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2013 Commission Summary for Arthur County

Residential Real Property - Current

Number of Sales	4	Median	97.94
Total Sales Price	\$76,000	Mean	99.13
Total Adj. Sales Price	\$76,000	Wgt. Mean	99.82
Total Assessed Value	\$75,865	Average Assessed Value of the Base	\$38,072
Avg. Adj. Sales Price	\$19,000	Avg. Assessed Value	\$18,966

Confidence Interval - Current

95% Median C.I	N/A
95% Wgt. Mean C.I	N/A
95% Mean C.I	86.94 to 111.32
% of Value of the Class of all Real Property Value in the	3.33
% of Records Sold in the Study Period	3.36
% of Value Sold in the Study Period	1.67

Residential Real Property - History

Year	Number of Sales	LOV	Median
2012	6		73.72
2011	5	0	75
2010	2	100	126
2009	1	100	100

2013 Commission Summary for Arthur County

Commercial Real Property - Current

Number of Sales	1	Median	89.67
Total Sales Price	\$21,000	Mean	89.67
Total Adj. Sales Price	\$21,000	Wgt. Mean	89.67
Total Assessed Value	\$18,830	Average Assessed Value of the Base	\$124,330
Avg. Adj. Sales Price	\$21,000	Avg. Assessed Value	\$18,830

Confidence Interval - Current

95% Median C.I	N/A
95% Wgt. Mean C.I	N/A
95% Mean C.I	N/A
% of Value of the Class of all Real Property Value in the County	3.38
% of Records Sold in the Study Period	2.70
% of Value Sold in the Study Period	0.41

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2012	1		90.31
2011	1	0	47
2010	1	100	47
2009	1	100	47

2013 Opinions of the Property Tax Administrator for Arthur 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 (2011). 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 these 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	*NEI	Meets generally accepted mass appraisal practices.	No recommendation.
Commercial Real Property	*NEI	Meets generally accepted mass appraisal practices.	No recommendation.
Agricultural Land	71	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 5th day of April, 2013.



Ruth A. Sorensen

Ruth A. Sorensen
Property Tax Administrator

2013 Residential Assessment Actions for Arthur County

Stanard Appraisal Service assisted with the six-year physical inspection and review of the residential properties. For 2013 new cost tables were implemented along with new depreciation tables. Lot values, including rural homes sites, were also reviewed and updated.

Within the residential class of real property the annual maintenance was also completed for assessment year 2013.

2013 Residential Assessment Survey for Arthur County

1.	Valuation data collection done by:	
	Assessor and part-time lister.	
2.	List the valuation groupings recognized by the County and describe the unique characteristics of each:	
	<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>
	1	There are no unique definable characteristics that would warrant the use of more than one valuation grouping.
3.	List and describe the approach(es) used to estimate the market value of residential properties.	
	The cost approach, sales will be utilized in the development of a depreciation table. Since there are few residential sales in this county other approaches to value would not be meaningful.	
4.	What is the costing year of the cost approach being used for each valuation grouping?	
	June 2011	
5.	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 is set when the contracted appraisal company builds the costing models for the county.	
6.	Are individual depreciation tables developed for each valuation grouping?	
	No	
7.	When were the depreciation tables last updated for each valuation grouping?	
	June 2011	
8.	When was the last lot value study completed for each valuation grouping?	
	Were reviewed in 2012 as part of the reappraisal.	
9.	Describe the methodology used to determine the residential lot values?	
	A per square foot cost was developed from the few sales and information the contracted appraiser provided in the analysis.	

**03 Arthur
RESIDENTIAL**

PAD 2013 R&O Statistics (Using 2013 Values)

Qualified

Date Range: 10/1/2010 To 9/30/2012 Posted on: 1/23/2013

Number of Sales : 4
 Total Sales Price : 76,000
 Total Adj. Sales Price : 76,000
 Total Assessed Value : 75,865
 Avg. Adj. Sales Price : 19,000
 Avg. Assessed Value : 18,966

MEDIAN : 98
 WGT. MEAN : 100
 MEAN : 99
 COD : 04.94
 PRD : 99.31

COV : 07.73
 STD : 07.66
 Avg. Abs. Dev : 04.84
 MAX Sales Ratio : 109.53
 MIN Sales Ratio : 91.10

95% Median C.I. : N/A
 95% Wgt. Mean C.I. : N/A
 95% Mean C.I. : 86.94 to 111.32

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DATE OF SALE *										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
<u>Qtrts</u>											
01-OCT-10 To 31-DEC-10											
01-JAN-11 To 31-MAR-11	1	98.41	98.41	98.41	00.00	100.00	98.41	98.41	N/A	32,000	31,490
01-APR-11 To 30-JUN-11	1	91.10	91.10	91.10	00.00	100.00	91.10	91.10	N/A	14,500	13,210
01-JUL-11 To 30-SEP-11	1	109.53	109.53	109.53	00.00	100.00	109.53	109.53	N/A	20,000	21,905
01-OCT-11 To 31-DEC-11	1	97.47	97.47	97.47	00.00	100.00	97.47	97.47	N/A	9,500	9,260
01-JAN-12 To 31-MAR-12											
01-APR-12 To 30-JUN-12											
01-JUL-12 To 30-SEP-12											
<u>Study Yrs</u>											
01-OCT-10 To 30-SEP-11	3	98.41	99.68	100.16	06.24	99.52	91.10	109.53	N/A	22,167	22,202
01-OCT-11 To 30-SEP-12	1	97.47	97.47	97.47	00.00	100.00	97.47	97.47	N/A	9,500	9,260
<u>Calendar Yrs</u>											
01-JAN-11 To 31-DEC-11	4	97.94	99.13	99.82	04.94	99.31	91.10	109.53	N/A	19,000	18,966
<u>ALL</u>	4	97.94	99.13	99.82	04.94	99.31	91.10	109.53	N/A	19,000	18,966

VALUATION GROUPING										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
01	4	97.94	99.13	99.82	04.94	99.31	91.10	109.53	N/A	19,000	18,966
<u>ALL</u>	4	97.94	99.13	99.82	04.94	99.31	91.10	109.53	N/A	19,000	18,966

PROPERTY TYPE *										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
01	3	98.41	99.68	100.16	06.24	99.52	91.10	109.53	N/A	22,167	22,202
06											
07	1	97.47	97.47	97.47	00.00	100.00	97.47	97.47	N/A	9,500	9,260
<u>ALL</u>	4	97.94	99.13	99.82	04.94	99.31	91.10	109.53	N/A	19,000	18,966

03 Arthur
RESIDENTIAL

PAD 2013 R&O Statistics (Using 2013 Values)

Qualified

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Number of Sales : 4
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MEDIAN : 98
WGT. MEAN : 100
MEAN : 99
COD : 04.94
PRD : 99.31

COV : 07.73
STD : 07.66
Avg. Abs. Dev : 04.84
MAX Sales Ratio : 109.53
MIN Sales Ratio : 91.10

95% Median C.I. : N/A
95% Wgt. Mean C.I. : N/A
95% Mean C.I. : 86.94 to 111.32

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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
<u>Low \$ Ranges</u>											
Less Than 5,000											
Less Than 15,000	2	94.29	94.29	93.63	03.38	100.70	91.10	97.47	N/A	12,000	11,235
Less Than 30,000	3	97.47	99.37	100.85	06.30	98.53	91.10	109.53	N/A	14,667	14,792
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	4	97.94	99.13	99.82	04.94	99.31	91.10	109.53	N/A	19,000	18,966
Greater Than 14,999	2	103.97	103.97	102.68	05.35	101.26	98.41	109.53	N/A	26,000	26,698
Greater Than 29,999	1	98.41	98.41	98.41	00.00	100.00	98.41	98.41	N/A	32,000	31,490
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999	2	94.29	94.29	93.63	03.38	100.70	91.10	97.47	N/A	12,000	11,235
15,000 TO 29,999	1	109.53	109.53	109.53	00.00	100.00	109.53	109.53	N/A	20,000	21,905
30,000 TO 59,999	1	98.41	98.41	98.41	00.00	100.00	98.41	98.41	N/A	32,000	31,490
60,000 TO 99,999											
100,000 TO 149,999											
150,000 TO 249,999											
250,000 TO 499,999											
500,000 TO 999,999											
1,000,000 +											
<u>ALL</u>	4	97.94	99.13	99.82	04.94	99.31	91.10	109.53	N/A	19,000	18,966

**2013 Correlation Section
for Arthur County**

A. Residential Real Property

Arthur County is an agricultural based county with a total county population of approximately 460; the residential market is almost non-existent. Within Arthur, which is the only town with a population of approximately 117, the economics are not strong; the only gas station has closed. The K-12 school is still maintained and a few businesses continue to operate.

The calculated median from the statistical sampling of 4 residential sales will not be relied upon in determining the level of value for Arthur County nor will the qualitative measures be used in determining assessment uniformity and proportionality. The sample is not representative of the population as a whole. The non-qualified sales and the sales verification conducted within the county were reviewed and there is confidence that all arm's length sales are being used.

Even with little data to work with the assessor attempts to keep properties updated. Stanard Appraisal Service assisted in completing the six-year physical inspection and review and helped with the re-valuation of the residential properties; the new values were put on the assessment rolls for 2013.

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

**2013 Correlation Section
for Arthur County**

B. Analysis of Sales Verification

Neb. Rev. Stat. § 77-1327(2) (2011) 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 (2010), 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 Nebraska Department of Revenue, Property Assessment Division (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.

2013 Correlation Section for Arthur 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 of 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 International Association of Assessing Officers (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.

**2013 Correlation Section
for Arthur 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 IAAO 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.

Note that as market activity changes or as the complexity of properties increases, the measures of variability usually increase, even though appraisal procedures may be equally valid. Standard on Ratio Studies—2010, International Association of Assessing Officers, (2010), p. 13.

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

**2013 Correlation Section
for Arthur County**

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 on Ratio Studies, adopted by the International Association of Assessing Officers, January, 2010, 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. 239.

2013 Commercial Assessment Actions for Arthur County

Stanard Appraisal Service assisted in completing the six-year physical inspection and review of the commercial properties. These properties will be re-priced, new depreciation established and placed on the tax rolls for 2014.

Within the commercial class of real property the annual maintenance was also completed.

2013 Commercial Assessment Survey for Arthur County

1.	Valuation data collection done by:	
	Assessor and part-time lister>	
2.	List the valuation groupings recognized in the County and describe the unique characteristics of each:	
	<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>
	1	There are no unique definable characteristics that would warrant the use of more than one valuation grouping.
3.	List and describe the approach(es) used to estimate the market value of commercial properties.	
	Primarily the cost approach, there are not enough sales to utilize a sales comparison approach and meaningful income and expense information is not available.	
3a.	Describe the process used to determine the value of unique commercial properties.	
	A contract appraiser will be hired to properly value those properties considered to be unique commercial properties.	
4.	What is the costing year of the cost approach being used for each valuation grouping?	
	June 2011	
5.	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?	
	Local market and experience and information provided by the contracted appraiser.	
6.	Are individual depreciation tables developed for each valuation grouping?	
	No	
7.	When were the depreciation tables last updated for each valuation grouping?	
	June 2011	
8.	When was the last lot value study completed for each valuation grouping?	
	Were reviewed but no changes were made in 2012.	
9.	Describe the methodology used to determine the commercial lot values.	
	Vacant lot sales are rare, primarily relied on experience and information provided by the contracted appraiser in valuing similar lots in counties similar to Arthur County. A per square foot cost is utilized.	

**03 Arthur
COMMERCIAL**

PAD 2013 R&O Statistics (Using 2013 Values)

Qualified

Date Range: 10/1/2009 To 9/30/2012 Posted on: 1/23/2013

Number of Sales : 1
 Total Sales Price : 21,000
 Total Adj. Sales Price : 21,000
 Total Assessed Value : 18,830
 Avg. Adj. Sales Price : 21,000
 Avg. Assessed Value : 18,830

MEDIAN : 90
 WGT. MEAN : 90
 MEAN : 90
 COD : 00.00
 PRD : 100.00

COV : 00.00
 STD : 00.00
 Avg. Abs. Dev : 00.00
 MAX Sales Ratio : 89.67
 MIN Sales Ratio : 89.67

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

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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-OCT-09 To 31-DEC-09											
01-JAN-10 To 31-MAR-10											
01-APR-10 To 30-JUN-10											
01-JUL-10 To 30-SEP-10											
01-OCT-10 To 31-DEC-10											
01-JAN-11 To 31-MAR-11											
01-APR-11 To 30-JUN-11	1	89.67	89.67	89.67	00.00	100.00	89.67	89.67	N/A	21,000	18,830
01-JUL-11 To 30-SEP-11											
01-OCT-11 To 31-DEC-11											
01-JAN-12 To 31-MAR-12											
01-APR-12 To 30-JUN-12											
01-JUL-12 To 30-SEP-12											
<u>Study Yrs</u>											
01-OCT-09 To 30-SEP-10											
01-OCT-10 To 30-SEP-11	1	89.67	89.67	89.67	00.00	100.00	89.67	89.67	N/A	21,000	18,830
01-OCT-11 To 30-SEP-12											
<u>Calendar Yrs</u>											
01-JAN-10 To 31-DEC-10											
01-JAN-11 To 31-DEC-11	1	89.67	89.67	89.67	00.00	100.00	89.67	89.67	N/A	21,000	18,830
<u>ALL</u>	1	89.67	89.67	89.67	00.00	100.00	89.67	89.67	N/A	21,000	18,830

VALUATION GROUPING										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
01	1	89.67	89.67	89.67	00.00	100.00	89.67	89.67	N/A	21,000	18,830
<u>ALL</u>	1	89.67	89.67	89.67	00.00	100.00	89.67	89.67	N/A	21,000	18,830

PROPERTY TYPE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
02											
03	1	89.67	89.67	89.67	00.00	100.00	89.67	89.67	N/A	21,000	18,830
04											
<u>ALL</u>	1	89.67	89.67	89.67	00.00	100.00	89.67	89.67	N/A	21,000	18,830

03 Arthur
COMMERCIAL

PAD 2013 R&O Statistics (Using 2013 Values)

Qualified

Date Range: 10/1/2009 To 9/30/2012 Posted on: 1/23/2013

Number of Sales : 1
Total Sales Price : 21,000
Total Adj. Sales Price : 21,000
Total Assessed Value : 18,830
Avg. Adj. Sales Price : 21,000
Avg. Assessed Value : 18,830

MEDIAN : 90
WGT. MEAN : 90
MEAN : 90
COD : 00.00
PRD : 100.00

COV : 00.00
STD : 00.00
Avg. Abs. Dev : 00.00
MAX Sales Ratio : 89.67
MIN Sales Ratio : 89.67

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

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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	Asstd. Val	
<u>Low \$ Ranges</u>												
Less Than 5,000												
Less Than 15,000												
Less Than 30,000	1	89.67	89.67	89.67	00.00	100.00	89.67	89.67	N/A	21,000	18,830	
<u>Ranges Excl. Low \$</u>												
Greater Than 4,999	1	89.67	89.67	89.67	00.00	100.00	89.67	89.67	N/A	21,000	18,830	
Greater Than 14,999	1	89.67	89.67	89.67	00.00	100.00	89.67	89.67	N/A	21,000	18,830	
Greater Than 29,999												
<u>Incremental Ranges</u>												
0 TO 4,999												
5,000 TO 14,999												
15,000 TO 29,999	1	89.67	89.67	89.67	00.00	100.00	89.67	89.67	N/A	21,000	18,830	
30,000 TO 59,999												
60,000 TO 99,999												
100,000 TO 149,999												
150,000 TO 249,999												
250,000 TO 499,999												
500,000 TO 999,999												
1,000,000 +												
<u>ALL</u>	1	89.67	89.67	89.67	00.00	100.00	89.67	89.67	N/A	21,000	18,830	

OCCUPANCY CODE											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Asstd. Val	
Blank	1	89.67	89.67	89.67	00.00	100.00	89.67	89.67	N/A	21,000	18,830	
<u>ALL</u>	1	89.67	89.67	89.67	00.00	100.00	89.67	89.67	N/A	21,000	18,830	

**2013 Correlation Section
for Arthur County**

A. Commercial Real Property

.Arthur County is an agricultural based county; a commercial market does not exist. Within the town of Arthur the economics are not strong; the only gas station ceased to exist almost a year ago, the grocery store is operated as a cooperative effort of the community, a small bank, a bar/restaurant and a few other small retail businesses continue to function.

The calculated median from the statistical sampling of 1 commercial sale will not be relied upon in determining the level of value for Arthur County nor will the qualitative measures be used in determining assessment uniformity and proportionality. The sample is not representative of the population as a whole. The non-qualified sales and the sales verification conducted within the county were reviewed and there is confidence that all arm's length sales are being used.

The commercial properties have been physically inspected and reviewed to complete the six-year inspection cycle. Stanard Appraisal Service will assist in the re-valuation of these properties for the 2014 assessment year.

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

**2013 Correlation Section
for Arthur County**

B. Analysis of Sales Verification

Neb. Rev. Stat. § 77-1327(2) (2011) 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 (2010), 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 Nebraska Department of Revenue, Property Assessment Division (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.

2013 Correlation Section for Arthur 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 of 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 International Association of Assessing Officers (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.

**2013 Correlation Section
for Arthur 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 IAAO 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.

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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.

Note that as market activity changes or as the complexity of properties increases, the measures of variability usually increase, even though appraisal procedures may be equally valid. Standard on Ratio Studies—2010, International Association of Assessing Officers, (2010), p. 13.

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

**2013 Correlation Section
for Arthur County**

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 on Ratio Studies, adopted by the International Association of Assessing Officers, January, 2010, 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. 239.

2013 Agricultural Assessment Actions for Arthur County

An analysis of the agricultural land market was done along with a review and search for comparable sales in the surrounding counties of Grant, Hooker, McPherson, Keith and Garden. By all indication the grass land values appeared to be below the statutory range of sixty nine to seventy five percent therefore, grass was increased to \$245 an acre. An analysis was also done on the rapidly increasing market for irrigated land in the sand hill region, to be uniform with surrounding counties the irrigated value was increased to \$1000 an acre.

Home site values were changed to \$3000 to be in line with lots in Arthur.

The annual maintenance was completed.

2013 Agricultural Assessment Survey for Arthur County

1.	Valuation data collection done by:	
	Assessor and part-time lister.	
2.	List each market area, and describe the location and the specific characteristics that make each unique.	
	Market Area	Description of unique characteristics
	0	Arthur County is very homogeneous in geographic and soil characteristics; the county is approximately ninety-seven percent grass land. The small remaining percentage is a mixture of irrigated and waste acres.
3.	Describe the process used to determine and monitor market areas.	
	Not applicable.	
4.	Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.	
	This area is primarily ranch land. Small acreages that are not adjoining or part of a larger ranch holding, or would not substantiate an economically feasible ranching operation are considered rural residential. Non-agricultural influences have not been identified that would cause a parcel to be considered recreational.	
5.	Do farm home sites carry the same value as rural residential home sites? If not, what are the market differences?	
	The value is the same, market differences cannot be identified.	
6.	Describe the process used to identify and monitor the influence of non-agricultural characteristics.	
	Not applicable.	
7.	Have special valuation applications been filed in the county? If a value difference is recognized describe the process used to develop the uninfluenced value.	
	No	
8.	If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.	
	Not applicable.	

03 Arthur
AGRICULTURAL LAND

PAD 2013 R&O Statistics (Using 2013 Values)

Qualified

Date Range: 10/1/2009 To 9/30/2012 Posted on: 1/23/2013

Number of Sales : 30
Total Sales Price : 13,344,563
Total Adj. Sales Price : 13,369,563
Total Assessed Value : 8,469,873
Avg. Adj. Sales Price : 445,652
Avg. Assessed Value : 282,329

MEDIAN : 71
WGT. MEAN : 63
MEAN : 70
COD : 11.55
PRD : 110.24

COV : 16.41
STD : 11.46
Avg. Abs. Dev : 08.21
MAX Sales Ratio : 92.55
MIN Sales Ratio : 44.40

95% Median C.I. : 65.90 to 74.66
95% Wgt. Mean C.I. : 55.31 to 71.40
95% Mean C.I. : 65.56 to 74.12

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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-OCT-09 To 31-DEC-09	4	71.88	72.49	75.11	05.08	96.51	65.90	80.30	N/A	505,600	379,757
01-JAN-10 To 31-MAR-10											
01-APR-10 To 30-JUN-10	4	87.02	84.39	83.60	08.17	100.94	70.96	92.55	N/A	213,075	178,124
01-JUL-10 To 30-SEP-10	3	74.66	74.03	74.09	01.49	99.92	72.06	75.38	N/A	178,137	131,977
01-OCT-10 To 31-DEC-10	7	70.55	68.68	66.11	10.79	103.89	46.12	78.95	46.12 to 78.95	303,201	200,445
01-JAN-11 To 31-MAR-11	4	71.37	70.86	69.55	09.28	101.88	63.15	77.55	N/A	255,320	177,571
01-APR-11 To 30-JUN-11											
01-JUL-11 To 30-SEP-11											
01-OCT-11 To 31-DEC-11	2	64.05	64.05	61.20	11.27	104.66	56.83	71.26	N/A	361,695	221,354
01-JAN-12 To 31-MAR-12	2	54.25	54.25	48.47	18.16	111.92	44.40	64.09	N/A	1,487,000	720,725
01-APR-12 To 30-JUN-12	3	62.79	58.03	58.03	11.29	100.00	45.02	66.28	N/A	948,125	550,220
01-JUL-12 To 30-SEP-12	1	70.62	70.62	70.62	00.00	100.00	70.62	70.62	N/A	275,000	194,204
<u>Study Yrs</u>											
01-OCT-09 To 30-SEP-10	11	74.66	77.24	77.07	08.48	100.22	65.90	92.55	70.96 to 90.44	309,919	238,859
01-OCT-10 To 30-SEP-11	11	70.55	69.47	67.23	10.28	103.33	46.12	78.95	63.15 to 78.40	285,790	192,127
01-OCT-11 To 30-SEP-12	8	63.44	60.16	54.70	12.45	109.98	44.40	71.26	44.40 to 71.26	852,096	466,128
<u>Calendar Yrs</u>											
01-JAN-10 To 31-DEC-10	14	74.52	74.31	71.57	10.31	103.83	46.12	92.55	67.76 to 83.60	250,651	179,396
01-JAN-11 To 31-DEC-11	6	68.30	68.59	66.09	09.99	103.78	56.83	77.55	56.83 to 77.55	290,778	192,165
<u>ALL</u>	30	71.11	69.84	63.35	11.55	110.24	44.40	92.55	65.90 to 74.66	445,652	282,329

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Blank	30	71.11	69.84	63.35	11.55	110.24	44.40	92.55	65.90 to 74.66	445,652	282,329
<u>ALL</u>	30	71.11	69.84	63.35	11.55	110.24	44.40	92.55	65.90 to 74.66	445,652	282,329

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
<u>Grass</u>											
County	29	71.26	69.81	63.20	11.89	110.46	44.40	92.55	65.33 to 75.38	451,537	285,368
Blank	29	71.26	69.81	63.20	11.89	110.46	44.40	92.55	65.33 to 75.38	451,537	285,368
<u>ALL</u>	30	71.11	69.84	63.35	11.55	110.24	44.40	92.55	65.90 to 74.66	445,652	282,329

03 Arthur
AGRICULTURAL LAND

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 MIN Sales Ratio : 44.40

95% Median C.I. : 65.90 to 74.66
 95% Wgt. Mean C.I. : 55.31 to 71.40
 95% Mean C.I. : 65.56 to 74.12

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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
____ Grass ____											
County	30	71.11	69.84	63.35	11.55	110.24	44.40	92.55	65.90 to 74.66	445,652	282,329
Blank	30	71.11	69.84	63.35	11.55	110.24	44.40	92.55	65.90 to 74.66	445,652	282,329
____ ALL ____	30	71.11	69.84	63.35	11.55	110.24	44.40	92.55	65.90 to 74.66	445,652	282,329

Arthur County 2013 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	AVG IRR
Arthur	1	N/A	N/A	1,000	N/A	1,000	1,000	1,000	1,000	1,000
Garden	1	N/A	1,150	1,100	1,050	1,000	1,000	1,000	1,000	1,025
Grant	1	N/A	N/A	N/A	N/A	N/A	1,000	1,000	1,000	1,000
Hooker	1	N/A	N/A	N/A	N/A	N/A	N/A	N/A	1,000	1,000
McPherson	1	N/A	N/A	1,000	1,000	N/A	1,000	1,000	1,000	1,000
Keith	1	N/A	1,000	N/A	1,000	1,000	1,000	1,000	1,000	1,000

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	AVG DRY
Arthur	1	N/A								
Garden	1	N/A	525	465	415	415	415	415	415	484
Grant	1	N/A								
Hooker	1	N/A								
McPherson	1	N/A	N/A	N/A	375	N/A	375	375	375	375
Keith	1	N/A	450	N/A	450	400	400	375	375	405

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	AVG GRASS
Arthur	1	N/A	N/A	245	N/A	245	245	245	245	245
Garden	1	N/A	300	250	250	243	249	233	230	232
Grant	1	N/A	N/A	N/A	N/A	N/A	245	245	245	245
Hooker	1	N/A	N/A	N/A	N/A	240	240	240	240	240
McPherson	1	N/A	N/A	250	250	N/A	250	250	250	250
Keith	1	N/A	323	N/A	291	281	270	257	256	256

Source: 2013 Abstract of Assessment, Form 45, Schedule IX

2013 Correlation Section for Arthur County

A. Agricultural Land

Arthur County is part of a large expanse of sand-dune area known as the Nebraska Sand Hills which is the primary recharge area for the Ogallala aquifer that underlies this region and is the most extensive and heavily used aquifer between the Rocky Mountains and the Mississippi River. The most commonly referenced soils are the Valentine series, Ipage series, Els series, Dailey and Dunday series and the Elsmere series. Most of this area comprises the native grasses covering the rolling hills and dry valleys, sub irrigated valleys are used for hay, and there is some sprinkler irrigation; corn being the principal irrigated crop.

Arthur County is included in the Twin Platte Natural Resource District. As of February 24, 2006 the Twin Platte Natural Resource District established a stay on the issuance of high capacity water well construction permits for the entire District.

Primary routes for the shipment of livestock are highway 61 which goes north to south and highway 92 which runs into highway 61 east of the town of Arthur; which is the only town in the county. Good roads and proximity to the sale barns are attributes that affect the local grass markets.

The number of agricultural sales in this county is limited. A review of the agricultural sales over the three year study period indicates the sample is not proportionate throughout the study period and sales need to be brought into the analysis to make it a beneficial tool in the measurement of the agricultural property class. Comparable sales were sought from the surrounding counties of Grant, Hooker, McPherson, Keith (Market Area 1), and Garden. The sample was expanded and considered adequate and proportionate and there was not a difference of more than 10 percentage points between each study year.

The analysis, based on a sample of 30 sales, demonstrates the overall median to be 71.11% with a coefficient of dispersion (COD) of 11.55. Within the subclass Majority Land Use (MLU) greater than 95% strata grass the median is shown to be 71.26% utilizing 29 sales. The median for the subclass MLU greater than 95% strata grass will be given the most consideration in determining the level of value for Arthur County since the makeup of the county is 97% grass, 2% irrigated and 1% dry.

Since the number of sales across the sand hills depends on the supply of land, most of the sand hills appear to be subject to the same motivational factors driving the market in this region. Many of the sales are shared between the counties to develop reliability in their data and make well informed decisions that will create uniform and proportionate assessments. For 2013 the grass value in Arthur County increased and based on an analysis of the intensified market for irrigated land (even in the sand hill region) the irrigated value was increased considerably in an attempt to recognize this movement in the market.

Based on the consideration of all available information, the level of value is determined to be 71% of market value for the agricultural land class of property.

There are no non-binding recommendations for adjustment made for the agricultural class of
County 03 - Page 37

**2013 Correlation Section
for Arthur County**

property in Arthur County.

**2013 Correlation Section
for Arthur County**

B. Analysis of Sales Verification

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2013 Correlation Section for Arthur County

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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 of 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.

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2013 Correlation Section for Arthur County

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**2013 Correlation Section
for Arthur County**

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Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), p. 239.

Total Real Property
Sum Lines 17, 25, & 30

Records : 1,087

Value : 136,040,181

Growth 743,167

Sum Lines 17, 25, & 41

Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
01. Res UnImp Land	15	46,750	1	657	2	9,661	18	57,068	
02. Res Improve Land	74	292,345	14	79,687	12	64,108	100	436,140	
03. Res Improvements	76	2,467,055	14	915,060	11	655,225	101	4,037,340	
04. Res Total	91	2,806,150	15	995,404	13	728,994	119	4,530,548	69,155
% of Res Total	76.47	61.94	12.61	21.97	10.92	16.09	10.95	3.33	9.31
05. Com UnImp Land	10	17,935	1	3,500	0	0	11	21,435	
06. Com Improve Land	23	74,555	3	8,585	0	0	26	83,140	
07. Com Improvements	23	4,389,460	3	106,185	0	0	26	4,495,645	
08. Com Total	33	4,481,950	4	118,270	0	0	37	4,600,220	17,315
% of Com Total	89.19	97.43	10.81	2.57	0.00	0.00	3.40	3.38	2.33
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	0	0	0	0	
14. Rec Improve Land	0	0	0	0	0	0	0	0	
15. Rec Improvements	0	0	0	0	0	0	0	0	
16. Rec Total	0	0	0	0	0	0	0	0	0
% of Rec Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Res & Rec Total	91	2,806,150	15	995,404	13	728,994	119	4,530,548	69,155
% of Res & Rec Total	76.47	61.94	12.61	21.97	10.92	16.09	10.95	3.33	9.31
Com & Ind Total	33	4,481,950	4	118,270	0	0	37	4,600,220	17,315
% of Com & Ind Total	89.19	97.43	10.81	2.57	0.00	0.00	3.40	3.38	2.33
17. Taxable Total	124	7,288,100	19	1,113,674	13	728,994	156	9,130,768	86,470
% of Taxable Total	79.49	79.82	12.18	12.20	8.33	7.98	14.35	6.71	11.64

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	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. Exempt	1	0	0	1

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	0	0	1	39,178	812	102,351,427	813	102,390,605
28. Ag-Improved Land	0	0	3	61,315	115	17,069,268	118	17,130,583
29. Ag Improvements	0	0	3	63,640	115	7,324,585	118	7,388,225
30. Ag Total							931	126,909,413

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	1.00	3,000	
32. HomeSite Improv Land	0	0.00	0	2	2.00	6,000	
33. HomeSite Improvements	0	0.00	0	2	0.00	48,265	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	0	0.00	0	
36. FarmSite Improv Land	0	0.00	0	3	12.00	2,940	
37. FarmSite Improvements	0	0.00	0	3	0.00	15,375	
38. FarmSite Total							
39. Road & Ditches	0	0.00	0	1	4.01	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	8	8.00	24,000	9	9.00	27,000	
32. HomeSite Improv Land	92	93.00	279,000	94	95.00	285,000	
33. HomeSite Improvements	93	0.00	5,389,015	95	0.00	5,437,280	0
34. HomeSite Total				104	104.00	5,749,280	
35. FarmSite UnImp Land	7	25.00	6,125	7	25.00	6,125	
36. FarmSite Improv Land	105	401.07	98,262	108	413.07	101,202	
37. FarmSite Improvements	112	0.00	1,935,570	115	0.00	1,950,945	656,697
38. FarmSite Total				122	438.07	2,058,272	
39. Road & Ditches	337	1,926.95	0	338	1,930.96	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
41. Total Section VI				226	2,473.03	7,807,552	656,697

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	0	0.00	0	0	0.00	0

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	21.85	0.20%	21,850	0.20%	1,000.00
48. 2A	0.00	0.00%	0	0.00%	0.00
49. 3A1	475.70	4.27%	475,700	4.27%	1,000.00
50. 3A	2,541.35	22.79%	2,541,350	22.79%	1,000.00
51. 4A1	3,284.17	29.45%	3,284,170	29.45%	1,000.00
52. 4A	4,829.33	43.30%	4,829,330	43.30%	1,000.00
53. Total	11,152.40	100.00%	11,152,400	100.00%	1,000.00
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	308.18	0.07%	75,506	0.07%	245.01
66. 2G	0.00	0.00%	0	0.00%	0.00
67. 3G1	775.42	0.18%	189,976	0.18%	245.00
68. 3G	16,969.41	3.85%	4,157,515	3.85%	245.00
69. 4G1	37,508.72	8.52%	9,189,664	8.52%	245.00
70. 4G	384,888.26	87.39%	94,297,679	87.39%	245.00
71. Total	440,449.99	100.00%	107,910,340	100.00%	245.00
Irrigated Total	11,152.40	2.45%	11,152,400	9.36%	1,000.00
Dry Total	0.00	0.00%	0	0.00%	0.00
Grass Total	440,449.99	96.69%	107,910,340	90.60%	245.00
72. Waste	3,911.00	0.86%	39,121	0.03%	10.00
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	455,513.39	100.00%	119,101,861	100.00%	261.47

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	0.00	0	0.00	0	11,152.40	11,152,400	11,152.40	11,152,400
77. Dry Land	0.00	0	0.00	0	0.00	0	0.00	0
78. Grass	0.00	0	361.44	88,553	440,088.55	107,821,787	440,449.99	107,910,340
79. Waste	0.00	0	0.00	0	3,911.00	39,121	3,911.00	39,121
80. Other	0.00	0	0.00	0	0.00	0	0.00	0
81. Exempt	0.00	0	0.00	0	0.00	0	0.00	0
82. Total	0.00	0	361.44	88,553	455,151.95	119,013,308	455,513.39	119,101,861

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	11,152.40	2.45%	11,152,400	9.36%	1,000.00
Dry Land	0.00	0.00%	0	0.00%	0.00
Grass	440,449.99	96.69%	107,910,340	90.60%	245.00
Waste	3,911.00	0.86%	39,121	0.03%	10.00
Other	0.00	0.00%	0	0.00%	0.00
Exempt	0.00	0.00%	0	0.00%	0.00
Total	455,513.39	100.00%	119,101,861	100.00%	261.47

2013 County Abstract of Assessment for Real Property, Form 45 Compared with the 2012 Certificate of Taxes Levied (CTL)

03 Arthur

	2012 CTL County Total	2013 Form 45 County Total	Value Difference (2013 form 45 - 2012 CTL)	Percent Change	2013 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	3,944,306	4,530,548	586,242	14.86%	69,155	13.11%
02. Recreational	0	0	0		0	
03. Ag-Homesite Land, Ag-Res Dwelling	4,434,670	5,749,280	1,314,610	29.64%	0	29.64%
04. Total Residential (sum lines 1-3)	8,378,976	10,279,828	1,900,852	22.69%	69,155	21.86%
05. Commercial	4,535,750	4,600,220	64,470	1.42%	17,315	1.04%
06. Industrial	0	0	0		0	
07. Ag-Farmsite Land, Outbuildings	1,850,317	2,058,272	207,955	11.24%	656,697	-24.25%
08. Minerals	0	0	0		0	
09. Total Commercial (sum lines 5-8)	6,386,067	6,658,492	272,425	4.27%	674,012	-6.29%
10. Total Non-Agland Real Property	14,765,043	16,938,320	2,173,277	14.72%	743,167	9.69%
11. Irrigated	7,453,887	11,152,400	3,698,513	49.62%		
12. Dryland	0	0	0			
13. Grassland	105,630,888	107,910,340	2,279,452	2.16%		
14. Wasteland	39,121	39,121	0	0.00%		
15. Other Agland	0	0	0			
16. Total Agricultural Land	113,123,896	119,101,861	5,977,965	5.28%		
17. Total Value of all Real Property (Locally Assessed)	127,888,939	136,040,181	8,151,242	6.37%	743,167	5.79%

2012 Plan of Assessment for Arthur County
Assessment Years 2012, 2013, 2014
June 15, 2012

Plan of Assessment Requirements

Pursuant to Neb Laws 2005, LB263, Section 9, on or before June 15 of each year, the assessor shall prepare a plan of assessment which describes the assessment actions planned for the next assessment year and two years thereafter. The assessment 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 of each year, the assessor may amend the assessment plan, if necessary, after the budget is approved by the county board. A copy of the plan and any amendments thereto shall be mailed to the Department of Property Assessment and Taxation by October 31 each year.

Real Property Assessment Requirements:

All property in the State of Nebraska is subject to property tax unless exempt by Nebraska Constitution, Article VIII, or is permitted by the constitution and enabling legislation adopted by the legislature. The uniform standard for the assessed value of real property for tax purposes is actual, which is defined by law as "market value of real property in the ordinary course of trade." Neb. 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 value for agricultural land and horticultural land which meets the qualifications for special valuation under 77-1344 and 80% of its recapture value as defined in 77-1343 when the land is disqualified for special valuation under 77-1347.

General Description of Real Property in Arthur County

Per the 2012 County Abstract, Arthur County consists of the following real property types:

	Parcels	% of Total Parcels	% of Taxable Value Base
Residential	124	11%	4%
Commercial	34	3%	.5%
Agricultural	930	86%	95.5%

There is approximately 455,419 vacant acres in Arthur County and only about 3% of that is irrigated. I would estimate there will be approximately 4 building permits filed for new construction and additions. There is not much growth in the county, however, in 2011, we had five new homes added to the tax rolls.

Current Resources

- A. The 2012-2013 budget has not been prepared. I assume the assessor budget will remain about the same as last fiscal year which is approximately \$10000. I do all the administrative reports. Stanard Appraisal did the entire review of all buildings in the county in October 2011. I have the new version of the CAMA software
- B. I am required to get 60 hours of continuing education as set out in REG.71-0062A. Most of the hours are obtained at workshops and meetings. The budget allowance for the county assessor is not large enough for any IAAO Courses.
- C. We do not have current cadastral maps, however, the old ones are kept current. Dale Hanna, GIS Western Resources, Inc. has extracted parcel, section and land use boundaries. He has provided me with maps for each parcel to be part of the record soil conversions also in place. We received a grant to establish a web site. This has been accomplished but I have not had time to finish it up so we can go live with it.
- D. New property record cards for all classes of property were put into use in 2004.

Current Assessment Procedures for Real Property

- A. Discover, List & Inventory: I am also county clerk. I handle the real estate transfer statements that are filed with the deeds. So I am immediately able to change ownership on the cadastrals and record cards. Building permits are reviewed as well as phone calls made to the buyers or sellers. I also visit with real estate agents or an abstractor about some of the sales.
- B. Data Collection: I sometimes inspect the property that has been sold. More often I visit with the buyer to find the condition and quality of the property they purchased.
- C. Review assessment sales ratio studies before assessment actions: I consistently work with the field liaison, Pat Albro, on the analysis of the assessment sales ratio studies. I review preliminary statistics to help me determine what the values should be.
- D. Approaches to Value: The cost approach to value is the only approach that seems feasible to use in Arthur County.

Notice of value changes were sent by the 1st of June, 2012. I publish in the local paper when homestead exemption and personal property schedules are due. I follow up with a reminder by phone.

Level of Value, Quality and Uniformity for Assessment Year 2012:

Property Class	Median	COD	PRD
Residential	N/A	N/A	N/A

Commercial	N/A	N/A	N/A
Agriculture	68%	15.79	99.74

Assessment Actions Planned for Assessment Year 2013

Residential: Sales will be reviewed. I plan on reviewing the properties that have been sold. I did not get the new cost tables implemented last year, so I will try to obtain that goal in 2013. All residential properties were reviewed by Stanard Appraisal in October, 2011. I am working on the data entry. I hope to have the new values in place for the 2013 abstract. I will continue to do the annual pick up work. We hope to get the new depreciation table in place in 2013. I am using the June 2011 cost tables for 2013 values.

Commercials: There are minimal commercial properties in Arthur County. I will continue to do the pick-up work with the help of a lister. We hope to implement the new cost table and depreciation tables in 2013. I am using April 2011 cost tables for 2013.

Agricultural: Sales will be reviewed. The field liaison will help me gather information from surrounding counties to expand the sales base for Arthur County if necessary. Property record cards will be kept current. GIS Western Resources will help Arthur County keep the ag parcels updated and current as far as land splits, ownership and land use.

Assessment Actions Planned for Assessment Year 2014

Residential: The sales will be reviewed. If cost table and new depreciation is not implemented in 2013, it will be in 2014. Annual pick up work will be done by the county assessor and lister.

Commercials: Pick up work will be done by the assessor and lister. Hopefully the new cost table and depreciation tables will be in place in 2013. If not then, it will be done by abstract time in 2014.

Agricultural: Sales will be reviewed. Surrounding counties sales will be used if necessary to expand the sales base. Property record cards will be kept current. GIS Western Resources will help keep the agricultural parcels updated and current as far as land splits, ownership and land use.

Assessment Actions Planned for Assessment Year 2015

Residential: Sales will be reviewed. Pick up work will be done by the assessor and lister. Building permits will be reviewed.

Commercials: Pick up work will be done. Sales will be reviewed.

Agricultural: Sales will be reviewed. I will work with the field liaison to expand the sales files with sales from surrounding counties. GIS Western Resources will help keep the agricultural parcels updated and current.

Other functions performed by the assessor's Office

1. Record maintenance, mapping updates and ownership changes

2. Annually prepare and file the administrative reports required by law/regulation
 - a. Abstracts
 - b. Assessor Survey
 - c. Sales information to PA&T rosters and annually value update with abstract
 - d. Certification of value to political subdivisions
 - e. School District Taxable Value Report
 - f. Homestead Exemption Tax Loss Report
 - g. Certificate of Taxes Levied
 - h. Report exempt properties
 - i. Annual Plan of Assessment Report
3. Personal Property-administer annual filing of all personal property schedules.
4. Permissive Exemptions: Administer annual filings of applications for new or continued exempt use, review and make recommendations to the county board.
5. Homestead Exemptions-Administer the annual filings of applications of homesteads, notify taxpayers and assist taxpayers with the paperwork.
6. Centrally Assessed-Review valuations as certified by PA&T for public service entities, establish assessment records and tax billing for tax list.
7. Tax District and Tax Rates- Manage school district and other tax entity boundary changes as necessary for correct assessment and tax information; input/review of tax rates used for tax billing process.
8. Tax Lists-prepare and certify tax lists to county treasurer for real, personal and centrally assessed properties.
9. Tax List Corrections-prepare tax list correction documents for county board approval.
10. County Board of Equalization-attend board of equalization meetings for valuation protests; assemble and provide information.
11. Education-Attend meetings, workshops and educational classes to obtain required hours of continuing education to maintain certification.

Conclusion

Arthur County's financial situation is not the most secure. There will be no increase in the county assessor's budget this year. Hopefully everything will go as planned.

Respectfully submitted:



Becky Swanson
Arthur Co. Assessor
06/15/2012

2013 Assessment Survey for Arthur County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	0
2.	Appraiser(s) on staff:
	0
3.	Other full-time employees:
	0
4.	Other part-time employees:
	0
5.	Number of shared employees:
	1 part-time employee is shared with the Treasurer
6.	Assessor's requested budget for current fiscal year:
	\$ 10,050
7.	Adopted budget, or granted budget if <i>different from above</i>:
	same
8.	Amount of the total assessor's budget set aside for appraisal work:
	\$ 3,000
9.	If appraisal/reappraisal budget is a separate levied fund, what is that amount:
	Not applicable.
10.	Part of the assessor's budget that is dedicated to the computer system:
	\$ 4,000
11.	Amount of the assessor's budget set aside for education/workshops:
	\$ 1,300
12.	Other miscellaneous funds:
	\$ 1,750
13.	Amount of last year's assessor's budget not used:
	\$ 3,905.94

B. Computer, Automation Information and GIS

1.	Administrative software:
	MIPS
2.	CAMA software:
	MIPS
3.	Are cadastral maps currently being used?
	Yes
4.	If so, who maintains the Cadastral Maps?
	Assessor
5.	Does the county have GIS software?
	Yes – GIS Western Resources, Inc.
6.	Is GIS available to the public? If so, what is the web address?
	Not at this time.
7.	Who maintains the GIS software and maps?
	GIS Western Resources, Inc.
8.	Personal Property software:
	MIPS

C. Zoning Information

1.	Does the county have zoning?
	Yes
2.	If so, is the zoning countywide?
	No
3.	What municipalities in the county are zoned?
	None
4.	When was zoning implemented?
	1999, with the exception of the Village of Arthur

D. Contracted Services

1.	Appraisal Services: Stanard Appraisal Service is hired when needed.
2.	GIS Services: GIS Western Resources, Inc.
3.	Other services: None

E. Appraisal /Listing Services

1.	Does the county employ outside help for appraisal or listing services? Stanard Appraisal Service on an as needed basis.
2.	If so, is the appraisal or listing service performed under contract? Not currently.
3.	What appraisal certifications or qualifications does the County require? Appraisal knowledge and experience, familiarity with CAMA system and the county itself.
4.	Have the existing contracts been approved by the PTA? Not at this time.
5.	Does the appraisal or listing service providers establish assessed values for the county? The appraiser will review all data with the assessor and may make recommendations but, final value estimates are determined by the assessor.

2013 Certification for Arthur County

This is to certify that the 2013 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 Arthur County Assessor.

Dated this 5th day of April, 2013.



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

Ruth A. Sorensen
Property Tax Administrator

