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## 2010 Commission Summary

### 64 Nemaha

#### Residential Real Property - Current

Number of Sales	247	Median	97
Total Sales Price	\$19,730,824	Mean	96
Total Adj. Sales Price	\$19,753,824	Wgt. Mean	94
Total Assessed Value	\$18,569,054	Average Assessed Value of the Base	\$56,047
Avg. Adj. Sales Price	\$79,975	Avg. Assessed Value	\$75,178

#### Confidence Interval - Current

95% Median C.I	96.00 to 97.29
95% Mean C.I	94.64 to 98.17
95% Wgt. Mean C.I	91.96 to 96.04

% of Value of the Class of all Real Property Value in the County	27.48
% of Records Sold in the Study Period	7.91
% of Value Sold in the Study Period	10.61

#### Residential Real Property - History

Year	Number of Sales	LOV	Median
2009	253	94	94
2008	243	96	96
2007	258	96	96
2006	258	96	96

## 2010 Commission Summary

### 64 Nemaha

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#### Commercial Real Property - Current

Number of Sales	37	Median	95
Total Sales Price	\$3,093,610	Mean	93
Total Adj. Sales Price	\$3,093,610	Wgt. Mean	93
Total Assessed Value	\$2,884,710	Average Assessed Value of the Base	\$60,496
Avg. Adj. Sales Price	\$83,611	Avg. Assessed Value	\$77,965

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#### Confidence Interval - Current

95% Median C.I	82.29 to 97.61
95% Mean C.I	82.25 to 103.53
95% Wgt. Mean C.I	84.54 to 101.96

% of Value of the Class of all Real Property Value in the County	4.43
% of Records Sold in the Study Period	7.94
% of Value Sold in the Study Period	10.23

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#### Commercial Real Property - History

Year	Number of Sales	LOV	Median
2009	39	95	95
2008	38	97	97
2007	45	95	95
2006	57	95	95



## 2010 Opinions of the Property Tax Administrator for Nemaha 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. 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 Nemaha County is 97% of market value. The quality of assessment for the class of residential real property in Nemaha County indicates the assessment practices meet 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 Nemaha County is 95% of market value. The quality of assessment for the class of commercial real property in Nemaha County indicates the assessment practices meet 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 land in Nemaha County is 72% of market value. The quality of assessment for the class of agricultural land in Nemaha County indicates the assessment practices meet generally accepted mass appraisal practices.

Dated this 7th day of April, 2010.



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

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Ruth A. Sorensen  
Property Tax Administrator



**2010 Assessment Actions for Nemaha County  
taken to address the following property  
classes/subclasses:**

**Residential:**

For 2010 Nemaha County reviewed the preliminary statistical information from the Terra Scan programming and conducted further analysis for Assessor locations where the level of value fell outside the acceptable range. This process was used to aid in the determination where priorities for review and appraisal activities were necessary.

The County completed a review/appraisal of the Assessor Location Auburn. The review/appraisal consisted of a physical inspection of the entire class. The contract appraiser updated the property record card, new photos were taken, and the property sketches were reviewed and corrected if needed and interior inspections were conducted when allowed. Updated costing and depreciation for the cost approach and market approach with a correlated value applied to the properties.

The County also completed their permit and improvement statement pick up work for the year.

## 2010 Assessment Survey for Nemaha County

### Residential Appraisal Information

1.	<b>Valuation data collection done by:</b>	
	Assessor and occasionally the contract appraiser assists	
2.	<b>List the valuation groupings used by the County:</b>	
	01	Auburn Largest town in the county, the county seat and the main trade and employment center for the county
	02	Brock Small village with little economic development but located within commuting distance to both Auburn and Nebraska City
	03	Brownville Unique as a historical river town that attracts tourism
	04	Johnson A village close or between two trade and employment centers and maintains a unique market for residential properties
	05	Julian Small village with little economic development on the main highway between Auburn and Nebraska City
	06	Nemaha Small village with little economic development remotely located away from larger towns (isolated)
	07	Peru Unique because it is also the location of a state college
	08	Rural Not part of an incorporated town or village
a.	<b>Describe the specific characteristics of the valuation groupings that make them unique.</b>	
	The assessor locations are unique valuation groupings. Each of the towns and villages has unique characteristics that are reflected by the different affects in the housing market. Variables such as location from Auburn or other trade or employment centers. Other variables such as location in the county for the rural residential and agricultural improvements and also recreational influences predominantly on or associated with the Missouri River.	
3.	<b>What approach(es) to value is/are used for this class to estimate the market value of properties? List or describe.</b>	
	The cost approach (RCNLD) from market base depreciation also using Market approach (sales comparison) testing the results of the cost data and depreciation.	
4	<b>When was the last lot value study completed?</b>	
	Market analyses are completed every year and when an area is re-appraised the lot values are verified and re-appraised if needed.	
a.	<b>What methodology was used to determine the residential lot values?</b>	
	Local vacant lot sales are used as a guide for lot valuation in each of the different valuation groupings, lots measured by the square foot is the most widely used unit of comparison for urban residential lot analysis and subsequent valuation.	
5.	<b>Is the same costing year for the cost approach being used for the entire valuation grouping? If not, identify and explain the differences?</b>	
	2009-Res. Auburn 2007-Res.Small towns	

	2008-Res. Suburban 2005-Res. Rural 2005-Res. Ag
6.	<b>Does the County develop the depreciation study(ies) based on local market information or does the County use the tables provided by their CAMA vender?</b>
	The local market is used to create the depreciation tables used with the cost approach to value
a.	<b>How often does the County update depreciation tables?</b>
	The depreciation is reviewed and updated when an area is re-appraised which also aligns with updates to the costing tables.
7.	<b>Pickup work:</b>
a.	<b>Is pickup work done annually and is it completed by March 19<sup>th</sup>?</b>
	Yes
b.	<b>By Whom?</b>
	Res. Urban-Assessor and contract appraiser Res. Ag-contract appraiser Res. Sub & Res. Rural-contract appraiser
c.	<b>Is the valuation process (cost date and depreciation schedule or market comparison) used for the pickup work the same as the one that was used for the valuation group?</b>
	Yes
8.	<b>What is the County's progress with the 6 year inspection and review requirement? (Statute 77-1311.03)</b>
	On schedule
a.	<b>Does the County maintain a tracking process? If yes describe.</b>
	The assessor uses the counties 3 Year Plan of Assessment as a check off document and the review process the county is using at this time takes 4 years to complete a full cycle. Also the contract appraiser keeps notes as to progress of completed appraisal projects.
b.	<b>How are the results of the portion of the properties inspected and reviewed applied to the balance of the county?</b>
	All areas of the county is analyzed each year and if areas not on schedule to be re-appraised or reviewed the non reviewed areas are adjusted to maintain county wide equalization.

**PAD 2010 R&O Statistics**

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2007 to 06/30/2009 Posted Before: 02/15/2010

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	247	<b>MEDIAN:</b>	<b>97</b>	COV:	14.68	95% Median C.I.:	96.00 to 97.29
TOTAL Sales Price:	19,730,824	WGT. MEAN:	94	STD:	14.15	95% Wgt. Mean C.I.:	91.96 to 96.04
TOTAL Adj.Sales Price:	19,753,824	MEAN:	96	AVG.ABS.DEV:	7.52	95% Mean C.I.:	94.64 to 98.17
TOTAL Assessed Value:	18,569,054						
AVG. Adj. Sales Price:	79,975	COD:	7.78	MAX Sales Ratio:	159.00		
AVG. Assessed Value:	75,178	PRD:	102.56	MIN Sales Ratio:	23.00		

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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>											
07/01/07 TO 09/30/07	49	97.67	96.67	94.82	8.36	101.95	23.00	147.86	96.21 to 98.78	80,502	76,333
10/01/07 TO 12/31/07	33	96.66	96.42	96.31	3.71	100.11	82.33	109.58	94.93 to 98.39	88,022	84,778
01/01/08 TO 03/31/08	20	96.11	93.64	86.93	5.21	107.72	49.58	100.93	94.16 to 98.69	89,669	77,949
04/01/08 TO 06/30/08	37	95.63	96.40	93.58	8.34	103.01	68.18	148.00	93.17 to 98.34	90,065	84,282
07/01/08 TO 09/30/08	31	96.53	94.23	92.09	7.47	102.33	57.34	137.85	94.09 to 97.89	82,467	75,946
10/01/08 TO 12/31/08	21	96.00	95.84	95.15	11.25	100.73	31.81	134.73	92.50 to 99.63	65,826	62,631
01/01/09 TO 03/31/09	21	96.10	97.14	95.50	5.26	101.71	85.01	121.66	93.98 to 99.52	55,769	53,260
04/01/09 TO 06/30/09	35	97.82	99.43	96.14	10.80	103.43	55.24	159.00	95.19 to 101.08	76,247	73,301
<u>Study Years</u>											
07/01/07 TO 06/30/08	139	96.79	96.10	93.66	6.87	102.61	23.00	148.00	95.70 to 97.62	86,152	80,686
07/01/08 TO 06/30/09	108	96.43	96.80	94.54	8.96	102.39	31.81	159.00	95.63 to 97.57	72,024	68,088
<u>Calendar Yrs</u>											
01/01/08 TO 12/31/08	109	96.04	95.17	92.08	8.09	103.35	31.81	148.00	94.90 to 96.98	83,161	76,578
<u>ALL</u>											
	247	96.64	96.41	94.00	7.78	102.56	23.00	159.00	96.00 to 97.29	79,975	75,178

VALUATION GROUP	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
01	127	97.22	96.59	95.85	3.25	100.78	57.34	116.50	96.41 to 97.82	87,565	83,928
02	7	101.67	102.67	103.17	3.85	99.51	96.44	111.33	96.44 to 111.33	18,428	19,013
03	3	95.14	86.97	82.84	8.70	104.98	70.47	95.30	N/A	73,433	60,833
04	18	92.90	94.73	93.32	10.70	101.51	73.43	144.23	85.01 to 100.07	45,033	42,023
06	8	97.45	95.00	98.93	21.25	96.03	31.81	137.85	31.81 to 137.85	16,843	16,663
07	28	96.48	98.31	96.21	14.32	102.18	23.00	140.92	94.29 to 103.55	40,966	39,413
08	56	94.26	95.50	90.47	11.78	105.56	49.58	159.00	92.46 to 96.66	110,560	100,021
<u>ALL</u>											
	247	96.64	96.41	94.00	7.78	102.56	23.00	159.00	96.00 to 97.29	79,975	75,178

STATUS: IMPROVED, UNIMPROVED & IOLL	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	222	96.75	97.01	94.37	6.79	102.80	31.81	147.86	96.08 to 97.53	82,956	78,287
2	22	93.84	90.20	84.63	18.51	106.59	23.00	159.00	82.33 to 98.00	39,515	33,441
3	3	97.82	96.99	96.87	2.08	100.12	93.52	99.62	N/A	156,074	151,190
<u>ALL</u>											
	247	96.64	96.41	94.00	7.78	102.56	23.00	159.00	96.00 to 97.29	79,975	75,178

**PAD 2010 R&O Statistics**

Base Stat

State Stat Run

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**PROPERTY TYPE \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
01	229	96.52	96.03	93.88	7.54	102.29	23.00	159.00	95.97 to 97.23	83,300	78,202
06	8	94.35	95.63	94.80	11.12	100.87	67.16	132.78	67.16 to 132.78	63,556	60,253
07	10	99.61	105.75	105.40	9.13	100.33	92.40	140.92	95.70 to 118.78	16,950	17,866
<u>ALL</u>	<u>247</u>	<u>96.64</u>	<u>96.41</u>	<u>94.00</u>	<u>7.78</u>	<u>102.56</u>	<u>23.00</u>	<u>159.00</u>	<u>96.00 to 97.29</u>	<u>79,975</u>	<u>75,178</u>

**SALE PRICE \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
<u>Low \$</u>											
1 TO 4999	7	98.00	104.03	103.97	32.26	100.06	23.00	159.00	23.00 to 159.00	2,432	2,529
5000 TO 9999	15	98.43	96.78	97.67	13.84	99.09	31.81	134.73	92.40 to 107.00	6,888	6,727
<u>Total \$</u>											
1 TO 9999	22	98.22	99.09	98.56	19.72	100.54	23.00	159.00	92.40 to 113.00	5,470	5,391
10000 TO 29999	37	97.28	99.31	98.46	8.84	100.86	55.24	140.92	95.70 to 99.72	20,770	20,450
30000 TO 59999	56	97.59	98.93	98.55	6.42	100.38	65.90	147.86	96.36 to 99.63	42,553	41,938
60000 TO 99999	54	96.13	95.40	95.33	5.86	100.07	67.16	132.78	94.96 to 97.35	77,110	73,509
100000 TO 149999	39	96.10	93.59	93.65	5.86	99.94	57.34	115.09	93.31 to 97.89	122,148	114,387
150000 TO 249999	36	94.38	93.99	93.69	4.39	100.32	68.19	104.09	93.06 to 96.86	185,322	173,627
250000 TO 499999	3	85.04	77.56	75.23	19.00	103.10	49.58	98.06	N/A	294,187	221,321
<u>ALL</u>	<u>247</u>	<u>96.64</u>	<u>96.41</u>	<u>94.00</u>	<u>7.78</u>	<u>102.56</u>	<u>23.00</u>	<u>159.00</u>	<u>96.00 to 97.29</u>	<u>79,975</u>	<u>75,178</u>



**2010 Correlation Section  
for Nemaha County**

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**Residential Real Property**

**I. Correlation**

The level of value for the residential real property in Nemaha County, as determined by the PTA is 97%. The mathematically calculated median is 97%.

RESIDENTIAL:It is the opinion of the Division that the Reports and Opinion analyses demonstrates that the county has achieved an acceptable level of value and that the median is the most reliable measure for the level of value for this class of property. In correlating the assessment practices and the calculated statistics for the residential class of property in Nemaha County it is the opinion of the Division the level of value is within the acceptable range, and is best measured by the median measure of central tendency. The County utilizes verified arms length sales and applies the same assessment practices to both sold and unsold parcels in a similar manner. The County has several valuation groupings with sufficient number of sales where a reliable statistical profile can be analyzed.

The County and their contract appraiser are knowledgeable of the valuation trends and statistical review in the residential class as well as the overall economic trend in the county. Nemaha County maintains a web site with parcel search and is operated through an offsite GIS provider. The counties web access includes the property record information, the current valuation, sales history and current tax information.

There are no areas where a recommendation for a nonbinding adjustment will be made by the Division.

**2010 Correlation Section  
for Nemaha County**

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**II. Analysis of Sales Verification**

Neb. Rev. Stat. 77-1327(2) provides that all sales are deemed to be arms 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 state sales file.

The Standard on Ratio Studies, International Association of Assessing Officials (2007), indicates that excessive trimming (the arbitrary exclusion or adjustment of arms length transactions) may indicate an attempt to inappropriately exclude arms 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 real property.

The Division frequently reviews the procedures used by the county assessor to qualify sales to ensure bias does not exist in judgments made. Arms length transactions should only be excluded when they compromise the reliability of the resulting statistics. In cases where a county assessor has disqualified sales without substantiation, the Division may include such sales in the ratio study.

RESIDENTIAL:Being familiar with the assessment practices in Nemaha County and their methodology of analyzing and verifying sales assures that both the sold and unsold parcels are valued without bias. The County's sales verification practices are consistent and acceptable. A review of the non-qualified residential sales reveals the reasons given for disqualifying sales and provides information regarding the County's sales verification practices. The majority of the sales that were disqualified appear to be family transactions, substantially changed properties, or private sales that were not available on the open market. The county also notes that they also contact buyers, sellers, auctioneers, real estate agents or other real estate professionals to clarify sale terms. The County also uses their knowledge of the local market when verifying sales.

**2010 Correlation Section  
for Nemaha County**

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**III. Measure of Central Tendency**

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. 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.

	<b>Median</b>	<b>Wgt. Mean</b>	<b>Mean</b>
<b>R&amp;O Statistics</b>	<b>97</b>	<b>94</b>	<b>96</b>

**2010 Correlation Section  
for Nemaha County**

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#### **IV. Analysis of Quality of Assessment**

In analyzing the statistical data of assessment quality, there are two measures upon which assessment officials will primarily rely: the Coefficient of Dispersion (COD), and the Price Related Differential (PRD). Whether such statistics can be relied upon as meaningful for the population depends on whether the sample is representative.

The COD is commonly referred to as the index of assessment inequality. It is used to measure how closely the individual ratios are clustered around the median ratio and suggests the degree of uniformity or inaccuracy resulting in the assessments. The COD is computed by dividing the average deviation by the median ratio. For example, a COD of 20 means half of the ratios are 20 percent above or below the median. The closer the ratios are grouped around the median, the more equitable the assessment of property tends to be. Conversely, if the dispersion is quite large, there is a large spread in the ratios typically indicating a large spread around the median in the assessment of property, which results in an inequity in assessment and taxes. There is no range of acceptability stated in the Nebraska statutes for the COD measure. The International Association of Assessing Officers recommended ratio study performance standards are as follows:

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.

In unusually homogeneous types of property low CODs can be anticipated; however, in all other cases CODs less than 5 percent may be indicative of non-representative samples or the selective reappraisal of sold parcels.

The PRD, also known as the index of regression, is a measurement of the relationship between the ratios of high-value and low-value properties to determine if the value of property has any influence on the assessment ratio. It is calculated by dividing the arithmetic mean ratio by the weighted mean ratio. The PRD provides an indicator of the degree to which high-value properties are over-assessed or under-assessed in relation to low-value properties. A PRD of 100 indicates there is no bias in the assessment of high-value properties in comparison to low-value properties. A PRD greater than 100 indicates the assessments are regressive, which means low-value properties tend to have a higher assessment ratio than high-value properties. The result is the owner of a low-value property pays a greater amount of tax in relation to value than the owner of a high-value property. Conversely, a PRD less than 100 indicates that high-value properties are over assessed in relation to low-value properties.

There is no range of acceptability stated in the Nebraska statutes for the PRD measure. The Standard of Ratio Studies, adopted by the International Association of Assessing Officers, July,

**2010 Correlation Section  
for Nemaha County**

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2007, recommends that the PRD should lie between 98 and 103. This range is centered slightly above 100 to allow for a slightly upward measurement bias inherent in the PRD.

The PRD is calculated based on the selling price/assessed value in the sales file. This measure can be misleading if the dollar value of the records in the sales file is not proportionate to the dollar value of records in the population.

Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), p. 247.

The analysis in this section displays the calculated COD and PRD measures for Nemaha County, which are considered as one part of the analysis of the County's assessment practices.

	<b>COD</b>	<b>PRD</b>
<b>R&amp;O Statistics</b>	<b>7.78</b>	<b>102.56</b>

RESIDENTIAL: The quality of assessment for Nemaha County residential class of property is satisfactory.



**2010 Assessment Actions for Nemaha County  
taken to address the following property classes/subclasses:**

**Commercial:**

For 2010, the commercial properties were reviewed including all commercial sales and new construction was listed, measured and valued. The commercial sales analysis indicated the commercial class as a whole was in compliance and did not review/re-appraise any particular segment of the commercial properties. There is no indication that anything needs to be done for this year as the level of value and other qualitative statistics are in compliance.

# 2010 Assessment Survey for Nemaha County

## Commercial / Industrial Appraisal Information

1.	<b>Valuation data collection done by:</b>	
	Assessor with contract appraiser assistance	
2.	<b>List the valuation groupings used by the County:</b>	
	01	Auburn Largest town in the county, the county seat and the main trade and employment center for the county
	02	Brock Small village with little economic development but located within commuting distance to both Auburn and Nebraska City
	02	Brownville Unique as a historical river town that attracts tourism
	02	Johnson A village close or between two trade and employment centers with an active commercial center
	02	Julian Small village with little economic development on the main highway between Auburn and Nebraska City
	02	Nemaha Small village with little economic development remotely located away from larger towns (isolated)
	02	Peru Unique because it is also the location of a state college
	02	Rural Not part of an incorporated town or village
a.	<b>Describe the specific characteristics of the valuation groupings that make them unique.</b>	
	<p>The market areas are defined by geographical location. The Assessor Locations are defined by towns and then one for the rural.</p> <p>But the Valuation Groupings consist of the town of Auburn and the industrial areas adjoining Auburn and then the balance of the county including all the small towns and rural.</p>	
3.	<b>What approach(es) to value is/are used for this class to estimate the market value of properties? List or describe.</b>	
	The appraiser develops the cost approach, an income approach and a market approach and then correlates a final value.	
4	<b>When was the last lot value study completed?</b>	
	Lot studies are completed each year to verify current values or if the market indicates a need to update the lot values.	
a.	<b>What methodology was used to determine the commercial lot values?</b>	
	Current vacant lot sales are used in the analysis to verify or set lot values. The most common unit of comparison for commercial properties by the square foot with the old down town type areas.	
5.	<b>Is the same costing year for the cost approach being used for entire valuation grouping? If not, identify and explain the differences?</b>	
	2008-Commercial 2008-Industrial	

6.	<b>Does the County develop the depreciation study(ies) based on local market information or does the County use the tables provided by their CAMA vender?</b>
	Local market information is used to develop the depreciation tables being used in the counties cost approach
a.	<b>How often does the County update the depreciation tables?</b>
	2008-Commercial 2008-Industrial
7.	<b>Pickup work:</b>
a.	<b>Is pickup work done annually and is it completed by March 19<sup>th</sup>?</b>
	Yes
b.	<b>By Whom?</b>
	Contract appraiser
c.	<b>Is the valuation process (cost date and depreciation schedule or market comparison) used for the pickup work the same as the one that was used for the valuation group?</b>
	Yes
8.	<b>What is the Counties progress with the 6 year inspection and review requirement? (Statute 77-1311.03)</b>
	On schedule in the 4 <sup>th</sup> year of the counties 4 year review cycle
a.	<b>Does the County maintain a tracking process? If yes describe.</b>
	Yes the county uses the 3 year plan of assessment and the appraisers notes, he keeps, to track his progress with the county
b.	<b>How are the results of the portion of the properties inspected and reviewed applied to the balance of the county?</b>
	All areas of the county are analyzed each year and if areas not on schedule to be re-appraised or reviewed the non-reviewed areas are adjusted (up or down) to maintain county wide equalization.

**PAD 2010 R&O Statistics**

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2006 to 06/30/2009 Posted Before: 02/15/2010

(!: AVTot=0)

NUMBER of Sales:	37	<b>MEDIAN:</b>	<b>95</b>	COV:	35.54	95% Median C.I.:	82.29 to 97.61
TOTAL Sales Price:	3,093,610	WGT. MEAN:	93	STD:	33.01	95% Wgt. Mean C.I.:	84.54 to 101.96
TOTAL Adj.Sales Price:	3,093,610	MEAN:	93	AVG.ABS.DEV:	19.02	95% Mean C.I.:	82.25 to 103.53
TOTAL Assessed Value:	2,884,710						
AVG. Adj. Sales Price:	83,611	COD:	19.99	MAX Sales Ratio:	241.47		
AVG. Assessed Value:	77,965	PRD:	99.62	MIN Sales Ratio:	45.29		

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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	8	97.14	106.15	101.38	10.91	104.70	93.43	141.16	93.43 to 141.16	76,312	77,368
10/01/06 TO 12/31/06	3	97.73	87.05	94.80	12.48	91.82	63.41	100.00	N/A	32,713	31,011
01/01/07 TO 03/31/07	3	90.80	90.19	89.00	5.67	101.34	82.17	97.61	N/A	322,800	287,285
04/01/07 TO 06/30/07	1	82.29	82.29	82.29			82.29	82.29	N/A	57,500	47,315
07/01/07 TO 09/30/07	1	57.53	57.53	57.53			57.53	57.53	N/A	22,442	12,910
10/01/07 TO 12/31/07	3	97.87	99.11	98.38	3.65	100.75	94.38	105.09	N/A	18,266	17,970
01/01/08 TO 03/31/08	4	95.21	91.02	94.54	4.58	96.28	78.21	95.46	N/A	69,665	65,858
04/01/08 TO 06/30/08	3	54.55	53.18	54.41	8.80	97.74	45.29	59.69	N/A	44,683	24,310
07/01/08 TO 09/30/08	3	80.00	130.45	88.50	71.50	147.40	69.88	241.47	N/A	23,666	20,945
10/01/08 TO 12/31/08	1	99.48	99.48	99.48			99.48	99.48	N/A	110,000	109,430
01/01/09 TO 03/31/09	2	76.40	76.40	78.59	21.97	97.21	59.61	93.18	N/A	57,500	45,187
04/01/09 TO 06/30/09	5	88.20	90.32	104.30	25.03	86.60	59.02	136.89	N/A	114,623	119,547
<u>Study Years</u>											
07/01/06 TO 06/30/07	15	96.62	97.55	93.46	10.91	104.37	63.41	141.16	90.80 to 97.86	115,636	108,076
07/01/07 TO 06/30/08	11	94.38	79.86	82.29	18.64	97.05	45.29	105.09	54.55 to 97.87	44,541	36,653
07/01/08 TO 06/30/09	11	88.20	99.56	98.99	34.53	100.58	59.02	241.47	59.61 to 136.89	79,010	78,215
<u>Calendar Yrs</u>											
01/01/07 TO 12/31/07	8	92.59	88.47	88.47	11.09	99.99	57.53	105.09	57.53 to 105.09	137,892	121,998
01/01/08 TO 12/31/08	11	80.00	92.22	85.67	36.27	107.65	45.29	241.47	54.55 to 99.48	53,973	46,239
<u>ALL</u>											
	37	95.11	92.89	93.25	19.99	99.62	45.29	241.47	82.29 to 97.61	83,611	77,965

VALUATION GROUP	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
01	27	95.74	94.85	89.33	17.45	106.18	54.55	241.47	82.29 to 97.86	82,493	73,695
02	10	84.10	87.59	103.31	26.99	84.78	45.29	141.16	57.53 to 136.89	86,629	89,494
<u>ALL</u>											
	37	95.11	92.89	93.25	19.99	99.62	45.29	241.47	82.29 to 97.61	83,611	77,965

STATUS: IMPROVED, UNIMPROVED & IOLL	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	28	95.38	96.38	94.72	20.70	101.74	57.53	241.47	82.17 to 97.73	82,168	77,833
2	9	90.80	82.04	88.96	17.70	92.22	45.29	105.09	54.55 to 100.00	88,098	78,373
<u>ALL</u>											
	37	95.11	92.89	93.25	19.99	99.62	45.29	241.47	82.29 to 97.61	83,611	77,965

**PAD 2010 R&O Statistics**

Base Stat

State Stat Run

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AVG. Adj. Sales Price:	83,611	COD:	19.99	MAX Sales Ratio:	241.47		
AVG. Assessed Value:	77,965	PRD:	99.62	MIN Sales Ratio:	45.29		

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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	6	97.74	95.37	92.25	3.83	103.39	82.17	100.00	82.17 to 100.00	155,269	143,235
03	30	93.91	92.46	94.44	23.79	97.90	45.29	241.47	78.21 to 96.62	56,936	53,771
04	1	90.80	90.80	90.80			90.80	90.80	N/A	453,900	412,160
ALL	37	95.11	92.89	93.25	19.99	99.62	45.29	241.47	82.29 to 97.61	83,611	77,965

**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	2	87.19	87.19	87.67	8.25	99.46	80.00	94.38	N/A	3,750	3,287
5000 TO 9999	2	173.28	173.28	181.99	39.35	95.21	105.09	241.47	N/A	6,650	12,102
Total \$											
1 TO 9999	4	99.74	130.24	147.98	43.16	88.01	80.00	241.47	N/A	5,200	7,695
10000 TO 29999	7	67.47	72.43	72.29	18.76	100.20	54.55	97.66	54.55 to 97.66	19,006	13,739
30000 TO 59999	11	97.73	94.83	94.19	17.58	100.68	45.29	141.16	59.61 to 130.30	44,780	42,179
60000 TO 99999	5	93.18	82.93	84.15	13.38	98.55	59.69	96.43	N/A	72,732	61,206
100000 TO 149999	4	97.30	88.40	87.54	11.65	100.99	59.02	100.00	N/A	128,028	112,076
150000 TO 249999	4	97.12	106.14	109.06	11.44	97.32	93.43	136.89	N/A	194,375	211,980
250000 TO 499999	2	86.49	86.49	87.10	4.99	99.29	82.17	90.80	N/A	396,950	345,762
ALL	37	95.11	92.89	93.25	19.99	99.62	45.29	241.47	82.29 to 97.61	83,611	77,965

**OCCUPANCY CODE**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	7	90.80	84.58	83.70	15.37	101.05	54.55	105.09	54.55 to 105.09	98,062	82,076
300	4	96.36	93.59	90.43	5.14	103.50	82.17	99.48	N/A	186,125	168,315
336	1	67.47	67.47	67.47			67.47	67.47	N/A	22,500	15,180
344	4	97.80	106.42	121.75	11.21	87.40	93.18	136.89	N/A	98,250	119,620
350	3	130.30	122.69	108.81	11.39	112.76	96.62	141.16	N/A	93,166	101,373
352	2	98.94	98.94	99.49	1.08	99.45	97.87	100.00	N/A	93,557	93,077
353	8	88.80	102.52	85.11	33.81	120.46	59.61	241.47	59.61 to 241.47	38,000	32,341
384	2	71.71	71.71	67.41	11.57	106.37	63.41	80.00	N/A	7,250	4,887
406	2	78.06	78.06	78.94	23.53	98.89	59.69	96.43	N/A	73,500	58,017
442	1	45.29	45.29	45.29			45.29	45.29	N/A	40,950	18,545
455	1	93.43	93.43	93.43			93.43	93.43	N/A	160,000	149,480
528	2	76.50	76.50	88.00	24.79	86.93	57.53	95.46	N/A	57,052	50,205
ALL	37	95.11	92.89	93.25	19.99	99.62	45.29	241.47	82.29 to 97.61	83,611	77,965



**2010 Correlation Section  
for Nemaha County**

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**Commerical Real Property**

**I. Correlation**

The level of value for the commercial real property in Nemaha County, as determined by the PTA is 95%. The mathematically calculated median is 95%.

COMMERCIAL:It is the opinion of the Division after correlating the assessment practices and the calculated statistics for the commercial class of property in Nemaha County the level of value is within the acceptable range and is best measured by the median.

The county utilizes arms length sales as part of their analysis of the commercial market and applies the same assessment practices to both the sold and the unsold parcels in a similar manner. In the commercial analysis it is reasonable to include all the arms length sales of commercial sales in the county. There is only one valuation group (which represents Auburn) with a sufficient number of sales where a separate statistical profile can be analyzed one would arrive at a similar conclusion as the level of value for the entire class.

The assessor for Nemaha County and their contract appraiser are knowledgeable of the valuation trends and statistical reviews in the class as well as the overall economic trend in the County. Nemaha County maintains a web site with parcel search and is operated through an offsite GIS provider. The counties web access allows viewing the property record information, the current valuation, sales history and current tax information.

There are no classes of subclasses where a recommendation for a nonbinding adjustment will be made by the Division.

**2010 Correlation Section  
for Nemaha County**

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**II. Analysis of Sales Verification**

Neb. Rev. Stat. 77-1327(2) provides that all sales are deemed to be arms 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 state sales file.

The Standard on Ratio Studies, International Association of Assessing Officials (2007), indicates that excessive trimming (the arbitrary exclusion or adjustment of arms length transactions) may indicate an attempt to inappropriately exclude arms 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 real property.

The Division frequently reviews the procedures used by the county assessor to qualify sales to ensure bias does not exist in judgments made. Arms length transactions should only be excluded when they compromise the reliability of the resulting statistics. In cases where a county assessor has disqualified sales without substantiation, the Division may include such sales in the ratio study.

COMMERCIAL:Being familiar with the assessment practices in Nemaha County and their methodology of analyzing and verifying sales assures that both the sold and unsold parcels are valued without bias. The County's sales verification practices are consistent and acceptable. A review of the non-qualified commercial sales reveals the reasons given for disqualifying sales and provides information regarding the County's sales verification practices. The majority of the sales that were disqualified appear to be family transactions, substantially changed properties, or private sales that were not available on the open market. The county also notes that they also contact buyers, sellers, auctioneers, real estate agents or other real estate professionals to clarify sale terms. The County also uses their knowledge of the local market when verifying sales.

**2010 Correlation Section  
for Nemaha County**

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**III. Measure of Central Tendency**

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. 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.

	<b>Median</b>	<b>Wgt. Mean</b>	<b>Mean</b>
<b>R&amp;O Statistics</b>	<b>95</b>	<b>93</b>	<b>93</b>

**2010 Correlation Section  
for Nemaha County**

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#### **IV. Analysis of Quality of Assessment**

In analyzing the statistical data of assessment quality, there are two measures upon which assessment officials will primarily rely: the Coefficient of Dispersion (COD), and the Price Related Differential (PRD). Whether such statistics can be relied upon as meaningful for the population depends on whether the sample is representative.

The COD is commonly referred to as the index of assessment inequality. It is used to measure how closely the individual ratios are clustered around the median ratio and suggests the degree of uniformity or inaccuracy resulting in the assessments. The COD is computed by dividing the average deviation by the median ratio. For example, a COD of 20 means half of the ratios are 20 percent above or below the median. The closer the ratios are grouped around the median, the more equitable the assessment of property tends to be. Conversely, if the dispersion is quite large, there is a large spread in the ratios typically indicating a large spread around the median in the assessment of property, which results in an inequity in assessment and taxes. There is no range of acceptability stated in the Nebraska statutes for the COD measure. The International Association of Assessing Officers recommended ratio study performance standards are as follows:

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.

In unusually homogeneous types of property low CODs can be anticipated; however, in all other cases CODs less than 5 percent may be indicative of non-representative samples or the selective reappraisal of sold parcels.

The PRD, also known as the index of regression, is a measurement of the relationship between the ratios of high-value and low-value properties to determine if the value of property has any influence on the assessment ratio. It is calculated by dividing the arithmetic mean ratio by the weighted mean ratio. The PRD provides an indicator of the degree to which high-value properties are over-assessed or under-assessed in relation to low-value properties. A PRD of 100 indicates there is no bias in the assessment of high-value properties in comparison to low-value properties. A PRD greater than 100 indicates the assessments are regressive, which means low-value properties tend to have a higher assessment ratio than high-value properties. The result is the owner of a low-value property pays a greater amount of tax in relation to value than the owner of a high-value property. Conversely, a PRD less than 100 indicates that high-value properties are over assessed in relation to low-value properties.

There is no range of acceptability stated in the Nebraska statutes for the PRD measure. The Standard of Ratio Studies, adopted by the International Association of Assessing Officers, July,

**2010 Correlation Section  
for Nemaha County**

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2007, recommends that the PRD should lie between 98 and 103. This range is centered slightly above 100 to allow for a slightly upward measurement bias inherent in the PRD.

The PRD is calculated based on the selling price/assessed value in the sales file. This measure can be misleading if the dollar value of the records in the sales file is not proportionate to the dollar value of records in the population.

Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), p. 247.

The analysis in this section displays the calculated COD and PRD measures for Nemaha County, which are considered as one part of the analysis of the County's assessment practices.

	<b>COD</b>	<b>PRD</b>
<b>R&amp;O Statistics</b>	<b>19.99</b>	<b>99.62</b>

COMMERCIAL: The quality of assessment for Nemaha County commercial class of property is satisfactory.

**Agricultural or Special  
Valuation Reports**

**2010 Assessment Actions for Nemaha County  
taken to address the following property classes/subclasses:**

**Agricultural:**

The County completed an analysis of the sales in the class for 2010. A new range of values were applied over the entire county.

The County purchased and installed a GIS to aid in the soil conversion to aid in the tracking of land use changes. This past year completed the conversion of and the addition of the rural land into the GIS. This enhancement for the County will aid in the inventory of the agricultural land, land use and future analysis.

The conversion of the soil survey has been completed and the sales have been analyzed using the new conversion and at this time the county has not determined if they will maintain market areas – but are leaning on continuing with present market area lines.

Pick up and permit work was completed in the class.

## 2010 Assessment Survey for Nemaha County

### Agricultural Appraisal Information

1.	<b>Valuation data collection done by:</b>
	Assessor and contract appraiser
2.	<b>Does the County maintain more than one market area / valuation grouping in the agricultural property class?</b>
	Yes
a.	<b>What is the process used to determine and monitor market areas / valuation groupings? (Neb. Rev. Stat. § 77-1363) List or describe.</b> Class or subclass includes, but not limited to, the classifications of agricultural land listed in section 77-1363, parcel use, parcel type, location, geographic characteristics, zoning, city size, parcel size and market characteristics.
	The Nemaha County assessor's office has identified two market areas for the valuation of agricultural land. These market areas were developed to account for the differences in sale price for comparable soil groups and uses. The two market areas are geographically based to determine the market values and then to re-distribute as assessed values back to the agricultural land population for each market area.
b.	<b>Describe the specific characteristics of the market area / valuation groupings that make them unique?</b>
	Land along the Missouri river sells differently than the balance of the county due to the type of soils the topography and land use and is identified as market area 8100. The balance of the county is market area 3 and is the largest part of the county. Where the soils, the topography is less rolling larger filed sizes make this area unique from market area 8100.
3.	<b>Agricultural Land</b>
a.	<b>How is agricultural land defined in this county?</b>
	Agricultural land is defined as anything used for cropping or grazing (the commercial production of agricultural products).
b.	<b>When is it agricultural land, when is it residential, when is it recreational?</b>
	Agricultural land is as stated in the response for 3.a. The county maintains a specific policy that defines rural residential. This definition describes rural residential as a parcel of less than 20 acres or parcels that are over 20 acres where the use is not agricultural or horticultural. And generally associated with some type of residential improvement. Recreational land is land not used for agricultural production or associated with residential improvements. At this time the recreational land in the county is along the Missouri River and is only being used for pleasure or recreational interests (hunting and fishing).

c.	<b>Are these definitions in writing?</b>
	There is a specific policy
d.	<b>What are the recognized differences?</b>
	Land use (see 3.b.)
e.	<b>Are rural farm home sites valued the same as rural residential home sites? If no, explain:</b>
	No, Not at this time but the values are very close to being the same.
f.	<b>Are all rural farm home sites valued the same or are market differences recognized?</b>
	Small market differences are being recognized.
g.	<b>What are the recognized differences?</b>
	Farm sites are associated with working farms generally contain several differences from rural residential parcels such as barns, machine sheds, grain storage, farm yard and various commercial livestock operations. Home sites generally maintain a residence, and few associated buildings (garages & storage sheds).
4.	<b>What is the status of the soil conversion from the alpha to numeric notation?</b>
	The conversion and mapping has been completed for 2010
a.	<b>Are land capability groupings (LCG) used to determine assessed value?</b>
	No, the appraisal process uses soils as the determining factor for breaking down the sales information for analysis and then once values are set, then again using the soils to redistribute the updated values back to the general agricultural land population.
b.	<b>What other land characteristics or analysis are/is used to determine assessed values?</b>
	Along with the soils or major soil associations the county uses general field sizes and topography as defining features.
5.	<b>Is land use updated annually?</b>
	No, but the County updates land use on a continual basis. But a complete land use study was conducted for 2010, at the same time the soil conversion process was being completed. The County now has GIS which helps to maintain both the soil layer and the land use layer for easier maintenance.
a.	<b>By what method? (Physical inspection, FSA maps, etc.)</b>
	Completed for 2010 using a combination of physical inspections and 2009 FSA Map imagery in the GIS layers.
6.	<b>Is there agricultural land in the County that has a non-agricultural influence?</b>
	Not at this time – no non agricultural influences are being recognized in the market
a.	<b>How is the County developing the value for non-agricultural influences?</b>
	There is currently no special valuation for agricultural land.
b.	<b>Has the County received applications for special valuation?</b>
	One, but the county has not identified non agricultural influences
c.	<b>Describe special value methodology</b>
	N/A
7	<b>Pickup work:</b>
a.	<b>Is pickup work done annually and is it completed by March 19<sup>th</sup>?</b>
	Yes

b.	<b>By Whom?</b>
	Contract appraiser
c.	<b>Is the valuation process (cost date and depreciation schedule or market comparison) used for the pickup work on the rural improvements the same as what was used for the general population of the valuation group?</b>
	Yes
d.	<b>Is the pickup work schedule the same for the land as for the improvements?</b>
	No, Land is appraised separate from the improvements and improvements are what are scheduled for pickup work. Land use change can be classified as pickup work but generally the two are completely separate processes.
8.	<b>What is the counties progress with the 6 year inspection and review requirement as it relates to rural improvements? (Neb. Rev. Stat. § 77-1311.03)</b>
	On schedule
a.	<b>Does the County maintain a tracking process?</b>
	Yes the county uses the 3 year plan of assessment and also the appraisers notes, he keeps, to track his progress in the county
b.	<b>How are the results of the portion of the properties inspected and reviewed applied to the balance of the county?</b>
	The agricultural sales that occur in the county are analyzed each year and then if necessary the values are then spread across all the agricultural land acres to maintain county wide equalization.



## Nemaha County 64

### 2010 Analysis of Agricultural Land

#### Proportionality Among Study Years

The following tables represent the distribution of sales among each year of the study period in the original sales file, the sales that were added to each area, and the resulting proportionality.

##### Preliminary Results:

Study Year	County	Area 1	Area 3
07/01/06 - 06/30/07	18	1	17
07/01/07 - 06/30/08	31	7	24
07/01/08 - 06/30/09	25	9	16
Totals	74	17	57

##### Added Sales:

Study Year	Total	Mkt 1	Mkt 2	Mkt 3
7/1/06 - 6/30/07	8	8		0
7/1/07 - 6/30/08	0	0		0
7/1/08 - 6/30/09	0	0		0
	8	8		

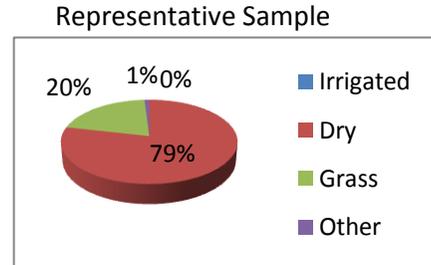
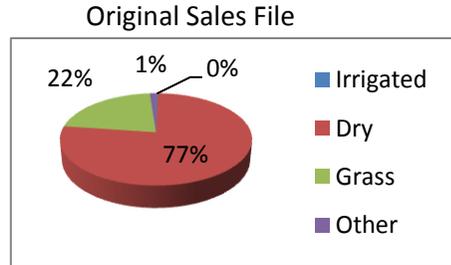
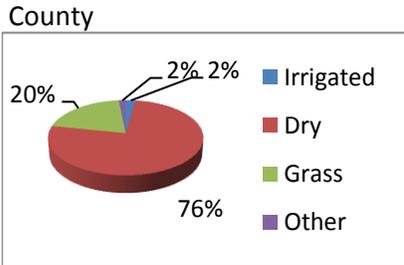
##### Final Results:

Study Year	County	Area 1	Area 3
07/01/06 - 06/30/07	26	9	17
07/01/07 - 06/30/08	31	7	24
07/01/08 - 06/30/09	25	9	16
Totals	82	25	57

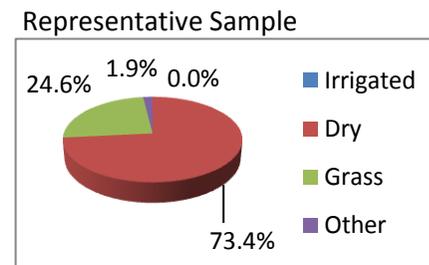
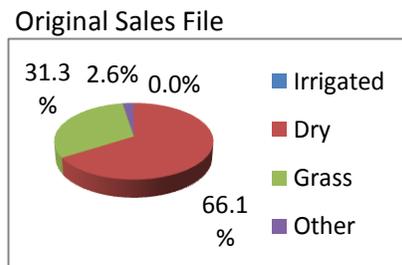
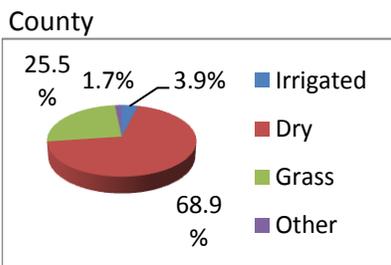
## Representativeness by Majority Land Use

The following tables and charts compare the makeup of land use in the population to the make up of land use in both the sales file and the representative sample.

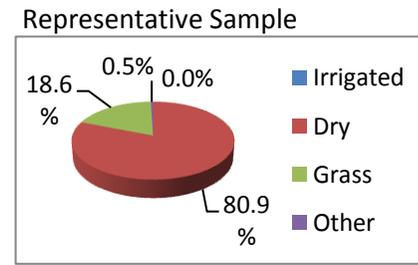
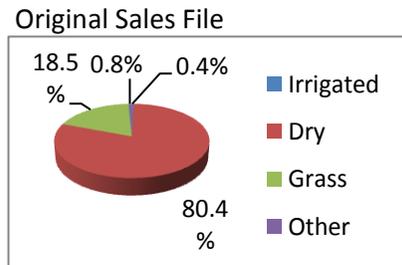
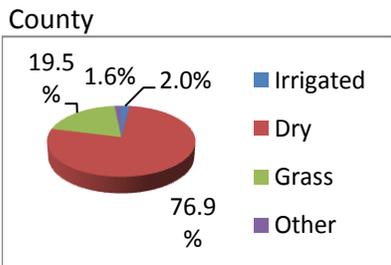
	Entire County		
	county	sales file	Sample
Irrigated	2%	0%	0%
Dry	76%	77%	79%
Grass	20%	22%	20%
Other	2%	1%	1%



	Mkt Area 1		
	county	sales file	sample
Irrigated	4%	0%	0%
Dry	69%	66%	73%
Grass	26%	31%	25%
Other	2%	3%	2%



	Mkt Area 3		
	county	sales file	sample
Irrigated	2%	0%	0%
Dry	77%	80%	81%
Grass	20%	19%	19%
Other	2%	1%	1%



## Adequacy of Sample

	County Total	Mrkt Area 1	Mrkt Area 3
Number of Sales - Original Sales File	74	17	57
Number of Sales - Expanded Sample	82	25	57
Total Number of Acres Added	896	896	0

## Ratio Study

### Final Statistics

County # sales	Median	72%	AAD	14.55%
82	Mean	76%	COD	20.18%
	W. Mean	72%	PRD	106.16%

Market Area 1 # sales	Median	69%	AAD	13.57%
25	Mean	72%	COD	19.68%
	W. Mean	69%	PRD	104.35%

Market Area 3 # sales	Median	73%	AAD	14.98%
57	Mean	78%	COD	20.63%
	W. Mean	73%	PRD	106.45%

### Preliminary Statistics

Median	62%	AAD	15.28%
Mean	63%	COD	24.78%
W. Mean	59%	PRD	106.27%

Median	55%	AAD	12.94%
Mean	54%	COD	23.48%
W. Mean	53%	PRD	103.11%

Median	65%	AAD	16.30%
Mean	66%	COD	25.20%
W. Mean	63%	PRD	106.20%

## Majority Land Use

95% MLU	Irrigated		Dry		Grass	
	# Sales	Median	# Sales	Median	# Sales	Median
County	0	N/A	23	74.24%	6	67.02%
Mkt Area 1	0	N/A	8	62.94%	4	56.03%
Mkt Area 2	0	N/A	0	N/A	0	N/A
Mkt Area 3	0	N/A	15	78.37%	2	71.43%

80% MLU	Irrigated		Dry		Grass	
	# Sales	Median	# Sales	Median	# Sales	Median
County	0	N/A	54	73.10%	9	63.03%
Mkt Area 1	0	N/A	15	69.06%	5	59.81%
Mkt Area 2	0	N/A	0	N/A	0	N/A
Mkt Area 3	0	N/A	39	74.24%	4	64.16%

**Agricultural or Special  
Valuation Correlation**

## 2010 Correlation Section

### For Nemaha County

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#### Agricultural Land

##### I. Correlation

The level of value for the agricultural land in Nemaha County, as determined by the PTA is 72%. The mathematically calculated median is 72%.

##### AGRICULTURAL LAND:

For the analysis of the Nemaha County agricultural land values we will start with market areas. The past few years the County had detrained to maintain three market areas. This year's analysis indicated two market areas were similar there was no purpose to keep them separate. What previously were market areas 8200 and 8300 are now combined into one market area designated as 8300. The reasons to combine the two market areas are because the soils, topography and field size are similar and also the market influences are similar. The original market area 8100 remains the same. This market area is still different from the balance of the county due to location next to the Missouri River where the soils, topography and market values associated with the river to remain as a unique and separate market area.

The initial analysis of the agricultural land in Nemaha County indicated a bias for time in the sales occurring in market area 1 (8100). Not having a balance between the earliest year sales to the latest year sales would cause a bias towards the most recent year. With the agricultural market in Nebraska increasing 10 to 15 percent for the past few years a balanced analysis necessary to account for time of sale. Eight sales in the adjoining county what also maintains a separate market area influenced by the river provided an adequate number of comparable sales to balance the analysis for this market area. Market area 3 (8300) original sales were in balance and it was not necessary to borrow sales.

A secondary part of the analysis was to also consider a balance for predominant land use. This analysis indicated a good balance for the separate market areas even with the addition of borrowed sales for market area 1 and also balanced for the entire county. The predominant land use in Nemaha County is dry land which is approximately 75 percent of the county with grass being approximately 20 percent with irrigated waste and other being a minor part of the remaining land uses.

Once a balanced sales file is established there can be more reliance that a level of value can be correlated with out bias for time and land use.

The ratio study indicates the median for market area 1 is at 69 percent and market area 3 at 73 percent both within the acceptable range. The correlation of the overall level of value to 72 percent is also supported by the calculated median.

There will be no recommendations for non binding adjustments for agricultural land in Nemaha County.

## 2010 Correlation Section

### For Nemaha County

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#### II. Analysis of Sales Verification

Neb. Rev. Stat. 77-1327(2) provides that all sales are deemed to be arms 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 state sales file.

The Standard on Ratio Studies, International Association of Assessing Officials (2007), indicates that excessive trimming (the arbitrary exclusion or adjustment of arms length transactions) may indicate an attempt to inappropriately exclude arms 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 real property.

The Division frequently reviews the procedures used by the county assessor to qualify sales to ensure bias does not exist in judgments made. Arms length transactions should only be excluded when they compromise the reliability of the resulting statistics. In cases where a county assessor has disqualified sales without substantiation, the Division may include such sales in the ratio study.

#### AGRICULTURAL LAND:

Being familiar with the assessment practices in Nemaha County and their methodology of analyzing and verifying sales assures that both the sold and unsold parcels are valued without bias. The County's sales verification practices are consistent and acceptable. A review of the non-qualified agricultural sales reveals the reasons given for disqualifying sales and provides information regarding the County's sales verification practices. The county assessor relies upon their knowledge of the local market when verifying sales in addition to contacting buyers, sellers, auctioneers, real estate agents or other professionals familiar with the local agricultural markets.

## 2010 Correlation Section

### For Nemaha County

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#### III. Measures of Central Tendency

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. 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.

	<b>Median</b>	<b>Wgt.Mean</b>	<b>Mean</b>
<b>R&amp;O Statistics</b>	<b>72</b>	<b>72</b>	<b>76</b>

## 2010 Correlation Section

### For Nemaha County

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#### IV. Analysis of Quality of Assessment

In analyzing the statistical data of assessment quality, there are two measures upon which assessment officials will primarily rely: the Coefficient of Dispersion (COD), and the Price Related Differential (PRD). Whether such statistics can be relied upon as meaningful for the population depends on whether the sample is representative.

The COD is commonly referred to as the index of assessment inequality. It is used to measure how closely the individual ratios are clustered around the median ratio and suggests the degree of uniformity or inaccuracy resulting in the assessments. The COD is computed by dividing the average deviation by the median ratio. For example, a COD of 20 means half of the ratios are 20 percent above or below the median. The closer the ratios are grouped around the median, the more equitable the assessment of property tends to be. Conversely, if the dispersion is quite large, there is a large spread in the ratios typically indicating a large spread around the median in the assessment of property, which results in an inequity in assessment and taxes. There is no range of acceptability stated in the Nebraska statutes for the COD measure. The International Association of Assessing Officers recommended ratio study performance standards are as follows:

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.

In unusually homogeneous types of property low CODs can be anticipated; however, in all other cases CODs less than 5 percent may be indicative of non-representative samples or the selective reappraisal of sold parcels.

The PRD, also known as the index of regression, is a measurement of the relationship between the ratios of high-value and low-value properties to determine if the value of property has any influence on the assessment ratio. It is calculated by dividing the arithmetic mean ratio by the weighted mean ratio. The PRD provides an indicator of the degree to which high-value properties are over-assessed or under-assessed in relation to low-value properties. A PRD of 100 indicates there is no bias in the assessment of high-value properties in comparison to low-value properties. A PRD greater than 100 indicates the assessments are regressive, which means low-value properties tend to have a higher assessment ratio than high-value properties. The result is the owner of a low-value property pays a greater amount of tax in relation to value than the owner of a high-value property. Conversely, a PRD less than 100 indicates that high-value properties are over assessed in relation to low-value properties.

## 2010 Correlation Section

### For Nemaha County

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There is no range of acceptability stated in the Nebraska statutes for the PRD measure. The Standard of Ratio Studies, adopted by the International Association of Assessing Officers, July, 2007, recommends that the PRD should lie between 98 and 103. This range is centered slightly above 100 to allow for a slightly upward measurement bias inherent in the PRD.

The PRD is calculated based on the selling price/assessed value in the sales file. This measure can be misleading if the dollar value of the records in the sales file is not proportionate to the dollar value of records in the population.

Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), p. 247.

The analysis in this section displays the calculated COD and PRD measures for Nemaha County, which are considered as one part of the analysis of the County's assessment practices.

	COD	PRD
<b>R&amp;O Statistics</b>	<b>20.18</b>	<b>106.16</b>

#### AGRICULTURAL LAND:

The quality of assessment is satisfactory.

Calculating a COD and/or a PRD that do not fall within a certain range may be a function of the unpredictability of the market, not a reflection of the quality of the County's assessment practices.



<b>Total Real Property</b> Sum Lines 17, 25, & 30	<b>Records : 6,104</b>	<b>Value : 636,772,550</b>	<b>Growth 2,960,845</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>	363	1,322,770	67	409,740	47	159,505	477	1,892,015	
<b>02. Res Improve Land</b>	2,028	10,373,035	121	1,557,705	372	5,486,010	2,521	17,416,750	
<b>03. Res Improvements</b>	2,070	111,548,110	129	9,819,715	392	32,115,310	2,591	153,483,135	
<b>04. Res Total</b>	2,433	123,243,915	196	11,787,160	439	37,760,825	3,068	172,791,900	2,132,690
<b>% of Res Total</b>	79.30	71.33	6.39	6.82	14.31	21.85	50.26	27.14	72.03
<b>05. Com UnImp Land</b>	79	395,640	3	27,380	2	14,335	84	437,355	
<b>06. Com Improve Land</b>	325	2,426,390	14	187,250	15	135,930	354	2,749,570	
<b>07. Com Improvements</b>	336	17,219,715	19	931,925	18	650,895	373	18,802,535	
<b>08. Com Total</b>	415	20,041,745	22	1,146,555	20	801,160	457	21,989,460	191,795
<b>% of Com Total</b>	90.81	91.14	4.81	5.21	4.38	3.64	7.49	3.45	6.48
<b>09. Ind UnImp Land</b>	0	0	0	0	3	564,510	3	564,510	
<b>10. Ind Improve Land</b>	0	0	5	132,410	1	174,800	6	307,210	
<b>11. Ind Improvements</b>	0	0	5	5,328,735	1	1,120	6	5,329,855	
<b>12. Ind Total</b>	0	0	5	5,461,145	4	740,430	9	6,201,575	0
<b>% of Ind Total</b>	0.00	0.00	55.56	88.06	44.44	11.94	0.15	0.97	0.00
<b>13. Rec UnImp Land</b>	0	0	9	415,270	40	1,461,990	49	1,877,260	
<b>14. Rec Improve Land</b>	0	0	3	126,885	2	132,770	5	259,655	
<b>15. Rec Improvements</b>	0	0	3	44,520	2	4,040	5	48,560	
<b>16. Rec Total</b>	0	0	12	586,675	42	1,598,800	54	2,185,475	0
<b>% of Rec Total</b>	0.00	0.00	22.22	26.84	77.78	73.16	0.88	0.34	0.00
<b>Res &amp; Rec Total</b>	2,433	123,243,915	208	12,373,835	481	39,359,625	3,122	174,977,375	2,132,690
<b>% of Res &amp; Rec Total</b>	77.93	70.43	6.66	7.07	15.41	22.49	51.15	27.48	72.03
<b>Com &amp; Ind Total</b>	415	20,041,745	27	6,607,700	24	1,541,590	466	28,191,035	191,795
<b>% of Com &amp; Ind Total</b>	89.06	71.09	5.79	23.44	5.15	5.47	7.63	4.43	6.48
<b>17. Taxable Total</b>	2,848	143,285,660	235	18,981,535	505	40,901,215	3,588	203,168,410	2,324,485
<b>% of Taxable Total</b>	79.38	70.53	6.55	9.34	14.07	20.13	58.78	31.91	78.51

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	328	9,779,880	5,649,310	0	0	0
19. Commercial	198	7,623,345	6,386,495	0	0	0
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
	Rural			Total		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	328	9,779,880	5,649,310
19. Commercial	0	0	0	198	7,623,345	6,386,495
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				526	17,403,225	12,035,805

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	247	52	92	391

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	59	651,050	134	15,093,800	1,413	213,075,465	1,606	228,820,315
28. Ag-Improved Land	6	236,500	76	12,451,415	800	162,893,045	882	175,580,960
29. Ag Improvements	6	301,760	78	2,673,835	826	26,227,270	910	29,202,865
30. Ag Total							2,516	433,604,140

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	1.96	4,900	
32. HomeSite Improv Land	3	2.58	6,645	45	46.01	122,275	
33. HomeSite Improvements	4	2.58	260,535	49	46.01	2,002,610	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	2	2.26	4,315	
36. FarmSite Improv Land	2	1.46	3,485	55	108.24	113,190	
37. FarmSite Improvements	3	0.00	41,225	76	0.00	671,225	
38. FarmSite Total							
39. Road & Ditches	0	8.65	0	0	266.01	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	13.57	34,175	4	15.53	39,075	
32. HomeSite Improv Land	455	478.20	1,251,695	503	526.79	1,380,615	
33. HomeSite Improvements	470	465.15	18,888,235	523	513.74	21,151,380	636,360
34. HomeSite Total				527	542.32	22,571,070	
35. FarmSite UnImp Land	28	393.59	155,995	30	395.85	160,310	
36. FarmSite Improv Land	595	1,139.51	1,240,485	652	1,249.21	1,357,160	
37. FarmSite Improvements	797	0.00	7,339,035	876	0.00	8,051,485	0
38. FarmSite Total				906	1,645.06	9,568,955	
39. Road & Ditches	0	4,435.76	0	0	4,710.42	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
41. Total Section VI				1,433	6,897.80	32,140,025	636,360

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

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	0	0.00	0	3	272.74	186,310
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	10	728.46	533,895	13	1,001.20	720,205

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. Market 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	0.00	0.00%	0	0.00%	0.00
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	0.00	0.00%	0	0.00%	0.00
48. 2A	0.00	0.00%	0	0.00%	0.00
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	0.00	0.00%	0	0.00%	0.00
52. 4A	0.00	0.00%	0	0.00%	0.00
53. Total	0.00	0.00%	0	0.00%	0.00
<b>Dry</b>					
54. 1D1	14.79	9.79%	35,695	11.37%	2,413.46
55. 1D	28.03	18.55%	72,085	22.96%	2,571.71
56. 2D1	15.25	10.09%	33,025	10.52%	2,165.57
57. 2D	12.58	8.33%	31,880	10.15%	2,534.18
58. 3D1	4.14	2.74%	9,065	2.89%	2,189.61
59. 3D	72.37	47.90%	128,410	40.89%	1,774.35
60. 4D1	3.82	2.53%	3,775	1.20%	988.22
61. 4D	0.10	0.07%	85	0.03%	850.00
62. Total	151.08	100.00%	314,020	100.00%	2,078.50
<b>Grass</b>					
63. 1G1	0.76	0.00%	1,235	2.45%	1,625.00
64. 1G	2.62	6.07%	5,035	10.01%	1,921.76
65. 2G1	10.34	23.97%	17,120	34.02%	1,655.71
66. 2G	0.33	0.76%	250	0.50%	757.58
67. 3G1	0.54	1.25%	410	0.81%	759.26
68. 3G	24.25	56.21%	22,955	45.62%	946.60
69. 4G1	3.78	8.76%	2,940	5.84%	777.78
70. 4G	0.52	1.21%	375	0.75%	721.15
71. Total	43.14	100.00%	50,320	100.00%	1,166.43
<b>Irrigated Total</b>					
	0.00	0.00%	0	0.00%	0.00
<b>Dry Total</b>					
	151.08	77.71%	314,020	86.19%	2,078.50
<b>Grass Total</b>					
	43.14	22.19%	50,320	13.81%	1,166.43
<b>Waste</b>					
	0.19	0.10%	10	0.00%	52.63
<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>Market Area Total</b>					
	194.41	100.00%	364,350	100.00%	1,874.13

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

Market Area 8100

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	168.11	5.75%	406,715	6.68%	2,419.34
46. 1A	62.83	2.15%	173,360	2.85%	2,759.19
47. 2A1	1,732.84	59.23%	4,078,050	66.95%	2,353.39
48. 2A	21.77	0.74%	33,105	0.54%	1,520.67
49. 3A1	704.34	24.07%	945,630	15.52%	1,342.58
50. 3A	173.64	5.93%	365,095	5.99%	2,102.60
51. 4A1	36.89	1.26%	29,430	0.48%	797.78
52. 4A	25.41	0.87%	59,845	0.98%	2,355.18
<b>53. Total</b>	<b>2,925.83</b>	<b>100.00%</b>	<b>6,091,230</b>	<b>100.00%</b>	<b>2,081.88</b>
<b>Dry</b>					
54. 1D1	407.21	1.19%	896,320	1.20%	2,201.12
55. 1D	3,018.32	8.79%	7,956,415	10.69%	2,636.04
56. 2D1	11,401.43	33.22%	25,958,875	34.87%	2,276.81
57. 2D	1,090.32	3.18%	2,881,810	3.87%	2,643.09
58. 3D1	1,792.91	5.22%	1,993,105	2.68%	1,111.66
59. 3D	10,677.78	31.11%	26,904,465	36.14%	2,519.67
60. 4D1	4,651.54	13.55%	6,677,800	8.97%	1,435.61
61. 4D	1,283.36	3.74%	1,169,025	1.57%	910.91
<b>62. Total</b>	<b>34,322.87</b>	<b>100.00%</b>	<b>74,437,815</b>	<b>100.00%</b>	<b>2,168.75</b>
<b>Grass</b>					
63. 1G1	30.25	0.00%	60,485	0.30%	1,999.50
64. 1G	538.83	3.48%	1,056,075	5.31%	1,959.94
65. 2G1	1,498.59	9.67%	2,536,005	12.76%	1,692.26
66. 2G	139.85	0.90%	134,465	0.68%	961.49
67. 3G1	2,579.77	16.64%	7,235,985	36.41%	2,804.90
68. 3G	1,250.43	8.07%	1,206,980	6.07%	965.25
69. 4G1	1,913.80	12.35%	1,423,785	7.16%	743.96
70. 4G	7,548.64	48.70%	6,220,560	31.30%	824.06
<b>71. Total</b>	<b>15,500.16</b>	<b>100.00%</b>	<b>19,874,340</b>	<b>100.00%</b>	<b>1,282.20</b>
<b>Irrigated Total</b>	<b>2,925.83</b>	<b>5.47%</b>	<b>6,091,230</b>	<b>6.06%</b>	<b>2,081.88</b>
<b>Dry Total</b>	<b>34,322.87</b>	<b>64.11%</b>	<b>74,437,815</b>	<b>74.11%</b>	<b>2,168.75</b>
<b>Grass Total</b>	<b>15,500.16</b>	<b>28.95%</b>	<b>19,874,340</b>	<b>19.79%</b>	<b>1,282.20</b>
<b>Waste</b>	<b>320.07</b>	<b>0.60%</b>	<b>16,040</b>	<b>0.02%</b>	<b>50.11</b>
<b>Other</b>	<b>468.02</b>	<b>0.87%</b>	<b>17,855</b>	<b>0.02%</b>	<b>38.15</b>
<b>Exempt</b>	<b>349.42</b>	<b>0.65%</b>	<b>0</b>	<b>0.00%</b>	<b>0.00</b>
<b>Market Area Total</b>	<b>53,536.95</b>	<b>100.00%</b>	<b>100,437,280</b>	<b>100.00%</b>	<b>1,876.04</b>

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

Market Area 8300

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	180.17	4.15%	469,570	4.99%	2,606.26
46. 1A	518.79	11.95%	1,333,520	14.18%	2,570.44
47. 2A1	1,117.99	25.74%	2,764,775	29.39%	2,472.99
48. 2A	790.65	18.21%	1,830,570	19.46%	2,315.27
49. 3A1	1,186.34	27.32%	2,222,185	23.62%	1,873.14
50. 3A	225.24	5.19%	442,570	4.71%	1,964.88
51. 4A1	306.58	7.06%	335,475	3.57%	1,094.25
52. 4A	17.18	0.40%	7,695	0.08%	447.90
<b>53. Total</b>	<b>4,342.94</b>	<b>100.00%</b>	<b>9,406,360</b>	<b>100.00%</b>	<b>2,165.90</b>
<b>Dry</b>					
54. 1D1	1,776.01	1.23%	4,375,465	1.71%	2,463.65
55. 1D	13,147.26	9.14%	32,665,115	12.78%	2,484.56
56. 2D1	27,516.01	19.13%	62,576,305	24.47%	2,274.18
57. 2D	14,963.96	10.40%	24,933,955	9.75%	1,666.27
58. 3D1	32,997.61	22.94%	47,517,725	18.58%	1,440.04
59. 3D	31,995.44	22.24%	59,227,690	23.16%	1,851.13
60. 4D1	19,109.39	13.28%	22,121,870	8.65%	1,157.64
61. 4D	2,347.73	1.63%	2,274,950	0.89%	969.00
<b>62. Total</b>	<b>143,853.41</b>	<b>100.00%</b>	<b>255,693,075</b>	<b>100.00%</b>	<b>1,777.46</b>
<b>Grass</b>					
63. 1G1	299.55	0.00%	506,310	1.43%	1,690.24
64. 1G	2,068.48	6.25%	4,025,735	11.36%	1,946.23
65. 2G1	4,845.70	14.64%	8,415,765	23.74%	1,736.75
66. 2G	4,267.79	12.89%	4,164,385	11.75%	975.77
67. 3G1	2,809.44	8.49%	2,885,425	8.14%	1,027.05
68. 3G	3,388.70	10.24%	3,301,295	9.31%	974.21
69. 4G1	6,999.11	21.15%	5,296,480	14.94%	756.74
70. 4G	8,418.87	25.44%	6,853,465	19.33%	814.06
<b>71. Total</b>	<b>33,097.64</b>	<b>100.00%</b>	<b>35,448,860</b>	<b>100.00%</b>	<b>1,071.04</b>
<b>Irrigated Total</b>					
<b>Irrigated Total</b>	<b>4,342.94</b>	<b>2.36%</b>	<b>9,406,360</b>	<b>3.13%</b>	<b>2,165.90</b>
<b>Dry Total</b>					
<b>Dry Total</b>	<b>143,853.41</b>	<b>78.33%</b>	<b>255,693,075</b>	<b>85.04%</b>	<b>1,777.46</b>
<b>Grass Total</b>					
<b>Grass Total</b>	<b>33,097.64</b>	<b>18.02%</b>	<b>35,448,860</b>	<b>11.79%</b>	<b>1,071.04</b>
<b>Waste</b>					
<b>Waste</b>	<b>2,042.70</b>	<b>1.11%</b>	<b>102,330</b>	<b>0.03%</b>	<b>50.10</b>
<b>Other</b>					
<b>Other</b>	<b>302.98</b>	<b>0.16%</b>	<b>11,860</b>	<b>0.00%</b>	<b>39.14</b>
<b>Exempt</b>					
<b>Exempt</b>	<b>139.58</b>	<b>0.08%</b>	<b>0</b>	<b>0.00%</b>	<b>0.00</b>
<b>Market Area Total</b>	<b>183,639.67</b>	<b>100.00%</b>	<b>300,662,485</b>	<b>100.00%</b>	<b>1,637.24</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	906.36	1,958,640	6,362.41	13,538,950	7,268.77	15,497,590
<b>77. Dry Land</b>	399.79	747,990	11,062.00	21,139,395	166,865.57	308,557,525	178,327.36	330,444,910
<b>78. Grass</b>	123.71	129,395	3,854.77	4,186,335	44,662.46	51,057,790	48,640.94	55,373,520
<b>79. Waste</b>	0.69	35	295.30	14,760	2,066.97	103,585	2,362.96	118,380
<b>80. Other</b>	0.00	0	67.00	1,405	704.00	28,310	771.00	29,715
<b>81. Exempt</b>	0.00	0	116.07	0	372.93	0	489.00	0
<b>82. Total</b>	<b>524.19</b>	<b>877,420</b>	<b>16,185.43</b>	<b>27,300,535</b>	<b>220,661.41</b>	<b>373,286,160</b>	<b>237,371.03</b>	<b>401,464,115</b>

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
<b>Irrigated</b>	7,268.77	3.06%	15,497,590	3.86%	2,132.08
<b>Dry Land</b>	178,327.36	75.13%	330,444,910	82.31%	1,853.02
<b>Grass</b>	48,640.94	20.49%	55,373,520	13.79%	1,138.41
<b>Waste</b>	2,362.96	1.00%	118,380	0.03%	50.10
<b>Other</b>	771.00	0.32%	29,715	0.01%	38.54
<b>Exempt</b>	489.00	0.21%	0	0.00%	0.00
<b>Total</b>	<b>237,371.03</b>	<b>100.00%</b>	<b>401,464,115</b>	<b>100.00%</b>	<b>1,691.29</b>

## 2010 County Abstract of Assessment for Real Property, Form 45 Compared with the 2009 Certificate of Taxes Levied (CTL)

64 Nemaha

	2009 CTL County Total	2010 Form 45 County Total	Value Difference (2010 form 45 - 2009 CTL)	Percent Change	2010 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	160,640,175	172,791,900	12,151,725	7.56%	2,132,690	6.24%
02. Recreational	1,939,160	2,185,475	246,315	12.70%	0	12.70%
03. Ag-Homesite Land, Ag-Res Dwelling	23,753,200	22,571,070	-1,182,130	-4.98%	636,360	-7.66%
<b>04. Total Residential (sum lines 1-3)</b>	<b>186,332,535</b>	<b>197,548,445</b>	<b>11,215,910</b>	<b>6.02%</b>	<b>2,769,050</b>	<b>4.53%</b>
05. Commercial	21,833,440	21,989,460	156,020	0.71%	191,795	-0.16%
06. Industrial	6,201,410	6,201,575	165	0.00%	0	0.00%
07. Ag-Farmsite Land, Outbuildings	9,905,180	9,568,955	-336,225	-3.39%	0	-3.39%
08. Minerals	0	0	0		0	
<b>09. Total Commercial (sum lines 5-8)</b>	<b>37,940,030</b>	<b>37,759,990</b>	<b>-180,040</b>	<b>-0.47%</b>	<b>191,795</b>	<b>-0.98%</b>
<b>10. Total Non-Agland Real Property</b>	<b>224,272,565</b>	<b>235,308,435</b>	<b>11,035,870</b>	<b>4.92%</b>	<b>2,960,845</b>	<b>3.60%</b>
11. Irrigated	9,192,380	15,497,590	6,305,210	68.59%		
12. Dryland	285,141,730	330,444,910	45,303,180	15.89%		
13. Grassland	33,651,115	55,373,520	21,722,405	64.55%		
14. Wasteland	119,410	118,380	-1,030	-0.86%		
15. Other Agland	16,375	29,715	13,340	81.47%		
<b>16. Total Agricultural Land</b>	<b>328,121,010</b>	<b>401,464,115</b>	<b>73,343,105</b>	<b>22.35%</b>		
<b>17. Total Value of all Real Property</b> (Locally Assessed)	<b>552,393,575</b>	<b>636,772,550</b>	<b>84,378,975</b>	<b>15.28%</b>	<b>2,960,845</b>	<b>14.74%</b>

2009 PLAN OF ASSESSMENT FOR NEMAHA COUNTY  
ASSESSMENT YEARS 2010, 2011, 2012  
June 15, 2009

TO: Nemaha County Board of Equalization  
CC: Department of Property Assessment & Taxation  
From: Lila Gottula, Nemaha County Assessor

**RECEIVED**  
SEP 28 2009  
NEBRASKA DEPT. OF REVENUE  
PROPERTY ASSESSMENT DIVISION

Plan of Assessment Requirements:

Pursuant to Neb. Laws 205, LB 263, Section 9, on or before June 15 each year, the assessor shall prepare a plan of assessment, (herein after referred to as the ("plan")), which describes the assessment actions planned for the next assessment year and two years thereafter. The plan shall indicate classes or subclasses of real property that the county assessor plans to examine during the years contained in the plan of assessment. The plan shall describe all the assessment actions necessary to achieve the levels of value and quality of assessment practices required by law, and the resources necessary to complete those actions. On or before July 31 each year, the assessor shall present the plan to the county board of equalization and the assessor may amend the plan, if necessary, after the county board approves the budget. A copy of the plan and any amendments thereto shall be mailed to the Department of Property Assessment and Taxation on or before October 31 each year.

Real Property Assessment Requirements:

All property in the State of Nebraska is subject to property tax unless expressly exempt by Nebraska Constitution, Article VIII, or is permitted by the constitution and enabling legislation adopted by the legislature. The uniform standard for assessed value of real property for tax purposes is actual value, which is defined by law as "the market value of real property in the ordinary course of trade." Nebr. Rev. Stat. # 77-112 (Reissue 2003)

Assessment levels required for real property are as follows:

- 1) 100% of actual value for all classes of real property excluding agricultural and horticultural land;
- 2) 75% of actual land for agricultural and horticultural land for 2007 and each year thereafter until such time the legislature changes it.
- 3) 75% of special value for agricultural and horticultural land which meets the qualifications for special valuation under # 77-1344 and 75% of its recapture value as defined in #77-1343 when the land is disqualified for special valuation under # 77-1347.  
Reference, Neb. Rev. Stat. # 77-201 (R. S. Supp 2004).

General Description of Real Property in Nemaha County:

Per the 2009 Nemaha County Abstract, we consist of the following real property types:

	Parcels	% of Total Parcels	% of Taxable Value Base
Residential	3,208	51.5%	29%
Commercial	459	7.4%	4%
Industrial	9	.1%	1%
Recreational	49	.8%	<1%
Agricultural	2,507	40.2%	66%
Special Value	0	0%	0%

Agricultural land - taxable acres 250,907 is the predominant property in the county. Of the predominant uses, crop acres make up 79% of the land uses

New Property: For 2009 assessment year, an estimated 234 building permits and/or information statements were filed for new property construction/additions or removals. Some new construction was discovered through the review process.

All the current resources, the current assessment procedures for real property information is available in the 2009 Reports & Opinions, Abstract and Assessor Survey. It would be repetitive to repeat it here.

#### Current Resources:

- A. Staff/Budget Training: Current Budget submitted in July 2009, which includes \$22,755 for Contract Appraisal work, is \$120,290. The staff consists of the Assessor, Deputy Assessor and one part time clerk that works 3 days a week.
- B. Cadastral Maps: The 1985 edition of cadastral maps in use have been kept current from all the transfer statement and subdivision/plats recorded. They show considerable wear and tear. Land use maps are of the same year with Mylar overlays to show soil from the 1983 Soil Conservation Study. Beginning 2010 our GIS System will be in place and we will begin using it for land use.
- C. Property Records Cards: Current Property Record Cards are a 1991 edition, which holds the history of each property from that time forward. All photos, sketches, property information, situs on all parcels now include the 911 addresses and current listing is in the computer and a computer property record card is printed for each parcel.
- D. Software for CAMA, Assessment Administration: Our computer system is Terra Scan from Lincoln, NE. This system is used by a number of Nebraska Counties. We have installed the maps for our GIS system. Land use for the GIS mapping system is more than half completed and will be finished for the 2010 year.
- E. Web Based: We do have e-mail, and a web page. The web site address is [www.nemaha.assessor.gisworkshop.com](http://www.nemaha.assessor.gisworkshop.com) and all information is available on that site. E-mail was approved in the 2006 budget with an address: [assessor@nemaha.nacone.org](mailto:assessor@nemaha.nacone.org).

#### Current Assessment Procedures for Real Property:

- A. Discover, List & Inventory: As Real Estate Transfers are received the property record cards, computer, and maps are changed as necessary or a split off is filed and changes are made to make records current with deeds or surveys filed. All sales are reviewed unless it's an obvious non-arms length transaction, such as immediate family, foreclosure, or to or from a political subdivision. Building permits that are filed with the city of Auburn and occasionally from the small town plus information statements in the rural area are used to list and measure new construction or the removal of property. Some new construction is found as we review sales or that is observed by the assessor's office.
- B. Data Collection: Each time a certain class or subclass falls out of the required levels of value then a physical review is completed, whether, it is city of Auburn, small towns, rural residential properties, agricultural land or commercial properties. Data is collected to bring the listing for each property as up to date as possible. We gather market and income data each time that commercial properties are revalued.
- C. Review assessment sales ratio studies before assessment actions: Once all sales are filed for the current years study then a computer generated sales study is done for each type of property with it being broken down by town, rural residential, agricultural land, commercial/industrial properties. We review this listing with the Field Liaison to match that the county and state are using the same sales.

- D. Approaches to Value: We break down sales by type, quality and condition, grouping them together so depreciation can be set from the market.
- 1) Market Approach: sales comparison: Our computer systems will do sales comparisons approach which we verify with the spreadsheet we do for each type of property.
  - 2) Cost Approach: The cost manual used is the Marshall-Swift pricing service that is also loaded into the computer. The date of the manual is June of 2007. The latest depreciation study is 2007 for Auburn, 2008 for small towns. Agricultural buildings were revalued for 2005 with new depreciation study done and used. Rural residential properties were reviewed, new depreciation study done and applied to all rural residential properties for 2009.
  - 3) Income Approach; income and expense data collection/analysis is collected from the market with our Appraiser Ron Elliott doing this as he has the credentials to do so.
  - 4) Land valuation studies, establish market areas: All unimproved agricultural land sales are broke down by township, range, soils and use to determine if they are in the right land valuation area. Adjustments to the areas are sometimes required to make sure the ratios and statistical report is as close to market as can be established.
- E. Reconciliation of Final Value and documentation: After all classes or subclasses are revalued they are compared to the sales studies to make sure the ratios and statistics are within the guidelines. The documentation is the sales analysis and any other information used to verify that the values are as correct as can be.
- F. Review assessment sales ratio studies after assessment action: Once all values are finalized new ratio reports are ran to verify that the values are within the guidelines.
- G. Notices and Public Relations: About a week prior to the notices being sent a article is published in the local newspaper stating what properties were revalued, why they were revalued and our level of values for all types of property. When the notices are received, they have some idea what was done and why. All taxpayers are invited into the office to review their property record card to make sure we have it correct.

Level of Value, Quality, and Uniformity for assessment year 2009:

Property Class	Median	COD*	PRD*
Residential	94	14.23	105.23
Commercial	95	16.76	101.80
Agricultural Land	72	17.34	109.66
Special Value Agland	00	00	00

COD means coefficient of dispersion and PRD means price related differential.  
For more information regarding statistical measures see 2009 Reports & Opinions.

Assessment Actions Report for the county for the 2009 year: For 2009 rural residential properties were reviewed to make sure the listing was correct with new pictures taken, making sure the sketches were correct using the June 2007 pricing. A sales analysis was done on the above mentioned residential property sales to make sure we are in compliance with state requirements. The county builds the depreciation schedule by style of house, age and condition. The county completed a sales review for all residential property and completed all new construction for the rest of the county.

For commercial property a sales review was completed for each sale so statistics could be analyzed to make sure they were in compliance and used the 2007 cost tables. The county completed all pick-up work.

For agricultural property a complete sales analysis was done and new values set for all agricultural land in the areas 8200 and 8300; area 8100 was in compliance so in that area the values did not change. The listing and measuring of all new construction work was completed with new values set for all of those that had changes, also all buildings that were removed had the values adjusted to indict such action.

Assessment Action Planned for Assessment Year 2010: Residential (and/or subclasses): This year we'll be reviewing Auburn residential properties with a sales analysis being done. New depreciation will be established using the pricing of June 2007 and applied to the properties in the areas being reviewed and new values established. A sales analysis will be done on all residential property sales to make sure we are in compliance with state requirements. All new construction will be listed, measured and valued. The small towns of Brock, Johnson, rural residential properties are in compliance. Only 3 sales in Brownville, 8 sales in Nemaha and no sales in Julian so no conclusion can be determined to make a change in these villages. The city of Peru median is in compliance but will need some review to bring their statistics into compliance. Recreational subclass will be reviewed and new values established according to market all new constructions will be listed and valued.

Commercial (and/or subclasses): All commercials sales will be reviewed. A sales analysis will be completed to make sure those properties are in compliance as it appears they are at this time. We will be checking to make sure the different occupancy codes are in compliance. All new construction will be listed measured and valued.

Agricultural Land (and/or subclasses): Fore 2010 the new soils will be implemented, using them to do the sales study and set new values. We are using the GIS system to do land use and physical inspection where necessary. Will be checking areas or if needed new areas established so that agricultural land is in compliance. All new rural buildings will be listed, measured and valued.

Assessment Action Planned for Assessment Year 2011:

Residential (and/or subclasses): If the review isn't completed for Auburn than it will continue for 2011. A sales analysis will be completed for all residential properties to make sure we are in compliance and establish new values where necessary. All new construction will be listed, measured and valued.

Commercial (and/or subclasses): A sales analysis will be completed to make sure all commercials meet the state guidelines. The review of commercials properties will be done to make sure the listings are correct and values adjusted as needed. All new construction will be listed, measured and valued.

Agricultural Land (and/or subclasses): A sales analysis will be completed to make sure all agricultural land is valued within the state guidelines making adjustment where necessary. The review of rural homes and buildings will begin, making sure the listings are correct with new pictures and correction of sketches as necessary. List, measure and value all new construction in the rural area.

Assessment Action Planned for Assessment Year 2012:

Residential (and/or subclasses): A sales analysis will be completed for the whole county to make sure the values are in compliance with the state requirements. All new construction will be listed, measured and valued. Any buildings that have been removed will be taken off the listing. Should a class or subclass be out of compliance it will be corrected.

Commercial (and/or subclasses): A sales analysis will be completed of all commercial sales, making sure the commercial properties are in compliance with state guidelines. All new construction will be listed, measured and valued. Should some of the occupancy codes not meet the guidelines they will be reviewed and revalued. All new construction will be listed, measured and valued.

Agricultural Land (and/or subclasses): A complete land sales analysis will be completed to make sure we are in compliance with the state guidelines. Should the analysis indicate that an area is out of compliance or area lines need to be changed we will react to the information the sales dictate. We will continue the review of the rural homes and outbuildings, hopefully, to be completed for 2012 with new values established. All new construction will be listed, measured and valued in the rural area.

During each of these years we will look at our sales and determine which type of property needs attention the most and focus on bringing our properties to the required market value. So these plans could change or be altered from year to year.

Other functions preformed by the assessor's office, but not limited to:

1. Record maintenance, mapping updates, keeping the GIS system current, and ownership changes are an on going duty as deeds or surveys are filed.
2. Annually prepare and file Assessor Administrative Reports required by law/regulations:
  - a. Abstracts (Real Property on March 19<sup>th</sup>, Personal Property on June 15): This is an accumulation of all values.
  - b. Assessor Survey
  - c. Sales information to PA&T rosters & annual Assessed Value Update with abstract.
  - d. Certification of Value to Political Subdivision by August 20<sup>th</sup>.
  - e. School District Taxable Value Report to the PA&T and to all the schools by August 25th.
  - f. Homestead Exemption Tax Loss Report (in conjunction with Treasurer) also collect all the homestead application and verify ownership and value to the Department of Revenue.
  - g. Certificate of Taxes Levied Report-This report lists all the values for each political subdivision, their levy and the amount of taxes to be collected.
  - h. Report of current values for properties owned by Board of Education Lands & Funds.
  - i. Report of all Exempt Property and Taxable Government Owner Property
  - j. Annual Plan of Assessment Report.
3. Personal Property; administer annual filing of 644 schedules; prepare subsequent notices for incomplete filings or failure to file and penalties applied, as required.
4. Permissive Exemptions: administer annual filings of applications for new or continued exempt use, review and make recommendations to county board.
5. Taxable Government Owned Property - annual review of government owned property not used for public purpose, send notices of intent to tax, etc.
6. Homestead Exemptions; administer 328 annual filings of applications, approval /denial process, taxpayer notifications, and taxpayer assistance.
7. Centrally Assessed - review of valuations as certified by PA&T for railroads and public service entities, establish assessment records and tax billing for the tax list.
8. Tax Increment Financing - management of record/valuation information for properties in community redevelopment projects for proper reporting on administrative reports and allocation of ad valorem tax.
9. Tax Districts and Tax Rates - management of school district and other tax entity boundary changes necessary for correct assessment and tax information; input/review of tax rates used for tax billing process.
10. Tax List; prepare and certify tax lists to county treasurer for real property, personal property, and centrally assessed property.
11. Tax List Corrections - prepare tax list correction documents for county board approval.
12. County Board of Equalization - attends the county board of equalization meetings for valuation protest - assemble and provide information.
13. TERC Appeals - prepare information and attend taxpayer appeal hearings before TERC, defend valuation.

14. TERC Statewide Equalization - Attend hearings if applicable to county, defend values, and/or implement orders of the TERC.
15. Education: Assessor and/or Appraisal Education - attend meetings, workshops, and educational classes to obtain required 60 hours in a four-year term, unless changed by the PA&T of continuing education to maintain assessor certification and/or appraiser license.

Conclusion:

The budget for this year will probably see a four percent increase to cover salary increases of the assessor, deputy assessor, office clerk, and health insurance cost. Operating expense will be similar to the previous year. The amount for contracted appraiser will increase approximately 1.02%. The requested amount to be added to the general fund for all data processing and the GIS System is \$13,058 for yearly maintenance.

Respectfully submitted:



Date: July 15, 2009

Lila Gottula, Nemaha County Assessor

Copy distribution: Copy to the county board of equalization on or before July 31 of each year. A copy of the plan and any amendments to Department of Property Assessment & Taxation on or before October 31 of each year.

## 2010 Assessment Survey for Nemaha 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>
	\$121,755
7.	<b>Adopted budget, or granted budget if different from above</b>
	\$121,755
8.	<b>Amount of the total budget set aside for appraisal work</b>
	\$22,755
9.	<b>Appraisal/Reappraisal budget, if not part of the total budget</b>
	0
10.	<b>Part of the budget that is dedicated to the computer system</b>
	None, Data processing is out of the County general budget which pays for new equipment and software.
11.	<b>Amount of the total budget set aside for education/workshops</b>
	\$1450
12.	<b>Other miscellaneous funds</b>
	0
13.	<b>Was any of last year's budget not used:</b>
	\$530

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

1.	<b>Administrative software</b>
	Terra Scan
2.	<b>CAMA software</b>
	Terra Scan
3.	<b>Cadastral maps: Are they currently being used?</b>
	Yes – still using paper cadastral maps but converting to GIS maps to be the replacement for paper cadastral mapping

4.	<b>Who maintains the Cadastral Maps?</b>
	Assessor and staff
5.	<b>Does the county have GIS software?</b>
	Yes
6.	<b>Who maintains the GIS software and maps?</b>
	Office staff along with GIS Workshop
7.	<b>Personal Property software:</b>
	Terra Scan

### **C. Zoning Information**

1.	<b>Does the county have zoning?</b>
	Yes in one municipality
2.	<b>If so, is the zoning countywide?</b>
	No
3.	<b>What municipalities in the county are zoned?</b>
	City of Auburn
4.	<b>When was zoning implemented?</b>
	The county is unsure about when the zoning was implemented in Auburn but is known to have occurred over 30 years ago

### **D. Contracted Services**

1.	<b>Appraisal Services</b>
	Ron Elliott
2.	<b>Other services</b>
	ASI (Terra Scan) and GIS Workshop



# Certification

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This is to certify that the 2010 Reports and Opinions of the Property Tax Administrator have been sent to the following:

One copy by electronic transmission and one printed copy by hand delivery to the Tax Equalization and Review Commission.

One copy by electronic transmission to the Nemaha County Assessor.

Dated this 7th day of April, 2010.



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

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Ruth A. Sorensen  
Property Tax Administrator



## Valuation History Charts