of property. The assessment practices in the County are such that a nonbiased approach is used on both the sold and the unsold parcels.

**2009 Correlation Section  
for Pawnee County**

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**II. Analysis of Percentage of Sales Used**

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

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

	<b>Total Sales</b>	<b>Qualified Sales</b>	<b>Percent Used</b>
<b>2009</b>	<b>138</b>	<b>95</b>	<b>68.84</b>
<b>2008</b>	<b>148</b>	<b>101</b>	<b>68.24</b>
<b>2007</b>	<b>155</b>	<b>108</b>	<b>69.68</b>
<b>2006</b>	<b>133</b>	<b>101</b>	<b>75.94</b>
<b>2005</b>	<b>120</b>	<b>93</b>	<b>77.50</b>

RESIDENTIAL: The table indicates that the county has utilized a high portion of the available sales and that the measurement of the class of property was done with all available arm's length sales.

**2009 Correlation Section  
for Pawnee County**

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

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

**Adjusting for Selective Reappraisal**

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

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

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

**2009 Correlation Section  
for Pawnee County**

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

	<b>Preliminary Median</b>	<b>% Change in Assessed Value (excl. growth)</b>	<b>Trended Preliminary Ratio</b>	<b>R&amp;O Median</b>
<b>2009</b>	<b>93</b>	<b>7.13</b>	<b>100</b>	<b>97</b>
<b>2008</b>	<b>93.33</b>	<b>-0.51</b>	<b>93</b>	<b>93.84</b>
<b>2007</b>	<b>94</b>	<b>1.72</b>	<b>96</b>	<b>95</b>
<b>2006</b>	<b>99</b>	<b>-0.70</b>	<b>99</b>	<b>97</b>
<b>2005</b>	<b>95</b>	<b>2.94</b>	<b>98</b>	<b>95</b>

RESIDENTIAL: The relationship between the trended preliminary ratio and the R&O ratio suggests the assessment practices are applied to the sales file and population in a similar manner.

**2009 Correlation Section  
for Pawnee County**

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

This section analyzes the percentage change of the assessed values in the sales file, between the 2009 Preliminary Statistical Reports and the 2009 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 2008 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.

**2009 Correlation Section  
for Pawnee County**

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

<b>% Change in Total Assessed Value in the Sales File</b>		<b>% Change in Total Assessed Value (excl. growth)</b>
11.39	2009	7.13
2.21	2008	-0.51
1.67	2007	1.72
8.16	2006	-0.70
3.93	2005	2.94

RESIDENTIAL: The percent change in the abstract compared to the percent change in the assessed value shows a disparity between the two. The sales file may not be representative of the assessed base.

**2009 Correlation Section  
for Pawnee County**

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

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

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

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

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

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

**2009 Correlation Section  
for Pawnee County**

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

	<b>Median</b>	<b>Wgt. Mean</b>	<b>Mean</b>
<b>R&amp;O Statistics</b>	<b>97</b>	<b>89</b>	<b>103</b>

RESIDENTIAL: The table shows that only the median is in the acceptable range. The weighted mean is below while the mean is above the range.

**2009 Correlation Section  
for Pawnee County**

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**VI. Analysis of R&O COD and PRD**

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

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

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

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

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

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

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

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

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

	<b>COD</b>	<b>PRD</b>
<b>R&amp;O Statistics</b>	<b>26.15</b>	<b>115.50</b>
<b>Difference</b>	<b>11.15</b>	<b>12.50</b>

RESIDENTIAL: A review of the table shows that both quality statistics are outside the acceptable range. Although these quality statistics improved since the preliminary statistics, they do not support assessment uniformity or assessment vertical uniformity.

**2009 Correlation Section  
for Pawnee County**

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**VII. Analysis of Change in Statistics Due to Assessor Actions**

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

	Preliminary Statistics	R&O Statistics	Change
<b>Number of Sales</b>	<b>103</b>	<b>95</b>	<b>-8</b>
<b>Median</b>	<b>93</b>	<b>97</b>	<b>4</b>
<b>Wgt. Mean</b>	<b>82</b>	<b>89</b>	<b>7</b>
<b>Mean</b>	<b>115</b>	<b>103</b>	<b>-12</b>
<b>COD</b>	<b>53.32</b>	<b>26.15</b>	<b>-27.17</b>
<b>PRD</b>	<b>140.51</b>	<b>115.50</b>	<b>-25.01</b>
<b>Minimum</b>	<b>9.64</b>	<b>27.25</b>	<b>17.61</b>
<b>Maximum</b>	<b>1,157.00</b>	<b>470.00</b>	<b>-687.00</b>

RESIDENTIAL: The change between the preliminary statistics and the Reports and Opinion statistics is consistent with the assessment actions reported by the County for this class of property. The difference in the number of qualified sales is a result of sales sustaining substantial physical changes and being removed from the qualified sales roster.

**2009 Correlation Section  
for Pawnee County**

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**VIII. Trended Ratio Analysis**

In order to be meaningful, statistical inferences must be based on a representative and proportionate sample of the population. If the sales are representative of the population and the sales have been appraised in a similar manner to the unsold properties, statistical inferences should be substantially the same as statistics developed from actual assessed value. This comparison is to provide additional information to the analyst in determining the reliability of the statistical inference.

	<b>R&amp;O Statistics</b>	<b>Trended Ratio</b>	<b>Difference</b>
<b>Number of Sales</b>	<b>95</b>	<b>89</b>	<b>6</b>
<b>Median</b>	<b>97</b>	<b>101</b>	<b>-4</b>
<b>Wgt. Mean</b>	<b>89</b>	<b>89</b>	<b>0</b>
<b>Mean</b>	<b>103</b>	<b>124</b>	<b>-21</b>
<b>COD</b>	<b>26.15</b>	<b>49.55</b>	<b>-23.40</b>
<b>PRD</b>	<b>115.50</b>	<b>139.45</b>	<b>-23.95</b>
<b>Minimum</b>	<b>27.25</b>	<b>32.52</b>	<b>-5.27</b>
<b>Maximum</b>	<b>470.00</b>	<b>381.25</b>	<b>88.75</b>

The table above is a direct comparison of the statistics generated using the 2009 assessed values reported by the assessor to the statistics generated using the assessed value for the year prior to the sale factored by the annual movement in the population. The difference in the number of sales is attributed to not being able to verify the prior year values for a number of sales.

In Pawnee County the measures of central tendency are not all that similar suggesting the sales file may not be representative of the population.



**PAD 2009 Preliminary Statistics**

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2005 to 06/30/2008 Posted Before: 01/22/2009

NUMBER of Sales:	19	<b>MEDIAN:</b>	<b>95</b>	COV:	54.84	95% Median C.I.:	78.50 to 100.07	(! : Derived)
TOTAL Sales Price:	543,993	WGT. MEAN:	92	STD:	55.83	95% Wgt. Mean C.I.:	81.97 to 102.26	
TOTAL Adj.Sales Price:	543,993	MEAN:	102	AVG.ABS.DEV:	31.41	95% Mean C.I.:	74.90 to 128.71	
TOTAL Assessed Value:	501,085							
AVG. Adj. Sales Price:	28,631	COD:	33.22	MAX Sales Ratio:	274.67			
AVG. Assessed Value:	26,372	PRD:	110.52	MIN Sales Ratio:	27.50			

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DATE OF SALE *	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
<u>Qrtrs</u>											
07/01/05 TO 09/30/05	3	109.37	115.40	105.17	11.82	109.72	99.02	137.80	N/A	48,333	50,833
10/01/05 TO 12/31/05											
01/01/06 TO 03/31/06	3	85.06	86.91	86.30	4.34	100.70	82.30	93.37	N/A	42,431	36,620
04/01/06 TO 06/30/06	1	274.67	274.67	274.67			274.67	274.67	N/A	1,500	4,120
07/01/06 TO 09/30/06	2	61.03	61.03	85.94	54.94	71.01	27.50	94.55	N/A	10,900	9,367
10/01/06 TO 12/31/06											
01/01/07 TO 03/31/07	3	84.87	82.65	81.67	11.34	101.20	67.11	95.98	N/A	38,166	31,171
04/01/07 TO 06/30/07	1	97.51	97.51	97.51			97.51	97.51	N/A	41,000	39,980
07/01/07 TO 09/30/07	3	99.66	127.44	173.31	42.03	73.53	78.50	204.15	N/A	4,633	8,030
10/01/07 TO 12/31/07	2	65.11	65.11	73.99	53.68	88.01	30.16	100.07	N/A	33,500	24,785
01/01/08 TO 03/31/08											
04/01/08 TO 06/30/08	1	72.63	72.63	72.63			72.63	72.63	N/A	12,000	8,715
<u>Study Years</u>											
07/01/05 TO 06/30/06	7	99.02	125.94	97.33	37.67	129.40	82.30	274.67	82.30 to 274.67	39,113	38,068
07/01/06 TO 06/30/07	6	89.71	77.92	85.86	20.17	90.75	27.50	97.51	27.50 to 97.51	29,550	25,371
07/01/07 TO 06/30/08	6	89.08	97.53	88.67	41.65	109.99	30.16	204.15	30.16 to 204.15	15,483	13,729
<u>Calendar Yrs</u>											
01/01/06 TO 12/31/06	6	89.22	109.58	88.13	50.02	124.34	27.50	274.67	27.50 to 274.67	25,098	22,119
01/01/07 TO 12/31/07	9	95.98	95.33	87.63	27.87	108.79	30.16	204.15	67.11 to 100.07	26,266	23,017
<u>ALL</u>											
	19	94.55	101.80	92.11	33.22	110.52	27.50	274.67	78.50 to 100.07	28,631	26,372

ASSESSOR LOCATION	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
DUBOIS	3	84.87	87.81	91.67	8.47	95.80	78.50	100.07	N/A	31,000	28,416
LEWISTON	1	94.55	94.55	94.55			94.55	94.55	N/A	19,000	17,965
PAWNEE CITY	10	90.52	106.35	89.03	52.94	119.45	27.50	274.67	30.16 to 204.15	33,709	30,010
STEINAUER	1	72.63	72.63	72.63			72.63	72.63	N/A	12,000	8,715
TABLE ROCK	3	99.66	110.28	106.31	14.86	103.73	93.37	137.80	N/A	17,633	18,746
TABLE ROCK SUB	1	109.37	109.37	109.37			109.37	109.37	N/A	30,000	32,810
<u>ALL</u>											
	19	94.55	101.80	92.11	33.22	110.52	27.50	274.67	78.50 to 100.07	28,631	26,372

**PAD 2009 Preliminary Statistics**

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2005 to 06/30/2008 Posted Before: 01/22/2009

NUMBER of Sales:	19	<b>MEDIAN:</b>	<b>95</b>	COV:	54.84	95% Median C.I.:	78.50 to 100.07	(! : Derived)
TOTAL Sales Price:	543,993	WGT. MEAN:	92	STD:	55.83	95% Wgt. Mean C.I.:	81.97 to 102.26	
TOTAL Adj.Sales Price:	543,993	MEAN:	102	AVG.ABS.DEV:	31.41	95% Mean C.I.:	74.90 to 128.71	
TOTAL Assessed Value:	501,085							
AVG. Adj. Sales Price:	28,631	COD:	33.22	MAX Sales Ratio:	274.67			
AVG. Assessed Value:	26,372	PRD:	110.52	MIN Sales Ratio:	27.50			

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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	15	85.06	87.66	88.39	26.94	99.17	27.50	204.15	72.63 to 99.02	30,432	26,900
2	2	192.02	192.02	117.24	43.04	163.79	109.37	274.67	N/A	15,750	18,465
3	2	117.66	117.66	108.30	17.12	108.63	97.51	137.80	N/A	28,000	30,325
ALL	19	94.55	101.80	92.11	33.22	110.52	27.50	274.67	78.50 to 100.07	28,631	26,372

**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	14	93.96	93.32	89.52	20.94	104.25	30.16	204.15	72.63 to 99.66	35,263	31,566
2	3	78.50	126.89	107.08	104.96	118.51	27.50	274.67	N/A	1,766	1,891
3	2	123.59	123.59	118.84	11.50	103.99	109.37	137.80	N/A	22,500	26,740
ALL	19	94.55	101.80	92.11	33.22	110.52	27.50	274.67	78.50 to 100.07	28,631	26,372

**SCHOOL DISTRICT \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
34-0001											
34-0100											
49-0050											
64-0023											
67-0001	13	85.06	102.07	89.60	45.30	113.92	27.50	274.67	67.11 to 100.07	33,084	29,642
67-0069	1	94.55	94.55	94.55			94.55	94.55	N/A	19,000	17,965
74-0070	5	99.66	102.57	103.02	16.29	99.56	72.63	137.80	N/A	18,980	19,553
NonValid School											
ALL	19	94.55	101.80	92.11	33.22	110.52	27.50	274.67	78.50 to 100.07	28,631	26,372

**PAD 2009 Preliminary Statistics**

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2005 to 06/30/2008 Posted Before: 01/22/2009

NUMBER of Sales:	19	<b>MEDIAN:</b>	<b>95</b>	COV:	54.84	95% Median C.I.:	78.50 to 100.07	(! : Derived)
TOTAL Sales Price:	543,993	WGT. MEAN:	92	STD:	55.83	95% Wgt. Mean C.I.:	81.97 to 102.26	
TOTAL Adj.Sales Price:	543,993	MEAN:	102	AVG.ABS.DEV:	31.41	95% Mean C.I.:	74.90 to 128.71	
TOTAL Assessed Value:	501,085							
AVG. Adj. Sales Price:	28,631	COD:	33.22	MAX Sales Ratio:	274.67			
AVG. Assessed Value:	26,372	PRD:	110.52	MIN Sales Ratio:	27.50			

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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	3	78.50	126.89	107.08	104.96	118.51	27.50	274.67	N/A	1,766	1,891
Prior TO 1860											
1860 TO 1899	2	143.23	143.23	103.31	42.54	138.64	82.30	204.15	N/A	29,000	29,960
1900 TO 1919	4	91.29	88.72	89.09	10.81	99.58	72.63	99.66	N/A	25,048	22,315
1920 TO 1939	3	67.11	63.55	67.06	31.40	94.76	30.16	93.37	N/A	32,500	21,795
1940 TO 1949	1	109.37	109.37	109.37			109.37	109.37	N/A	30,000	32,810
1950 TO 1959	1	84.87	84.87	84.87			84.87	84.87	N/A	50,000	42,435
1960 TO 1969	4	97.50	97.41	98.37	2.19	99.02	94.55	100.07	N/A	47,000	46,232
1970 TO 1979	1	137.80	137.80	137.80			137.80	137.80	N/A	15,000	20,670
1980 TO 1989											
1990 TO 1994											
1995 TO 1999											
2000 TO Present											
ALL	19	94.55	101.80	92.11	33.22	110.52	27.50	274.67	78.50 to 100.07	28,631	26,372

**SALE PRICE \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
1 TO 4999	4	89.08	120.08	104.45	75.31	114.97	27.50	274.67	N/A	2,050	2,141
Total \$											
1 TO 9999	4	89.08	120.08	104.45	75.31	114.97	27.50	274.67	N/A	2,050	2,141
10000 TO 29999	6	95.27	105.88	93.72	42.09	112.97	30.16	204.15	30.16 to 204.15	18,000	16,870
30000 TO 59999	8	89.22	89.96	89.17	11.35	100.89	67.11	109.37	67.11 to 109.37	40,974	36,535
100000 TO 149999	1	99.02	99.02	99.02			99.02	99.02	N/A	100,000	99,020
ALL	19	94.55	101.80	92.11	33.22	110.52	27.50	274.67	78.50 to 100.07	28,631	26,372

**PAD 2009 Preliminary Statistics**

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2005 to 06/30/2008 Posted Before: 01/22/2009

NUMBER of Sales:	19	<b>MEDIAN:</b>	<b>95</b>	COV:	54.84	95% Median C.I.:	78.50 to 100.07	(! : Derived)
TOTAL Sales Price:	543,993	WGT. MEAN:	92	STD:	55.83	95% Wgt. Mean C.I.:	81.97 to 102.26	
TOTAL Adj.Sales Price:	543,993	MEAN:	102	AVG.ABS.DEV:	31.41	95% Mean C.I.:	74.90 to 128.71	
TOTAL Assessed Value:	501,085							
AVG. Adj. Sales Price:	28,631	COD:	33.22	MAX Sales Ratio:	274.67			
AVG. Assessed Value:	26,372	PRD:	110.52	MIN Sales Ratio:	27.50			

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**ASSESSED VALUE \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$ _____											
1 TO 4999	4	89.08	120.08	104.45	75.31	114.97	27.50	274.67	N/A	2,050	2,141
5000 TO 9999	2	51.40	51.40	43.93	41.32	116.99	30.16	72.63	N/A	18,500	8,127
Total \$ _____											
1 TO 9999	6	75.57	97.19	54.91	71.14	176.99	27.50	274.67	27.50 to 274.67	7,533	4,136
10000 TO 29999	5	95.98	119.92	101.50	37.57	118.14	67.11	204.15	N/A	21,700	22,026
30000 TO 59999	7	93.37	93.22	92.02	8.37	101.31	82.30	109.37	82.30 to 109.37	41,470	38,159
60000 TO 99999	1	99.02	99.02	99.02			99.02	99.02	N/A	100,000	99,020
ALL _____	19	94.55	101.80	92.11	33.22	110.52	27.50	274.67	78.50 to 100.07	28,631	26,372

**COST RANK**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	3	78.50	126.89	107.08	104.96	118.51	27.50	274.67	N/A	1,766	1,891
10	8	93.96	88.39	88.97	20.72	99.35	30.16	137.80	30.16 to 137.80	39,724	35,343
15	1	109.37	109.37	109.37			109.37	109.37	N/A	30,000	32,810
20	6	96.75	110.75	95.66	23.80	115.77	82.30	204.15	82.30 to 204.15	29,816	28,523
30	1	72.63	72.63	72.63			72.63	72.63	N/A	12,000	8,715
ALL _____	19	94.55	101.80	92.11	33.22	110.52	27.50	274.67	78.50 to 100.07	28,631	26,372

**OCCUPANCY CODE**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	3	78.50	126.89	107.08	104.96	118.51	27.50	274.67	N/A	1,766	1,891
341	1	204.15	204.15	204.15			204.15	204.15	N/A	10,000	20,415
344	2	92.04	92.04	94.73	7.58	97.16	85.06	99.02	N/A	72,146	68,347
346	1	84.87	84.87	84.87			84.87	84.87	N/A	50,000	42,435
350	1	97.51	97.51	97.51			97.51	97.51	N/A	41,000	39,980
353	1	82.30	82.30	82.30			82.30	82.30	N/A	48,000	39,505
406	1	99.66	99.66	99.66			99.66	99.66	N/A	2,900	2,890
442	3	93.37	88.69	93.74	9.80	94.62	72.63	100.07	N/A	29,666	27,808
471	1	94.55	94.55	94.55			94.55	94.55	N/A	19,000	17,965
528	2	63.07	63.07	64.34	52.18	98.03	30.16	95.98	N/A	26,000	16,727
531	1	67.11	67.11	67.11			67.11	67.11	N/A	37,500	25,165
554	2	123.59	123.59	118.84	11.50	103.99	109.37	137.80	N/A	22,500	26,740
ALL _____	19	94.55	101.80	92.11	33.22	110.52	27.50	274.67	78.50 to 100.07	28,631	26,372

**PAD 2009 Preliminary Statistics**

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2005 to 06/30/2008 Posted Before: 01/22/2009

NUMBER of Sales:	19	<b>MEDIAN:</b>	<b>95</b>	COV:	54.84	95% Median C.I.:	78.50 to 100.07	(!: Derived)
TOTAL Sales Price:	543,993	WGT. MEAN:	92	STD:	55.83	95% Wgt. Mean C.I.:	81.97 to 102.26	
TOTAL Adj.Sales Price:	543,993	MEAN:	102	AVG.ABS.DEV:	31.41	95% Mean C.I.:	74.90 to 128.71	
TOTAL Assessed Value:	501,085							
AVG. Adj. Sales Price:	28,631	COD:	33.22	MAX Sales Ratio:	274.67			
AVG. Assessed Value:	26,372	PRD:	110.52	MIN Sales Ratio:	27.50			

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**PROPERTY TYPE \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
02											
03	19	94.55	101.80	92.11	33.22	110.52	27.50	274.67	78.50 to 100.07	28,631	26,372
04											
<u>ALL</u>	<u>19</u>	<u>94.55</u>	<u>101.80</u>	<u>92.11</u>	<u>33.22</u>	<u>110.52</u>	<u>27.50</u>	<u>274.67</u>	<u>78.50 to 100.07</u>	<u>28,631</u>	<u>26,372</u>

**Pawnee County 2009 Assessment Actions taken to address the following property classes/subclasses:**

**Commercial**

The county conducted a sales analysis in the class and determined that no adjustment was warranted for 2009. Permit and pick up work was completed.

## 2009 Assessment Survey for Pawnee County

### Commercial/Industrial Appraisal Information

1.	<b>Data collection done by:</b>
	Assessor/Other
2.	<b>Valuation done by:</b>
	Assessor
3.	<b>Pickup work done by whom:</b>
	Assessor/Other
4.	<b>What is the date of the Replacement Cost New data (Marshall-Swift) that are used to value this property class?</b>
	1999-Pawnee City 2007-for small towns
5.	<b>What was the last year a depreciation schedule for this property class was developed using market-derived information?</b>
	2007-some subclasses in Pawnee City 2008-for all small towns
6.	<b>When was the last time that the Income Approach was used to estimate or establish the market value of the properties in this class?</b>
	2000
7.	<b>What approach to value is used in this class or subclasses to estimate the market value of properties?</b>
	RCNLD based on a market analysis.
8.	<b>Number of Market Areas/Neighborhoods/Assessor Locations?</b>
	7
9.	<b>How are these Market Areas/Neighborhoods/Assessor Locations defined?</b>
	Location
10.	<b>Is "Market Area/Neighborhood/Assessor Location" a unique usable valuation grouping? If not, what is a unique usable valuation grouping?</b>
	The assessor location is not a usable valuation grouping due to the limited sales and too much variance in occupancy codes.
11.	<b>Do the various subclasses of Commercial Property such as convenience stores, warehouses, hotels, etc. have common value characteristics?</b>
	No
12.	<b>Is there unique 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.)</b>
	No, suburban is used for classification only.

**Commercial Permit Numbers:**

<b>Permits</b>	<b>Information Statements</b>	<b>Other</b>	<b>Total</b>
<b>2</b>			<b>2</b>

**PAD 2009 R&O Statistics**

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2005 to 06/30/2008 Posted Before: 01/23/2009

NUMBER of Sales:	18	<b>MEDIAN:</b>	<b>94</b>	COV:	52.20	95% Median C.I.:	78.50 to 104.56	(! : Derived)
TOTAL Sales Price:	541,193	WGT. MEAN:	93	STD:	54.81	95% Wgt. Mean C.I.:	82.46 to 103.24	
TOTAL Adj.Sales Price:	541,193	MEAN:	105	AVG.ABS.DEV:	30.58	95% Mean C.I.:	77.74 to 132.25	
TOTAL Assessed Value:	502,510							
AVG. Adj. Sales Price:	30,066	COD:	32.55	MAX Sales Ratio:	274.67			
AVG. Assessed Value:	27,917	PRD:	113.07	MIN Sales Ratio:	30.16			

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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	3	109.37	115.40	105.17	11.82	109.72	99.02	137.80	N/A	48,333	50,833
10/01/05 TO 12/31/05											
01/01/06 TO 03/31/06	3	85.06	86.91	86.30	4.34	100.70	82.30	93.37	N/A	42,431	36,620
04/01/06 TO 06/30/06	1	274.67	274.67	274.67			274.67	274.67	N/A	1,500	4,120
07/01/06 TO 09/30/06	1	94.55	94.55	94.55			94.55	94.55	N/A	19,000	17,965
10/01/06 TO 12/31/06											
01/01/07 TO 03/31/07	3	84.87	82.65	81.67	11.34	101.20	67.11	95.98	N/A	38,166	31,171
04/01/07 TO 06/30/07	1	104.56	104.56	104.56			104.56	104.56	N/A	41,000	42,870
07/01/07 TO 09/30/07	3	78.50	119.45	168.31	54.55	70.97	75.69	204.15	N/A	4,633	7,798
10/01/07 TO 12/31/07	2	65.11	65.11	73.99	53.68	88.01	30.16	100.07	N/A	33,500	24,785
01/01/08 TO 03/31/08											
04/01/08 TO 06/30/08	1	72.63	72.63	72.63			72.63	72.63	N/A	12,000	8,715
<u>Study Years</u>											
07/01/05 TO 06/30/06	7	99.02	125.94	97.33	37.67	129.40	82.30	274.67	82.30 to 274.67	39,113	38,068
07/01/06 TO 06/30/07	5	94.55	89.41	88.45	10.27	101.09	67.11	104.56	N/A	34,900	30,870
07/01/07 TO 06/30/08	6	77.10	93.53	87.92	44.15	106.38	30.16	204.15	30.16 to 204.15	15,483	13,613
<u>Calendar Yrs</u>											
01/01/06 TO 12/31/06	5	93.37	125.99	89.28	43.24	141.12	82.30	274.67	N/A	29,558	26,389
01/01/07 TO 12/31/07	9	84.87	93.45	88.56	33.16	105.53	30.16	204.15	67.11 to 104.56	26,266	23,261
<u>ALL</u>											
	18	93.96	104.99	92.85	32.55	113.07	30.16	274.67	78.50 to 104.56	30,066	27,917

ASSESSOR LOCATION	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
DUBOIS	3	84.87	87.81	91.67	8.47	95.80	78.50	100.07	N/A	31,000	28,416
LEWISTON	1	94.55	94.55	94.55			94.55	94.55	N/A	19,000	17,965
PAWNEE CITY	9	95.98	115.89	90.41	48.36	128.19	30.16	274.67	67.11 to 204.15	37,143	33,580
STEINAUER	1	72.63	72.63	72.63			72.63	72.63	N/A	12,000	8,715
TABLE ROCK	3	93.37	102.29	105.00	22.17	97.42	75.69	137.80	N/A	17,633	18,515
TABLE ROCK SUB	1	109.37	109.37	109.37			109.37	109.37	N/A	30,000	32,810
<u>ALL</u>											
	18	93.96	104.99	92.85	32.55	113.07	30.16	274.67	78.50 to 104.56	30,066	27,917

**PAD 2009 R&O Statistics**

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2005 to 06/30/2008 Posted Before: 01/23/2009

NUMBER of Sales:	18	<b>MEDIAN:</b>	<b>94</b>	COV:	52.20	95% Median C.I.:	78.50 to 104.56	(!: Derived)
TOTAL Sales Price:	541,193	WGT. MEAN:	93	STD:	54.81	95% Wgt. Mean C.I.:	82.46 to 103.24	
TOTAL Adj.Sales Price:	541,193	MEAN:	105	AVG.ABS.DEV:	30.58	95% Mean C.I.:	77.74 to 132.25	
TOTAL Assessed Value:	502,510							
AVG. Adj. Sales Price:	30,066	COD:	32.55	MAX Sales Ratio:	274.67			
AVG. Assessed Value:	27,917	PRD:	113.07	MIN Sales Ratio:	30.16			

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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	14	84.97	90.25	88.61	23.62	101.84	30.16	204.15	72.63 to 99.02	32,406	28,717
2	2	192.02	192.02	117.24	43.04	163.79	109.37	274.67	N/A	15,750	18,465
3	2	121.18	121.18	113.46	13.72	106.80	104.56	137.80	N/A	28,000	31,770
<u>ALL</u>	18	93.96	104.99	92.85	32.55	113.07	30.16	274.67	78.50 to 104.56	30,066	27,917

**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	14	89.22	92.11	89.96	23.53	102.39	30.16	204.15	72.63 to 100.07	35,263	31,723
2	2	176.59	176.59	196.20	55.55	90.00	78.50	274.67	N/A	1,250	2,452
3	2	123.59	123.59	118.84	11.50	103.99	109.37	137.80	N/A	22,500	26,740
<u>ALL</u>	18	93.96	104.99	92.85	32.55	113.07	30.16	274.67	78.50 to 104.56	30,066	27,917

**SCHOOL DISTRICT \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
34-0001											
34-0100											
49-0050											
64-0023											
67-0001	12	90.52	108.87	90.68	41.47	120.06	30.16	274.67	78.50 to 104.56	35,607	32,289
67-0069	1	94.55	94.55	94.55			94.55	94.55	N/A	19,000	17,965
74-0070	5	93.37	97.77	102.29	21.17	95.59	72.63	137.80	N/A	18,980	19,414
NonValid School											
<u>ALL</u>	18	93.96	104.99	92.85	32.55	113.07	30.16	274.67	78.50 to 104.56	30,066	27,917

**PAD 2009 R&O Statistics**

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2005 to 06/30/2008 Posted Before: 01/23/2009

NUMBER of Sales:	18	<b>MEDIAN:</b>	<b>94</b>	COV:	52.20	95% Median C.I.:	78.50 to 104.56	(!: Derived)
TOTAL Sales Price:	541,193	WGT. MEAN:	93	STD:	54.81	95% Wgt. Mean C.I.:	82.46 to 103.24	
TOTAL Adj.Sales Price:	541,193	MEAN:	105	AVG.ABS.DEV:	30.58	95% Mean C.I.:	77.74 to 132.25	
TOTAL Assessed Value:	502,510							
AVG. Adj. Sales Price:	30,066	COD:	32.55	MAX Sales Ratio:	274.67			
AVG. Assessed Value:	27,917	PRD:	113.07	MIN Sales Ratio:	30.16			

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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	2	176.59	176.59	196.20	55.55	90.00	78.50	274.67	N/A	1,250	2,452
Prior TO 1860											
1860 TO 1899	2	143.23	143.23	103.31	42.54	138.64	82.30	204.15	N/A	29,000	29,960
1900 TO 1919	4	80.38	84.49	91.28	12.85	92.56	72.63	104.56	N/A	25,048	22,863
1920 TO 1939	3	67.11	63.55	67.06	31.40	94.76	30.16	93.37	N/A	32,500	21,795
1940 TO 1949	1	109.37	109.37	109.37			109.37	109.37	N/A	30,000	32,810
1950 TO 1959	1	84.87	84.87	84.87			84.87	84.87	N/A	50,000	42,435
1960 TO 1969	4	97.50	97.41	98.37	2.19	99.02	94.55	100.07	N/A	47,000	46,232
1970 TO 1979	1	137.80	137.80	137.80			137.80	137.80	N/A	15,000	20,670
1980 TO 1989											
1990 TO 1994											
1995 TO 1999											
2000 TO Present											
ALL	18	93.96	104.99	92.85	32.55	113.07	30.16	274.67	78.50 to 104.56	30,066	27,917

**SALE PRICE \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
1 TO 4999	3	78.50	142.95	131.48	84.49	108.73	75.69	274.67	N/A	1,800	2,366
Total \$											
1 TO 9999	3	78.50	142.95	131.48	84.49	108.73	75.69	274.67	N/A	1,800	2,366
10000 TO 29999	6	95.27	105.88	93.72	42.09	112.97	30.16	204.15	30.16 to 204.15	18,000	16,870
30000 TO 59999	8	89.22	90.84	90.05	12.33	100.88	67.11	109.37	67.11 to 109.37	40,974	36,896
100000 TO 149999	1	99.02	99.02	99.02			99.02	99.02	N/A	100,000	99,020
ALL	18	93.96	104.99	92.85	32.55	113.07	30.16	274.67	78.50 to 104.56	30,066	27,917

**PAD 2009 R&O Statistics**

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2005 to 06/30/2008 Posted Before: 01/23/2009

NUMBER of Sales:	18	<b>MEDIAN:</b>	<b>94</b>	COV:	52.20	95% Median C.I.:	78.50 to 104.56	(! : Derived)
TOTAL Sales Price:	541,193	WGT. MEAN:	93	STD:	54.81	95% Wgt. Mean C.I.:	82.46 to 103.24	
TOTAL Adj.Sales Price:	541,193	MEAN:	105	AVG.ABS.DEV:	30.58	95% Mean C.I.:	77.74 to 132.25	
TOTAL Assessed Value:	502,510							
AVG. Adj. Sales Price:	30,066	COD:	32.55	MAX Sales Ratio:	274.67			
AVG. Assessed Value:	27,917	PRD:	113.07	MIN Sales Ratio:	30.16			

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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	3	78.50	142.95	131.48	84.49	108.73	75.69	274.67	N/A	1,800	2,366
5000 TO 9999	2	51.40	51.40	43.93	41.32	116.99	30.16	72.63	N/A	18,500	8,127
Total \$ _____											
1 TO 9999	5	75.69	106.33	55.08	66.16	193.04	30.16	274.67	N/A	8,480	4,671
10000 TO 29999	5	95.98	119.92	101.50	37.57	118.14	67.11	204.15	N/A	21,700	22,026
30000 TO 59999	7	93.37	94.23	93.01	9.45	101.31	82.30	109.37	82.30 to 109.37	41,470	38,572
60000 TO 99999	1	99.02	99.02	99.02			99.02	99.02	N/A	100,000	99,020
ALL _____											
	18	93.96	104.99	92.85	32.55	113.07	30.16	274.67	78.50 to 104.56	30,066	27,917

**COST RANK**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	2	176.59	176.59	196.20	55.55	90.00	78.50	274.67	N/A	1,250	2,452
10	8	93.96	88.39	88.97	20.72	99.35	30.16	137.80	30.16 to 137.80	39,724	35,343
15	1	109.37	109.37	109.37			109.37	109.37	N/A	30,000	32,810
20	6	90.43	107.93	96.89	29.83	111.39	75.69	204.15	75.69 to 204.15	29,816	28,889
30	1	72.63	72.63	72.63			72.63	72.63	N/A	12,000	8,715
ALL _____											
	18	93.96	104.99	92.85	32.55	113.07	30.16	274.67	78.50 to 104.56	30,066	27,917

**OCCUPANCY CODE**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	2	176.59	176.59	196.20	55.55	90.00	78.50	274.67	N/A	1,250	2,452
341	1	204.15	204.15	204.15			204.15	204.15	N/A	10,000	20,415
344	2	92.04	92.04	94.73	7.58	97.16	85.06	99.02	N/A	72,146	68,347
346	1	84.87	84.87	84.87			84.87	84.87	N/A	50,000	42,435
350	1	104.56	104.56	104.56			104.56	104.56	N/A	41,000	42,870
353	1	82.30	82.30	82.30			82.30	82.30	N/A	48,000	39,505
406	1	75.69	75.69	75.69			75.69	75.69	N/A	2,900	2,195
442	3	93.37	88.69	93.74	9.80	94.62	72.63	100.07	N/A	29,666	27,808
471	1	94.55	94.55	94.55			94.55	94.55	N/A	19,000	17,965
528	2	63.07	63.07	64.34	52.18	98.03	30.16	95.98	N/A	26,000	16,727
531	1	67.11	67.11	67.11			67.11	67.11	N/A	37,500	25,165
554	2	123.59	123.59	118.84	11.50	103.99	109.37	137.80	N/A	22,500	26,740
ALL _____											
	18	93.96	104.99	92.85	32.55	113.07	30.16	274.67	78.50 to 104.56	30,066	27,917

**PAD 2009 R&O Statistics**

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2005 to 06/30/2008 Posted Before: 01/23/2009

NUMBER of Sales:	18	<b>MEDIAN:</b>	<b>94</b>	COV:	52.20	95% Median C.I.:	78.50 to 104.56	(!: Derived)
TOTAL Sales Price:	541,193	WGT. MEAN:	93	STD:	54.81	95% Wgt. Mean C.I.:	82.46 to 103.24	
TOTAL Adj.Sales Price:	541,193	MEAN:	105	AVG.ABS.DEV:	30.58	95% Mean C.I.:	77.74 to 132.25	
TOTAL Assessed Value:	502,510							
AVG. Adj. Sales Price:	30,066	COD:	32.55	MAX Sales Ratio:	274.67			
AVG. Assessed Value:	27,917	PRD:	113.07	MIN Sales Ratio:	30.16			

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**PROPERTY TYPE \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
02											
03	18	93.96	104.99	92.85	32.55	113.07	30.16	274.67	78.50 to 104.56	30,066	27,917
04											
<u>ALL</u>	<u>18</u>	<u>93.96</u>	<u>104.99</u>	<u>92.85</u>	<u>32.55</u>	<u>113.07</u>	<u>30.16</u>	<u>274.67</u>	<u>78.50 to 104.56</u>	<u>30,066</u>	<u>27,917</u>



**2009 Correlation Section  
for Pawnee County**

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**Commerical Real Property**

**I. Correlation**

COMMERCIAL:Analysis of the following tables demonstrates that the statistics support a level of value within the acceptable range that is best measured by the median measure of central tendency. The town of Pawnee City has 9of the 20 qualified sales in the county. The County has consistently used all available arms length sales. The assessment practices treat both the sold properties along with the assessed base in a consistent manner. With the sample size there is not enough statistical evidence to recommend that the level of value is not best measured by the median.

**2009 Correlation Section  
for Pawnee County**

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**II. Analysis of Percentage of Sales Used**

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

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

	<b>Total Sales</b>	<b>Qualified Sales</b>	<b>Percent Used</b>
<b>2009</b>	<b>28</b>	<b>18</b>	<b>64.29</b>
<b>2008</b>	<b>36</b>	<b>20</b>	<b>55.56</b>
<b>2007</b>	<b>36</b>	<b>23</b>	<b>63.89</b>
<b>2006</b>	<b>38</b>	<b>27</b>	<b>71.05</b>
<b>2005</b>	<b>31</b>	<b>24</b>	<b>77.42</b>

COMMERCIAL: A brief review of the utilization grid prepared indicates that the county has utilized a high proportion of the available sales for the development of the qualified statistics. This indicates that the measurement of the class of property was done using all available sales.

**2009 Correlation Section  
for Pawnee County**

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

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

**Adjusting for Selective Reappraisal**

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

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

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

**2009 Correlation Section  
for Pawnee County**

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

	<b>Preliminary Median</b>	<b>% Change in Assessed Value (excl. growth)</b>	<b>Trended Preliminary Ratio</b>	<b>R&amp;O Median</b>
<b>2009</b>	<b>95</b>	<b>9.70</b>	<b>104</b>	<b>94</b>
<b>2008</b>	<b>95.98</b>	<b>17.67</b>	<b>113</b>	<b>95.27</b>
<b>2007</b>	<b>96</b>	<b>6.26</b>	<b>102</b>	<b>99</b>
<b>2006</b>	<b>93</b>	<b>13.90</b>	<b>106</b>	<b>95</b>
<b>2005</b>	<b>93</b>	<b>0.08</b>	<b>93</b>	<b>93</b>

COMMERCIAL: This table demonstrates an approximate 10 point difference between the Trended Preliminary ratio and the R&O ratio and therefore shows little if any support of each other.

**2009 Correlation Section  
for Pawnee County**

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

This section analyzes the percentage change of the assessed values in the sales file, between the 2009 Preliminary Statistical Reports and the 2009 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 2008 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.

**2009 Correlation Section  
for Pawnee County**

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

<b>% Change in Total Assessed Value in the Sales File</b>		<b>% Change in Total Assessed Value (excl. growth)</b>
-1.12	2009	9.70
25.36	2008	17.67
31.27	2007	6.26
70.87	2006	13.90
0.00	2005	0.08

COMMERCIAL: A review of the table shows a difference between the percent change of the sold and the unsold properties. With the limited number of sales in this class the sales file may not be representative of the assessed base.

**2009 Correlation Section  
for Pawnee County**

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

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

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

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

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

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

**2009 Correlation Section  
for Pawnee County**

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

	<b>Median</b>	<b>Wgt. Mean</b>	<b>Mean</b>
<b>R&amp;O Statistics</b>	<b>94</b>	<b>93</b>	<b>105</b>

COMMERCIAL: The table shows that the median and the weighted mean are in the range while the mean is 5 points above the acceptable range.

**2009 Correlation Section  
for Pawnee County**

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**VI. Analysis of R&O COD and PRD**

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

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

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

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

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

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

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

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

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

	<b>COD</b>	<b>PRD</b>
<b>R&amp;O Statistics</b>	<b>32.55</b>	<b>113.07</b>
<b>Difference</b>	<b>12.55</b>	<b>10.07</b>

COMMERCIAL: The coefficient of dispersion and price related differential are both outside the acceptable range. These quality statistics do not support assessment uniformity or assessment vertical uniformity.

**2009 Correlation Section  
for Pawnee County**

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**VII. Analysis of Change in Statistics Due to Assessor Actions**

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

	<b>Preliminary Statistics</b>	<b>R&amp;O Statistics</b>	<b>Change</b>
<b>Number of Sales</b>	<b>19</b>	<b>18</b>	<b>-1</b>
<b>Median</b>	<b>95</b>	<b>94</b>	<b>-1</b>
<b>Wgt. Mean</b>	<b>92</b>	<b>93</b>	<b>1</b>
<b>Mean</b>	<b>102</b>	<b>105</b>	<b>3</b>
<b>COD</b>	<b>33.22</b>	<b>32.55</b>	<b>-0.67</b>
<b>PRD</b>	<b>110.52</b>	<b>113.07</b>	<b>2.55</b>
<b>Minimum</b>	<b>27.50</b>	<b>30.16</b>	<b>2.66</b>
<b>Maximum</b>	<b>274.67</b>	<b>274.67</b>	<b>0.00</b>

COMMERCIAL: A review of the table shows that the change between the preliminary statistics and the Reports and Opinion statistics is consistent with the assessment actions reported by the county for this class of property.

**Agricultural or  
Special Valuation Reports**

**PAD 2009 Preliminary Statistics**

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2005 to 06/30/2008 Posted Before: 01/22/2009

NUMBER of Sales:	58	<b>MEDIAN:</b>	<b>67</b>	COV:	26.76	95% Median C.I.:	60.45 to 72.44	(! : Derived)
(AgLand) TOTAL Sales Price:	7,921,874	WGT. MEAN:	64	STD:	17.91	95% Wgt. Mean C.I.:	59.09 to 68.41	(! : land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	8,084,259	MEAN:	67	AVG.ABS.DEV:	13.94	95% Mean C.I.:	62.34 to 71.56	
(AgLand) TOTAL Assessed Value:	5,153,465							
AVG. Adj. Sales Price:	139,383	COD:	20.72	MAX Sales Ratio:	116.14			
AVG. Assessed Value:	88,852	PRD:	105.02	MIN Sales Ratio:	23.15			

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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	4	69.19	74.43	71.43	20.50	104.20	56.86	102.47	N/A	78,349	55,962
10/01/05 TO 12/31/05	8	81.49	79.55	84.03	21.64	94.66	42.11	107.08	42.11 to 107.08	113,885	95,700
01/01/06 TO 03/31/06	6	83.26	82.67	77.94	17.87	106.07	61.54	116.14	61.54 to 116.14	132,235	103,063
04/01/06 TO 06/30/06	6	68.07	63.91	58.20	11.07	109.81	43.61	72.61	43.61 to 72.61	132,311	77,007
07/01/06 TO 09/30/06	1	74.93	74.93	74.93			74.93	74.93	N/A	35,000	26,225
10/01/06 TO 12/31/06	6	73.09	64.95	68.97	19.25	94.17	31.22	83.42	31.22 to 83.42	121,145	83,553
01/01/07 TO 03/31/07	4	62.71	65.39	65.33	7.63	100.08	60.45	75.69	N/A	188,385	123,077
04/01/07 TO 06/30/07	11	59.08	62.25	57.41	15.99	108.43	45.28	79.55	50.84 to 77.65	148,138	85,046
07/01/07 TO 09/30/07											
10/01/07 TO 12/31/07	4	48.45	48.92	54.48	31.01	89.80	23.15	75.64	N/A	211,759	115,357
01/01/08 TO 03/31/08	3	54.85	57.50	52.94	12.85	108.61	48.25	69.39	N/A	142,666	75,528
04/01/08 TO 06/30/08	5	54.78	58.07	51.64	12.81	112.46	46.01	79.48	N/A	170,504	88,042
<u>Study Years</u>											
07/01/05 TO 06/30/06	24	72.27	75.57	73.61	20.31	102.65	42.11	116.14	62.52 to 89.31	117,156	86,244
07/01/06 TO 06/30/07	22	66.18	64.13	62.18	16.44	103.15	31.22	83.42	55.20 to 74.93	142,951	88,880
07/01/07 TO 06/30/08	12	54.51	54.88	53.03	18.57	103.48	23.15	79.48	46.01 to 69.39	177,296	94,018
<u>Calendar Yrs</u>											
01/01/06 TO 12/31/06	19	72.61	70.74	68.45	17.52	103.35	31.22	116.14	61.54 to 80.12	123,639	84,630
01/01/07 TO 12/31/07	19	60.45	60.10	58.49	17.55	102.76	23.15	79.55	52.25 to 71.11	170,005	99,434
<u>ALL</u>											
	58	67.28	66.95	63.75	20.72	105.02	23.15	116.14	60.45 to 72.44	139,383	88,852

GEO CODE / TOWNSHIP #	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
4201	2	81.77	81.77	81.01	2.02	100.93	80.12	83.42	N/A	95,107	77,050
4203	7	68.77	62.66	57.57	31.31	108.84	23.15	116.14	23.15 to 116.14	97,536	56,150
4205	6	70.56	73.59	72.11	13.78	102.05	60.76	102.47	60.76 to 102.47	108,939	78,557
4207	1	72.61	72.61	72.61			72.61	72.61	N/A	145,700	105,790
4411	4	52.85	59.65	56.74	23.52	105.13	43.61	89.31	N/A	169,900	96,400
4413	7	61.62	67.44	68.72	22.34	98.13	42.11	107.08	42.11 to 107.08	75,804	52,092
4415	11	56.86	60.78	57.81	15.80	105.14	45.28	74.93	48.25 to 73.52	158,556	91,667
4447	7	64.65	63.77	53.00	17.14	120.32	44.64	79.55	44.64 to 79.55	106,546	56,470
4449	1	99.48	99.48	99.48			99.48	99.48	N/A	120,000	119,380
4451	1	53.64	53.64	53.64			53.64	53.64	N/A	132,000	70,810
4453	11	72.65	71.63	68.51	16.70	104.56	46.01	91.30	54.23 to 90.87	223,616	153,191
<u>ALL</u>											
	58	67.28	66.95	63.75	20.72	105.02	23.15	116.14	60.45 to 72.44	139,383	88,852

**PAD 2009 Preliminary Statistics**

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2005 to 06/30/2008 Posted Before: 01/22/2009

NUMBER of Sales:	58	<b>MEDIAN:</b>	<b>67</b>	COV:	26.76	95% Median C.I.:	60.45 to 72.44	(! : Derived)
(AgLand) TOTAL Sales Price:	7,921,874	WGT. MEAN:	64	STD:	17.91	95% Wgt. Mean C.I.:	59.09 to 68.41	(! : land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	8,084,259	MEAN:	67	AVG.ABS.DEV:	13.94	95% Mean C.I.:	62.34 to 71.56	
(AgLand) TOTAL Assessed Value:	5,153,465							
AVG. Adj. Sales Price:	139,383	COD:	20.72	MAX Sales Ratio:	116.14			
AVG. Assessed Value:	88,852	PRD:	105.02	MIN Sales Ratio:	23.15			

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<b>AREA (MARKET)</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
9500	58	67.28	66.95	63.75	20.72	105.02	23.15	116.14	60.45 to 72.44	139,383	88,852	
____ALL____	58	67.28	66.95	63.75	20.72	105.02	23.15	116.14	60.45 to 72.44	139,383	88,852	

<b>STATUS: IMPROVED, UNIMPROVED &amp; IOLL</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
0	1	79.55	79.55	79.55			79.55	79.55	N/A	1,100	875	
2	57	66.85	66.73	63.74	20.89	104.68	23.15	116.14	59.08 to 72.44	141,809	90,396	
____ALL____	58	67.28	66.95	63.75	20.72	105.02	23.15	116.14	60.45 to 72.44	139,383	88,852	

<b>SCHOOL DISTRICT *</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
(blank)												
34-0001												
34-0100												
49-0050	3	68.77	72.04	55.11	41.16	130.73	31.22	116.14	N/A	10,685	5,888	
64-0023												
67-0001	23	63.63	65.82	60.90	21.51	108.08	42.11	107.08	54.78 to 74.93	117,963	71,844	
67-0069	20	70.56	69.83	66.70	17.19	104.68	43.61	102.47	60.76 to 75.69	183,835	122,622	
74-0070	12	65.51	63.04	62.02	19.10	101.64	23.15	83.42	55.20 to 74.75	138,527	85,911	
NonValid School												
____ALL____	58	67.28	66.95	63.75	20.72	105.02	23.15	116.14	60.45 to 72.44	139,383	88,852	

<b>ACRES IN SALE</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
0.01 TO 10.00	6	70.51	65.18	46.75	37.64	139.43	23.15	116.14	23.15 to 116.14	6,852	3,203	
10.01 TO 30.00	3	68.77	67.61	68.48	5.24	98.72	61.62	72.44	N/A	16,500	11,300	
30.01 TO 50.00	6	72.07	68.21	65.32	13.17	104.43	42.11	83.42	42.11 to 83.42	58,584	38,265	
50.01 TO 100.00	17	58.67	62.44	59.48	16.14	104.97	45.28	102.47	53.64 to 71.11	107,026	63,663	
100.01 TO 180.00	25	72.61	70.53	66.04	19.49	106.79	43.61	107.08	60.45 to 79.31	211,907	139,947	
330.01 TO 650.00	1	55.20	55.20	55.20			55.20	55.20	N/A	525,000	289,800	
____ALL____	58	67.28	66.95	63.75	20.72	105.02	23.15	116.14	60.45 to 72.44	139,383	88,852	

**PAD 2009 Preliminary Statistics**

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2005 to 06/30/2008 Posted Before: 01/22/2009

NUMBER of Sales:	58	<b>MEDIAN:</b>	<b>67</b>	COV:	26.76	95% Median C.I.:	60.45 to 72.44	(! : Derived)
(AgLand) TOTAL Sales Price:	7,921,874	WGT. MEAN:	64	STD:	17.91	95% Wgt. Mean C.I.:	59.09 to 68.41	(! : land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	8,084,259	MEAN:	67	AVG.ABS.DEV:	13.94	95% Mean C.I.:	62.34 to 71.56	
(AgLand) TOTAL Assessed Value:	5,153,465							
AVG. Adj. Sales Price:	139,383	COD:	20.72	MAX Sales Ratio:	116.14			
AVG. Assessed Value:	88,852	PRD:	105.02	MIN Sales Ratio:	23.15			

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**MAJORITY LAND USE > 95%**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
! zeroes!	1	79.55	79.55	79.55			79.55	79.55	N/A	1,100	875
DRY	7	62.52	61.67	62.92	19.63	98.02	42.11	87.20	42.11 to 87.20	182,341	114,720
DRY-N/A	20	68.50	68.41	64.73	19.80	105.68	44.64	107.08	54.78 to 72.65	165,691	107,254
GRASS	23	66.85	63.18	61.73	18.20	102.35	23.15	90.87	55.85 to 73.52	122,317	75,510
GRASS-N/A	7	74.93	78.64	68.82	26.75	114.27	54.85	116.14	54.85 to 116.14	97,090	66,815
ALL	58	67.28	66.95	63.75	20.72	105.02	23.15	116.14	60.45 to 72.44	139,383	88,852

**MAJORITY LAND USE > 80%**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
! zeroes!	1	79.55	79.55	79.55			79.55	79.55	N/A	1,100	875
DRY	16	58.38	60.68	59.53	21.09	101.93	42.11	87.20	46.01 to 72.65	198,040	117,889
DRY-N/A	11	72.10	75.36	74.70	18.98	100.89	54.78	107.08	58.67 to 99.48	129,233	96,536
GRASS	25	68.77	65.77	61.94	19.51	106.18	23.15	116.14	59.08 to 74.75	114,027	70,629
GRASS-N/A	5	56.86	71.88	68.31	28.50	105.23	54.85	102.47	N/A	128,449	87,742
ALL	58	67.28	66.95	63.75	20.72	105.02	23.15	116.14	60.45 to 72.44	139,383	88,852

**MAJORITY LAND USE > 50%**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
! zeroes!	1	79.55	79.55	79.55			79.55	79.55	N/A	1,100	875
DRY	27	64.65	66.66	64.23	20.93	103.79	42.11	107.08	54.23 to 72.65	170,008	109,190
GRASS	30	67.81	66.79	63.11	21.05	105.83	23.15	116.14	56.86 to 74.75	116,431	73,481
ALL	58	67.28	66.95	63.75	20.72	105.02	23.15	116.14	60.45 to 72.44	139,383	88,852

**PAD 2009 Preliminary Statistics**

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2005 to 06/30/2008 Posted Before: 01/22/2009

NUMBER of Sales:	58	<b>MEDIAN:</b>	<b>67</b>	COV:	26.76	95% Median C.I.:	60.45 to 72.44	(! : Derived)
(AgLand) TOTAL Sales Price:	7,921,874	WGT. MEAN:	64	STD:	17.91	95% Wgt. Mean C.I.:	59.09 to 68.41	(! : land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	8,084,259	MEAN:	67	AVG.ABS.DEV:	13.94	95% Mean C.I.:	62.34 to 71.56	
(AgLand) TOTAL Assessed Value:	5,153,465							
AVG. Adj. Sales Price:	139,383	COD:	20.72	MAX Sales Ratio:	116.14			
AVG. Assessed Value:	88,852	PRD:	105.02	MIN Sales Ratio:	23.15			

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<b>SALE PRICE *</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
<u>Low \$</u>												
1 TO 4999	3	79.55	91.72	91.28	15.36	100.49	79.48	116.14	N/A	2,472	2,256	
5000 TO 9999	1	61.54	61.54	61.54			61.54	61.54	N/A	9,027	5,555	
<u>Total \$</u>												
1 TO 9999	4	79.52	84.18	74.95	17.19	112.31	61.54	116.14	N/A	4,111	3,081	
10000 TO 29999	5	61.62	51.44	55.00	28.19	93.52	23.15	72.44	N/A	14,834	8,159	
30000 TO 59999	3	74.93	77.70	77.93	3.86	99.70	74.75	83.42	N/A	47,388	36,930	
60000 TO 99999	11	66.85	67.78	66.28	14.43	102.27	42.11	102.47	56.86 to 77.65	79,185	52,483	
100000 TO 149999	12	63.98	70.67	71.24	24.85	99.20	50.84	107.08	54.78 to 90.87	123,784	88,185	
150000 TO 249999	15	72.65	70.51	70.27	14.58	100.34	45.28	91.30	60.76 to 79.31	192,136	135,012	
250000 TO 499999	7	48.25	49.92	49.76	9.67	100.32	43.61	60.45	43.61 to 60.45	298,282	148,432	
500000 +	1	55.20	55.20	55.20			55.20	55.20	N/A	525,000	289,800	
<u>ALL</u>	58	67.28	66.95	63.75	20.72	105.02	23.15	116.14	60.45 to 72.44	139,383	88,852	

<b>ASSESSED VALUE *</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
<u>Low \$</u>												
1 TO 4999	5	79.48	65.91	42.59	35.56	154.76	23.15	116.14	N/A	6,417	2,733	
5000 TO 9999	2	61.58	61.58	61.58	0.06	99.99	61.54	61.62	N/A	11,013	6,782	
<u>Total \$</u>												
1 TO 9999	7	61.62	64.67	50.32	36.92	128.52	23.15	116.14	23.15 to 116.14	7,730	3,890	
10000 TO 29999	3	72.44	72.05	72.89	2.83	98.85	68.77	74.93	N/A	23,833	17,371	
30000 TO 59999	11	69.39	65.61	63.31	13.78	103.63	42.11	83.42	50.84 to 77.65	76,200	48,242	
60000 TO 99999	11	55.85	61.28	58.18	16.86	105.34	45.28	102.47	48.78 to 69.29	117,976	68,634	
100000 TO 149999	17	72.61	70.60	65.15	20.23	108.36	43.61	107.08	48.25 to 89.31	198,454	129,300	
150000 TO 249999	8	69.11	70.37	67.60	18.82	104.10	52.25	91.30	52.25 to 91.30	240,496	162,570	
250000 TO 499999	1	55.20	55.20	55.20			55.20	55.20	N/A	525,000	289,800	
<u>ALL</u>	58	67.28	66.95	63.75	20.72	105.02	23.15	116.14	60.45 to 72.44	139,383	88,852	

**PAD 2009 Preliminary Statistics**

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2005 to 06/30/2008 Posted Before: 01/22/2009

NUMBER of Sales:	84	<b>MEDIAN:</b>	<b>62</b>	COV:	24.78	95% Median C.I.:	58.67 to 69.29	(!: Derived)
TOTAL Sales Price:	13,396,334	WGT. MEAN:	63	STD:	16.24	95% Wgt. Mean C.I.:	60.22 to 66.38	(!: land+NAT=0)
TOTAL Adj.Sales Price:	14,006,719	MEAN:	66	AVG.ABS.DEV:	12.53	95% Mean C.I.:	62.09 to 69.04	
TOTAL Assessed Value:	8,866,865							
AVG. Adj. Sales Price:	166,746	COD:	20.09	MAX Sales Ratio:	116.14			
AVG. Assessed Value:	105,557	PRD:	103.57	MIN Sales Ratio:	23.15			

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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	4	69.19	74.43	71.43	20.50	104.20	56.86	102.47	N/A	78,349	55,962
10/01/05 TO 12/31/05	10	79.33	78.11	82.06	21.37	95.18	42.11	107.08	58.12 to 99.48	114,717	94,139
01/01/06 TO 03/31/06	10	73.95	77.71	73.77	19.32	105.33	60.03	116.14	61.54 to 89.31	139,527	102,935
04/01/06 TO 06/30/06	7	66.85	62.31	57.43	12.69	108.50	43.61	72.61	43.61 to 72.61	137,482	78,949
07/01/06 TO 09/30/06	3	74.93	77.31	75.89	6.36	101.87	71.35	85.65	N/A	213,996	162,400
10/01/06 TO 12/31/06	9	71.35	64.02	66.85	17.84	95.77	31.22	83.42	48.78 to 80.12	177,100	118,385
01/01/07 TO 03/31/07	7	60.76	62.30	62.72	6.98	99.33	55.19	75.69	55.19 to 75.69	261,125	163,789
04/01/07 TO 06/30/07	11	59.08	62.25	57.41	15.99	108.43	45.28	79.55	50.84 to 77.65	148,138	85,046
07/01/07 TO 09/30/07	2	60.30	60.30	61.21	0.98	98.52	59.71	60.89	N/A	212,475	130,050
10/01/07 TO 12/31/07	7	53.80	51.85	55.46	18.34	93.49	23.15	75.64	23.15 to 75.64	226,818	125,793
01/01/08 TO 03/31/08	6	59.69	61.33	59.90	14.47	102.40	48.25	76.12	48.25 to 76.12	164,002	98,230
04/01/08 TO 06/30/08	8	52.43	54.35	50.38	12.84	107.90	45.55	79.48	45.55 to 79.48	187,313	94,360
<u>Study Years</u>											
07/01/05 TO 06/30/06	31	71.82	73.94	71.95	19.72	102.76	42.11	116.14	62.52 to 86.57	123,168	88,620
07/01/06 TO 06/30/07	30	63.42	64.30	63.84	16.15	100.72	31.22	85.65	57.19 to 71.35	189,776	121,156
07/01/07 TO 06/30/08	23	54.85	55.93	55.28	14.93	101.18	23.15	79.48	50.63 to 59.71	195,443	108,039
<u>Calendar Yrs</u>											
01/01/06 TO 12/31/06	29	71.35	69.70	68.24	16.59	102.14	31.22	116.14	61.54 to 74.93	158,398	108,092
01/01/07 TO 12/31/07	27	59.08	59.42	58.91	14.06	100.86	23.15	79.55	54.98 to 64.65	202,595	119,358
<u>ALL</u>											
	84	62.36	65.56	63.30	20.09	103.57	23.15	116.14	58.67 to 69.29	166,746	105,557

**PAD 2009 Preliminary Statistics**

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2005 to 06/30/2008 Posted Before: 01/22/2009

NUMBER of Sales:	84	<b>MEDIAN:</b>	<b>62</b>	COV:	24.78	95% Median C.I.:	58.67 to 69.29	(! : Derived)
TOTAL Sales Price:	13,396,334	WGT. MEAN:	63	STD:	16.24	95% Wgt. Mean C.I.:	60.22 to 66.38	(! : land+NAT=0)
TOTAL Adj.Sales Price:	14,006,719	MEAN:	66	AVG.ABS.DEV:	12.53	95% Mean C.I.:	62.09 to 69.04	
TOTAL Assessed Value:	8,866,865							
AVG. Adj. Sales Price:	166,746	COD:	20.09	MAX Sales Ratio:	116.14			
AVG. Assessed Value:	105,557	PRD:	103.57	MIN Sales Ratio:	23.15			

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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	
4201	4	81.77	78.99	77.68	8.23	101.68	64.40	88.02	N/A	104,841	81,442	
4203	9	56.57	60.65	56.12	33.16	108.06	23.15	116.14	31.22 to 74.75	123,689	69,420	
4205	8	70.56	72.60	70.85	16.34	102.46	52.67	102.47	52.67 to 102.47	118,686	84,094	
4207	2	66.16	66.16	64.64	9.75	102.36	59.71	72.61	N/A	196,375	126,930	
4409	3	58.50	57.73	58.13	4.04	99.31	53.80	60.89	N/A	224,275	130,375	
4411	4	52.85	59.65	56.74	23.52	105.13	43.61	89.31	N/A	169,900	96,400	
4413	11	59.08	66.51	67.48	19.83	98.56	42.11	107.08	55.85 to 85.65	104,979	70,844	
4415	12	56.38	59.74	57.22	15.87	104.41	45.28	74.93	48.30 to 72.10	155,641	89,060	
4447	14	59.35	60.72	56.05	14.99	108.33	44.64	79.55	48.78 to 72.44	161,743	90,661	
4449	2	87.80	87.80	85.83	13.30	102.30	76.12	99.48	N/A	149,049	127,925	
4451	2	57.92	57.92	60.92	7.38	95.07	53.64	62.19	N/A	423,037	257,717	
4453	13	71.35	71.59	69.42	14.53	103.13	46.01	91.30	60.45 to 87.20	257,572	178,801	
ALL	84	62.36	65.56	63.30	20.09	103.57	23.15	116.14	58.67 to 69.29	166,746	105,557	

AREA (MARKET)											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
9500	84	62.36	65.56	63.30	20.09	103.57	23.15	116.14	58.67 to 69.29	166,746	105,557	
ALL	84	62.36	65.56	63.30	20.09	103.57	23.15	116.14	58.67 to 69.29	166,746	105,557	

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	
0	1	79.55	79.55	79.55			79.55	79.55	N/A	1,100	875	
1	24	59.14	61.82	62.53	12.60	98.86	45.55	86.57	55.19 to 64.42	235,706	147,392	
2	59	66.85	66.85	63.83	21.08	104.74	23.15	116.14	59.08 to 72.44	141,502	90,314	
ALL	84	62.36	65.56	63.30	20.09	103.57	23.15	116.14	58.67 to 69.29	166,746	105,557	

**PAD 2009 Preliminary Statistics**

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2005 to 06/30/2008 Posted Before: 01/22/2009

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TOTAL Sales Price:	13,396,334	WGT. MEAN:	63	STD:	16.24	95% Wgt. Mean C.I.:	60.22 to 66.38	(!: land+NAT=0)
TOTAL Adj.Sales Price:	14,006,719	MEAN:	66	AVG.ABS.DEV:	12.53	95% Mean C.I.:	62.09 to 69.04	
TOTAL Assessed Value:	8,866,865							
AVG. Adj. Sales Price:	166,746	COD:	20.09	MAX Sales Ratio:	116.14			
AVG. Assessed Value:	105,557	PRD:	103.57	MIN Sales Ratio:	23.15			

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**SCHOOL DISTRICT \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
34-0001											
34-0100											
49-0050	4	59.70	66.69	52.01	43.16	128.23	31.22	116.14	N/A	67,676	35,196
64-0023											
67-0001	35	60.03	64.48	61.38	19.48	105.06	42.11	107.08	55.19 to 68.59	157,632	96,749
67-0069	27	67.71	67.73	65.87	16.53	102.82	43.61	102.47	59.71 to 72.65	210,261	138,502
74-0070	18	63.01	64.17	62.96	20.24	101.92	23.15	88.02	55.20 to 74.75	141,211	88,904
NonValid School											
ALL	84	62.36	65.56	63.30	20.09	103.57	23.15	116.14	58.67 to 69.29	166,746	105,557

**ACRES IN SALE**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
0.01 TO 10.00	6	70.51	65.18	46.75	37.64	139.43	23.15	116.14	23.15 to 116.14	6,852	3,203
10.01 TO 30.00	3	68.77	67.61	68.48	5.24	98.72	61.62	72.44	N/A	16,500	11,300
30.01 TO 50.00	6	72.07	68.21	65.32	13.17	104.43	42.11	83.42	42.11 to 83.42	58,584	38,265
50.01 TO 100.00	23	58.67	62.87	60.81	16.19	103.40	45.28	102.47	54.85 to 68.59	109,541	66,608
100.01 TO 180.00	42	60.83	66.62	63.68	21.27	104.62	43.61	107.08	56.57 to 72.65	212,319	135,200
180.01 TO 330.00	2	71.35	71.35	71.94	0.00	99.18	71.35	71.35	N/A	444,330	319,655
330.01 TO 650.00	2	58.70	58.70	59.27	5.95	99.03	55.20	62.19	N/A	619,537	367,212
ALL	84	62.36	65.56	63.30	20.09	103.57	23.15	116.14	58.67 to 69.29	166,746	105,557

**MAJORITY LAND USE > 95%**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
! zeroes!	1	79.55	79.55	79.55			79.55	79.55	N/A	1,100	875
DRY	11	62.52	63.07	65.29	15.88	96.59	42.11	87.20	45.28 to 75.69	272,814	178,130
DRY-N/A	33	61.54	65.70	63.03	19.03	104.25	44.64	107.08	55.19 to 72.10	180,599	113,824
GRASS	28	62.63	62.43	60.88	20.10	102.53	23.15	90.87	55.20 to 71.82	130,828	79,652
GRASS-N/A	11	60.89	74.36	66.59	27.57	111.67	54.85	116.14	55.90 to 102.47	125,607	83,643
ALL	84	62.36	65.56	63.30	20.09	103.57	23.15	116.14	58.67 to 69.29	166,746	105,557

**PAD 2009 Preliminary Statistics**

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2005 to 06/30/2008 Posted Before: 01/22/2009

NUMBER of Sales:	84	<b>MEDIAN:</b>	<b>62</b>	COV:	24.78	95% Median C.I.:	58.67 to 69.29	(!: Derived)
TOTAL Sales Price:	13,396,334	WGT. MEAN:	63	STD:	16.24	95% Wgt. Mean C.I.:	60.22 to 66.38	(!: land+NAT=0)
TOTAL Adj.Sales Price:	14,006,719	MEAN:	66	AVG.ABS.DEV:	12.53	95% Mean C.I.:	62.09 to 69.04	
TOTAL Assessed Value:	8,866,865							
AVG. Adj. Sales Price:	166,746	COD:	20.09	MAX Sales Ratio:	116.14			
AVG. Assessed Value:	105,557	PRD:	103.57	MIN Sales Ratio:	23.15			

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**MAJORITY LAND USE > 80%**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
! zeroes!	1	79.55	79.55	79.55			79.55	79.55	N/A	1,100	875
DRY	21	62.19	61.34	61.96	17.40	98.99	42.11	87.20	52.25 to 71.35	244,363	151,417
DRY-N/A	23	64.40	68.43	66.23	18.04	103.32	45.55	107.08	58.50 to 72.44	166,482	110,255
GRASS	30	65.24	64.63	61.05	21.27	105.87	23.15	116.14	55.85 to 73.52	123,352	75,309
GRASS-N/A	9	60.03	69.66	66.29	21.19	105.08	54.85	102.47	55.90 to 89.31	149,366	99,009
ALL	84	62.36	65.56	63.30	20.09	103.57	23.15	116.14	58.67 to 69.29	166,746	105,557

**MAJORITY LAND USE > 50%**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
! zeroes!	1	79.55	79.55	79.55			79.55	79.55	N/A	1,100	875
DRY	43	62.52	65.50	64.36	17.85	101.77	42.11	107.08	58.12 to 71.35	201,790	129,871
DRY-N/A	1	45.55	45.55	46.23			45.55	45.55	N/A	283,755	131,170
GRASS	39	61.62	65.79	62.45	22.38	105.36	23.15	116.14	56.57 to 73.52	129,355	80,778
ALL	84	62.36	65.56	63.30	20.09	103.57	23.15	116.14	58.67 to 69.29	166,746	105,557

**SALE PRICE \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
1 TO 4999	3	79.55	91.72	91.28	15.36	100.49	79.48	116.14	N/A	2,472	2,256
5000 TO 9999	1	61.54	61.54	61.54			61.54	61.54	N/A	9,027	5,555
Total \$											
1 TO 9999	4	79.52	84.18	74.95	17.19	112.31	61.54	116.14	N/A	4,111	3,081
10000 TO 29999	5	61.62	51.44	55.00	28.19	93.52	23.15	72.44	N/A	14,834	8,159
30000 TO 59999	3	74.93	77.70	77.93	3.86	99.70	74.75	83.42	N/A	47,388	36,930
60000 TO 99999	12	68.12	69.47	68.46	15.57	101.48	42.11	102.47	59.08 to 77.65	80,669	55,224
100000 TO 149999	18	61.54	68.40	69.20	22.28	98.84	48.30	107.08	54.85 to 80.12	123,098	85,188
150000 TO 249999	27	62.52	66.54	66.33	17.01	100.31	45.28	91.30	58.50 to 75.64	197,804	131,212
250000 TO 499999	13	53.80	53.96	55.60	12.44	97.05	43.61	71.35	45.55 to 60.45	308,486	171,517
500000 +	2	58.70	58.70	59.27	5.95	99.03	55.20	62.19	N/A	619,537	367,212
ALL	84	62.36	65.56	63.30	20.09	103.57	23.15	116.14	58.67 to 69.29	166,746	105,557

**PAD 2009 Preliminary Statistics**

Base Stat

State Stat Run

Type: Qualified

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TOTAL Adj.Sales Price:	14,006,719	MEAN:	66	AVG.ABS.DEV:	12.53	95% Mean C.I.:	62.09 to 69.04	
TOTAL Assessed Value:	8,866,865							
AVG. Adj. Sales Price:	166,746	COD:	20.09	MAX Sales Ratio:	116.14			
AVG. Assessed Value:	105,557	PRD:	103.57	MIN Sales Ratio:	23.15			

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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
Low \$ _____											
1 TO 4999	5	79.48	65.91	42.59	35.56	154.76	23.15	116.14	N/A	6,417	2,733
5000 TO 9999	2	61.58	61.58	61.58	0.06	99.99	61.54	61.62	N/A	11,013	6,782
Total \$ _____											
1 TO 9999	7	61.62	64.67	50.32	36.92	128.52	23.15	116.14	23.15 to 116.14	7,730	3,890
10000 TO 29999	3	72.44	72.05	72.89	2.83	98.85	68.77	74.93	N/A	23,833	17,371
30000 TO 59999	11	69.39	65.61	63.31	13.78	103.63	42.11	83.42	50.84 to 77.65	76,200	48,242
60000 TO 99999	18	57.66	61.74	59.79	16.26	103.26	45.28	102.47	53.64 to 66.85	120,347	71,961
100000 TO 149999	33	60.76	66.13	62.82	21.34	105.28	43.61	107.08	55.90 to 72.65	206,816	129,916
150000 TO 249999	8	69.11	70.37	67.60	18.82	104.10	52.25	91.30	52.25 to 91.30	240,496	162,570
250000 TO 499999	4	66.77	65.02	64.56	9.48	100.71	55.20	71.35	N/A	531,933	343,433
ALL _____	84	62.36	65.56	63.30	20.09	103.57	23.15	116.14	58.67 to 69.29	166,746	105,557

**Pawnee County 2009 Assessment Actions taken to address the following property classes/subclasses:**

**Agricultural**

The County conducted a market study of the class and adjusted the values for the various Land Valuation Groupings. The county is in the process of implementing the latest soil conversion. The county also completed their permit and pick up work for the class.

## 2009 Assessment Survey for Pawnee County

### Agricultural Appraisal Information

1.	<b>Data collection done by:</b>
	Assessor/Other
2.	<b>Valuation done by:</b>
	Assessor
3.	<b>Pickup work done by whom:</b>
	Assessor/Other
4.	<b>Does the county have a written policy or written standards to specifically define agricultural land versus rural residential acreages?</b>
	The County does not have a written office standard, but have been using the wording from the zoning regulations. Currently the Assessor considers anything that is less than 20 acres and is improved to be rural residential.
a.	<b>How is agricultural land defined in this county?</b>
	The land is defined by its agricultural and horticultural use. The Assessor refers to the land use manual for direction.
5.	<b>When was the last date that the Income Approach was used to estimate or establish the market value of the properties in this class?</b>
	Income approach is not used.
6.	<b>If the income approach was used, what Capitalization Rate was used?</b>
	N/A
7.	<b>What is the date of the soil survey currently used?</b>
	1976
8.	<b>What date was the last countywide land use study completed?</b>
	1980
a.	<b>By what method? (Physical inspection, FSA maps, etc.)</b>
	The county is not sure of the method used. Currently the county uses FSA maps, Agri-data and physical inspections
b.	<b>By whom?</b>
	Assessor
c.	<b>What proportion is complete / implemented at this time?</b>
	100 % complete
9.	<b>Number of Market Areas/Neighborhoods/Assessor Locations in the agricultural property class:</b>
	1
10.	<b>How are Market Areas/Neighborhoods/Assessor Locations developed?</b>
	N/A
11.	<b>In the assessor's opinion, are there any other class or subclass groupings, other than LCG groupings, that are more appropriate for valuation?</b>
	No

a.	<b>If yes, list.</b>
12.	<b>In your opinion, what is the level of value of these groupings?</b>
	N/A
13.	<b>Has the county implemented (or is in the process of implementing) special valuation for agricultural land within the county?</b>
	No

**Agricultural Permit Numbers:**

<b>Permits</b>	<b>Information Statements</b>	<b>Other</b>	<b>Total</b>
<b>11</b>	<b>22</b>		<b>33</b>

**PAD 2009 R&O Statistics**

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2005 to 06/30/2008 Posted Before: 01/23/2009

NUMBER of Sales:	58	<b>MEDIAN:</b>	<b>74</b>	COV:	26.37	95% Median C.I.:	65.42 to 79.39	(! : Derived)
(AgLand) TOTAL Sales Price:	7,921,874	WGT. MEAN:	70	STD:	19.46	95% Wgt. Mean C.I.:	65.30 to 75.48	(! : land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	8,084,259	MEAN:	74	AVG.ABS.DEV:	15.07	95% Mean C.I.:	68.79 to 78.81	
(AgLand) TOTAL Assessed Value:	5,690,345							
AVG. Adj. Sales Price:	139,383	COD:	20.42	MAX Sales Ratio:	124.53			
AVG. Assessed Value:	98,109	PRD:	104.85	MIN Sales Ratio:	25.25			

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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	4	76.89	82.96	79.53	21.13	104.31	62.76	115.30	N/A	78,349	62,311
10/01/05 TO 12/31/05	8	89.44	87.82	92.27	20.78	95.18	48.84	116.91	48.84 to 116.91	113,885	105,080
01/01/06 TO 03/31/06	6	91.36	90.84	85.63	16.68	106.08	68.50	124.53	68.50 to 124.53	132,235	113,230
04/01/06 TO 06/30/06	6	76.91	71.36	65.38	10.53	109.13	48.82	82.08	48.82 to 82.08	132,311	86,511
07/01/06 TO 09/30/06	1	84.97	84.97	84.97			84.97	84.97	N/A	35,000	29,740
10/01/06 TO 12/31/06	6	80.53	71.68	76.09	19.49	94.20	34.83	91.40	34.83 to 91.40	121,145	92,184
01/01/07 TO 03/31/07	4	69.51	71.48	71.27	6.88	100.29	65.13	81.76	N/A	188,385	134,260
04/01/07 TO 06/30/07	11	65.42	67.37	63.55	13.71	106.00	49.64	85.59	56.54 to 79.39	148,138	94,147
07/01/07 TO 09/30/07											
10/01/07 TO 12/31/07	4	52.82	54.06	60.06	32.16	90.01	25.25	85.34	N/A	211,759	127,180
01/01/08 TO 03/31/08	3	61.15	63.91	58.77	12.95	108.74	53.41	77.16	N/A	142,666	83,841
04/01/08 TO 06/30/08	5	60.76	64.57	57.04	13.62	113.21	51.03	89.39	N/A	170,504	97,250
<u>Study Years</u>											
07/01/05 TO 06/30/06	24	79.65	83.65	81.38	19.73	102.78	48.82	124.53	70.67 to 98.39	117,156	95,347
07/01/06 TO 06/30/07	22	72.20	70.09	68.54	15.70	102.26	34.83	91.40	61.45 to 81.39	142,951	97,977
07/01/07 TO 06/30/08	12	60.05	60.90	58.59	19.64	103.95	25.25	89.39	51.03 to 77.16	177,296	103,874
<u>Calendar Yrs</u>											
01/01/06 TO 12/31/06	19	79.67	78.33	75.83	17.27	103.30	34.83	124.53	68.50 to 89.33	123,639	93,752
01/01/07 TO 12/31/07	19	65.42	65.43	64.44	16.79	101.54	25.25	85.59	56.75 to 74.50	170,005	109,546
<u>ALL</u>											
	58	73.83	73.80	70.39	20.42	104.85	25.25	124.53	65.42 to 79.39	139,383	98,109

GEO CODE / TOWNSHIP #	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
4201	2	90.37	90.37	89.89	1.15	100.53	89.33	91.40	N/A	95,107	85,490
4203	7	74.50	68.76	64.37	31.22	106.82	25.25	124.53	25.25 to 124.53	97,536	62,782
4205	6	79.65	83.15	81.30	13.25	102.28	68.26	115.30	68.26 to 115.30	108,939	88,563
4207	1	82.08	82.08	82.08			82.08	82.08	N/A	145,700	119,590
4411	4	58.85	66.27	63.10	23.09	105.02	48.82	98.55	N/A	169,900	107,206
4413	7	69.23	75.49	76.59	21.88	98.56	48.84	116.91	48.84 to 116.91	75,804	58,061
4415	11	62.76	67.24	63.63	16.34	105.66	49.64	84.97	53.41 to 81.39	158,556	100,894
4447	7	70.76	67.78	58.08	14.08	116.70	48.89	85.59	48.89 to 85.59	106,546	61,885
4449	1	109.24	109.24	109.24			109.24	109.24	N/A	120,000	131,085
4451	1	58.92	58.92	58.92			58.92	58.92	N/A	132,000	77,775
4453	11	79.67	78.33	74.88	16.65	104.61	51.03	101.09	59.33 to 98.39	223,616	167,433
<u>ALL</u>											
	58	73.83	73.80	70.39	20.42	104.85	25.25	124.53	65.42 to 79.39	139,383	98,109

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(AgLand) TOTAL Assessed Value:	5,690,345							
AVG. Adj. Sales Price:	139,383	COD:	20.42	MAX Sales Ratio:	124.53			
AVG. Assessed Value:	98,109	PRD:	104.85	MIN Sales Ratio:	25.25			

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<b>AREA (MARKET)</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
9500	58	73.83	73.80	70.39	20.42	104.85	25.25	124.53	65.42 to 79.39	139,383	98,109	
____ALL____	58	73.83	73.80	70.39	20.42	104.85	25.25	124.53	65.42 to 79.39	139,383	98,109	

<b>STATUS: IMPROVED, UNIMPROVED &amp; IOLL</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
0	1	73.64	73.64	73.64			73.64	73.64	N/A	1,100	810	
2	57	74.01	73.80	70.39	20.71	104.85	25.25	124.53	65.13 to 79.67	141,809	99,816	
____ALL____	58	73.83	73.80	70.39	20.42	104.85	25.25	124.53	65.42 to 79.39	139,383	98,109	

<b>SCHOOL DISTRICT *</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
(blank)												
34-0001												
34-0100												
49-0050	3	74.50	77.95	60.07	40.13	129.77	34.83	124.53	N/A	10,685	6,418	
64-0023												
67-0001	23	70.67	72.18	67.13	20.61	107.53	48.84	116.91	60.76 to 79.39	117,963	79,186	
67-0069	20	79.24	77.40	73.58	16.77	105.19	48.82	115.30	68.26 to 85.34	183,835	135,262	
74-0070	12	73.19	69.86	68.85	18.58	101.47	25.25	91.40	61.93 to 83.11	138,527	95,380	
NonValid School												
____ALL____	58	73.83	73.80	70.39	20.42	104.85	25.25	124.53	65.42 to 79.39	139,383	98,109	

<b>ACRES IN SALE</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
0.01 TO 10.00	6	72.19	69.73	51.84	36.19	134.50	25.25	124.53	25.25 to 124.53	6,852	3,552	
10.01 TO 30.00	3	74.50	73.74	74.41	3.70	99.09	69.23	77.49	N/A	16,500	12,278	
30.01 TO 50.00	6	80.13	76.04	72.88	13.04	104.33	48.84	91.40	48.84 to 91.40	58,584	42,698	
50.01 TO 100.00	17	64.62	69.54	66.15	16.97	105.12	49.64	115.30	58.92 to 79.39	107,026	70,802	
100.01 TO 180.00	25	79.67	77.62	72.62	19.72	106.88	48.82	116.91	65.13 to 87.56	211,907	153,890	
330.01 TO 650.00	1	61.93	61.93	61.93			61.93	61.93	N/A	525,000	325,110	
____ALL____	58	73.83	73.80	70.39	20.42	104.85	25.25	124.53	65.42 to 79.39	139,383	98,109	

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<b>MAJORITY LAND USE &gt; 95%</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
! zeroes!	1	73.64	73.64	73.64			73.64	73.64	N/A	1,100	810	
DRY	7	68.50	67.71	68.83	18.74	98.37	48.84	95.15	48.84 to 95.15	182,341	125,512	
DRY-N/A	20	75.75	75.21	70.99	19.51	105.94	48.89	116.91	60.76 to 82.08	165,691	117,631	
GRASS	23	74.50	70.43	68.95	18.20	102.14	25.25	101.09	62.35 to 81.39	122,317	84,342	
GRASS-N/A	7	84.97	86.96	76.28	25.73	114.00	61.15	124.53	61.15 to 124.53	97,090	74,062	
ALL	58	73.83	73.80	70.39	20.42	104.85	25.25	124.53	65.42 to 79.39	139,383	98,109	

<b>MAJORITY LAND USE &gt; 80%</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
! zeroes!	1	73.64	73.64	73.64			73.64	73.64	N/A	1,100	810	
DRY	16	63.92	66.95	65.46	21.26	102.27	48.84	95.15	51.03 to 81.76	198,040	129,632	
DRY-N/A	11	77.49	82.46	81.40	18.66	101.31	60.76	116.91	64.62 to 109.24	129,233	105,190	
GRASS	25	76.32	73.17	69.20	19.42	105.75	25.25	124.53	65.42 to 83.11	114,027	78,903	
GRASS-N/A	5	62.76	79.84	75.63	29.08	105.57	61.15	115.30	N/A	128,449	97,145	
ALL	58	73.83	73.80	70.39	20.42	104.85	25.25	124.53	65.42 to 79.39	139,383	98,109	

<b>MAJORITY LAND USE &gt; 50%</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
! zeroes!	1	73.64	73.64	73.64			73.64	73.64	N/A	1,100	810	
DRY	27	70.76	73.27	70.39	20.64	104.08	48.84	116.91	59.33 to 81.76	170,008	119,674	
GRASS	30	75.41	74.28	70.38	21.01	105.55	25.25	124.53	62.76 to 83.11	116,431	81,943	
ALL	58	73.83	73.80	70.39	20.42	104.85	25.25	124.53	65.42 to 79.39	139,383	98,109	

**PAD 2009 R&O Statistics**

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2005 to 06/30/2008 Posted Before: 01/23/2009

NUMBER of Sales:	58	<b>MEDIAN:</b>	<b>74</b>	COV:	26.37	95% Median C.I.:	65.42 to 79.39	(! : Derived)
(AgLand) TOTAL Sales Price:	7,921,874	WGT. MEAN:	70	STD:	19.46	95% Wgt. Mean C.I.:	65.30 to 75.48	(! : land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	8,084,259	MEAN:	74	AVG.ABS.DEV:	15.07	95% Mean C.I.:	68.79 to 78.81	
(AgLand) TOTAL Assessed Value:	5,690,345							
AVG. Adj. Sales Price:	139,383	COD:	20.42	MAX Sales Ratio:	124.53			
AVG. Assessed Value:	98,109	PRD:	104.85	MIN Sales Ratio:	25.25			

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<b>SALE PRICE *</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
Low \$ _____												
1 TO 4999	3	89.39	95.85	98.36	18.98	97.46	73.64	124.53	N/A	2,472	2,431	
5000 TO 9999	1	70.73	70.73	70.73			70.73	70.73	N/A	9,027	6,385	
Total \$ _____												
1 TO 9999	4	81.52	89.57	83.19	21.33	107.67	70.73	124.53	N/A	4,111	3,420	
10000 TO 29999	5	69.23	56.26	59.96	26.55	93.83	25.25	77.49	N/A	14,834	8,894	
30000 TO 59999	3	84.97	86.49	86.57	3.25	99.91	83.11	91.40	N/A	47,388	41,025	
60000 TO 99999	11	76.32	75.70	74.07	14.23	102.20	48.84	115.30	62.76 to 85.59	79,185	58,651	
100000 TO 149999	12	71.71	78.48	79.11	24.77	99.21	56.54	116.91	60.76 to 101.09	123,784	97,925	
150000 TO 249999	15	79.67	77.44	77.16	14.59	100.36	49.64	98.55	68.26 to 87.56	192,136	148,256	
250000 TO 499999	7	53.41	54.77	54.59	8.68	100.32	48.82	65.13	48.82 to 65.13	298,282	162,842	
500000 +	1	61.93	61.93	61.93			61.93	61.93	N/A	525,000	325,110	
ALL	58	73.83	73.80	70.39	20.42	104.85	25.25	124.53	65.42 to 79.39	139,383	98,109	

<b>ASSESSED VALUE *</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
Low \$ _____												
1 TO 4999	4	81.52	78.20	56.38	35.28	138.70	25.25	124.53	N/A	4,354	2,455	
5000 TO 9999	3	69.23	58.26	55.85	17.29	104.32	34.83	70.73	N/A	12,232	6,831	
Total \$ _____												
1 TO 9999	7	70.73	69.66	56.02	31.96	124.34	25.25	124.53	25.25 to 124.53	7,730	4,330	
10000 TO 29999	3	77.49	78.99	80.52	4.50	98.09	74.50	84.97	N/A	23,833	19,191	
30000 TO 59999	6	80.13	76.14	73.79	13.17	103.20	48.84	91.40	48.84 to 91.40	62,750	46,300	
60000 TO 99999	16	63.69	68.54	65.49	16.23	104.65	49.64	115.30	58.92 to 78.80	109,965	72,017	
100000 TO 149999	12	81.74	82.41	76.54	20.95	107.67	48.82	116.91	61.45 to 101.09	177,673	135,994	
150000 TO 249999	13	74.01	73.19	69.98	18.53	104.59	48.89	98.39	56.75 to 87.56	243,508	170,410	
250000 TO 499999	1	61.93	61.93	61.93			61.93	61.93	N/A	525,000	325,110	
ALL	58	73.83	73.80	70.39	20.42	104.85	25.25	124.53	65.42 to 79.39	139,383	98,109	

**PAD 2009 R&O Statistics**

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2005 to 06/30/2008 Posted Before: 01/23/2009

NUMBER of Sales:	85	<b>MEDIAN:</b>	<b>69</b>	COV:	25.62	95% Median C.I.:	64.62 to 76.32	(!: Derived)
TOTAL Sales Price:	13,482,728	WGT. MEAN:	70	STD:	18.38	95% Wgt. Mean C.I.:	66.17 to 72.88	(!: land+NAT=0)
TOTAL Adj.Sales Price:	14,093,113	MEAN:	72	AVG.ABS.DEV:	13.92	95% Mean C.I.:	67.85 to 75.67	
TOTAL Assessed Value:	9,798,595							
AVG. Adj. Sales Price:	165,801	COD:	20.11	MAX Sales Ratio:	124.53			
AVG. Assessed Value:	115,277	PRD:	103.21	MIN Sales Ratio:	21.01			

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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	4	76.89	82.96	79.53	21.13	104.31	62.76	115.30	N/A	78,349	62,311
10/01/05 TO 12/31/05	10	88.36	86.44	90.12	20.29	95.92	48.84	116.91	65.61 to 109.24	115,089	103,718
01/01/06 TO 03/31/06	10	81.09	85.36	80.68	18.71	105.80	66.16	124.53	68.50 to 98.55	140,181	113,099
04/01/06 TO 06/30/06	7	76.32	69.55	64.20	12.39	108.33	48.82	82.08	48.82 to 82.08	137,981	88,589
07/01/06 TO 09/30/06	3	84.97	85.99	83.05	6.04	103.53	78.80	94.19	N/A	216,000	179,390
10/01/06 TO 12/31/06	9	78.80	70.68	73.56	17.80	96.09	34.83	91.40	53.47 to 89.33	177,652	130,682
01/01/07 TO 03/31/07	7	68.26	68.60	68.37	6.25	100.33	61.71	81.76	61.71 to 81.76	263,385	180,082
04/01/07 TO 06/30/07	11	65.42	67.37	63.55	13.71	106.00	49.64	85.59	56.54 to 79.39	148,138	94,147
07/01/07 TO 09/30/07	2	68.10	68.10	67.98	1.12	100.17	67.33	68.86	N/A	216,000	146,840
10/01/07 TO 12/31/07	7	59.79	57.32	60.79	19.04	94.31	25.25	85.34	25.25 to 85.34	228,530	138,912
01/01/08 TO 03/31/08	6	65.78	67.63	65.19	13.96	103.75	53.41	82.89	53.41 to 82.89	165,990	108,214
04/01/08 TO 06/30/08	9	55.59	56.04	55.19	18.96	101.55	21.01	89.39	50.08 to 62.35	168,154	92,798
<u>Study Years</u>											
07/01/05 TO 06/30/06	31	78.40	81.83	79.27	19.35	103.23	48.82	124.53	70.67 to 95.15	123,612	97,985
07/01/06 TO 06/30/07	30	69.57	70.51	70.11	15.38	100.57	34.83	94.19	64.19 to 78.80	190,669	133,683
07/01/07 TO 06/30/08	24	60.78	60.32	60.57	17.43	99.58	21.01	89.39	54.84 to 67.33	189,210	114,605
<u>Calendar Yrs</u>											
01/01/06 TO 12/31/06	29	78.80	77.06	75.10	16.23	102.61	34.83	124.53	68.50 to 84.97	159,122	119,497
01/01/07 TO 12/31/07	27	65.13	65.14	64.71	13.25	100.66	25.25	85.59	60.79 to 70.76	203,886	131,935
<u>ALL</u>											
	85	69.23	71.76	69.53	20.11	103.21	21.01	124.53	64.62 to 76.32	165,801	115,277

**PAD 2009 R&O Statistics**

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2005 to 06/30/2008 Posted Before: 01/23/2009

NUMBER of Sales:	85	<b>MEDIAN:</b>	<b>69</b>	COV:	25.62	95% Median C.I.:	64.62 to 76.32	(!: Derived)
TOTAL Sales Price:	13,482,728	WGT. MEAN:	70	STD:	18.38	95% Wgt. Mean C.I.:	66.17 to 72.88	(!: land+NAT=0)
TOTAL Adj.Sales Price:	14,093,113	MEAN:	72	AVG.ABS.DEV:	13.92	95% Mean C.I.:	67.85 to 75.67	
TOTAL Assessed Value:	9,798,595							
AVG. Adj. Sales Price:	165,801	COD:	20.11	MAX Sales Ratio:	124.53			
AVG. Assessed Value:	115,277	PRD:	103.21	MIN Sales Ratio:	21.01			

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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	
4201	4	90.37	87.01	85.30	7.90	102.00	70.41	96.88	N/A	105,303	89,826	
4203	9	63.01	66.66	62.22	32.04	107.12	25.25	124.53	34.83 to 83.11	124,217	77,293	
4205	8	79.65	81.74	79.24	15.82	103.16	58.75	115.30	58.75 to 115.30	119,204	94,451	
4207	2	74.71	74.71	72.79	9.87	102.64	67.33	82.08	N/A	196,850	143,280	
4409	3	64.46	64.37	63.87	4.69	100.79	59.79	68.86	N/A	227,333	145,188	
4411	4	58.85	66.27	63.10	23.09	105.02	48.82	98.55	N/A	169,900	107,206	
4413	12	65.52	69.81	74.01	23.61	94.32	21.01	116.91	62.35 to 89.39	97,566	72,213	
4415	12	62.11	66.20	63.04	16.20	105.01	49.64	84.97	54.84 to 79.39	155,760	98,198	
4447	14	65.39	65.68	60.70	12.98	108.21	48.89	85.59	53.47 to 74.62	164,503	99,856	
4449	2	96.07	96.07	93.45	13.71	102.79	82.89	109.24	N/A	149,636	139,842	
4451	2	63.65	63.65	66.90	7.43	95.14	58.92	68.38	N/A	423,500	283,335	
4453	13	78.80	78.40	75.92	14.33	103.27	51.03	101.09	65.13 to 95.15	258,136	195,983	
ALL	85	69.23	71.76	69.53	20.11	103.21	21.01	124.53	64.62 to 76.32	165,801	115,277	

AREA (MARKET)											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
9500	85	69.23	71.76	69.53	20.11	103.21	21.01	124.53	64.62 to 76.32	165,801	115,277	
ALL	85	69.23	71.76	69.53	20.11	103.21	21.01	124.53	64.62 to 76.32	165,801	115,277	

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	
0	1	73.64	73.64	73.64			73.64	73.64	N/A	1,100	810	
1	24	65.88	68.45	68.21	12.17	100.34	50.08	96.23	61.71 to 70.95	238,966	163,010	
2	60	72.39	73.06	70.43	22.22	103.73	21.01	124.53	64.62 to 79.67	139,280	98,092	
ALL	85	69.23	71.76	69.53	20.11	103.21	21.01	124.53	64.62 to 76.32	165,801	115,277	

**PAD 2009 R&O Statistics**

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2005 to 06/30/2008 Posted Before: 01/23/2009

NUMBER of Sales:	85	<b>MEDIAN:</b>	<b>69</b>	COV:	25.62	95% Median C.I.:	64.62 to 76.32	(!: Derived)
TOTAL Sales Price:	13,482,728	WGT. MEAN:	70	STD:	18.38	95% Wgt. Mean C.I.:	66.17 to 72.88	(!: land+NAT=0)
TOTAL Adj.Sales Price:	14,093,113	MEAN:	72	AVG.ABS.DEV:	13.92	95% Mean C.I.:	67.85 to 75.67	
TOTAL Assessed Value:	9,798,595							
AVG. Adj. Sales Price:	165,801	COD:	20.11	MAX Sales Ratio:	124.53			
AVG. Assessed Value:	115,277	PRD:	103.21	MIN Sales Ratio:	21.01			

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**SCHOOL DISTRICT \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
34-0001											
34-0100											
49-0050	4	65.05	72.36	56.11	41.74	128.96	34.83	124.53	N/A	68,813	38,612
64-0023											
67-0001	35	66.16	70.87	67.05	18.72	105.69	48.84	116.91	61.45 to 74.62	159,089	106,676
67-0069	27	74.01	75.15	72.61	16.59	103.50	48.82	115.30	65.13 to 81.76	210,915	153,139
74-0070	19	69.23	68.46	69.50	22.59	98.51	21.01	96.88	58.75 to 83.11	134,473	93,458
NonValid School											
ALL	85	69.23	71.76	69.53	20.11	103.21	21.01	124.53	64.62 to 76.32	165,801	115,277

**ACRES IN SALE**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
0.01 TO 10.00	7	70.73	62.77	48.70	41.70	128.88	21.01	124.53	21.01 to 124.53	6,539	3,185
10.01 TO 30.00	3	74.50	73.74	74.41	3.70	99.09	69.23	77.49	N/A	16,500	12,278
30.01 TO 50.00	6	80.13	76.04	72.88	13.04	104.33	48.84	91.40	48.84 to 91.40	58,584	42,698
50.01 TO 100.00	23	65.42	69.95	67.27	16.27	103.98	49.64	115.30	61.15 to 76.32	110,041	74,021
100.01 TO 180.00	42	68.38	73.48	69.72	20.71	105.39	48.82	116.91	63.01 to 81.39	213,794	149,065
180.01 TO 330.00	2	78.80	78.80	78.80	0.00	100.00	78.80	78.80	N/A	448,000	353,010
330.01 TO 650.00	2	65.16	65.16	65.65	4.95	99.25	61.93	68.38	N/A	620,000	407,002
ALL	85	69.23	71.76	69.53	20.11	103.21	21.01	124.53	64.62 to 76.32	165,801	115,277

**MAJORITY LAND USE > 95%**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
! zeroes!	1	73.64	73.64	73.64			73.64	73.64	N/A	1,100	810
DRY	11	68.50	69.47	71.49	15.25	97.17	48.84	95.15	49.64 to 81.76	274,006	195,892
DRY-N/A	33	70.41	72.36	68.80	17.96	105.18	48.89	116.91	61.71 to 78.40	182,082	125,264
GRASS	29	69.23	67.90	67.69	21.92	100.32	21.01	101.09	58.75 to 80.49	126,833	85,855
GRASS-N/A	11	68.86	82.26	73.29	26.99	112.24	61.15	124.53	61.45 to 115.30	126,457	92,675
ALL	85	69.23	71.76	69.53	20.11	103.21	21.01	124.53	64.62 to 76.32	165,801	115,277

**PAD 2009 R&O Statistics**

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2005 to 06/30/2008 Posted Before: 01/23/2009

NUMBER of Sales:	85	<b>MEDIAN:</b>	<b>69</b>	COV:	25.62	95% Median C.I.:	64.62 to 76.32	(!: Derived)
TOTAL Sales Price:	13,482,728	WGT. MEAN:	70	STD:	18.38	95% Wgt. Mean C.I.:	66.17 to 72.88	(!: land+NAT=0)
TOTAL Adj.Sales Price:	14,093,113	MEAN:	72	AVG.ABS.DEV:	13.92	95% Mean C.I.:	67.85 to 75.67	
TOTAL Assessed Value:	9,798,595							
AVG. Adj. Sales Price:	165,801	COD:	20.11	MAX Sales Ratio:	124.53			
AVG. Assessed Value:	115,277	PRD:	103.21	MIN Sales Ratio:	21.01			

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**MAJORITY LAND USE > 80%**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
! zeroes!	1	73.64	73.64	73.64			73.64	73.64	N/A	1,100	810
DRY	21	68.38	67.76	67.97	17.35	99.70	48.84	95.15	56.75 to 78.80	245,466	166,842
DRY-N/A	23	70.73	75.17	72.00	17.13	104.41	50.08	116.91	64.62 to 78.40	168,174	121,080
GRASS	31	70.67	70.28	67.89	23.26	103.52	21.01	124.53	61.93 to 81.39	119,856	81,371
GRASS-N/A	9	66.16	77.26	72.89	21.83	105.99	61.15	115.30	61.45 to 98.55	150,405	109,636
ALL	85	69.23	71.76	69.53	20.11	103.21	21.01	124.53	64.62 to 76.32	165,801	115,277

**MAJORITY LAND USE > 50%**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
! zeroes!	1	73.64	73.64	73.64			73.64	73.64	N/A	1,100	810
DRY	43	70.41	72.14	70.34	16.97	102.55	48.84	116.91	64.46 to 78.40	203,135	142,891
DRY-N/A	1	50.08	50.08	50.08			50.08	50.08	N/A	288,000	144,220
GRASS	40	69.05	71.85	69.23	23.35	103.79	21.01	124.53	62.76 to 80.49	126,730	87,731
ALL	85	69.23	71.76	69.53	20.11	103.21	21.01	124.53	64.62 to 76.32	165,801	115,277

**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	4	81.52	77.14	68.50	36.58	112.62	21.01	124.53	N/A	3,020	2,068
5000 TO 9999	1	70.73	70.73	70.73			70.73	70.73	N/A	9,027	6,385
Total \$											
1 TO 9999	5	73.64	75.86	69.45	33.18	109.23	21.01	124.53	N/A	4,221	2,932
10000 TO 29999	5	69.23	56.26	59.96	26.55	93.83	25.25	77.49	N/A	14,834	8,894
30000 TO 59999	3	84.97	86.49	86.57	3.25	99.91	83.11	91.40	N/A	47,388	41,025
60000 TO 99999	12	76.74	77.46	76.35	15.21	101.45	48.84	115.30	65.42 to 85.59	80,669	61,595
100000 TO 149999	18	68.01	75.98	76.45	22.03	99.39	54.84	116.91	61.15 to 89.33	123,773	94,620
150000 TO 249999	27	68.86	73.32	72.60	16.44	100.99	49.64	98.55	64.25 to 81.76	199,181	144,613
250000 TO 499999	13	59.33	59.42	60.75	12.33	97.80	48.82	78.80	50.08 to 65.13	310,909	188,885
500000 +	2	65.16	65.16	65.65	4.95	99.25	61.93	68.38	N/A	620,000	407,002
ALL	85	69.23	71.76	69.53	20.11	103.21	21.01	124.53	64.62 to 76.32	165,801	115,277

**PAD 2009 R&O Statistics**

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2005 to 06/30/2008 Posted Before: 01/23/2009

NUMBER of Sales:	85	<b>MEDIAN:</b>	<b>69</b>	COV:	25.62	95% Median C.I.:	64.62 to 76.32	(!: Derived)
TOTAL Sales Price:	13,482,728	WGT. MEAN:	70	STD:	18.38	95% Wgt. Mean C.I.:	66.17 to 72.88	(!: land+NAT=0)
TOTAL Adj.Sales Price:	14,093,113	MEAN:	72	AVG.ABS.DEV:	13.92	95% Mean C.I.:	67.85 to 75.67	
TOTAL Assessed Value:	9,798,595							
AVG. Adj. Sales Price:	165,801	COD:	20.11	MAX Sales Ratio:	124.53			
AVG. Assessed Value:	115,277	PRD:	103.21	MIN Sales Ratio:	21.01			

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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	5	73.64	66.76	48.91	45.54	136.50	21.01	124.53	N/A	4,416	2,160
5000 TO 9999	3	69.23	58.26	55.85	17.29	104.32	34.83	70.73	N/A	12,232	6,831
Total \$ _____											
1 TO 9999	8	69.98	63.58	53.24	37.15	119.41	21.01	124.53	21.01 to 124.53	7,347	3,911
10000 TO 29999	3	77.49	78.99	80.52	4.50	98.09	74.50	84.97	N/A	23,833	19,191
30000 TO 59999	6	80.13	76.14	73.79	13.17	103.20	48.84	91.40	48.84 to 91.40	62,750	46,300
60000 TO 99999	22	65.02	69.23	66.82	15.71	103.61	49.64	115.30	60.76 to 76.32	112,315	75,051
100000 TO 149999	21	70.95	76.26	71.61	22.93	106.49	48.82	116.91	61.45 to 89.33	186,331	133,437
150000 TO 249999	21	65.13	70.71	68.26	17.85	103.58	48.89	98.39	60.79 to 81.76	241,258	164,694
250000 TO 499999	4	73.59	71.98	71.16	9.27	101.15	61.93	78.80	N/A	534,000	380,006
ALL _____	85	69.23	71.76	69.53	20.11	103.21	21.01	124.53	64.62 to 76.32	165,801	115,277



**2009 Correlation Section  
for Pawnee County**

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**Agricultural Land**

**I. Correlation**

AGRICULTURAL UNIMPROVED: The assessor has approached the valuation of agricultural land in a methodical and consistent process. The County relied on the unimproved statistical analysis in making adjustments for the current year. In looking at both sets of statistics the overall level of value is in the acceptable range. There were 27 sales added to the analysis with minimal improvements and non productive land. The County did not agree with the calculations for not deducting the minimal values from the sale amount. Analysis of the following tables demonstrates that the statistics support a level of value within the acceptable range that is best measured by the median measure of central tendency.

**2009 Correlation Section  
for Pawnee County**

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**II. Analysis of Percentage of Sales Used**

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

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

	<b>Total Sales</b>	<b>Qualified Sales</b>	<b>Percent Used</b>
<b>2009</b>	<b>105</b>	<b>58</b>	<b>55.24</b>
<b>2008</b>	<b>124</b>	<b>69</b>	<b>55.65</b>
<b>2007</b>	<b>94</b>	<b>61</b>	<b>64.89</b>
<b>2006</b>	<b>76</b>	<b>46</b>	<b>60.53</b>
<b>2005</b>	<b>73</b>	<b>49</b>	<b>67.12</b>

AGRICULTURAL UNIMPROVED: This table indicates that the County has utilized a high portion of the available agricultural sales and that the measurement of the class of property was done with all available arms length sales.

**2009 Correlation Section  
for Pawnee County**

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

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

**Adjusting for Selective Reappraisal**

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

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

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

**2009 Correlation Section  
for Pawnee County**

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

	<b>Preliminary Median</b>	<b>% Change in Assessed Value (excl. growth)</b>	<b>Trended Preliminary Ratio</b>	<b>R&amp;O Median</b>
<b>2009</b>	<b>67</b>	<b>10.42</b>	<b>74</b>	<b>74</b>
<b>2008</b>	<b>57.5</b>	<b>15.02</b>	<b>66</b>	<b>72.44</b>
<b>2007</b>	<b>72</b>	<b>0.28</b>	<b>72</b>	<b>72</b>
<b>2006</b>	<b>62</b>	<b>22.50</b>	<b>76</b>	<b>76</b>
<b>2005</b>	<b>74</b>	<b>6.25</b>	<b>79</b>	<b>77</b>

AGRICULTURAL UNIMPROVED: The relationship between the trended preliminary ratio and the R&O ratio suggests the assessment practices are applied to the sales file and population in a similar manner.

**2009 Correlation Section  
for Pawnee County**

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

This section analyzes the percentage change of the assessed values in the sales file, between the 2009 Preliminary Statistical Reports and the 2009 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 2008 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.

**2009 Correlation Section  
for Pawnee County**

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

<b>% Change in Total Assessed Value in the Sales File</b>		<b>% Change in Total Assessed Value (excl. growth)</b>
11.32	2009	10.42
18.60	2008	15.02
2.18	2007	0.28
29.90	2006	22.50
5.69	2005	6.25

AGRICULTURAL UNIMPROVED: The percent change is similar and shows that the county has appraised the sold parcels similarly to the unsold parcels. The change is also consistent with the appraisal actions for this class of properties.

**2009 Correlation Section  
for Pawnee County**

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

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

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

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

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

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

**2009 Correlation Section  
for Pawnee County**

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

	<b>Median</b>	<b>Wgt. Mean</b>	<b>Mean</b>
<b>R&amp;O Statistics</b>	<b>74</b>	<b>70</b>	<b>74</b>

AGRICULTURAL UNIMPROVED: This table shows that all three measures are within the acceptable range.

**2009 Correlation Section  
for Pawnee County**

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**VI. Analysis of R&O COD and PRD**

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

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

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

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

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

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

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

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

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

	<b>COD</b>	<b>PRD</b>
<b>R&amp;O Statistics</b>	<b>20.42</b>	<b>104.85</b>
<b>Difference</b>	<b>0.42</b>	<b>1.85</b>

**AGRICULTURAL UNIMPROVED:**Both measures of the quality of assessment are slightly outside the acceptable range.

**2009 Correlation Section  
for Pawnee County**

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**VII. Analysis of Change in Statistics Due to Assessor Actions**

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

	Preliminary Statistics	R&O Statistics	Change
<b>Number of Sales</b>	<b>58</b>	<b>58</b>	<b>0</b>
<b>Median</b>	<b>67</b>	<b>74</b>	<b>7</b>
<b>Wgt. Mean</b>	<b>64</b>	<b>70</b>	<b>6</b>
<b>Mean</b>	<b>67</b>	<b>74</b>	<b>7</b>
<b>COD</b>	<b>20.72</b>	<b>20.42</b>	<b>-0.30</b>
<b>PRD</b>	<b>105.02</b>	<b>104.85</b>	<b>-0.17</b>
<b>Minimum</b>	<b>23.15</b>	<b>25.25</b>	<b>2.10</b>
<b>Maximum</b>	<b>116.14</b>	<b>124.53</b>	<b>8.39</b>

AGRICULTURAL UNIMPROVED: The change between the preliminary statistics and the Reports and Opinion statistics is consistent with the assessment actions reported by the County for this class of property.



<b>Total Real Property</b> Sum Lines 17, 25, & 30	<b>Records : 3,970</b>	<b>Value : 328,419,700</b>	<b>Growth 953,075</b>	<b>Sum Lines 17, 25, &amp; 41</b>
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Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
<b>01. Res UnImp Land</b>	218	517,305	11	30,965	4	25,280	233	573,550	
<b>02. Res Improve Land</b>	865	2,191,020	41	308,935	75	616,115	981	3,116,070	
<b>03. Res Improvements</b>	874	23,811,285	42	1,934,925	80	3,822,085	996	29,568,295	
<b>04. Res Total</b>	1,092	26,519,610	53	2,274,825	84	4,463,480	1,229	33,257,915	803,650
<b>% of Res Total</b>	88.85	79.74	4.31	6.84	6.83	13.42	30.96	10.13	84.32
<b>05. Com UnImp Land</b>	44	52,410	7	36,930	2	11,675	53	101,015	
<b>06. Com Improve Land</b>	162	249,200	5	54,060	6	18,680	173	321,940	
<b>07. Com Improvements</b>	172	4,748,475	11	1,147,615	8	139,975	191	6,036,065	
<b>08. Com Total</b>	216	5,050,085	18	1,238,605	10	170,330	244	6,459,020	104,270
<b>% of Com Total</b>	88.52	78.19	7.38	19.18	4.10	2.64	6.15	1.97	10.94
<b>09. Ind UnImp Land</b>	0	0	0	0	0	0	0	0	
<b>10. Ind Improve Land</b>	1	4,230	1	25,325	1	8,940	3	38,495	
<b>11. Ind Improvements</b>	1	34,415	1	745,565	1	128,985	3	908,965	
<b>12. Ind Total</b>	1	38,645	1	770,890	1	137,925	3	947,460	0
<b>% of Ind Total</b>	33.33	4.08	33.33	81.36	33.33	14.56	0.08	0.29	0.00
<b>13. Rec UnImp Land</b>	0	0	0	0	49	49,890	49	49,890	
<b>14. Rec Improve Land</b>	0	0	0	0	45	56,645	45	56,645	
<b>15. Rec Improvements</b>	0	0	0	0	50	206,250	50	206,250	
<b>16. Rec Total</b>	0	0	0	0	99	312,785	99	312,785	0
<b>% of Rec Total</b>	0.00	0.00	0.00	0.00	100.00	100.00	2.49	0.10	0.00
<b>Res &amp; Rec Total</b>	1,092	26,519,610	53	2,274,825	183	4,776,265	1,328	33,570,700	803,650
<b>% of Res &amp; Rec Total</b>	82.23	79.00	3.99	6.78	13.78	14.23	33.45	10.22	84.32
<b>Com &amp; Ind Total</b>	217	5,088,730	19	2,009,495	11	308,255	247	7,406,480	104,270
<b>% of Com &amp; Ind Total</b>	87.85	68.71	7.69	27.13	4.45	4.16	6.22	2.26	10.94
<b>17. Taxable Total</b>	1,309	31,608,340	72	4,284,320	194	5,084,520	1,575	40,977,180	907,920
<b>% of Taxable Total</b>	83.11	77.14	4.57	10.46	12.32	12.41	39.67	12.48	95.26

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	0	0	0
19. Commercial	0	0	0	1	26,385	681,205
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
	Rural			Total		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	0	0	0
19. Commercial	0	0	0	1	26,385	681,205
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				1	26,385	681,205

Schedule III : Mineral Interest Records

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

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Producing	87	6	50	143

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	0	0	119	9,025,275	1,338	126,971,635	1,457	135,996,910
28. Ag-Improved Land	0	0	80	9,302,260	829	117,572,130	909	126,874,390
29. Ag Improvements	0	0	81	3,255,615	857	21,315,605	938	24,571,220
30. Ag Total							2,395	287,442,520

Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	1	0.06	360	
32. HomeSite Improv Land	0	0.00	0	52	53.38	320,280	
33. HomeSite Improvements	0	0.00	0	48	0.00	2,468,740	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	5	3.00	4,050	
36. FarmSite Improv Land	0	0.00	0	68	107.96	179,965	
37. FarmSite Improvements	0	0.00	0	79	0.00	786,875	
38. FarmSite Total							
39. Road & Ditches	0	0.00	0	0	322.19	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
	Records	Acres	Value	Records	Acres	Value	Growth
31. HomeSite UnImp Land	3	1.00	6,000	4	1.06	6,360	
32. HomeSite Improv Land	461	468.32	2,799,365	513	521.70	3,119,645	
33. HomeSite Improvements	471	0.00	14,636,140	519	0.00	17,104,880	0
34. HomeSite Total				<b>523</b>	<b>522.76</b>	<b>20,230,885</b>	
35. FarmSite UnImp Land	51	36.10	53,665	56	39.10	57,715	
36. FarmSite Improv Land	752	1,153.54	1,938,795	820	1,261.50	2,118,760	
37. FarmSite Improvements	834	0.00	6,679,465	913	0.00	7,466,340	45,155
38. FarmSite Total				<b>969</b>	<b>1,300.60</b>	<b>9,642,815</b>	
39. Road & Ditches	0	4,854.84	0	0	5,177.03	0	
40. Other- Non Ag Use	0	180.30	90,950	0	180.30	90,950	
41. Total Section VI				<b>1,492</b>	<b>7,180.69</b>	<b>29,964,650</b>	<b>45,155</b>

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

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	0	0.00	0	1	109.59	74,605
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	9	1,298.39	1,012,025	10	1,407.98	1,086,630

Schedule VIII : Agricultural Records : Special Value

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	0	0.00	0	0	0.00	0
44. Recapture Value N/A	0	0.00	0	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	0	0.00	0	0	0.00	0
44. Recapture Value	0	0	0	0	0	0

\* LB 968 (2006) for tax year 2009 and forward there will be no Recapture value.

## Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 1

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	51.00	4.72%	123,165	6.81%	2,415.00
46. 1A	336.53	31.13%	664,650	36.75%	1,975.01
47. 2A1	0.00	0.00%	0	0.00%	0.00
48. 2A	385.82	35.69%	626,960	34.66%	1,625.01
49. 3A1	175.60	16.24%	252,165	13.94%	1,436.02
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	125.00	11.56%	135,000	7.46%	1,080.00
52. 4A	7.00	0.65%	6,755	0.37%	965.00
<b>53. Total</b>	<b>1,080.95</b>	<b>100.00%</b>	<b>1,808,695</b>	<b>100.00%</b>	<b>1,673.25</b>
<b>Dry</b>					
54. 1D1	3,996.50	3.07%	7,427,010	4.95%	1,858.38
55. 1D	12,521.21	9.63%	18,964,395	12.64%	1,514.58
56. 2D1	289.25	0.22%	399,385	0.27%	1,380.76
57. 2D	52,021.22	40.02%	64,956,130	43.28%	1,248.65
58. 3D1	26,242.14	20.19%	29,796,780	19.86%	1,135.46
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	31,188.25	23.99%	25,738,810	17.15%	825.27
61. 4D	3,737.56	2.88%	2,784,755	1.86%	745.07
<b>62. Total</b>	<b>129,996.13</b>	<b>100.00%</b>	<b>150,067,265</b>	<b>100.00%</b>	<b>1,154.40</b>
<b>Grass</b>					
63. 1G1	850.92	0.00%	668,020	0.64%	785.06
64. 1G	6,281.92	4.94%	6,318,860	6.04%	1,005.88
65. 2G1	34.55	0.03%	36,655	0.04%	1,060.93
66. 2G	30,163.57	23.71%	30,349,675	28.99%	1,006.17
67. 3G1	32,081.18	25.22%	29,131,625	27.83%	908.06
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	31,888.92	25.07%	21,984,445	21.00%	689.41
70. 4G	25,912.49	20.37%	16,197,470	15.47%	625.08
<b>71. Total</b>	<b>127,213.54</b>	<b>100.00%</b>	<b>104,686,750</b>	<b>100.00%</b>	<b>822.92</b>
<b>Irrigated Total</b>					
<b>Irrigated Total</b>	<b>1,080.95</b>	<b>0.41%</b>	<b>1,808,695</b>	<b>0.70%</b>	<b>1,673.25</b>
<b>Dry Total</b>					
<b>Dry Total</b>	<b>129,996.13</b>	<b>49.81%</b>	<b>150,067,265</b>	<b>58.28%</b>	<b>1,154.40</b>
<b>Grass Total</b>					
<b>Grass Total</b>	<b>127,213.54</b>	<b>48.74%</b>	<b>104,686,750</b>	<b>40.66%</b>	<b>822.92</b>
<b>Waste</b>					
<b>Waste</b>	<b>2,713.61</b>	<b>1.04%</b>	<b>915,160</b>	<b>0.36%</b>	<b>337.25</b>
<b>Other</b>					
<b>Other</b>	<b>0.00</b>	<b>0.00%</b>	<b>0</b>	<b>0.00%</b>	<b>0.00</b>
<b>Exempt</b>					
<b>Exempt</b>	<b>0.00</b>	<b>0.00%</b>	<b>0</b>	<b>0.00%</b>	<b>0.00</b>
<b>Market Area Total</b>	<b>261,004.23</b>	<b>100.00%</b>	<b>257,477,870</b>	<b>100.00%</b>	<b>986.49</b>

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
<b>76. Irrigated</b>	0.00	0	0.00	0	1,080.95	1,808,695	1,080.95	1,808,695
<b>77. Dry Land</b>	0.00	0	8,930.45	10,690,120	121,065.68	139,377,145	129,996.13	150,067,265
<b>78. Grass</b>	0.00	0	8,296.79	7,066,930	118,916.75	97,619,820	127,213.54	104,686,750
<b>79. Waste</b>	0.00	0	338.62	65,830	2,374.99	849,330	2,713.61	915,160
<b>80. Other</b>	0.00	0	0.00	0	0.00	0	0.00	0
<b>81. Exempt</b>	0.00	0	0.00	0	0.00	0	0.00	0
<b>82. Total</b>	<b>0.00</b>	<b>0</b>	<b>17,565.86</b>	<b>17,822,880</b>	<b>243,438.37</b>	<b>239,654,990</b>	<b>261,004.23</b>	<b>257,477,870</b>

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
<b>Irrigated</b>	1,080.95	0.41%	1,808,695	0.70%	1,673.25
<b>Dry Land</b>	129,996.13	49.81%	150,067,265	58.28%	1,154.40
<b>Grass</b>	127,213.54	48.74%	104,686,750	40.66%	822.92
<b>Waste</b>	2,713.61	1.04%	915,160	0.36%	337.25
<b>Other</b>	0.00	0.00%	0	0.00%	0.00
<b>Exempt</b>	0.00	0.00%	0	0.00%	0.00
<b>Total</b>	<b>261,004.23</b>	<b>100.00%</b>	<b>257,477,870</b>	<b>100.00%</b>	<b>986.49</b>

**2009 County Abstract of Assessment for Real Property, Form 45 Compared with the 2008 Certificate of Taxes Levied (CTL)**

67 Pawnee

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	<b>2008 CTL County Total</b>	<b>2009 Form 45 County Total</b>	<b>Value Difference (2009 form 45 - 2008 CTL)</b>	<b>Percent Change</b>	<b>2009 Growth (New Construction Value)</b>	<b>Percent Change excl. Growth</b>
01. Residential	30,185,145	33,257,915	3,072,770	10.18%	803,650	7.52%
02. Recreational	400,215	312,785	-87,430	-21.85%	0	-21.85%
03. Ag-Homesite Land, Ag-Res Dwelling	20,181,945	20,230,885	48,940	0.24%	0	0.24%
<b>04. Total Residential (sum lines 1-3)</b>	<b>50,767,305</b>	<b>53,801,585</b>	<b>3,034,280</b>	<b>5.98%</b>	<b>803,650</b>	<b>4.39%</b>
05. Commercial	5,709,255	6,459,020	749,765	13.13%	104,270	11.31%
06. Industrial	947,460	947,460	0	0.00%	0	0.00%
07. Ag-Farmsite Land, Outbuildings	9,429,335	9,642,815	213,480	2.26%	45,155	1.79%
08. Minerals	0	0	0		0	
<b>09. Total Commercial (sum lines 5-8)</b>	<b>16,086,050</b>	<b>17,049,295</b>	<b>963,245</b>	<b>5.99%</b>	<b>149,425</b>	<b>5.06%</b>
<b>10. Total Non-Agland Real Property</b>	<b>66,853,355</b>	<b>70,941,830</b>	<b>4,088,475</b>	<b>6.12%</b>	<b>953,075</b>	<b>4.69%</b>
11. Irrigated	1,691,740	1,808,695	116,955	6.91%		
12. Dryland	136,836,115	150,067,265	13,231,150	9.67%		
13. Grassland	93,769,675	104,686,750	10,917,075	11.64%		
14. Wasteland	792,330	915,160	122,830	15.50%		
15. Other Agland	90,950	0	-90,950	-100.00%		
<b>16. Total Agricultural Land</b>	<b>233,180,810</b>	<b>257,477,870</b>	<b>24,297,060</b>	<b>10.42%</b>		
<b>17. Total Value of all Real Property</b> (Locally Assessed)	<b>300,034,165</b>	<b>328,419,700</b>	<b>28,385,535</b>	<b>9.46%</b>	<b>953,075</b>	<b>9.14%</b>

PAWNEE COUNTY ASSESSOR'S OFFICE

PAWNEE CITY, NE

In accordance with 77-1311 section 9, as amended by LB 263, the Pawnee County Assessor's office has made a four –year plan to inspect properties in Pawnee County. The schedule of inspections is to be as follows:

2009: Table Rock and Burchard residential and the Townships of Steinauer, Clear Creek and Table Rock.

2010: Du Bois residential, Pawnee City commercial and the Townships of West Branch, Clay and South Fork.

2011: Lewiston and Steinauer residential, Lewiston, Burchard, Steinauer, Table Rock and Du Bois commercial with the Townships of Turkey Creek, Plum Creek and Mission Creek.

2012: Pawnee City residential and the Townships of Miles, Pawnee and Sheridan.

The purpose of the inspections is to make sure all information on the property record card of each parcel is correct and to correct any information that is needed and to take an updated picture of the parcel. The Assessor's office shall then make any changes that are needed to have all parcels comply with the ruling and guidelines set forth by the statues of the Legislative body and the Department of Revenue, Property Tax Division.

This may include updated Marshall & Swift pricing, either Marshall & Swift or in house depreciation schedules, based on the study of sales rosters, that will give a uniform level of assessment to all classes and subclasses of property.

This schedule of events may change based on the need of the properties to meet the level of assessment set forth by the state or if the budgeted amount needed to make these inspections may change on a yearly basis.

The soil change which is supposed to be completed for 2009 will not be totally correct due to the complex changes involved that was more than expected. After only about 5 months since we received the changes from Property Assessment and trying to do all by hand we don't believe it will possible to have all the correct soils as listed. We will try to achieve as much as possible at this time.

Jonathan Bailey

Pawnee County Assessor

## 2009 Assessment Survey for Pawnee County

### I. General Information

#### A. Staffing and Funding Information

1.	<b>Deputy(ies) on staff</b>
	1
2.	<b>Appraiser(s) on staff</b>
	0
3.	<b>Other full-time employees</b>
	0
4.	<b>Other part-time employees</b>
	1
5.	<b>Number of shared employees</b>
	0
6.	<b>Assessor's requested budget for current fiscal year</b>
	67,875.20
7.	<b>Part of the budget that is dedicated to the computer system</b>
	Computer costs are taken out of County General
8.	<b>Adopted budget, or granted budget if different from above</b>
	67,875.20
9.	<b>Amount of the total budget set aside for appraisal work</b>
	8,800
10.	<b>Amount of the total budget set aside for education/workshops</b>
	225
11.	<b>Appraisal/Reappraisal budget, if not part of the total budget</b>
	0
12.	<b>Other miscellaneous funds</b>
	0
13.	<b>Total budget</b>
	67,875.20
a.	<b>Was any of last year's budget not used:</b>
	Approximately 500

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

1.	<b>Administrative software</b>
	MIPS
2.	<b>CAMA software</b>
	MIPS

3.	<b>Cadastral maps: Are they currently being used?</b>
	Yes
4.	<b>Who maintains the Cadastral Maps?</b>
	Staff
5.	<b>Does the county have GIS software?</b>
	Yes
6.	<b>Who maintains the GIS software and maps?</b>
	Assessor
7.	<b>Personal Property software:</b>
	MIPS

### **C. Zoning Information**

1.	<b>Does the county have zoning?</b>
	Yes
2.	<b>If so, is the zoning countywide?</b>
	Yes- outside city limits.
3.	<b>What municipalities in the county are zoned?</b>
	Pawnee City has separate zoning.
4.	<b>When was zoning implemented?</b>
	July 2001- county zoning 2002- Pawnee City zoning

### **D. Contracted Services**

1.	<b>Appraisal Services</b>
	Ron Elliot- part time
2.	<b>Other services</b>
	None



# Certification

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This is to certify that the 2009 Reports and Opinions of the Property Tax Administrator have been sent to the following:

Four copies to the Tax Equalization and Review Commission, by hand delivery.

One copy to the Pawnee County Assessor, by hand delivery.

Dated this 7th day of April, 2009.



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

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Ruth A. Sorensen  
Property Tax Administrator



## Valuation History Charts