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2011 Commission Summary for Rock County

Residential Real Property - Current

Number of Sales	38	Median	96.83
Total Sales Price	\$1,810,582	Mean	101.98
Total Adj. Sales Price	\$1,810,082	Wgt. Mean	88.22
Total Assessed Value	\$1,596,900	Average Assessed Value of the Base	\$31,453
Avg. Adj. Sales Price	\$47,634	Avg. Assessed Value	\$42,024

Confidence Interval - Current

95% Median C.I	80.05 to 109.12
95% Mean C.I	78.18 to 98.26
95% Wgt. Mean C.I	87.96 to 116.00
% of Value of the Class of all Real Property Value in the County	7.59
% of Records Sold in the Study Period	5.07
% of Value Sold in the Study Period	6.77

Residential Real Property - History

Year	Number of Sales	LOV	Median
2010	47	97	97
2009	39	97	97
2008	29	99	99
2007	37	97	97

2011 Commission Summary for Rock County

Commercial Real Property - Current

Number of Sales	3	Median	97.47
Total Sales Price	\$97,500	Mean	93.02
Total Adj. Sales Price	\$97,500	Wgt. Mean	90.83
Total Assessed Value	\$88,560	Average Assessed Value of the Base	\$49,334
Avg. Adj. Sales Price	\$32,500	Avg. Assessed Value	\$29,520

Confidence Interval - Current

95% Median C.I	N/A
95% Mean C.I	68.23 to 117.81
95% Wgt. Mean C.I	N/A
% of Value of the Class of all Real Property Value in the County	2.26
% of Records Sold in the Study Period	2.11
% of Value Sold in the Study Period	1.26

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2010	6	100	99
2009	6	100	96
2008	6	100	94
2007	10	96	96

2011 Opinions of the Property Tax Administrator for Rock County

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.

Class	Level of Value	Quality of Assessment	Non-binding recommendation
Residential Real Property	97	Meets generally accepted mass appraisal practices.	No recommendation.
Commercial Real Property	*NEI	Meets generally accepted mass appraisal practices.	No recommendation.
Agricultural Land	73	The qualitative measures calculated in the random exclude sample best reflect the dispersion of the assessed values within the population. The quality of assessment meets generally accepted mass appraisal practices.	No recommendation.

***A level of value displayed as NEI, not enough information, represents a class of property with insufficient information to determine a level of value.*

Dated this 11th day of April, 2011.



Ruth A. Sorensen
Property Tax Administrator

2011 Residential Assessment Actions for Rock County

The June 2010 Marshal Swift costing was put on all residential improvements for assessment year 2011. The depreciation table was also updated.

New pictures were taken for each valuation grouping and added to the file.

All pickup work was completed and placed on the 2011 assessment roll.

2011 Residential Assessment Survey for Rock County

1.	Valuation data collection done by:	
	Assessor and Deputy	
2.	List the valuation groupings used by the County and describe the unique characteristics that effect value:	
	<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>
	01	Bassett- all improved and unimproved properties located within the City of Bassett. The population is approximately 740. The City consists of various services and goods such as two banks, convenience/gas store, restaurants, hardware/lumberyard store, grocery store, local newspaper, and sale barn.
	02	Bassett Suburban and Bassett Suburban Vacant- all improved and unimproved properties located outside of the limits of the City of Bassett, but within the legal jurisdiction of the incorporated City.
	03	Newport, Newport Suburban- all improved and unimproved properties located within the Village of Newport. Also, all improved and unimproved properties located outside of the limits of the Village of Newport, but within the legal jurisdiction of the incorporated Village. Newport's population is approximately 136 and consists of a convenience/gas station along HWY 20 and a post office.
	04	Rural- all improved and unimproved properties located outside the City limits in the rural areas.
3.	List and describe the approach(es) used to estimate the market value of residential properties.	
	The Cost Approach is used as well as a market analysis of the qualified sales to estimate the market value of properties.	
4.	When was the last lot value study completed?	
	2004 for all residential lots.	
5.	Describe the methodology used to determine the residential lot values.	
	A vacant land sales analysis was performed on five years' worth of sales.	
6.	What costing year for the cost approach is being used for each valuation grouping?	
	2010 for each valuation grouping	
7.	If the cost approach is used, does the County develop the depreciation study(ies) based on local market information or does the county use the tables provided by the CAMA vendor?	
	Depreciation studies are based on local market information.	
8.	Are individual depreciation tables developed for each valuation grouping?	
	No, one table is used for all residential in the four valuation groupings.	
9.	How often does the County update the depreciation tables?	
	Within every six years. The depreciation tables were updated for 2011.	
10.	Is the valuation process (cost date and depreciation schedule or market	

	comparison) used for the pickup work the same as was used for the general population of the class/valuation grouping?
	Yes
11.	Describe the method used to determine whether a sold parcel is substantially changed.
	A parcel is considered to be substantially changed when improvements are added that significantly affect the value such that the parcel no longer represents what sold. These sales are discussed with the field liaison as well.
12.	Please provide any documents related to the policies or procedures used for the residential class of property.
	The assessor follows statutes, regulations, and directives, even though there are no specific written county policies or procedures.

75 Rock
RESIDENTIAL

PAD 2011 R&O Statistics (Using 2011 Values)

Qualified

Date Range: 7/1/2008 To 6/30/2010 Posted on: 2/17/2011

Number of Sales : 38
Total Sales Price : 1,810,582
Total Adj. Sales Price : 1,810,082
Total Assessed Value : 1,596,900
Avg. Adj. Sales Price : 47,634
Avg. Assessed Value : 42,024

MEDIAN : 97
WGT. MEAN : 88
MEAN : 102
COD : 31.42
PRD : 115.60

COV : 43.24
STD : 44.10
Avg. Abs. Dev : 30.42
MAX Sales Ratio : 246.19
MIN Sales Ratio : 35.93

95% Median C.I. : 80.05 to 109.12
95% Wgt. Mean C.I. : 78.18 to 98.26
95% Mean C.I. : 87.96 to 116.00

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DATE OF SALE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
<u>Qtrts</u>											
01-JUL-08 To 30-SEP-08	7	109.12	105.08	92.53	14.67	113.56	79.79	142.80	79.79 to 142.80	59,500	55,053
01-OCT-08 To 31-DEC-08	3	102.18	98.65	86.49	11.14	114.06	79.82	113.95	N/A	45,000	38,918
01-JAN-09 To 31-MAR-09	6	96.00	107.72	94.42	36.95	114.09	35.93	213.50	35.93 to 213.50	32,917	31,080
01-APR-09 To 30-JUN-09	4	76.63	75.71	73.19	05.52	103.44	69.53	80.05	N/A	72,000	52,695
01-JUL-09 To 30-SEP-09	5	141.88	140.63	113.42	32.58	123.99	78.50	246.19	N/A	31,100	35,275
01-OCT-09 To 31-DEC-09	5	59.95	79.50	75.12	54.06	105.83	36.08	152.91	N/A	65,810	49,436
01-JAN-10 To 31-MAR-10	3	102.18	112.81	115.21	13.51	97.92	97.43	138.83	N/A	26,010	29,965
01-APR-10 To 30-JUN-10	5	96.60	91.06	87.44	35.51	104.14	39.17	163.76	N/A	42,100	36,813
<u>Study Yrs</u>											
01-JUL-08 To 30-JUN-09	20	95.35	99.04	86.73	24.18	114.19	35.93	213.50	79.83 to 112.50	51,850	44,969
01-JUL-09 To 30-JUN-10	18	97.15	105.24	90.23	39.72	116.64	36.08	246.19	59.95 to 141.88	42,949	38,751
<u>Calendar Yrs</u>											
01-JAN-09 To 31-DEC-09	20	86.74	102.49	84.62	43.05	121.12	35.93	246.19	73.43 to 118.00	48,503	41,041
<u>ALL</u>	38	96.83	101.98	88.22	31.42	115.60	35.93	246.19	80.05 to 109.12	47,634	42,024

VALUATION GROUPING										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
01	28	95.26	101.65	89.25	35.02	113.89	35.93	246.19	79.82 to 109.12	45,860	40,932
02	7	96.79	96.60	84.09	23.50	114.88	59.95	150.00	59.95 to 150.00	71,071	59,766
03	1	112.50	112.50	112.50	00.00	100.00	112.50	112.50	N/A	1,000	1,125
04	2	120.12	120.12	113.93	18.89	105.43	97.43	142.80	N/A	13,750	15,665
<u>ALL</u>	38	96.83	101.98	88.22	31.42	115.60	35.93	246.19	80.05 to 109.12	47,634	42,024

PROPERTY TYPE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
01	37	96.87	103.67	88.39	30.64	117.29	35.93	246.19	80.60 to 109.12	48,759	43,096
06											
07	1	39.17	39.17	39.17	00.00	100.00	39.17	39.17	N/A	6,000	2,350
<u>ALL</u>	38	96.83	101.98	88.22	31.42	115.60	35.93	246.19	80.05 to 109.12	47,634	42,024

**75 Rock
RESIDENTIAL**

PAD 2011 R&O Statistics (Using 2011 Values)

Qualified

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 95% Wgt. Mean C.I. : 78.18 to 98.26
 95% Mean C.I. : 87.96 to 116.00

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SALE PRICE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
Low \$												
1 TO 4999	4	96.17	98.50	82.13	34.05	119.93	51.67	150.00	N/A	2,000	1,643	
5000 TO 9999	5	78.50	127.46	128.91	91.86	98.88	39.17	246.19	N/A	6,900	8,895	
Total \$												
1 TO 9999	9	79.83	114.59	120.11	68.61	95.40	39.17	246.19	51.67 to 213.50	4,722	5,672	
10000 TO 29999	9	113.95	115.12	113.58	22.70	101.36	35.93	163.76	97.43 to 152.91	16,228	18,432	
30000 TO 59999	6	108.08	113.40	114.41	16.81	99.12	86.91	141.88	86.91 to 141.88	41,838	47,866	
60000 TO 99999	8	83.31	83.45	83.39	13.83	100.07	54.44	101.34	54.44 to 101.34	70,438	58,738	
100000 TO 149999	3	79.82	70.90	68.65	25.36	103.28	36.08	96.79	N/A	110,000	75,512	
150000 TO 249999	3	80.60	82.33	83.09	11.30	99.09	69.53	96.87	N/A	159,000	132,112	
250000 TO 499999												
500000 +												
ALL	38	96.83	101.98	88.22	31.42	115.60	35.93	246.19	80.05 to 109.12	47,634	42,024	

**2011 Correlation Section
for Rock County**

A. Residential Real Property

The residential sales file for Rock County consists of 38 qualified sales. This sample will be considered adequate and reliable for the measurement of the residential class of property. The calculated median is 97%. All valuation groupings that are adequately represented in the sales file are within the acceptable range. Even though both qualitative measures are above the acceptable range, based on the known assessment practices it is believed the residential properties are being treated in a uniform and proportionate manner. The qualitative statistics are showing influence from the low dollar sales.

Residential sales are reviewed to determine if they are arms length transactions by sending questionnaires to the seller and buyer to gather as much information about the sale as possible. Phone calls are also made when there are further questions regarding the sale. Many times sellers or buyers come to the assessor's office and details of the sale are discussed at that time.

Based on the consideration of all available information, the level of value is determined to be 97% of market value for the residential class of property, and all subclasses are determined to be valued within the acceptable range.

**2011 Correlation Section
for Rock County**

B. 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.

2011 Correlation Section for Rock County

C. 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.

2011 Correlation Section for Rock County

D. 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,

**2011 Correlation Section
for Rock County**

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.

2011 Commercial Assessment Actions for Rock County

The only changes made to the commercial file were those found through sales review and pick up work.

Due to the insufficient number of qualified commercial sales no other changes were done to the class of property.

2011 Commercial Assessment Survey for Rock County

1.	Valuation data collection done by:	
	Assessor and Deputy	
2.	List the valuation groupings used by the County and describe the unique characteristics that effect value:	
	<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>
	01	Bassett- all improved and unimproved properties located within the City of Bassett. The population is approximately 740. The City consists of various services and goods such as two banks, convenience/gas store, restaurants, hardware/lumberyard store, grocery store, local newspaper, and sale barn.
	02	Suburban- all improved and unimproved properties located outside of the limits of the City of Bassett and Newport, but within the legal jurisdiction of the incorporated City.
	03	Newport- all improved and unimproved properties located within the Village of Newport. Newport's population is approximately 136 and consists of a convenience/gas station along HWY 20, post office, and a grocery store.
	04	Rural- all improved and unimproved properties located outside the City limits in the rural areas.
3.	List and describe the approach(es) used to estimate the market value of commercial properties.	
	The Cost Approach is used as well as a market analysis of the qualified sales to estimate the market value of properties.	
4.	When was the last lot value study completed?	
	2006	
5.	Describe the methodology used to determine the commercial lot values.	
	A vacant land sales analysis was performed.	
6.	What costing year for the cost approach is being used for each valuation grouping?	
	2006	
7.	If the cost approach is used, does the County develop the depreciation study(ies) based on local market information or does the county use the tables provided by the CAMA vendor?	
	The depreciation study is developed based on local market information.	
8.	Are individual depreciation tables developed for each valuation grouping?	
	No, one table for all valuation groupings.	
9.	How often does the County update the depreciation tables?	
	Within every six years.	
10.	Is the valuation process (cost date and depreciation schedule or market comparison) used for the pickup work the same as was used for the general population of the class/valuation grouping?	

	Yes
11.	Describe the method used to determine whether a sold parcel is substantially changed.
	A parcel is considered to be substantially changed when improvements are added that significantly affect the value such that the parcel no longer represents what sold. These sales are discussed with the field liaison as well.
12.	Please provide any documents related to the policies or procedures used for the commercial class of property.
	The assessor follows statutes, regulations, and directives, even though there are no specific written county policies or procedures.

**75 Rock
COMMERCIAL**

PAD 2011 R&O Statistics (Using 2011 Values)

Qualified

Date Range: 7/1/2007 To 6/30/2010 Posted on: 2/17/2011

Number of Sales : 3
 Total Sales Price : 97,500
 Total Adj. Sales Price : 97,500
 Total Assessed Value : 88,560
 Avg. Adj. Sales Price : 32,500
 Avg. Assessed Value : 29,520

MEDIAN : 97
 WGT. MEAN : 91
 MEAN : 93
 COD : 06.30
 PRD : 102.41

COV : 10.73
 STD : 09.98
 Avg. Abs. Dev : 06.14
 MAX Sales Ratio : 100.00
 MIN Sales Ratio : 81.59

95% Median C.I. : N/A
 95% Wgt. Mean C.I. : N/A
 95% Mean C.I. : 68.23 to 117.81

Printed:3/24/2011 3:48:08PM

DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qtrts</u>											
01-JUL-07 To 30-SEP-07											
01-OCT-07 To 31-DEC-07	1	100.00	100.00	100.00	00.00	100.00	100.00	100.00	N/A	1,500	1,500
01-JAN-08 To 31-MAR-08	1	97.47	97.47	97.47	00.00	100.00	97.47	97.47	N/A	55,000	53,610
01-APR-08 To 30-JUN-08											
01-JUL-08 To 30-SEP-08											
01-OCT-08 To 31-DEC-08											
01-JAN-09 To 31-MAR-09											
01-APR-09 To 30-JUN-09											
01-JUL-09 To 30-SEP-09											
01-OCT-09 To 31-DEC-09											
01-JAN-10 To 31-MAR-10											
01-APR-10 To 30-JUN-10	1	81.59	81.59	81.59	00.00	100.00	81.59	81.59	N/A	41,000	33,450
<u>Study Yrs</u>											
01-JUL-07 To 30-JUN-08	2	98.74	98.74	97.54	01.29	101.23	97.47	100.00	N/A	28,250	27,555
01-JUL-08 To 30-JUN-09											
01-JUL-09 To 30-JUN-10	1	81.59	81.59	81.59	00.00	100.00	81.59	81.59	N/A	41,000	33,450
<u>Calendar Yrs</u>											
01-JAN-08 To 31-DEC-08	1	97.47	97.47	97.47	00.00	100.00	97.47	97.47	N/A	55,000	53,610
01-JAN-09 To 31-DEC-09											
<u>ALL</u>	3	97.47	93.02	90.83	06.30	102.41	81.59	100.00	N/A	32,500	29,520

VALUATION GROUPING

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	2	89.53	89.53	90.69	08.87	98.72	81.59	97.47	N/A	48,000	43,530
04	1	100.00	100.00	100.00	00.00	100.00	100.00	100.00	N/A	1,500	1,500
<u>ALL</u>	3	97.47	93.02	90.83	06.30	102.41	81.59	100.00	N/A	32,500	29,520

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
02											
03	3	97.47	93.02	90.83	06.30	102.41	81.59	100.00	N/A	32,500	29,520
04											
<u>ALL</u>	3	97.47	93.02	90.83	06.30	102.41	81.59	100.00	N/A	32,500	29,520

**75 Rock
COMMERCIAL**

PAD 2011 R&O Statistics (Using 2011 Values)

Qualified

Date Range: 7/1/2007 To 6/30/2010 Posted on: 2/17/2011

Number of Sales : 3
 Total Sales Price : 97,500
 Total Adj. Sales Price : 97,500
 Total Assessed Value : 88,560
 Avg. Adj. Sales Price : 32,500
 Avg. Assessed Value : 29,520

MEDIAN : 97
 WGT. MEAN : 91
 MEAN : 93
 COD : 06.30
 PRD : 102.41

COV : 10.73
 STD : 09.98
 Avg. Abs. Dev : 06.14
 MAX Sales Ratio : 100.00
 MIN Sales Ratio : 81.59

95% Median C.I. : N/A
 95% Wgt. Mean C.I. : N/A
 95% Mean C.I. : 68.23 to 117.81

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SALE PRICE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
Low \$												
1 TO 4999	1	100.00	100.00	100.00	00.00	100.00	100.00	100.00	N/A	1,500	1,500	
5000 TO 9999												
Total \$												
1 TO 9999	1	100.00	100.00	100.00	00.00	100.00	100.00	100.00	N/A	1,500	1,500	
10000 TO 29999												
30000 TO 59999	2	89.53	89.53	90.69	08.87	98.72	81.59	97.47	N/A	48,000	43,530	
60000 TO 99999												
100000 TO 149999												
150000 TO 249999												
250000 TO 499999												
500000 +												
ALL	3	97.47	93.02	90.83	06.30	102.41	81.59	100.00	N/A	32,500	29,520	

OCCUPANCY CODE											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
Blank	1	100.00	100.00	100.00	00.00	100.00	100.00	100.00	N/A	1,500	1,500	
341	1	97.47	97.47	97.47	00.00	100.00	97.47	97.47	N/A	55,000	53,610	
528	1	81.59	81.59	81.59	00.00	100.00	81.59	81.59	N/A	41,000	33,450	
ALL	3	97.47	93.02	90.83	06.30	102.41	81.59	100.00	N/A	32,500	29,520	

**2011 Correlation Section
for Rock County**

A. Commerical Real Property

With only three qualified commercial sales it is believed that with the diversity of the sales, the representativeness of the sample to the population is unreliable. The calculated median from the sample will not be relied upon in determining the level of value for Rock County, nor will the qualitative measures be used in determining assessment uniformity and proportionality.

Commercial sales are reviewed to determine if they are arms length transactions by sending questionnaires to the seller and buyer to gather as much information about the sale as possible. Phone calls are also made when there are further questions regarding the sale. Many times sellers or buyers come to the assessor's office and details of the sale are discussed at that time.

Based on the consideration of all available information, the level of value cannot be determined for the commercial class of property.

**2011 Correlation Section
for Rock County**

B. 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.

2011 Correlation Section for Rock County

C. 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.

2011 Correlation Section for Rock County

D. 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,

**2011 Correlation Section
for Rock County**

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.

2011 Agricultural Assessment Actions for Rock County

The assessor performed a market analysis on all qualified agricultural sales. Based on the analysis it was determined the agricultural values would remain the same for assessment year 2011.

All pick up work and sales verification was completed for assessment year 2011.

2011 Agricultural Assessment Survey for Rock County

1.	Valuation data collection done by:	
	Assessor and Deputy	
2.	List each market area, and describe the location and the specific characteristics that make each unique.	
	Market Area	Description of unique characteristics
	1	The majority is wet meadow, hay ground and pasture. Valentine, Tryon, Loup, and Elsmere soils which are predominately hay meadows.
	2	Mostly rolling sand hills with valentine soils.
	3	Pivot-valentine complex soils, associations related to pivot complex soils and hard grass pastures.
3.	Describe the process that is used to determine and monitor market areas.	
	The market areas are developed by similar topography, soil characteristics and geographic characteristics.	
4.	Describe the process used to identify and value rural residential land and recreational land in the county.	
	Land is classified as rural residential or recreational land based on the primary use of the parcel at assessment date. Rural residential land is directly associated with a residence and has no agricultural use. Recreational land is defined according to Regulation 10.001.05E.	
5.	Do farm home sites carry the same value as rural residential home sites or are market differences recognized? If differences, what are the recognized market differences?	
	Yes they are different based on miles from a HWY or distance from town.	
6.	What land characteristics are used to assign differences in assessed values?	
	Irrigated, Dry, Grass, CRP, Meadow, WRP, shelterbelt, farm and home sites, building sites and Tree Cover	
7.	What process is used to annually update land use? (Physical inspection, FSA maps, etc.)	
	GIS 2010 aerial photos, physical inspections	
8.	Describe the process used to identify and monitor the influence of non-agricultural characteristics.	
	Sales are monitored and studied on a yearly basis to see if there are any non-agricultural characteristics.	
9.	Have special valuation applications been filed in the county? If yes, is there a value difference for the special valuation parcels.	
	No	
10.	Is the valuation process (cost date and depreciation schedule or market comparison) used for the pickup work on the rural improvements the same as was used for the general population of the class?	
	Yes	

11.	Describe the method used to determine whether a sold parcel is substantially changed.
	A parcel is considered to be substantially changed when improvements are added or land use changes that significantly affect the value such that the parcel no longer represents what sold. These sales are discussed with the field liaison as well.
12.	Please provide any documents related to the policies or procedures used for the agricultural class of property.
	The assessor follows statutes, regulations, and directives, even though there are no specific written county policies or procedures.

75 Rock
AGRICULTURAL - BASE STAT

PAD 2011 R&O Statistics (Using 2011 Values)

Qualified

Date Range: 7/1/2007 To 6/30/2010 Posted on: 2/17/2011

Number of Sales : 35
 Total Sales Price : 11,868,300
 Total Adj. Sales Price : 11,179,250
 Total Assessed Value : 8,105,780
 Avg. Adj. Sales Price : 319,407
 Avg. Assessed Value : 231,594

MEDIAN : 76
 WGT. MEAN : 73
 MEAN : 71
 COD : 18.36
 PRD : 98.19

COV : 22.77
 STD : 16.21
 Avg. Abs. Dev : 13.89
 MAX Sales Ratio : 99.85
 MIN Sales Ratio : 45.10

95% Median C.I. : 58.94 to 79.72
 95% Wgt. Mean C.I. : 66.16 to 78.85
 95% Mean C.I. : 65.83 to 76.57

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DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qtrts</u>											
01-JUL-07 To 30-SEP-07	3	75.65	69.67	70.48	11.30	98.85	53.85	79.50	N/A	174,383	122,907
01-OCT-07 To 31-DEC-07	1	68.00	68.00	68.00	00.00	100.00	68.00	68.00	N/A	306,250	208,250
01-JAN-08 To 31-MAR-08	4	62.76	66.74	72.74	09.96	91.75	58.29	83.16	N/A	877,025	637,939
01-APR-08 To 30-JUN-08	4	56.37	60.29	60.61	18.24	99.47	45.10	83.30	N/A	242,800	147,166
01-JUL-08 To 30-SEP-08											
01-OCT-08 To 31-DEC-08	3	77.38	73.32	67.37	15.83	108.83	52.91	89.67	N/A	93,133	62,740
01-JAN-09 To 31-MAR-09	6	77.87	77.09	74.72	09.57	103.17	58.94	91.84	58.94 to 91.84	215,317	160,878
01-APR-09 To 30-JUN-09	4	88.68	87.97	83.87	08.04	104.89	78.72	95.79	N/A	267,350	224,214
01-JUL-09 To 30-SEP-09	4	58.75	66.49	71.59	27.86	92.88	48.59	99.85	N/A	243,500	174,319
01-OCT-09 To 31-DEC-09											
01-JAN-10 To 31-MAR-10	3	48.82	49.90	50.83	06.49	98.17	45.68	55.20	N/A	310,967	158,073
01-APR-10 To 30-JUN-10	3	83.01	85.62	88.18	07.58	97.10	77.48	96.36	N/A	440,983	388,850
<u>Study Yrs</u>											
01-JUL-07 To 30-JUN-08	12	62.76	65.43	70.02	15.90	93.44	45.10	83.30	54.91 to 79.50	442,392	309,783
01-JUL-08 To 30-JUN-09	13	79.72	79.57	77.64	11.47	102.49	52.91	95.79	73.98 to 91.84	203,131	157,719
01-JUL-09 To 30-JUN-10	10	60.53	67.25	72.39	28.51	92.90	45.68	99.85	48.59 to 96.36	322,985	233,805
<u>Calendar Yrs</u>											
01-JAN-08 To 31-DEC-08	11	62.70	66.19	69.95	18.45	94.62	45.10	89.67	52.91 to 83.30	432,609	302,604
01-JAN-09 To 31-DEC-09	14	79.22	77.17	76.74	15.59	100.56	48.59	99.85	58.94 to 94.40	238,236	182,814
<u>ALL</u>	35	75.65	71.20	72.51	18.36	98.19	45.10	99.85	58.94 to 79.72	319,407	231,594

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	9	77.38	72.23	77.21	14.22	93.55	51.64	96.36	58.29 to 83.30	256,400	197,959
2	12	74.82	70.91	69.39	20.73	102.19	45.68	99.85	53.85 to 89.67	269,454	186,962
3	14	72.68	70.78	72.37	19.58	97.80	45.10	95.79	52.91 to 83.16	402,729	291,471
<u>ALL</u>	35	75.65	71.20	72.51	18.36	98.19	45.10	99.85	58.94 to 79.72	319,407	231,594

75 Rock
AGRICULTURAL - BASE STAT

PAD 2011 R&O Statistics (Using 2011 Values)

Qualified

Date Range: 7/1/2007 To 6/30/2010 Posted on: 2/17/2011

Number of Sales : 35
 Total Sales Price : 11,868,300
 Total Adj. Sales Price : 11,179,250
 Total Assessed Value : 8,105,780
 Avg. Adj. Sales Price : 319,407
 Avg. Assessed Value : 231,594

MEDIAN : 76
 WGT. MEAN : 73
 MEAN : 71
 COD : 18.36
 PRD : 98.19

COV : 22.77
 STD : 16.21
 Avg. Abs. Dev : 13.89
 MAX Sales Ratio : 99.85
 MIN Sales Ratio : 45.10

95% Median C.I. : 58.94 to 79.72
 95% Wgt. Mean C.I. : 66.16 to 78.85
 95% Mean C.I. : 65.83 to 76.57

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95%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Irrigated											
County	3	58.94	72.36	76.62	23.50	94.44	58.29	99.85	N/A	290,133	222,293
1	2	58.62	58.62	58.62	00.56	100.00	58.29	58.94	N/A	245,200	143,733
2	1	99.85	99.85	99.85	00.00	100.00	99.85	99.85	N/A	380,000	379,415
Grass											
County	19	75.65	69.99	71.28	19.81	98.19	45.10	96.36	52.91 to 83.01	234,800	167,373
1	4	78.05	76.03	86.94	14.76	87.45	51.64	96.36	N/A	267,738	232,760
2	9	73.98	68.11	63.00	19.90	108.11	45.68	94.40	48.82 to 89.67	225,894	142,304
3	6	69.94	68.79	71.35	24.08	96.41	45.10	91.84	45.10 to 91.84	226,200	161,385
ALL	35	75.65	71.20	72.51	18.36	98.19	45.10	99.85	58.94 to 79.72	319,407	231,594

80%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Irrigated											
County	10	71.16	72.51	73.71	22.12	98.37	48.59	99.85	55.20 to 95.79	543,600	400,663
1	2	58.62	58.62	58.62	00.56	100.00	58.29	58.94	N/A	245,200	143,733
2	3	82.95	79.33	80.21	17.94	98.90	55.20	99.85	N/A	400,133	320,937
3	5	79.50	73.97	73.60	16.99	100.50	48.59	95.79	N/A	749,040	551,270
Grass											
County	23	76.01	71.14	72.06	17.60	98.72	45.10	96.36	54.91 to 82.05	223,804	161,277
1	6	78.10	77.48	85.11	11.08	91.04	51.64	96.36	51.64 to 96.36	251,825	214,320
2	9	73.98	68.11	63.00	19.90	108.11	45.68	94.40	48.82 to 89.67	225,894	142,304
3	8	72.79	69.79	71.26	19.74	97.94	45.10	91.84	45.10 to 91.84	200,438	142,840
ALL	35	75.65	71.20	72.51	18.36	98.19	45.10	99.85	58.94 to 79.72	319,407	231,594

75 Rock
AGRICULTURAL - RANDOM INCLUDE

PAD 2011 R&O Statistics (Using 2011 Values)

Qualified

Date Range: 7/1/2007 To 6/30/2010 Posted on: 2/17/2011

Number of Sales : 45
 Total Sales Price : 13,865,151
 Total Adj. Sales Price : 13,176,101
 Total Assessed Value : 9,457,745
 Avg. Adj. Sales Price : 292,802
 Avg. Assessed Value : 210,172

MEDIAN : 72
 WGT. MEAN : 72
 MEAN : 70
 COD : 19.19
 PRD : 97.14

COV : 23.12
 STD : 16.12
 Avg. Abs. Dev : 13.85
 MAX Sales Ratio : 99.85
 MIN Sales Ratio : 38.43

95% Median C.I. : 58.94 to 78.72
 95% Wgt. Mean C.I. : 64.54 to 79.01
 95% Mean C.I. : 65.02 to 74.44

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DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qtrts</u>											
01-JUL-07 To 30-SEP-07	3	75.65	69.67	70.48	11.30	98.85	53.85	79.50	N/A	174,383	122,907
01-OCT-07 To 31-DEC-07	1	68.00	68.00	68.00	00.00	100.00	68.00	68.00	N/A	306,250	208,250
01-JAN-08 To 31-MAR-08	6	69.99	71.18	74.08	14.16	96.09	58.29	83.16	58.29 to 83.16	719,387	532,936
01-APR-08 To 30-JUN-08	5	57.83	64.95	61.19	23.14	106.14	45.10	83.59	N/A	199,266	121,934
01-JUL-08 To 30-SEP-08	1	71.80	71.80	71.80	00.00	100.00	71.80	71.80	N/A	222,600	159,816
01-OCT-08 To 31-DEC-08	4	65.15	64.60	55.02	29.06	117.41	38.43	89.67	N/A	121,850	67,038
01-JAN-09 To 31-MAR-09	6	77.87	77.09	74.72	09.57	103.17	58.94	91.84	58.94 to 91.84	215,317	160,878
01-APR-09 To 30-JUN-09	4	88.68	87.97	83.87	08.04	104.89	78.72	95.79	N/A	267,350	224,214
01-JUL-09 To 30-SEP-09	4	58.75	66.49	71.59	27.86	92.88	48.59	99.85	N/A	243,500	174,319
01-OCT-09 To 31-DEC-09											
01-JAN-10 To 31-MAR-10	3	48.82	49.90	50.83	06.49	98.17	45.68	55.20	N/A	310,967	158,073
01-APR-10 To 30-JUN-10	8	66.77	68.62	78.41	20.41	87.51	45.48	96.36	45.48 to 96.36	256,981	201,488
<u>Study Yrs</u>											
01-JUL-07 To 30-JUN-08	15	68.00	68.59	71.38	16.65	96.09	45.10	83.59	57.83 to 82.98	409,470	292,284
01-JUL-08 To 30-JUN-09	15	78.72	76.31	74.56	14.14	102.35	38.43	95.79	71.80 to 89.67	204,753	152,673
01-JUL-09 To 30-JUN-10	15	56.80	64.31	70.24	23.98	91.56	45.48	99.85	48.82 to 77.48	264,183	185,560
<u>Calendar Yrs</u>											
01-JAN-08 To 31-DEC-08	16	67.31	67.63	70.32	20.06	96.17	38.43	89.67	54.91 to 83.16	376,416	264,703
01-JAN-09 To 31-DEC-09	14	79.22	77.17	76.74	15.59	100.56	48.59	99.85	58.94 to 94.40	238,236	182,814
<u>ALL</u>	45	72.17	69.73	71.78	19.19	97.14	38.43	99.85	58.94 to 78.72	292,802	210,172

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	10	72.69	70.69	76.04	16.45	92.96	51.64	96.36	56.80 to 83.30	244,760	186,116
2	19	73.98	69.61	69.49	19.63	100.17	38.43	99.85	54.91 to 82.98	251,042	174,458
3	16	69.02	69.28	71.86	20.46	96.41	45.10	95.79	52.91 to 83.01	372,419	267,618
<u>ALL</u>	45	72.17	69.73	71.78	19.19	97.14	38.43	99.85	58.94 to 78.72	292,802	210,172

75 Rock
AGRICULTURAL - RANDOM INCLUDE

PAD 2011 R&O Statistics (Using 2011 Values)

Qualified

Date Range: 7/1/2007 To 6/30/2010 Posted on: 2/17/2011

Number of Sales : 45
 Total Sales Price : 13,865,151
 Total Adj. Sales Price : 13,176,101
 Total Assessed Value : 9,457,745
 Avg. Adj. Sales Price : 292,802
 Avg. Assessed Value : 210,172

MEDIAN : 72
 WGT. MEAN : 72
 MEAN : 70
 COD : 19.19
 PRD : 97.14

COV : 23.12
 STD : 16.12
 Avg. Abs. Dev : 13.85
 MAX Sales Ratio : 99.85
 MIN Sales Ratio : 38.43

95% Median C.I. : 58.94 to 78.72
 95% Wgt. Mean C.I. : 64.54 to 79.01
 95% Mean C.I. : 65.02 to 74.44

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95%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Irrigated											
County	3	58.94	72.36	76.62	23.50	94.44	58.29	99.85	N/A	290,133	222,293
1	2	58.62	58.62	58.62	00.56	100.00	58.29	58.94	N/A	245,200	143,733
2	1	99.85	99.85	99.85	00.00	100.00	99.85	99.85	N/A	380,000	379,415
Grass											
County	25	75.65	70.09	71.68	18.49	97.78	45.10	96.36	54.91 to 82.05	234,018	167,737
1	4	78.05	76.03	86.94	14.76	87.45	51.64	96.36	N/A	267,738	232,760
2	14	74.82	70.70	67.77	16.15	104.32	45.68	94.40	53.85 to 83.59	236,414	160,208
3	7	57.83	65.46	69.37	28.01	94.36	45.10	91.84	45.10 to 91.84	209,957	145,639
ALL	45	72.17	69.73	71.78	19.19	97.14	38.43	99.85	58.94 to 78.72	292,802	210,172

80%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Irrigated											
County	10	71.16	72.51	73.71	22.12	98.37	48.59	99.85	55.20 to 95.79	543,600	400,663
1	2	58.62	58.62	58.62	00.56	100.00	58.29	58.94	N/A	245,200	143,733
2	3	82.95	79.33	80.21	17.94	98.90	55.20	99.85	N/A	400,133	320,937
3	5	79.50	73.97	73.60	16.99	100.50	48.59	95.79	N/A	749,040	551,270
Grass											
County	33	73.98	69.16	70.84	18.45	97.63	38.43	96.36	56.80 to 78.72	216,495	153,374
1	7	77.48	74.53	82.71	13.38	90.11	51.64	96.36	51.64 to 96.36	235,850	195,063
2	16	72.89	67.79	65.89	19.06	102.88	38.43	94.40	53.85 to 82.98	223,088	146,993
3	10	69.02	67.60	69.85	20.52	96.78	45.10	91.84	45.48 to 83.01	192,400	134,401
ALL	45	72.17	69.73	71.78	19.19	97.14	38.43	99.85	58.94 to 78.72	292,802	210,172

75 Rock
AGRICULTURAL - RANDOM EXCLUDE

PAD 2011 R&O Statistics (Using 2011 Values)

Qualified

Date Range: 7/1/2007 To 6/30/2010 Posted on: 2/17/2011

Number of Sales : 50
 Total Sales Price : 15,079,990
 Total Adj. Sales Price : 14,390,940
 Total Assessed Value : 10,358,200
 Avg. Adj. Sales Price : 287,819
 Avg. Assessed Value : 207,164

MEDIAN : 73
 WGT. MEAN : 72
 MEAN : 70
 COD : 19.37
 PRD : 97.19

COV : 23.61
 STD : 16.52
 Avg. Abs. Dev : 14.12
 MAX Sales Ratio : 100.31
 MIN Sales Ratio : 38.43

95% Median C.I. : 59.84 to 78.72
 95% Wgt. Mean C.I. : 65.33 to 78.62
 95% Mean C.I. : 65.38 to 74.54

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DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qtrts</u>											
01-JUL-07 To 30-SEP-07	3	75.65	69.67	70.48	11.30	98.85	53.85	79.50	N/A	174,383	122,907
01-OCT-07 To 31-DEC-07	1	68.00	68.00	68.00	00.00	100.00	68.00	68.00	N/A	306,250	208,250
01-JAN-08 To 31-MAR-08	7	77.15	72.04	74.36	11.02	96.88	58.29	83.16	58.29 to 83.16	677,332	503,641
01-APR-08 To 30-JUN-08	6	57.89	63.78	60.79	19.30	104.92	45.10	83.59	45.10 to 83.59	189,388	115,132
01-JUL-08 To 30-SEP-08	1	71.80	71.80	71.80	00.00	100.00	71.80	71.80	N/A	222,600	159,816
01-OCT-08 To 31-DEC-08	6	68.61	66.37	58.25	23.28	113.94	38.43	89.67	38.43 to 89.67	113,100	65,882
01-JAN-09 To 31-MAR-09	6	77.87	77.09	74.72	09.57	103.17	58.94	91.84	58.94 to 91.84	215,317	160,878
01-APR-09 To 30-JUN-09	4	88.68	87.97	83.87	08.04	104.89	78.72	95.79	N/A	267,350	224,214
01-JUL-09 To 30-SEP-09	5	51.64	61.55	67.66	29.16	90.97	41.83	99.85	N/A	224,440	151,853
01-OCT-09 To 31-DEC-09											
01-JAN-10 To 31-MAR-10	4	52.01	55.37	57.65	15.61	96.05	45.68	71.78	N/A	345,835	199,386
01-APR-10 To 30-JUN-10	7	77.48	74.33	83.04	21.49	89.51	45.48	100.31	45.48 to 100.31	273,693	227,274
<u>Study Yrs</u>											
01-JUL-07 To 30-JUN-08	17	68.00	68.47	71.47	16.35	95.80	45.10	83.59	57.83 to 82.98	394,532	281,956
01-JUL-08 To 30-JUN-09	17	78.72	75.55	74.09	13.99	101.97	38.43	95.79	59.84 to 89.67	191,912	142,190
01-JUL-09 To 30-JUN-10	16	58.84	65.60	71.19	27.87	92.15	41.83	100.31	48.59 to 83.01	276,337	196,733
<u>Calendar Yrs</u>											
01-JAN-08 To 31-DEC-08	20	67.31	67.85	70.39	18.97	96.39	38.43	89.67	57.94 to 79.97	338,943	238,569
01-JAN-09 To 31-DEC-09	15	78.72	74.81	75.25	17.76	99.42	41.83	99.85	58.94 to 91.84	232,233	174,759
<u>ALL</u>	50	72.89	69.96	71.98	19.37	97.19	38.43	100.31	59.84 to 78.72	287,819	207,164

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	12	72.69	72.35	77.17	18.21	93.75	51.64	100.31	58.29 to 83.30	231,967	179,000
2	22	72.89	68.79	69.53	19.55	98.94	38.43	99.85	54.91 to 82.95	263,338	183,086
3	16	72.68	69.77	71.94	20.10	96.98	45.10	95.79	52.91 to 83.01	363,369	261,394
<u>ALL</u>	50	72.89	69.96	71.98	19.37	97.19	38.43	100.31	59.84 to 78.72	287,819	207,164

75 Rock
AGRICULTURAL - RANDOM EXCLUDE

PAD 2011 R&O Statistics (Using 2011 Values)

Qualified

Date Range: 7/1/2007 To 6/30/2010 Posted on: 2/17/2011

Number of Sales : 50
 Total Sales Price : 15,079,990
 Total Adj. Sales Price : 14,390,940
 Total Assessed Value : 10,358,200
 Avg. Adj. Sales Price : 287,819
 Avg. Assessed Value : 207,164

MEDIAN : 73
 WGT. MEAN : 72
 MEAN : 70
 COD : 19.37
 PRD : 97.19

COV : 23.61
 STD : 16.52
 Avg. Abs. Dev : 14.12
 MAX Sales Ratio : 100.31
 MIN Sales Ratio : 38.43

95% Median C.I. : 59.84 to 78.72
 95% Wgt. Mean C.I. : 65.33 to 78.62
 95% Mean C.I. : 65.38 to 74.54

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95%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Irrigated											
County	3	58.94	72.36	76.62	23.50	94.44	58.29	99.85	N/A	290,133	222,293
1	2	58.62	58.62	58.62	00.56	100.00	58.29	58.94	N/A	245,200	143,733
2	1	99.85	99.85	99.85	00.00	100.00	99.85	99.85	N/A	380,000	379,415
Grass											
County	29	75.65	69.76	71.46	17.92	97.62	41.83	96.36	54.91 to 79.97	239,217	170,936
1	4	78.05	76.03	86.94	14.76	87.45	51.64	96.36	N/A	267,738	232,760
2	17	73.98	69.45	68.22	16.42	101.80	41.83	94.40	53.85 to 82.98	254,908	173,888
3	8	68.90	67.27	69.80	24.59	96.38	45.10	91.84	45.10 to 91.84	191,613	133,752
ALL	50	72.89	69.96	71.98	19.37	97.19	38.43	100.31	59.84 to 78.72	287,819	207,164

80%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Irrigated											
County	10	71.16	72.51	73.71	22.12	98.37	48.59	99.85	55.20 to 95.79	543,600	400,663
1	2	58.62	58.62	58.62	00.56	100.00	58.29	58.94	N/A	245,200	143,733
2	3	82.95	79.33	80.21	17.94	98.90	55.20	99.85	N/A	400,133	320,937
3	5	79.50	73.97	73.60	16.99	100.50	48.59	95.79	N/A	749,040	551,270
Grass											
County	38	74.82	69.53	71.32	18.68	97.49	38.43	100.31	57.94 to 78.72	219,979	156,889
1	9	77.48	75.89	83.16	16.04	91.26	51.64	100.31	57.94 to 96.36	220,772	183,588
2	19	71.80	67.12	66.73	18.89	100.58	38.43	94.40	53.85 to 77.15	241,739	161,320
3	10	72.79	68.38	69.94	20.52	97.77	45.10	91.84	45.48 to 83.01	177,920	124,443
ALL	50	72.89	69.96	71.98	19.37	97.19	38.43	100.31	59.84 to 78.72	287,819	207,164

2011 Correlation Section for Rock County

A. Agricultural Land

Rock County has three market areas within the county. In area 1 the majority is hay meadow and pasture, area 2 consists of sand hills, and market area 3 is more of a mixture of hard grassland and irrigated. In reviewing the comparability of the surrounding counties, it was determined that land both within and beyond six miles was comparable in terms of soil type and topography.

In the base statistic, which is comprised of 35 total sales within Rock County, the distribution of the sales among the three year study period for all areas was reviewed for adequacy, proportionality and representativeness. The sample was not proportionately distributed, nor representative of the make-up of land uses within market area 2 and 3. In market area 1 the distribution of sales was proportionate based on nine sales; however the sample was not representative of the make-up of land uses.

In both the random inclusion and random exclusion samples all sales from comparable areas that adjoin the county were brought in. In both samples, the statistical measures of the overall class correlate fairly closely. All market areas now have a proportionate distribution of sales. The samples in market area 1 and 2 are now also representative of the make-up of land uses in each respective market. In market area 3, despite the attempt to make it so, the threshold for representativeness by land use was not achieved, due to the over representation of irrigated land. However, the two samples are reliable because the subclasses are at the same proportion to the market. The values are also reasonably similar to adjoining counties with similar influences.

The qualitative statistics also support that the statistical measures are reliable indicators of the level of value within the county. Based on the assessment practices, the sales review, and the analysis of the agricultural market it is believed that the agricultural properties in Rock County have been treated in the most uniform and proportionate manner possible.

Based on the consideration of all available information, the level of value is determined to be 73% of market value for the agricultural land class of property, and all subclasses are determined to be valued within the acceptable range.

**2011 Correlation Section
for Rock County**

B. 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.

2011 Correlation Section for Rock County

C. 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.

2011 Correlation Section for Rock County

D. 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,

**2011 Correlation Section
for Rock County**

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.

Total Real Property Sum Lines 17, 25, & 30	Records : 3,033	Value : 310,628,220	Growth 909,680	Sum Lines 17, 25, & 41
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Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
01. Res UnImp Land	63	99,760	35	99,245	5	10,300	103	209,305	
02. Res Improve Land	463	911,560	96	483,805	48	458,585	607	1,853,950	
03. Res Improvements	472	11,815,265	96	6,240,695	62	2,759,700	630	20,815,660	
04. Res Total	535	12,826,585	131	6,823,745	67	3,228,585	733	22,878,915	358,785
% of Res Total	72.99	56.06	17.87	29.83	9.14	14.11	24.17	7.37	39.44
05. Com UnImp Land	14	48,470	5	185,570	5	15,180	24	249,220	
06. Com Improve Land	82	376,700	12	124,055	16	199,900	110	700,655	
07. Com Improvements	83	3,800,740	13	511,890	22	1,742,955	118	6,055,585	
08. Com Total	97	4,225,910	18	821,515	27	1,958,035	142	7,005,460	502,045
% of Com Total	68.31	60.32	12.68	11.73	19.01	27.95	4.68	2.26	55.19
09. Ind UnImp Land	0	0	0	0	0	0	0	0	
10. Ind Improve Land	0	0	0	0	0	0	0	0	
11. Ind Improvements	0	0	0	0	0	0	0	0	
12. Ind Total	0	0	0	0	0	0	0	0	0
% of Ind Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13. Rec UnImp Land	0	0	0	0	10	172,340	10	172,340	
14. Rec Improve Land	0	0	0	0	4	321,330	4	321,330	
15. Rec Improvements	0	0	0	0	7	216,790	7	216,790	
16. Rec Total	0	0	0	0	17	710,460	17	710,460	0
% of Rec Total	0.00	0.00	0.00	0.00	100.00	100.00	0.56	0.23	0.00
Res & Rec Total	535	12,826,585	131	6,823,745	84	3,939,045	750	23,589,375	358,785
% of Res & Rec Total	71.33	54.37	17.47	28.93	11.20	16.70	24.73	7.59	39.44
Com & Ind Total	97	4,225,910	18	821,515	27	1,958,035	142	7,005,460	502,045
% of Com & Ind Total	68.31	60.32	12.68	11.73	19.01	27.95	4.68	2.26	55.19
17. Taxable Total	632	17,052,495	149	7,645,260	111	5,897,080	892	30,594,835	860,830
% of Taxable Total	70.85	55.74	16.70	24.99	12.44	19.27	29.41	9.85	94.63

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	0	0	0
19. Commercial	0	0	0	0	0	0
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
	Rural			Total		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	0	0	0
19. Commercial	0	0	0	0	0	0
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				0	0	0

Schedule III : Mineral Interest Records

Mineral Interest	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
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. Exempt	42	12	191	245

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	0	0	24	1,957,760	1,748	205,968,885	1,772	207,926,645
28. Ag-Improved Land	0	0	10	636,550	357	57,050,245	367	57,686,795
29. Ag Improvements	0	0	10	226,230	359	14,193,715	369	14,419,945
30. Ag Total							2,141	280,033,385

Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	0	0.00	0	
32. HomeSite Improv Land	0	0.00	0	2	2.00	8,000	
33. HomeSite Improvements	0	0.00	0	2	2.00	122,435	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	2	5.90	4,450	
36. FarmSite Improv Land	0	0.00	0	9	34.00	43,000	
37. FarmSite Improvements	0	0.00	0	10	0.00	103,795	
38. FarmSite Total							
39. Road & Ditches	0	0.00	0	0	28.76	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	6	6.00	18,000	6	6.00	18,000	
32. HomeSite Improv Land	257	308.50	1,234,000	259	310.50	1,242,000	
33. HomeSite Improvements	265	302.50	8,727,115	267	304.50	8,849,550	48,850
34. HomeSite Total				273	316.50	10,109,550	
35. FarmSite UnImp Land	61	271.85	266,850	63	277.75	271,300	
36. FarmSite Improv Land	326	1,684.54	2,819,540	335	1,718.54	2,862,540	
37. FarmSite Improvements	328	0.00	5,466,600	338	0.00	5,570,395	0
38. FarmSite Total				401	1,996.29	8,704,235	
39. Road & Ditches	0	3,044.76	0	0	3,073.52	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
41. Total Section VI				674	5,386.31	18,813,785	48,850

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

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	0	0.00	0	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	10	907.00	254,430	10	907.00	254,430

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	152.08	3.51%	167,290	3.92%	1,100.01
47. 2A1	55.00	1.27%	57,750	1.35%	1,050.00
48. 2A	262.00	6.04%	275,100	6.45%	1,050.00
49. 3A1	947.28	21.86%	923,600	21.64%	975.00
50. 3A	757.00	17.47%	738,075	17.29%	975.00
51. 4A1	2,119.00	48.89%	2,066,025	48.41%	975.00
52. 4A	42.00	0.97%	39,900	0.93%	950.00
53. Total	4,334.36	100.00%	4,267,740	100.00%	984.63
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	0.00	0.00%	0	0.00%	0.00
56. 2D1	59.00	31.89%	25,075	33.58%	425.00
57. 2D	0.00	0.00%	0	0.00%	0.00
58. 3D1	13.00	7.03%	5,200	6.96%	400.00
59. 3D	81.00	43.78%	32,400	43.39%	400.00
60. 4D1	2.00	1.08%	750	1.00%	375.00
61. 4D	30.00	16.22%	11,250	15.07%	375.00
62. Total	185.00	100.00%	74,675	100.00%	403.65
Grass					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	17,473.90	14.94%	9,783,740	15.68%	559.91
65. 2G1	73.00	0.06%	40,880	0.07%	560.00
66. 2G	9,855.15	8.42%	5,520,735	8.85%	560.19
67. 3G1	49,961.18	42.71%	27,950,545	44.79%	559.45
68. 3G	5,066.36	4.33%	2,539,165	4.07%	501.18
69. 4G1	21,558.80	18.43%	10,744,150	17.22%	498.36
70. 4G	12,988.45	11.10%	5,827,125	9.34%	448.64
71. Total	116,976.84	100.00%	62,406,340	100.00%	533.49
Irrigated Total					
Irrigated Total	4,334.36	3.47%	4,267,740	6.31%	984.63
Dry Total					
Dry Total	185.00	0.15%	74,675	0.11%	403.65
Grass Total					
Grass Total	116,976.84	93.60%	62,406,340	92.23%	533.49
72. Waste	2,349.10	1.88%	234,910	0.35%	100.00
73. Other	1,131.60	0.91%	678,960	1.00%	600.00
74. Exempt	534.63	0.43%	0	0.00%	0.00
75. Market Area Total	124,976.90	100.00%	67,662,625	100.00%	541.40

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 2

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	87.00	0.99%	69,600	1.14%	800.00
47. 2A1	0.00	0.00%	0	0.00%	0.00
48. 2A	705.49	7.99%	529,120	8.66%	750.00
49. 3A1	1,088.51	12.33%	789,170	12.91%	725.00
50. 3A	715.40	8.10%	518,665	8.49%	725.00
51. 4A1	5,279.21	59.80%	3,563,465	58.30%	675.00
52. 4A	951.85	10.78%	642,500	10.51%	675.00
53. Total	8,827.46	100.00%	6,112,520	100.00%	692.44
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	0.00	0.00%	0	0.00%	0.00
56. 2D1	0.00	0.00%	0	0.00%	0.00
57. 2D	0.00	0.00%	0	0.00%	0.00
58. 3D1	35.00	15.98%	10,150	17.61%	290.00
59. 3D	59.00	26.94%	16,225	28.16%	275.00
60. 4D1	117.00	53.42%	29,250	50.76%	250.00
61. 4D	8.00	3.65%	2,000	3.47%	250.00
62. Total	219.00	100.00%	57,625	100.00%	263.13
Grass					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	14,202.93	4.48%	5,663,370	6.12%	398.75
65. 2G1	29.22	0.01%	11,690	0.01%	400.07
66. 2G	11,356.54	3.58%	4,482,135	4.84%	394.67
67. 3G1	50,506.73	15.92%	19,930,025	21.53%	394.60
68. 3G	1,813.60	0.57%	544,080	0.59%	300.00
69. 4G1	88,479.61	27.88%	24,058,545	25.99%	271.91
70. 4G	150,961.36	47.57%	37,871,715	40.92%	250.87
71. Total	317,349.99	100.00%	92,561,560	100.00%	291.67
Irrigated Total					
Irrigated Total	8,827.46	2.62%	6,112,520	6.07%	692.44
Dry Total					
Dry Total	219.00	0.07%	57,625	0.06%	263.13
Grass Total					
Grass Total	317,349.99	94.20%	92,561,560	91.87%	291.67
72. Waste	8,574.83	2.55%	857,485	0.85%	100.00
73. Other	1,933.29	0.57%	1,159,975	1.15%	600.00
74. Exempt	3,580.07	1.06%	0	0.00%	0.00
75. Market Area Total	336,904.57	100.00%	100,749,165	100.00%	299.04

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 3

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	448.00	1.29%	604,800	1.31%	1,350.00
47. 2A1	53.00	0.15%	71,550	0.15%	1,350.00
48. 2A	1,059.20	3.05%	1,429,920	3.09%	1,350.00
49. 3A1	4,732.91	13.62%	6,342,100	13.71%	1,340.00
50. 3A	13,369.39	38.46%	17,874,180	38.63%	1,336.95
51. 4A1	14,154.78	40.72%	18,821,670	40.68%	1,329.70
52. 4A	941.00	2.71%	1,125,020	2.43%	1,195.56
53. Total	34,758.28	100.00%	46,269,240	100.00%	1,331.17
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	443.91	12.42%	221,955	13.08%	500.00
56. 2D1	99.00	2.77%	49,500	2.92%	500.00
57. 2D	64.00	1.79%	32,000	1.89%	500.00
58. 3D1	519.98	14.55%	249,590	14.70%	480.00
59. 3D	1,433.77	40.11%	688,210	40.54%	480.00
60. 4D1	766.86	21.45%	345,085	20.33%	450.00
61. 4D	247.07	6.91%	111,180	6.55%	449.99
62. Total	3,574.59	100.00%	1,697,520	100.00%	474.89
Grass					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	2,190.78	1.73%	1,022,825	2.34%	466.88
65. 2G1	117.00	0.09%	53,310	0.12%	455.64
66. 2G	2,118.20	1.67%	988,300	2.26%	466.58
67. 3G1	16,812.27	13.29%	6,375,810	14.58%	379.24
68. 3G	20,877.75	16.51%	7,927,705	18.13%	379.72
69. 4G1	47,355.33	37.44%	15,204,120	34.77%	321.06
70. 4G	37,006.47	29.26%	12,160,320	27.81%	328.60
71. Total	126,477.80	100.00%	43,732,390	100.00%	345.77
Irrigated Total					
	34,758.28	20.85%	46,269,240	49.98%	1,331.17
Dry Total					
	3,574.59	2.14%	1,697,520	1.83%	474.89
Grass Total					
	126,477.80	75.88%	43,732,390	47.24%	345.77
72. Waste	505.50	0.30%	49,950	0.05%	98.81
73. Other	1,371.55	0.82%	822,930	0.89%	600.00
74. Exempt	1,076.26	0.65%	0	0.00%	0.00
75. Market Area Total	166,687.72	100.00%	92,572,030	100.00%	555.36

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 4

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
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	0.00	0.00%	0	0.00%	0.00
56. 2D1	0.00	0.00%	0	0.00%	0.00
57. 2D	0.00	0.00%	0	0.00%	0.00
58. 3D1	0.00	0.00%	0	0.00%	0.00
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	0.00	0.00%	0	0.00%	0.00
61. 4D	0.00	0.00%	0	0.00%	0.00
62. Total	0.00	0.00%	0	0.00%	0.00
Grass					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	0.00	0.00%	0	0.00%	0.00
65. 2G1	0.00	0.00%	0	0.00%	0.00
66. 2G	0.00	0.00%	0	0.00%	0.00
67. 3G1	0.00	0.00%	0	0.00%	0.00
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	0.00	0.00%	0	0.00%	0.00
70. 4G	411.39	100.00%	230,380	100.00%	560.00
71. Total	411.39	100.00%	230,380	100.00%	560.00
Irrigated Total					
	0.00	0.00%	0	0.00%	0.00
Dry Total					
	0.00	0.00%	0	0.00%	0.00
Grass Total					
	411.39	97.86%	230,380	97.71%	560.00
72. Waste	0.00	0.00%	0	0.00%	0.00
73. Other	9.00	2.14%	5,400	2.29%	600.00
74. Exempt	1.50	0.36%	0	0.00%	0.00
75. Market Area Total	420.39	100.00%	235,780	100.00%	560.86

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	0.00	0	363.70	402,110	47,556.40	56,247,390	47,920.10	56,649,500
77. Dry Land	0.00	0	0.00	0	3,978.59	1,829,820	3,978.59	1,829,820
78. Grass	0.00	0	4,012.53	2,080,000	557,203.49	196,850,670	561,216.02	198,930,670
79. Waste	0.00	0	33.50	3,350	11,395.93	1,138,995	11,429.43	1,142,345
80. Other	0.00	0	89.00	53,400	4,356.44	2,613,865	4,445.44	2,667,265
81. Exempt	0.00	0	26.80	0	5,165.66	0	5,192.46	0
82. Total	0.00	0	4,498.73	2,538,860	624,490.85	258,680,740	628,989.58	261,219,600

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	47,920.10	7.62%	56,649,500	21.69%	1,182.17
Dry Land	3,978.59	0.63%	1,829,820	0.70%	459.92
Grass	561,216.02	89.23%	198,930,670	76.15%	354.46
Waste	11,429.43	1.82%	1,142,345	0.44%	99.95
Other	4,445.44	0.71%	2,667,265	1.02%	600.00
Exempt	5,192.46	0.83%	0	0.00%	0.00
Total	628,989.58	100.00%	261,219,600	100.00%	415.30

2011 County Abstract of Assessment for Real Property, Form 45 Compared with the 2010 Certificate of Taxes Levied (CTL)

75 Rock

	2010 CTL County Total	2011 Form 45 County Total	Value Difference (2011 form 45 - 2010 CTL)	Percent Change	2011 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	22,186,675	22,878,915	692,240	3.12%	358,785	1.50%
02. Recreational	711,305	710,460	-845	-0.12%	0	-0.12%
03. Ag-Homesite Land, Ag-Res Dwelling	10,080,765	10,109,550	28,785	0.29%	48,850	-0.20%
04. Total Residential (sum lines 1-3)	32,978,745	33,698,925	720,180	2.18%	407,635	0.95%
05. Commercial	6,290,045	7,005,460	715,415	11.37%	502,045	3.39%
06. Industrial	0	0	0		0	
07. Ag-Farmsite Land, Outbuildings	8,676,145	8,704,235	28,090	0.32%	0	0.32%
08. Minerals	0	0	0		0	
09. Total Commercial (sum lines 5-8)	14,966,190	15,709,695	743,505	4.97%	502,045	1.61%
10. Total Non-Agland Real Property	47,944,935	49,408,620	1,463,685	3.05%	909,680	1.16%
11. Irrigated	56,649,500	56,649,500	0	0.00%		
12. Dryland	1,829,820	1,829,820	0	0.00%		
13. Grassland	198,933,135	198,930,670	-2,465	0.00%		
14. Wasteland	1,142,345	1,142,345	0	0.00%		
15. Other Agland	2,667,170	2,667,265	95	0.00%		
16. Total Agricultural Land	261,221,970	261,219,600	-2,370	0.00%		
17. Total Value of all Real Property (Locally Assessed)	309,166,905	310,628,220	1,461,315	0.47%	909,680	0.18%

ROCK COUNTY PLAN OF ASSESSMENT

PURSUANT TO LB 263, THE ASSESSOR SHALL PREPARE A PLAN OF ASSESSMENT FOR THE COUNTY BOARD OF EQUALIZATION EACH YEAR ON OR BEFORE JUNE 15 DESCRIBING THE NEXT YEARS ASSESSMENT PLANS AND EACH OF THE NEXT TWO YEARS THEREAFTER.

ON OR BEFORE JULY 31 EACH YEAR, THE ASSESSOR SHALL PRESENT THE PLAN TO THE COUNTY BOARD OF EQUALIZATION AND ON OR BEFORE OCTOBER 31 EACH YEAR THE ASSESSOR SHALL MAIL A COPY OF THE PLAN WITH ANY ADJUSTMENTS TO THE DEPARTMENT OF REVENUE. THE ASSESSOR SHALL UPDATE THE PLAN EACH YEAR. THE PLAN AND ANY UPDATES SHALL EXAMINE THE LEVEL, QUALITY, AND UNIFORMITY OF ASSESSMENT IN THE COUNTY AND MAY BE DERIVED FROM A PROGRESS REPORT DEVELOPED BY THE DEPARTMENT AND PRESENTED TO THE ASSESSOR ON OR BEFORE JULY 31.

Rock County has a total valuation for Real Property in 2009 of \$307,919,170. The Parcel count for Real Property in 2009 is 3015. Personal Property filings for 2009 were 340, and Homestead Exemptions filed and approved by our office for 2009 totaled 139. Permissive Exemptions filed and approved by our office and the Rock county Commissioners for 2009 were 16.

The levels of value of real property in Rock County for tax year 2009 satisfy the requirements of Neb. Const. .art. V111 §1, and Neb. Stat. §77-5023(Cum. Supp 2008).

As of late 2008 - 2009 we have a website maintained by GISWORKSHOP showing values, photos, taxes, land use, soil types and will have maps and aerial photos later. This has been used by our taxpayers, realtors & appraisers. Calls to our office asking if this information is on-line have excited some taxpayers and been a great time saver for our office when dealing with appraisers and realtors.

For the year 2009 we implemented the GIS system for all of the rural areas. Waste was entered as per the new numeric soils as determined by US Soil Conservation Service. Any errors we find need to be reported to the Dept of Revenue to be passed on to the USGS to be corrected.

For the year 2009 we have identified home sites, farm and building sites, ponds, tree cover, irrigated, grass, dry, CRP, WRP, shelter belts, feed yards, back grounding facilities, rivers, gravel pits, commercial, cemeteries, roads, rails to trails, RRROW, and any other features discernable on 2003, 2006 or 2007 aerial photos. GIS informed me the State of Nebraska has chosen not to fly the state for new aerial photos in 2009.

2010 - All counties must have soils converted to the new numeric system. As of the 2009 Abstract, we had approximately 80% of our soils converted. The rest are soil changes that we will manually enter for each parcel after the tax list is completed for 2009. GIS

ROCK COUNTY PLAN OF ASSESSMENT

has not been informed if there will be aerial photos taken in 2010, but they do know the next time they are done, it will be in 1 meter resolutions. As part of our agreement with GIS, we will have the new aerial photos when they become available. We will continue to study and if need be, adjust our LCG's implemented in the spring of 2009.

2010 - We will continue to do our pickup work on a timely basis. The system must have changed, we have not had any building permits turned in for 2009 to start on our pick-up work. We do the work ourselves even though we are probably not qualified. In residential we look for any additions that we might have been missed, make sure the measurements are correct, we will not do an interior inspection unless we are notified and ask permission if we notice there have been some renovation.

2010 - TJ will take his test and becoming certified. That will help as he will then be qualified to be Deputy and can help more and sign documents. This includes the Homestead Exemptions which can be filed before the assessment is due or ready for the new tax year. I do not plan to work seven days a week for over two months to have everything ready as I did last year. Hopefully just a few extra days or nights. I hope to be elected.

Terra Scan continues to talk about converting to a Window's based format. To date, we do not know the cost for the new system.

2011 - we will complete a market study on our residential sales file going back to 2005 sales. We will be looking at our files for Quality & Condition, the actual age and the effective age, basements, if they have any finishes, number of fixtures, bathrooms and garages. From the study we can determine if we need to update our depreciation schedules, maybe purchase the Marshall Swift Residential Cost Estimator for a update to possibly 2010. We are currently using Marshall Swift 2004 for all of our cost tables. The entire county is now valued from the 2001 studies done by Wallace Appraisal of Lincoln. A Complete revaluation of Residential Property may be necessary for 2011. New digital photos of all the residences in Bassett and Newport need to be taken. Again, our photo's are mostly from 2001. We can check for additions, decks, out buildings, and air conditioning while we are out walking the town.

2011 - Our Terra Scan system has options for sketches. Only some of the buildings in Bassett have them entered. All other parcels need to have that information manually entered which is time intensive. 2011 may be the time we can do this along with our new photo's. We are trying to use the old scanner from the Clerks off to input documents and aerial photos to the Terra Scan System, but it is not working. We will need a scanner to transfer any documents to the parcels in our system.

2012- we need to do a study of our Commercial Property. We have not had enough sales to actually have to do a revalue, but we are at a 100% ratio for 2009. I did not have time to look at them in 2009.

ROCK COUNTY PLAN OF ASSESSMENT

We continue to have talks with Brown, Keya Paha, Boyd and Holt Counties about an appraiser for our counties to assist us when needed. We always continue to work on our quality and uniformity of assessment.

Our budget runs around 60,000 for the office and this year I didn't put much in our appraisal budget because it will be mainly work that we can do ourselves. Taking pictures doing the pickup work and maybe measuring something here or there. I hope the mileage numbers were sufficient since it seems that many of the CRP acres in the south end of the county are going to or have been farmed. That means I need to physically check them and I noticed a large number of acres in dryland corn in 2009, those need checked also.

I hate to mention it, but we need to have our policy & procedures manual updated. So far, I have not found the original document.

Every parcel in the county needs to be looked at on a rotation or schedule over a six year period. I am hoping to look at most of the rural in the southeast of our county in the fall of 2009. 2010 - look at the southwest, 2011 - the east center portion, 2012 - the west center portion, 2013 - the northeast portion and 2014 - the northwest portion.

Monica J Turpin
Rock County Assessor

JUNE 15,2009

2011 Assessment Survey for Rock County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	One
2.	Appraiser(s) on staff:
	None
3.	Other full-time employees:
	None
4.	Other part-time employees:
	None
5.	Number of shared employees:
	None
6.	Assessor's requested budget for current fiscal year:
	\$71,813.40
7.	Adopted budget, or granted budget if different from above:
	Same as above
8.	Amount of the total budget set aside for appraisal work:
	\$988 for appraisal plus \$12,500 is budgeted for two years for the new aerial photos.
9.	Appraisal/Reappraisal budget, if not part of the total budget:
	None
10.	Part of the budget that is dedicated to the computer system:
	\$4,600 Terra Scan
11.	Amount of the total budget set aside for education/workshops:
	\$500
12.	Other miscellaneous funds:
	None
13.	Amount of last year's budget not used:
	None

B. Computer, Automation Information and GIS

1.	Administrative software:
	Terra Scan
2.	CAMA software:
	Terra Scan
3.	Are cadastral maps currently being used?
	Yes
4.	If so, who maintains the Cadastral Maps?
	GIS Workshop along with the assessor and deputy
5.	Does the county have GIS software?
	Yes

6.	Who maintains the GIS software and maps?
	GIS Workshop along with assessor and deputy
7.	Personal Property software:
	Terra Scan

C. Zoning Information

1.	Does the county have zoning?
	Yes
2.	If so, is the zoning countywide?
	Yes
3.	What municipalities in the county are zoned?
	Bassett
4.	When was zoning implemented?
	1999

D. Contracted Services

1.	Appraisal Services:
	None
2.	Other services:
	None

2011 Certification for Rock County

This is to certify that the 2011 Reports and Opinions of the Property Tax Administrator have been sent to the following:

One copy by electronic transmission to the Tax Equalization and Review Commission.

One copy by electronic transmission to the Rock County Assessor.

Dated this 11th day of April, 2011.



A handwritten signature in black ink that reads "Ruth A. Sorensen".

Ruth A. Sorensen
Property Tax Administrator

