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2013 Commission Summary for Saline County

Residential Real Property - Current

Number of Sales	211	Median	98.38
Total Sales Price	\$19,890,000	Mean	101.65
Total Adj. Sales Price	\$19,888,000	Wgt. Mean	98.16
Total Assessed Value	\$19,521,615	Average Assessed Value of the Base	\$75,046
Avg. Adj. Sales Price	\$94,256	Avg. Assessed Value	\$92,520

Confidence Interval - Current

95% Median C.I	97.38 to 99.36
95% Wgt. Mean C.I	96.38 to 99.93
95% Mean C.I	99.31 to 103.99
% of Value of the Class of all Real Property Value in the	26.23
% of Records Sold in the Study Period	4.03
% of Value Sold in the Study Period	4.97

Residential Real Property - History

Year	Number of Sales	LOV	Median
2012	166	97	97.39
2011	180	97	97
2010	173	96	96
2009	235	96	96

2013 Commission Summary for Saline County

Commercial Real Property - Current

Number of Sales	26	Median	98.35
Total Sales Price	\$3,417,750	Mean	97.45
Total Adj. Sales Price	\$3,401,750	Wgt. Mean	90.68
Total Assessed Value	\$3,084,810	Average Assessed Value of the Base	\$211,196
Avg. Adj. Sales Price	\$130,837	Avg. Assessed Value	\$118,647

Confidence Interval - Current

95% Median C.I	88.78 to 109.67
95% Wgt. Mean C.I	77.58 to 103.78
95% Mean C.I	90.14 to 104.76
% of Value of the Class of all Real Property Value in the County	9.37
% of Records Sold in the Study Period	3.91
% of Value Sold in the Study Period	2.20

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2012	21		96.16
2011	23		96
2010	29	96	96
2009	32	99	99

2013 Opinions of the Property Tax Administrator for Saline 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	98	Meets generally accepted mass appraisal practices.	No recommendation.
Commercial Real Property	98	Meets generally accepted mass appraisal practices.	No recommendation.
Agricultural Land	73	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
Property Tax Administrator

2013 Residential Assessment Actions for Saline County

For 2013, Saline County has followed their 3 Year Plan which includes the following actions:

The county completed all pickup work of new improvements on residential parcels.

The county conducted a thorough sale verification and analysis process, resulting in percentage adjustments to the value of all improvements in the following towns: DeWitt by +6%; Friend by -5%; Swanton by +6% and Western by -12%. Land values were unchanged.

For 2013, Saline County has done inspections of the residences in the assessor location Crete. This is the second cycle of inspection and review. The first cycle was completed prior to 2011.

The inspection and review process included an on-site inspection using the record cards to verify the measurements, classification and condition of the existing improvements. If there was a discrepancy that required a measurement or closer inspection, they measured the building. The county listed new unreported improvements and removed any houses or buildings from the records that had been torn down. Interior inspections were only done for new or remodeled property or on the request of the owner. They took new photos of houses and other significant buildings. There were new costs using 2012 costs, new depreciation. Record cards and sketches were updated if changes were made.

2013 Residential Assessment Survey for Saline County

1.	Valuation data collection done by:	
	The contract appraiser, the office appraiser and part time listers	
2.	In your opinion, what are the valuation groupings recognized in the County and describe the unique characteristics of each grouping:	
	<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>
	01	Wilber: Wilber is the county seat and is a local trade center.
	02	Crete: Crete is influenced by its proximity to Lincoln and also has a significant amount of industry and employment opportunities within the community.
	03	DeWitt: DeWitt is currently experiencing a depressed market due to lingering effects of the loss of a major industrial employer.
	04	Dorchester: This is one of 5 small communities within Saline County; each has unique characteristics related to location, schools, commercial businesses and employment.
	05	Friend: This is one of 5 small communities within Saline County; each has unique characteristics related to location, schools, commercial businesses and employment.
	06	Swanton: This is one of 5 small communities within Saline County; each has unique characteristics related to location, schools, commercial businesses and employment.
	07	Tobias: This is one of 5 small communities within Saline County; each has unique characteristics related to location, schools, commercial businesses and employment.
	08	Western: This is one of 5 small communities within Saline County; each has unique characteristics related to location, schools, commercial businesses and employment.
	09	Y-BRL: The Y-BRL valuation grouping consists of the cabins at Blue River Lodge and gets significant influence from the recreational opportunities present.
	10	Y-Cabin: The Y-Cabin valuation grouping consists of rural cabins with recreational influence.

	11	Rural Residential Area 4500: The three rural valuation groupings are aligned closely aligned with the agricultural market areas. The assessor notes that the areas closest to Lincoln and Crete are the more desirable because of the commuting opportunities; the influence decreases the further southwest you move though the county. Area 4500 corresponds to Ag Market Area 3 which is in the north part of the county.
	12	Rural Residential Area 4505: The three rural valuation groupings are aligned closely aligned with the agricultural market areas. The assessor notes that the areas closest to Lincoln and Crete are the more desirable because of the commuting opportunities; the influence decreases the further southwest you move though the county. Area 4505 corresponds to Ag Market Area 2 which is in the southern part of the county.
	13	Rural Residential Area 4510: The three rural valuation groupings are aligned closely aligned with the agricultural market areas. The assessor notes that the areas closest to Lincoln and Crete are the more desirable because of the commuting opportunities; the influence decreases the further southwest you move though the county. Area 4510 corresponds to Ag Market Area 1 which is in the center part of the county.
3.	List and describe the approach(es) used to estimate the market value of residential properties.	
	The cost approach to value is used.	
4	What is the costing year of the cost approach being used for each valuation grouping?	
	2011 – Wilber, DeWitt and Tobias 2012 - Crete 2008 – Friend, Dorchester, Swanton, Western, Y-BRL 2010 –All of the Rural Residential and Y-Cabin	
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 tables are developed using local market information.	
6.	Are individual depreciation tables developed for each valuation grouping?	
	Yes	
7.	When were the depreciation tables last updated for each valuation grouping?	
	Depreciation tables are established for individual valuation groupings each time a reappraisal is completed. These would have a similar date to the costing year.	

8.	When was the last lot value study completed for each valuation grouping?
	A lot value study is completed each time a valuation grouping is reappraised, so it varies between the valuation groups. The dates of the lot value are essentially the same as the cost year for each subclass.
9.	Describe the methodology used to determine the residential lot values?
	A market analysis is conducted by using vacant lot sales.

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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 : 211
Total Sales Price : 19,890,000
Total Adj. Sales Price : 19,888,000
Total Assessed Value : 19,521,615
Avg. Adj. Sales Price : 94,256
Avg. Assessed Value : 92,520

MEDIAN : 98
WGT. MEAN : 98
MEAN : 102
COD : 10.26
PRD : 103.56

COV : 17.06
STD : 17.34
Avg. Abs. Dev : 10.09
MAX Sales Ratio : 219.98
MIN Sales Ratio : 58.29

95% Median C.I. : 97.38 to 99.36
95% Wgt. Mean C.I. : 96.38 to 99.93
95% Mean C.I. : 99.31 to 103.99

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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-10 To 31-DEC-10	27	95.88	99.03	98.01	08.87	101.04	76.37	132.12	94.78 to 98.50	104,179	102,111
01-JAN-11 To 31-MAR-11	16	98.52	100.16	98.71	04.84	101.47	92.93	113.47	94.57 to 106.34	80,525	79,485
01-APR-11 To 30-JUN-11	21	98.81	105.47	99.14	14.49	106.38	58.29	160.49	96.36 to 108.73	101,488	100,614
01-JUL-11 To 30-SEP-11	28	98.90	102.67	98.99	10.54	103.72	67.27	141.33	96.45 to 105.15	90,563	89,650
01-OCT-11 To 31-DEC-11	28	98.32	101.50	97.80	10.53	103.78	77.38	150.50	94.96 to 102.89	84,848	82,979
01-JAN-12 To 31-MAR-12	23	99.88	102.87	99.65	07.69	103.23	82.70	127.03	98.55 to 106.10	94,504	94,174
01-APR-12 To 30-JUN-12	37	99.37	106.22	100.14	14.83	106.07	77.13	219.98	95.87 to 100.56	92,354	92,485
01-JUL-12 To 30-SEP-12	31	96.94	94.99	93.82	06.42	101.25	63.22	112.51	93.76 to 99.74	101,720	95,433
<u>Study Yrs</u>											
01-OCT-10 To 30-SEP-11	92	98.09	101.80	98.67	10.09	103.17	58.29	160.49	96.82 to 99.03	95,307	94,042
01-OCT-11 To 30-SEP-12	119	98.76	101.54	97.75	10.35	103.88	63.22	219.98	97.23 to 99.74	93,443	91,343
<u>Calendar Yrs</u>											
01-JAN-11 To 31-DEC-11	93	98.76	102.52	98.64	10.45	103.93	58.29	160.49	97.40 to 100.72	89,582	88,368
<u>ALL</u>	211	98.38	101.65	98.16	10.26	103.56	58.29	219.98	97.38 to 99.36	94,256	92,520

VALUATION GROUPING

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	36	100.11	105.56	101.61	11.76	103.89	67.27	150.50	97.29 to 106.61	87,024	88,427
02	112	98.52	102.12	99.31	08.06	102.83	58.29	219.98	97.67 to 99.36	103,341	102,624
03	5	96.71	93.24	92.94	06.01	100.32	79.48	100.98	N/A	43,600	40,524
04	15	96.36	97.49	94.16	12.25	103.54	70.53	118.89	84.25 to 112.51	70,607	66,484
05	19	95.96	97.96	90.79	14.37	107.90	63.22	123.58	84.87 to 119.04	97,105	88,158
06	3	91.28	104.92	87.73	27.74	119.59	73.75	149.72	N/A	35,667	31,290
07	2	104.10	104.10	105.10	04.94	99.05	98.96	109.24	N/A	15,500	16,290
08	6	104.63	106.28	95.01	19.73	111.86	77.45	135.18	77.45 to 135.18	32,650	31,021
09	2	92.86	92.86	93.23	02.95	99.60	90.12	95.60	N/A	44,000	41,023
11	7	99.03	101.07	100.70	08.95	100.37	86.77	125.33	86.77 to 125.33	152,143	153,211
12	2	92.72	92.72	92.48	02.70	100.26	90.22	95.21	N/A	160,000	147,970
13	2	91.10	91.10	81.91	16.30	111.22	76.25	105.95	N/A	126,000	103,205
<u>ALL</u>	211	98.38	101.65	98.16	10.26	103.56	58.29	219.98	97.38 to 99.36	94,256	92,520

76 Saline
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 : 211	MEDIAN : 98	COV : 17.06	95% Median C.I. : 97.38 to 99.36
Total Sales Price : 19,890,000	WGT. MEAN : 98	STD : 17.34	95% Wgt. Mean C.I. : 96.38 to 99.93
Total Adj. Sales Price : 19,888,000	MEAN : 102	Avg. Abs. Dev : 10.09	95% Mean C.I. : 99.31 to 103.99
Total Assessed Value : 19,521,615			
Avg. Adj. Sales Price : 94,256	COD : 10.26	MAX Sales Ratio : 219.98	
Avg. Assessed Value : 92,520	PRD : 103.56	MIN Sales Ratio : 58.29	

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PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	209	98.48	101.74	98.18	10.30	103.63	58.29	219.98	97.40 to 99.37	94,737	93,012
06	2	92.86	92.86	93.23	02.95	99.60	90.12	95.60	N/A	44,000	41,023
07											
<u>ALL</u>	211	98.38	101.65	98.16	10.26	103.56	58.29	219.98	97.38 to 99.36	94,256	92,520

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Low \$ Ranges</u>											
Less Than 5,000											
Less Than 15,000	6	117.99	118.09	117.25	11.67	100.72	98.96	135.18	98.96 to 135.18	10,750	12,604
Less Than 30,000	18	109.04	119.68	119.35	19.30	100.28	90.72	219.98	98.96 to 133.24	17,972	21,450
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	211	98.38	101.65	98.16	10.26	103.56	58.29	219.98	97.38 to 99.36	94,256	92,520
Greater Than 14,999	205	98.29	101.17	98.10	09.98	103.13	58.29	219.98	97.28 to 99.08	96,700	94,858
Greater Than 29,999	193	98.16	99.97	97.81	09.00	102.21	58.29	160.49	97.23 to 98.85	101,370	99,148
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999	6	117.99	118.09	117.25	11.67	100.72	98.96	135.18	98.96 to 135.18	10,750	12,604
15,000 TO 29,999	12	105.12	120.48	119.88	23.48	100.50	90.72	219.98	94.46 to 149.72	21,583	25,873
30,000 TO 59,999	51	100.72	107.10	106.59	12.69	100.48	79.48	160.49	97.68 to 105.95	46,465	49,527
60,000 TO 99,999	60	98.81	99.97	100.27	09.37	99.70	58.29	136.11	96.72 to 100.04	77,897	78,110
100,000 TO 149,999	49	97.55	96.46	96.51	05.26	99.95	67.27	132.12	95.56 to 98.48	123,455	119,144
150,000 TO 249,999	29	94.78	93.89	93.55	07.19	100.36	63.22	125.33	90.78 to 98.34	185,584	173,608
250,000 TO 499,999	4	96.18	96.41	96.39	01.72	100.02	94.45	98.81	N/A	272,439	262,596
500,000 TO 999,999											
1,000,000 +											
<u>ALL</u>	211	98.38	101.65	98.16	10.26	103.56	58.29	219.98	97.38 to 99.36	94,256	92,520

2013 Correlation Section for Saline County

A. Residential Real Property

Saline County is an agriculturally based county with an array of villages and small towns that exist primarily to support agriculture. Crete is the largest town and Wilbur is the county seat. The county has divided the residential analysis and valuation work into 13 Valuation Groups. Most of these groups are centered on individual towns, cabin locations and rural residential parcels. The characteristics of each Valuation Group are described in in the Residential Survey. The county believes that each grouping is unique with differing combinations of population, schools, commercial activity, healthcare services and employment outside the agricultural sector. During the past few years there have been no significant economic events that have impacted the value of residential property. Some locations have shown some positive residential growth and some have been stable.

The Six Year Inspection and Review process was completed prior to 2011. All of the urban residences, rural residences and residences on agricultural parcels as well the cabin records are up to date. Based on that, the process used to value the residential property is considered to be consistent and uniform.

During the past year, the Department reviewed the documentation of three years of the county's sale verification process posted in the comments in the sales file. The county has posted comments on all of the sales reviewed. In most cases, the comments were complete enough to conclude why the sale was not used or adjusted for the ratio study.

Since 2009, the Department has reviewed a sample from the Assessed Value Updates submitted each year to confirm that the assessment practices of the county were consistent, accurate and not reported to bias the measurement of the county. In 2011, the Department began an expanded analysis for each county on a three year cycle to determine if the annual assessment actions were applied uniformly to like parcels whether sold or unsold. Saline County was selected for the expanded review in 2011. The assessment actions reviewed were acceptable. Values have been applied consistently to both sold and unsold parcels. The sale verification information and property characteristics of the sold parcels have been reported accurately in the sales file.

The Department is confident that the current R&O Statistics are meaningful to measure the entire class partly because the sample is adequate and partly because the assessment actions are acceptable. For 2013, the median ratio for the 211 qualified sales is 98% for the residential property. When the entire residential class is considered; the COD is within the acceptable range and the PRD rounds slightly above the acceptable range. When the impact of the small dollar sales is removed, the 193 sales at \$30,000 and above have both the COD and PRD within the acceptable range. There are no notable subclasses outside the acceptable range.

The apparent level of value for the residential class is 98%, the quality of the assessment, based on the assessment actions of the assessor, is acceptable and there are no recommendations for the adjustment of the class or for any subclasses.

**2013 Correlation Section
for Saline 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 Saline 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 Saline 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 Saline 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 Saline County

For 2013, Saline County has followed their 3 Year Plan which includes the following actions:

The county completed all pickup work of new improvements on commercial parcels.

The county conducted a thorough sales verification and analysis process, resulting in percentage adjustments to the value of all improvements in the following towns: Friend -7% and Wilber - 12%. Land values were unchanged.

For 2013, Saline County hired Wayne Kubert with Great Plains Appraisal to review the industrial properties within the county.

Saline County has started physical inspections and attaining data for the Crete commercial revaluation for 2014.

2013 Commercial Assessment Survey for Saline County

1.	Valuation data collection done by:	
	The contract appraiser and office appraiser	
2.	In your opinion, what are the valuation groupings recognized in the County and describe the unique characteristics of each grouping:	
	<u>Valuation Grouping</u>	<u>Description of unique characteristics:</u>
		Saline County has identified the valuation groups as the same as the Assessor Locations since they were created using the unique characteristics described below.
	01	Wilber: Wilber is the county seat and is a local trade center.
	02	Crete: Crete is influenced by its proximity to Lincoln and also has a significant amount of industry and employment opportunities within the community.
	03	DeWitt: DeWitt is currently experiencing a depressed market due to lingering effects of the loss of a major industrial employer.
	04	Dorchester: This is one of 5 small communities within Saline County; each has unique characteristics related to location, schools, commercial businesses and employment.
	05	Friend: This is one of 5 small communities within Saline County; each has unique characteristics related to location, schools, commercial businesses and employment.
	06	Swanton: This is one of 5 small communities within Saline County; each has unique characteristics related to location, schools, commercial businesses and employment.
	07	Tobias: This is one of 5 small communities within Saline County; each has unique characteristics related to location, schools, commercial businesses and employment.
	08	Western: This is one of 5 small communities within Saline County; each has unique characteristics related to location, schools, commercial businesses and employment.
	09	Rural: The rural valuation grouping contains all commercial properties that do not lie within one of the towns of Saline County.

3.	List and describe the approach(es) used to estimate the market value of commercial properties.
	Cost approach is used in the county. The income approach was used on most subclasses in Crete.
3a.	Describe the process used to value unique commercial properties.
	Unique commercial property is appraised exclusively by the contract appraiser. He uses the cost approach on all parcels, does additional sales research beyond Saline County, and studies the methodologies, approaches to values and values of similar parcels in other counties. All of this is done to address uniformity as well as develop the best estimate of market value that they can.
4.	What is the costing year of the cost approach being used for each valuation grouping?
	2007 – Crete 2009 – DeWitt, Swanton, Western, Tobias 2010 – Friend, Wilber, Dorchester, and Rural Commercial
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?
	The CAMA depreciation tables are used; however, local market adjustments are applied when needed.
6.	Are individual depreciation tables developed for each valuation grouping?
	Yes, if the depreciation is close to market we will use the CAMA tables, but if they are not, we will make our own tables.
7.	When were the depreciation tables last updated for each valuation grouping?
	The depreciation tables are updated by valuation grouping each time a reappraisal is completed. The date of the depreciation is usually the same as the date of the cost tables.
8.	When was the last lot value study completed for each valuation grouping?
	A lot value study is completed each time a valuation grouping is reappraised and the value is either affirmed or updated. The date of the lot values is usually the same as the date of the cost tables.
9.	Describe the methodology used to determine the commercial lot values.
	The front foot method is used in the downtown/main street areas; other areas are assessed using the square foot method. When limited sales of vacant lots are available to establish lot values, a method that abstracts the improvement value from the selling price may be developed.

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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 : 26
Total Sales Price : 3,417,750
Total Adj. Sales Price : 3,401,750
Total Assessed Value : 3,084,810
Avg. Adj. Sales Price : 130,837
Avg. Assessed Value : 118,647

MEDIAN : 98
WGT. MEAN : 91
MEAN : 97
COD : 14.72
PRD : 107.47

COV : 18.56
STD : 18.09
Avg. Abs. Dev : 14.48
MAX Sales Ratio : 124.30
MIN Sales Ratio : 58.20

95% Median C.I. : 88.78 to 109.67
95% Wgt. Mean C.I. : 77.58 to 103.78
95% Mean C.I. : 90.14 to 104.76

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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>Qtrrs</u>											
01-OCT-09 To 31-DEC-09	1	88.78	88.78	88.78	00.00	100.00	88.78	88.78	N/A	41,500	36,845
01-JAN-10 To 31-MAR-10	3	88.89	91.20	88.01	04.85	103.62	85.89	98.83	N/A	51,333	45,178
01-APR-10 To 30-JUN-10	2	99.06	99.06	93.08	06.94	106.42	92.19	105.92	N/A	92,250	85,868
01-JUL-10 To 30-SEP-10	2	95.89	95.89	100.05	28.26	95.84	68.79	122.98	N/A	19,500	19,510
01-OCT-10 To 31-DEC-10	1	84.73	84.73	84.73	00.00	100.00	84.73	84.73	N/A	15,000	12,710
01-JAN-11 To 31-MAR-11											
01-APR-11 To 30-JUN-11	2	88.58	88.58	98.35	13.12	90.07	76.96	100.20	N/A	78,250	76,955
01-JUL-11 To 30-SEP-11	6	113.72	105.94	92.16	11.70	114.95	71.59	120.61	71.59 to 120.61	88,042	81,138
01-OCT-11 To 31-DEC-11	2	106.34	106.34	98.73	07.97	107.71	97.86	114.81	N/A	435,000	429,485
01-JAN-12 To 31-MAR-12	1	78.52	78.52	78.52	00.00	100.00	78.52	78.52	N/A	100,000	78,520
01-APR-12 To 30-JUN-12	4	95.31	93.28	80.01	20.34	116.59	58.20	124.30	N/A	277,500	222,041
01-JUL-12 To 30-SEP-12	2	109.79	109.79	109.64	08.92	100.14	100.00	119.57	N/A	101,500	111,285
<u>Study Yrs</u>											
01-OCT-09 To 30-SEP-10	8	90.54	94.03	91.44	12.09	102.83	68.79	122.98	68.79 to 122.98	52,375	47,892
01-OCT-10 To 30-SEP-11	9	100.20	99.72	93.38	15.25	106.79	71.59	120.61	76.96 to 119.35	77,750	72,606
01-OCT-11 To 30-SEP-12	9	100.00	98.21	89.72	15.06	109.46	58.20	124.30	78.52 to 119.57	253,667	227,581
<u>Calendar Yrs</u>											
01-JAN-10 To 31-DEC-10	8	90.54	93.53	91.46	12.65	102.26	68.79	122.98	68.79 to 122.98	49,063	44,875
01-JAN-11 To 31-DEC-11	10	104.94	102.54	96.46	13.25	106.30	71.59	120.61	76.96 to 119.35	155,475	149,971
<u>ALL</u>	26	98.35	97.45	90.68	14.72	107.47	58.20	124.30	88.78 to 109.67	130,837	118,647

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	99.28	99.28	98.90	10.47	100.38	88.89	109.67	N/A	67,500	66,755
02	16	98.32	96.56	86.86	16.66	111.17	58.20	124.30	78.52 to 119.57	142,922	124,147
03	2	107.81	107.81	98.88	09.23	109.03	97.86	117.76	N/A	435,000	430,148
05	5	98.83	99.52	97.47	10.47	102.10	84.73	119.35	N/A	19,500	19,006
08	1	76.96	76.96	76.96	00.00	100.00	76.96	76.96	N/A	12,500	9,620
<u>ALL</u>	26	98.35	97.45	90.68	14.72	107.47	58.20	124.30	88.78 to 109.67	130,837	118,647

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COMMERCIAL

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Qualified

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PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
02											
03	26	98.35	97.45	90.68	14.72	107.47	58.20	124.30	88.78 to 109.67	130,837	118,647
04											
<u>ALL</u>	26	98.35	97.45	90.68	14.72	107.47	58.20	124.30	88.78 to 109.67	130,837	118,647

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Low \$ Ranges</u>											
Less Than 5,000											
Less Than 15,000	2	91.44	91.44	91.14	15.84	100.33	76.96	105.92	N/A	12,250	11,165
Less Than 30,000	7	98.83	96.79	99.37	17.02	97.40	68.79	122.98	68.79 to 122.98	15,357	15,261
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	26	98.35	97.45	90.68	14.72	107.47	58.20	124.30	88.78 to 109.67	130,837	118,647
Greater Than 14,999	24	98.35	97.95	90.68	14.72	108.02	58.20	124.30	88.78 to 114.81	140,719	127,603
Greater Than 29,999	19	97.86	97.69	90.40	13.86	108.06	58.20	124.30	88.78 to 114.81	173,382	156,736
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999	2	91.44	91.44	91.14	15.84	100.33	76.96	105.92	N/A	12,250	11,165
15,000 TO 29,999	5	98.83	98.94	101.80	17.97	97.19	68.79	122.98	N/A	16,600	16,899
30,000 TO 59,999	3	114.81	107.12	107.60	08.41	99.55	88.78	117.76	N/A	43,833	47,167
60,000 TO 99,999	5	96.63	100.34	99.25	11.49	101.10	85.89	120.61	N/A	73,150	72,599
100,000 TO 149,999	4	100.10	99.57	99.64	10.30	99.93	78.52	119.57	N/A	111,750	111,345
150,000 TO 249,999	5	92.19	95.74	93.10	13.92	102.84	71.59	124.30	N/A	191,000	177,815
250,000 TO 499,999											
500,000 TO 999,999	2	78.03	78.03	81.65	25.41	95.57	58.20	97.86	N/A	697,500	569,518
1,000,000 +											
<u>ALL</u>	26	98.35	97.45	90.68	14.72	107.47	58.20	124.30	88.78 to 109.67	130,837	118,647

76 Saline
COMMERCIAL

PAD 2013 R&O Statistics (Using 2013 Values)

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OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
336	1	101.03	101.03	101.03	00.00	100.00	101.03	101.03	N/A	180,000	181,855
340	1	117.76	117.76	117.76	00.00	100.00	117.76	117.76	N/A	45,000	52,990
344	1	122.98	122.98	122.98	00.00	100.00	122.98	122.98	N/A	22,500	27,670
349	1	88.89	88.89	88.89	00.00	100.00	88.89	88.89	N/A	70,000	62,225
350	2	116.99	116.99	119.88	06.26	97.59	109.67	124.30	N/A	107,500	128,868
351	1	76.96	76.96	76.96	00.00	100.00	76.96	76.96	N/A	12,500	9,620
352	2	81.89	81.89	80.15	12.58	102.17	71.59	92.19	N/A	207,500	166,320
353	8	98.32	97.07	97.15	12.04	99.92	68.79	120.61	68.79 to 120.61	93,656	90,990
386	1	119.57	119.57	119.57	00.00	100.00	119.57	119.57	N/A	100,000	119,570
406	5	98.83	101.34	98.24	08.64	103.16	84.73	119.35	N/A	176,200	173,098
421	1	88.78	88.78	88.78	00.00	100.00	88.78	88.78	N/A	41,500	36,845
528	1	78.52	78.52	78.52	00.00	100.00	78.52	78.52	N/A	100,000	78,520
851	1	58.20	58.20	58.20	00.00	100.00	58.20	58.20	N/A	570,000	331,730
<u>ALL</u>	26	98.35	97.45	90.68	14.72	107.47	58.20	124.30	88.78 to 109.67	130,837	118,647

2013 Correlation Section for Saline County

A. Commercial Real Property

Saline County is an agriculturally based county with several small towns that exist primarily to support agriculture. Most of the commercial properties in the small towns either directly service or support agriculture or the people involved in agriculture. Crete however is the predominant location for numerous commercial and a few industrial properties. The predominant industries in Saline County are related to meat packing and pet food processing. In all, the commercial values are stable to increasing in Crete but generally stable to flat in other parts of the county.

The Six Year Inspection and Review process was completed prior to 2011. All of the commercial and industrial records are up to date. Based on that, the process used to value the commercial property is considered to be consistent and uniform.

The Department's review of the county's sale verification process reported in the residential correlation was done for all 3 classes of property at the same time. The findings, that there was no reason to conclude that the county had selectively excluded sales to influence the measurement process also applies to the commercial sales.

The Department's review of the Assessed Value Update that was reported in the residential correlation was done for all 3 classes of property at the same time. The commercial assessment procedures reviewed were acceptable. The assessed value information and property characteristics of the sold parcels have been reported accurately in the sales file. Values have been applied consistently to both sold and unsold parcels.

The key statistics considered for measurement are as follows: there are 26 qualified sales; the median ratio is 98%; the COD is 14.72; and the PRD is 107.47. Five valuation groupings and thirteen different occupancy codes are represented in the statistical profile providing sufficient information to determine a level of value.

The county has implemented thorough, timely and consistent assessment actions that should produce consistent valuations. Based on the consideration of all available information, the level of value is determined to be 98% of market value for the commercial class of real property. Because the known assessment practices are reliable and consistent it is believed that the commercial class of property is being treated in the most uniform and proportionate manner possible.

**2013 Correlation Section
for Saline 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 Saline 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 Saline 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 Saline 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 Saline County

For 2013, Saline County has followed their 3 Year Plan which includes the following actions:

The county completed all pickup work of new improvements on agricultural parcels. They also update the land use on any records where change has been reported or observed.

The county conducted a thorough sale verification and analysis process. Following that, they implemented new values for agricultural land throughout the county.

2013 Agricultural Assessment Survey for Saline County

1.	Valuation data collection done by:	
	The office appraiser and other office staff	
2.	List each market area, and describe the location and the specific characteristics that make each unique.	
	Market Area	Description of unique characteristics
	1	Market area 1 is predominantly dry land, as irrigation is not feasible in this area. The topography is rolling.
	2	Market area 2 has topography similar to area 1, but ground water is available for irrigation.
	3	Market area 3 is the flattest area of the county and irrigation is prolific in this area.
3.	Describe the process that is used to determine and monitor market areas.	
	Review the parcel use, type, location, geographic characteristics, zoning, parcel size and market characteristics. The county considers topography and access to ground water for irrigation development in developing the market area.	
4.	Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.	
	Rural residential property is identified and valued by present use, size and location.	
5.	Do farm home sites carry the same value as rural residential home sites? If not, what are the market differences?	
	Yes, the farm home sites and rural residential home sites are valued the same within the same market areas. There are three rural valuation groupings, which closely follow the boundaries for agricultural market areas. The primary difference is location. The properties that are within commuting distance to Lincoln and Crete, and properties near Dorchester and Friend, that have quicker access to interstate typically sell better than the less accessible parts of the county.	
6.	Describe the process used to identify and monitor the influence of non-agricultural characteristics.	
	The county analyzes sales data in an attempt to identify and classify any non-ag influence. It is believed that non ag influence, if any exists may be around the rivers and ponds. At this time, there is no value attributed to non-agricultural influence.	

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.
	The county received one in 2009. At this time there is no value difference for the special valuation parcels.

76 Saline
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 : 101
Total Sales Price : 47,768,364
Total Adj. Sales Price : 47,627,497
Total Assessed Value : 30,612,501
Avg. Adj. Sales Price : 471,559
Avg. Assessed Value : 303,094

MEDIAN : 73
WGT. MEAN : 64
MEAN : 74
COD : 28.09
PRD : 115.64

COV : 36.79
STD : 27.34
Avg. Abs. Dev : 20.43
MAX Sales Ratio : 165.68
MIN Sales Ratio : 34.56

95% Median C.I. : 65.91 to 76.04
95% Wgt. Mean C.I. : 59.25 to 69.30
95% Mean C.I. : 68.99 to 79.65

Printed: 4/1/2013 5:00:54PM

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-09 To 31-DEC-09	9	87.72	94.54	87.84	18.82	107.63	72.32	139.52	76.04 to 115.03	344,830	302,892
01-JAN-10 To 31-MAR-10	6	99.22	100.21	96.03	15.32	104.35	78.58	125.64	78.58 to 125.64	310,900	298,554
01-APR-10 To 30-JUN-10	6	83.03	99.61	81.50	37.10	122.22	66.83	165.68	66.83 to 165.68	602,767	491,226
01-JUL-10 To 30-SEP-10	12	82.51	91.35	86.85	19.73	105.18	69.29	139.45	75.39 to 106.91	371,903	322,998
01-OCT-10 To 31-DEC-10	11	77.63	89.57	80.84	24.73	110.80	63.72	134.69	66.90 to 111.20	400,093	323,450
01-JAN-11 To 31-MAR-11	9	73.58	68.96	67.56	11.93	102.07	46.04	81.24	60.94 to 80.46	329,145	222,386
01-APR-11 To 30-JUN-11	6	63.21	64.40	61.10	19.76	105.40	47.25	96.43	47.25 to 96.43	421,750	257,697
01-JUL-11 To 30-SEP-11	11	49.51	52.37	49.40	14.00	106.01	40.29	77.98	40.69 to 62.40	698,014	344,842
01-OCT-11 To 31-DEC-11	9	55.62	62.07	52.91	30.22	117.31	41.29	141.43	43.21 to 70.70	691,585	365,897
01-JAN-12 To 31-MAR-12	15	50.73	55.66	46.28	26.67	120.27	34.56	79.33	43.60 to 73.49	552,381	255,624
01-APR-12 To 30-JUN-12	3	52.59	49.81	49.94	15.92	99.74	35.86	60.98	N/A	289,375	144,527
01-JUL-12 To 30-SEP-12	4	63.97	62.29	49.84	28.83	124.98	39.15	82.08	N/A	407,278	202,990
<u>Study Yrs</u>											
01-OCT-09 To 30-SEP-10	33	87.72	95.33	86.91	22.05	109.69	66.83	165.68	77.35 to 101.71	395,403	343,657
01-OCT-10 To 30-SEP-11	37	65.91	69.42	62.02	24.61	111.93	40.29	134.69	60.94 to 73.58	474,918	294,564
01-OCT-11 To 30-SEP-12	31	52.59	57.81	49.23	28.10	117.43	34.56	141.43	44.73 to 64.89	548,620	270,096
<u>Calendar Yrs</u>											
01-JAN-10 To 31-DEC-10	35	87.66	93.73	84.85	23.16	110.47	63.72	165.68	76.33 to 102.70	409,881	347,789
01-JAN-11 To 31-DEC-11	35	56.46	61.19	54.83	23.79	111.60	40.29	141.43	49.17 to 65.46	554,149	303,828
<u>ALL</u>	101	72.74	74.32	64.27	28.09	115.64	34.56	165.68	65.91 to 76.04	471,559	303,094

AREA (MARKET)										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
1	30	72.55	73.12	65.87	25.32	111.01	40.69	139.52	58.99 to 77.03	288,523	190,059
2	34	70.12	75.88	62.54	34.83	121.33	35.86	165.68	52.59 to 82.08	490,245	306,594
3	37	74.02	73.86	64.95	24.60	113.72	34.56	141.43	65.46 to 78.58	602,797	391,528
<u>ALL</u>	101	72.74	74.32	64.27	28.09	115.64	34.56	165.68	65.91 to 76.04	471,559	303,094

76 Saline
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 : 101
Total Sales Price : 47,768,364
Total Adj. Sales Price : 47,627,497
Total Assessed Value : 30,612,501
Avg. Adj. Sales Price : 471,559
Avg. Assessed Value : 303,094

MEDIAN : 73
WGT. MEAN : 64
MEAN : 74
COD : 28.09
PRD : 115.64

COV : 36.79
STD : 27.34
Avg. Abs. Dev : 20.43
MAX Sales Ratio : 165.68
MIN Sales Ratio : 34.56

95% Median C.I. : 65.91 to 76.04
95% Wgt. Mean C.I. : 59.25 to 69.30
95% Mean C.I. : 68.99 to 79.65

Printed:4/1/2013 5:00:54PM

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	9	75.04	76.77	62.07	27.83	123.68	36.32	139.45	43.21 to 96.43	634,657	393,944
2	3	43.21	55.86	45.58	39.90	122.55	36.32	88.04	N/A	1,105,322	503,801
3	6	76.51	87.23	84.90	22.73	102.74	60.98	139.45	60.98 to 139.45	399,325	339,016
_____Dry_____											
County	17	72.32	71.46	60.14	30.34	118.82	41.29	139.52	47.54 to 94.76	327,723	197,102
1	9	76.04	83.28	75.47	26.25	110.35	47.54	139.52	54.26 to 104.63	221,482	167,148
2	5	47.45	57.93	50.80	30.52	114.04	41.29	106.91	N/A	493,140	250,515
3	3	50.73	58.54	53.39	16.99	109.65	49.51	75.37	N/A	370,750	197,943
_____Grass_____											
County	1	56.06	56.06	56.06	00.00	100.00	56.06	56.06	N/A	208,052	116,642
2	1	56.06	56.06	56.06	00.00	100.00	56.06	56.06	N/A	208,052	116,642
_____ALL_____	101	72.74	74.32	64.27	28.09	115.64	34.56	165.68	65.91 to 76.04	471,559	303,094

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	26	72.34	71.66	63.01	23.65	113.73	36.32	139.45	60.98 to 78.71	736,160	463,832
2	6	55.79	58.51	49.70	27.98	117.73	36.32	88.04	36.32 to 88.04	886,378	440,521
3	20	74.27	75.61	68.13	22.03	110.98	40.29	139.45	66.83 to 79.33	691,095	470,825
_____Dry_____											
County	36	73.18	75.27	65.70	28.42	114.57	41.29	139.52	55.62 to 76.04	294,888	193,736
1	19	73.58	78.03	71.69	25.84	108.84	44.73	139.52	58.99 to 94.76	252,755	181,188
2	10	54.11	75.70	60.34	52.93	125.46	41.29	134.69	43.60 to 113.27	388,834	234,622
3	7	74.02	67.17	61.59	12.50	109.06	49.51	79.71	49.51 to 79.71	275,040	169,388
_____Grass_____											
County	1	56.06	56.06	56.06	00.00	100.00	56.06	56.06	N/A	208,052	116,642
2	1	56.06	56.06	56.06	00.00	100.00	56.06	56.06	N/A	208,052	116,642
_____ALL_____	101	72.74	74.32	64.27	28.09	115.64	34.56	165.68	65.91 to 76.04	471,559	303,094

Saline County 2013 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	AVG IRR
Saline	1	3,050	3,016	2,375	2,374	2,349	2,350	2,250	2,251	2,656
Fillmore	2	4,900	4,800	4,700	4,600	4,300	4,100	3,900	3,750	4,687
Gage	1	3,702	3,730	3,336	3,344	2,996	3,006	2,767	2,748	3,387
Lancaster	1	6,000	6,000	6,000	5,993	4,875	4,854	2,999	2,998	5,468
Saline	2	3,598	3,597	3,533	3,246	3,044	2,600	2,597	2,521	3,371
Gage	1	3,702	3,730	3,336	3,344	2,996	3,006	2,767	2,748	3,387
Jefferson	1	4,660	6,088	4,654	4,670	4,334	N/A	4,150	3,025	5,269
Saline	3	4,121	4,124	4,069	4,044	3,672	2,975	2,974	2,925	3,956
Fillmore	1	4,900	4,800	4,700	4,600	4,300	N/A	3,900	3,750	4,677
Lancaster	1	6,000	6,000	6,000	5,993	4,875	4,854	2,999	2,998	5,468
Seward	1	5,200	5,100	4,900	4,600	4,400	N/A	3,400	3,000	4,737
Seward	2	3,800	3,700	3,450	N/A	2,800	2,800	2,600	2,000	3,435
York	2	5,350	5,350	4,995	4,995	4,500	N/A	4,036	4,036	5,116

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	AVG DRY
Saline	1	2,498	2,498	2,284	2,284	2,157	2,058	1,920	1,895	2,311
Fillmore	2	2,555	2,505	2,405	2,325	2,190	2,050	1,915	1,855	2,406
Gage	1	2,800	2,800	2,500	2,500	2,100	2,100	1,665	1,665	2,303
Lancaster	1	3,748	3,750	3,371	3,373	3,000	3,000	2,625	2,625	3,264
Saline	2	2,899	2,897	2,698	2,646	2,565	2,250	2,246	2,147	2,691
Gage	1	2,800	2,800	2,500	2,500	2,100	2,100	1,665	1,665	2,303
Jefferson	1	2,710	4,117	2,705	2,714	2,474	N/A	2,075	1,210	3,133
Saline	3	2,769	2,764	2,372	2,216	1,971	1,600	1,596	1,500	2,337
Fillmore	1	2,655	2,615	2,515	2,465	2,303	N/A	2,021	1,955	2,504
Lancaster	1	3,748	3,750	3,371	3,373	3,000	3,000	2,625	2,625	3,264
Seward	1	3,500	3,500	3,100	3,100	2,600	N/A	2,200	2,000	2,991
Seward	2	3,800	3,700	3,450	3,300	2,800	2,800	2,600	2,000	3,120
York	2	3,570	3,570	2,940	2,940	2,730	N/A	2,519	2,520	3,214

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	AVG GRASS
Saline	1	1,087	1,428	1,270	1,429	1,325	1,253	1,203	975	1,223
Fillmore	2	1,060	1,040	980	920	900	820	800	800	896
Gage	1	984	1,377	1,196	1,402	1,125	983	992	712	1,036
Lancaster	1	2,355	2,539	2,087	2,162	1,816	1,829	1,430	1,366	1,802
Saline	2	1,373	1,509	1,234	1,502	1,440	515	1,353	976	1,215
Gage	1	984	1,377	1,196	1,402	1,125	983	992	712	1,036
Jefferson	1	1,887	2,277	1,296	1,789	1,143	N/A	1,784	611	1,308
Saline	3	1,078	1,289	1,034	1,293	1,215	1,034	1,076	773	1,024
Fillmore	1	1,060	1,040	980	920	900	N/A	800	800	886
Lancaster	1	2,355	2,539	2,087	2,162	1,816	1,829	1,430	1,366	1,802
Seward	1	1,062	1,196	978	939	966	1,800	948	821	926
Seward	2	1,287	1,398	1,275	1,216	1,106	1,236	1,027	887	1,077
York	2	977	945	898	904	866	N/A	859	852	874

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

February 11, 2013

Dear Ms. Sorensen,

Saline County received one application for Special Value back in 2009. The application was approved and will remain on file.

Presently, we are unable to discern a non-agricultural influence affecting the value of the property. The taxable value is calculated in the same manner as with all other agricultural land in Saline County.

We continue to analyze the sales market and if a difference is noted, Special valuation will be implemented.

Respectfully,

Brandi Kelly
Saline County Assessor

2013 Correlation Section for Saline County

A. Agricultural Land

Saline County is an agriculturally based county with an array of small towns that exist primarily to support agriculture. The town of Crete is less dependent on direct agriculture as it has a college and manufacturing and processing industries. The prevalent crops are row crops with corn, soybeans, and some grain sorghum. There is also some grass land, mostly in the center and southern parts of the county. The county land use is approximately 31% irrigated land, 50% dry land, 19% grass land and less than 1% other uses. Saline County is bordered on the north by Seward County, on the south by Jefferson County, on the east by Lancaster and Gage Counties and on the west by Fillmore County. The agricultural land is valued using three market areas that are more fully described in the survey.

The county reports that the improvements on the agricultural parcels have all been inspected and reviewed prior to 2011, so the first cycle of the 6 year inspection and review process of all agricultural improvements in the county has been completed.

The Department's review of the county's sale verification process reported in the residential correlation was done for all 3 classes of property at the same time. The findings, that there was no reason to conclude that the county had selectively excluded sales to influence the measurement process applies to the agricultural sales too.

The Department's review of the Assessed Value Update that was reported in the residential correlation was done for all 3 classes of property at the same time. The agricultural assessment procedures reviewed were acceptable. The assessed value information and property characteristics of the sold parcels have been reported accurately in the sales file. Values have been applied consistently to both sold and unsold parcels.

There was a total sample of 101 qualified sales used to determine the level of value of agricultural land in Saline County. The sample used was deemed adequate, proportional among study years and representative based on major land uses. Any comparable sales used were selected from a similar agricultural area within six miles of the subject county. The calculated median ratio is 73%. The 2013 abstract reports; overall agricultural land increased by 18.11%; irrigated land increased by over 18%, dry land increased by over 19% and grass land increased by nearly 11%. The county has sound assessment practices relating to the verification of sales and analysis of agricultural values. The quality of assessment for agricultural land is acceptable.

It is the opinion of the Department that the level of value for agricultural land of value falls at or near the median ratio. Neither the COD nor the PRD are particularly useful indicators of equity or regression because of the dramatic increases in the value of agland during the three year study period. It should be noted that there are 10 sales in the 80% Dry MLU table that have a median of 54.11%. These sales are strongly biased with 5 of the sales occurring in the most recent study year. The distribution in the array of ratios was 4 ratios above 106 and 6 below 56. This gap of 50 percentage points is not common, and does not result in a reliable indicator of the level of value. This leads to the conclusion that an unbiased measure would tend to be between and there is no good indicator for this subclass. Otherwise, there are no indications of major subclasses that were outside the range.

In this case, the apparent level of value is 73% and the quality of the assessment process is

**2013 Correlation Section
for Saline County**

acceptable. There are no recommended adjustments to the class or to any subclass of agricultural land.

**2013 Correlation Section
for Saline 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 Saline 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 Saline 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 Saline 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.

Total Real Property Sum Lines 17, 25, & 30	Records : 9,746	Value : 1,499,071,680	Growth 6,339,630	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	511	4,866,265	65	680,305	10	251,015	586	5,797,585	
02. Res Improve Land	3,766	49,835,335	213	5,558,490	369	9,685,935	4,348	65,079,760	
03. Res Improvements	3,919	259,124,815	244	22,188,900	391	37,576,885	4,554	318,890,600	
04. Res Total	4,430	313,826,415	309	28,427,695	401	47,513,835	5,140	389,767,945	3,434,545
% of Res Total	86.19	80.52	6.01	7.29	7.80	12.19	52.74	26.00	54.18
05. Com UnImp Land	85	1,092,105	9	482,025	2	12,530	96	1,586,660	
06. Com Improve Land	492	10,931,035	28	1,433,835	8	206,315	528	12,571,185	
07. Com Improvements	512	59,698,885	34	28,556,855	11	2,184,655	557	90,440,395	
08. Com Total	597	71,722,025	43	30,472,715	13	2,403,500	653	104,598,240	192,570
% of Com Total	91.42	68.57	6.58	29.13	1.99	2.30	6.70	6.98	3.04
09. Ind UnImp Land	0	0	3	21,500	0	0	3	21,500	
10. Ind Improve Land	5	712,950	3	1,173,230	1	1,000,045	9	2,886,225	
11. Ind Improvements	5	7,857,050	3	11,582,520	1	13,499,955	9	32,939,525	
12. Ind Total	5	8,570,000	6	12,777,250	1	14,500,000	12	35,847,250	0
% of Ind Total	41.67	23.91	50.00	35.64	8.33	40.45	0.12	2.39	0.00
13. Rec UnImp Land	1	5,240	10	50,295	12	271,425	23	326,960	
14. Rec Improve Land	4	120,790	6	288,825	7	663,710	17	1,073,325	
15. Rec Improvements	5	209,460	46	1,337,040	25	452,765	76	1,999,265	
16. Rec Total	6	335,490	56	1,676,160	37	1,387,900	99	3,399,550	0
% of Rec Total	6.06	9.87	56.57	49.31	37.37	40.83	1.02	0.23	0.00
Res & Rec Total	4,436	314,161,905	365	30,103,855	438	48,901,735	5,239	393,167,495	3,434,545
% of Res & Rec Total	84.67	79.91	6.97	7.66	8.36	12.44	53.76	26.23	54.18
Com & Ind Total	602	80,292,025	49	43,249,965	14	16,903,500	665	140,445,490	192,570
% of Com & Ind Total	90.53	57.17	7.37	30.79	2.11	12.04	6.82	9.37	3.04
17. Taxable Total	5,038	394,453,930	414	73,353,820	452	65,805,235	5,904	533,612,985	3,627,115
% of Taxable Total	85.33	73.92	7.01	13.75	7.66	12.33	60.58	35.60	57.21

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	100	3,476,230	441,830	0	0	0
19. Commercial	77	4,052,390	2,936,610	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	100	3,476,230	441,830
19. Commercial	0	0	0	77	4,052,390	2,936,610
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				177	7,528,620	3,378,440

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	453	145	381	979

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	16	323,995	375	76,088,900	2,201	492,645,080	2,592	569,057,975
28. Ag-Improved Land	3	154,260	151	41,792,935	998	286,057,610	1,152	328,004,805
29. Ag Improvements	12	172,845	158	9,000,560	1,080	59,222,510	1,250	68,395,915
30. Ag Total							3,842	965,458,695

Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	2	1.52	17,840	
32. HomeSite Improv Land	1	1.00	17,500	83	83.59	1,311,750	
33. HomeSite Improvements	1	1.00	104,640	81	79.59	6,295,240	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	10	71.87	188,085	
36. FarmSite Improv Land	2	1.50	2,250	140	357.27	1,331,790	
37. FarmSite Improvements	12	0.00	68,205	154	0.00	2,705,320	
38. FarmSite Total							
39. Road & Ditches	0	2.50	0	0	779.11	0	
40. Other- Non Ag Use	0	0.37	155	0	34.71	14,580	
	Records	Acres	Value	Records	Acres	Value	Growth
31. HomeSite UnImp Land	4	4.00	57,500	6	5.52	75,340	
32. HomeSite Improv Land	583	594.18	8,506,375	667	678.77	9,835,625	
33. HomeSite Improvements	571	570.18	36,779,705	653	650.77	43,179,585	2,712,515
34. HomeSite Total				659	684.29	53,090,550	
35. FarmSite UnImp Land	23	33.51	147,120	33	105.38	335,205	
36. FarmSite Improv Land	969	2,735.98	7,460,635	1,111	3,094.75	8,794,675	
37. FarmSite Improvements	1,060	0.00	22,442,805	1,226	0.00	25,216,330	0
38. FarmSite Total				1,259	3,200.13	34,346,210	
39. Road & Ditches	0	6,748.55	0	0	7,530.16	0	
40. Other- Non Ag Use	0	92.83	38,995	0	127.91	53,730	
41. Total Section VI				1,918	11,542.49	87,490,490	2,712,515

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	2	310.77	521,830	2	310.77	521,830

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	1	28.00	51,520	1	28.00	51,520
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	114.91	7.81%	350,475	8.97%	3,050.00
46. 1A	564.14	38.34%	1,701,450	43.54%	3,016.01
47. 2A1	120.46	8.19%	286,100	7.32%	2,375.06
48. 2A	148.66	10.10%	352,950	9.03%	2,374.21
49. 3A1	344.37	23.40%	808,970	20.70%	2,349.13
50. 3A	51.04	3.47%	119,945	3.07%	2,350.02
51. 4A1	114.80	7.80%	258,305	6.61%	2,250.04
52. 4A	13.13	0.89%	29,550	0.76%	2,250.57
53. Total	1,471.51	100.00%	3,907,745	100.00%	2,655.60
Dry					
54. 1D1	1,481.82	1.48%	3,701,935	1.60%	2,498.24
55. 1D	44,885.51	44.92%	112,123,060	48.56%	2,497.98
56. 2D1	3,010.09	3.01%	6,873,920	2.98%	2,283.63
57. 2D	24,398.33	24.42%	55,717,955	24.13%	2,283.68
58. 3D1	8,998.51	9.00%	19,408,240	8.41%	2,156.83
59. 3D	1,293.45	1.29%	2,661,790	1.15%	2,057.90
60. 4D1	14,364.95	14.38%	27,577,340	11.94%	1,919.77
61. 4D	1,495.71	1.50%	2,835,040	1.23%	1,895.45
62. Total	99,928.37	100.00%	230,899,280	100.00%	2,310.65
Grass					
63. 1G1	279.41	0.84%	303,770	0.75%	1,087.18
64. 1G	3,113.75	9.41%	4,445,095	10.98%	1,427.57
65. 2G1	1,061.82	3.21%	1,348,765	3.33%	1,270.24
66. 2G	6,817.08	20.60%	9,743,390	24.07%	1,429.26
67. 3G1	2,267.77	6.85%	3,003,715	7.42%	1,324.52
68. 3G	1,937.76	5.86%	2,427,330	6.00%	1,252.65
69. 4G1	8,938.42	27.02%	10,752,040	26.56%	1,202.90
70. 4G	8,670.15	26.20%	8,452,000	20.88%	974.84
71. Total	33,086.16	100.00%	40,476,105	100.00%	1,223.35
Irrigated Total					
Irrigated Total	1,471.51	1.09%	3,907,745	1.42%	2,655.60
Dry Total					
Dry Total	99,928.37	74.10%	230,899,280	83.87%	2,310.65
Grass Total					
Grass Total	33,086.16	24.53%	40,476,105	14.70%	1,223.35
72. Waste	371.80	0.28%	37,180	0.01%	100.00
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	20.03	0.01%	0	0.00%	0.00
75. Market Area Total	134,857.84	100.00%	275,320,310	100.00%	2,041.56

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 2

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	3,179.37	11.64%	11,439,890	12.43%	3,598.16
46. 1A	11,239.51	41.15%	40,430,020	43.91%	3,597.13
47. 2A1	3,546.80	12.98%	12,532,130	13.61%	3,533.36
48. 2A	3,426.08	12.54%	11,122,470	12.08%	3,246.41
49. 3A1	2,735.49	10.01%	8,325,785	9.04%	3,043.62
50. 3A	22.40	0.08%	58,240	0.06%	2,600.00
51. 4A1	2,344.67	8.58%	6,088,450	6.61%	2,596.72
52. 4A	821.06	3.01%	2,069,745	2.25%	2,520.82
53. Total	27,315.38	100.00%	92,066,730	100.00%	3,370.51
Dry					
54. 1D1	2,675.85	9.00%	7,755,965	9.70%	2,898.51
55. 1D	10,912.32	36.72%	31,612,615	39.54%	2,896.97
56. 2D1	3,384.10	11.39%	9,131,545	11.42%	2,698.37
57. 2D	4,588.12	15.44%	12,138,830	15.18%	2,645.71
58. 3D1	3,478.17	11.70%	8,920,065	11.16%	2,564.59
59. 3D	8.01	0.03%	18,025	0.02%	2,250.31
60. 4D1	3,554.04	11.96%	7,981,440	9.98%	2,245.74
61. 4D	1,115.31	3.75%	2,394,075	2.99%	2,146.56
62. Total	29,715.92	100.00%	79,952,560	100.00%	2,690.56
Grass					
63. 1G1	312.32	2.81%	428,900	3.18%	1,373.27
64. 1G	1,049.69	9.45%	1,583,480	11.73%	1,508.52
65. 2G1	838.97	7.55%	1,035,570	7.67%	1,234.33
66. 2G	1,384.28	12.46%	2,079,770	15.40%	1,502.42
67. 3G1	621.76	5.60%	895,255	6.63%	1,439.87
68. 3G	1.34	0.01%	690	0.01%	514.93
69. 4G1	1,975.71	17.78%	2,673,295	19.80%	1,353.08
70. 4G	4,926.13	44.34%	4,806,580	35.59%	975.73
71. Total	11,110.20	100.00%	13,503,540	100.00%	1,215.42
Irrigated Total					
	27,315.38	39.66%	92,066,730	49.61%	3,370.51
Dry Total					
	29,715.92	43.14%	79,952,560	43.08%	2,690.56
Grass Total					
	11,110.20	16.13%	13,503,540	7.28%	1,215.42
72. Waste	739.04	1.07%	73,900	0.04%	99.99
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	68,880.54	100.00%	185,596,730	100.00%	2,694.47

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 3

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	11,772.71	15.56%	48,509,715	16.21%	4,120.52
46. 1A	35,063.15	46.35%	144,590,315	48.32%	4,123.71
47. 2A1	10,632.73	14.06%	43,261,420	14.46%	4,068.70
48. 2A	3,909.89	5.17%	15,810,340	5.28%	4,043.68
49. 3A1	6,759.68	8.94%	24,819,860	8.29%	3,671.75
50. 3A	18.23	0.02%	54,230	0.02%	2,974.77
51. 4A1	6,194.59	8.19%	18,422,970	6.16%	2,974.04
52. 4A	1,293.61	1.71%	3,783,830	1.26%	2,925.02
53. Total	75,644.59	100.00%	299,252,680	100.00%	3,956.04
Dry					
54. 1D1	4,308.81	10.33%	11,932,985	12.25%	2,769.44
55. 1D	14,350.35	34.42%	39,664,505	40.71%	2,764.01
56. 2D1	5,123.62	12.29%	12,154,445	12.48%	2,372.24
57. 2D	5,269.13	12.64%	11,674,485	11.98%	2,215.64
58. 3D1	5,167.79	12.39%	10,187,335	10.46%	1,971.31
59. 3D	449.99	1.08%	719,985	0.74%	1,600.00
60. 4D1	5,719.15	13.72%	9,127,850	9.37%	1,596.02
61. 4D	1,306.16	3.13%	1,959,240	2.01%	1,500.00
62. Total	41,695.00	100.00%	97,420,830	100.00%	2,336.51
Grass					
63. 1G1	666.58	3.37%	718,750	3.55%	1,078.27
64. 1G	1,578.18	7.97%	2,033,670	10.03%	1,288.62
65. 2G1	1,411.99	7.13%	1,460,045	7.20%	1,034.03
66. 2G	2,303.43	11.63%	2,979,100	14.69%	1,293.33
67. 3G1	1,891.21	9.55%	2,298,120	11.34%	1,215.16
68. 3G	471.05	2.38%	487,140	2.40%	1,034.16
69. 4G1	4,675.65	23.61%	5,032,375	24.82%	1,076.29
70. 4G	6,809.23	34.38%	5,264,130	25.97%	773.09
71. Total	19,807.32	100.00%	20,273,330	100.00%	1,023.53
Irrigated Total					
	75,644.59	54.77%	299,252,680	71.75%	3,956.04
Dry Total					
	41,695.00	30.19%	97,420,830	23.36%	2,336.51
Grass Total					
	19,807.32	14.34%	20,273,330	4.86%	1,023.53
72. Waste	960.10	0.70%	104,325	0.03%	108.66
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	1.21	0.00%	0	0.00%	0.00
75. Market Area Total	138,107.01	100.00%	417,051,165	100.00%	3,019.77

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	27.19	111,460	17,357.90	67,179,125	87,046.39	327,936,570	104,431.48	395,227,155
77. Dry Land	114.19	286,330	16,841.27	40,715,685	154,383.83	367,270,655	171,339.29	408,272,670
78. Grass	50.26	60,560	6,205.55	7,084,610	57,747.87	67,107,805	64,003.68	74,252,975
79. Waste	0.00	0	383.70	38,370	1,687.24	177,035	2,070.94	215,405
80. Other	0.00	0	0.00	0	0.00	0	0.00	0
81. Exempt	0.00	0	1.21	0	20.03	0	21.24	0
82. Total	191.64	458,350	40,788.42	115,017,790	300,865.33	762,492,065	341,845.39	877,968,205

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	104,431.48	30.55%	395,227,155	45.02%	3,784.56
Dry Land	171,339.29	50.12%	408,272,670	46.50%	2,382.83
Grass	64,003.68	18.72%	74,252,975	8.46%	1,160.14
Waste	2,070.94	0.61%	215,405	0.02%	104.01
Other	0.00	0.00%	0	0.00%	0.00
Exempt	21.24	0.01%	0	0.00%	0.00
Total	341,845.39	100.00%	877,968,205	100.00%	2,568.32

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

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	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	385,141,685	389,767,945	4,626,260	1.20%	3,434,545	0.31%
02. Recreational	3,363,955	3,399,550	35,595	1.06%	0	1.06%
03. Ag-Homesite Land, Ag-Res Dwelling	52,185,825	53,090,550	904,725	1.73%	2,712,515	-3.46%
04. Total Residential (sum lines 1-3)	440,691,465	446,258,045	5,566,580	1.26%	6,147,060	-0.13%
05. Commercial	104,104,990	104,598,240	493,250	0.47%	192,570	0.29%
06. Industrial	34,803,800	35,847,250	1,043,450	3.00%	0	3.00%
07. Ag-Farmsite Land, Outbuildings	33,043,955	34,346,210	1,302,255	3.94%	0	3.94%
08. Minerals	0	0	0		0	
09. Total Commercial (sum lines 5-8)	171,952,745	174,791,700	2,838,955	1.65%	192,570	1.54%
10. Total Non-Agland Real Property	612,644,210	621,103,475	8,459,265	1.38%	6,339,630	0.35%
11. Irrigated	334,229,130	395,227,155	60,998,025	18.25%		
12. Dryland	341,750,950	408,272,670	66,521,720	19.46%		
13. Grassland	67,112,845	74,252,975	7,140,130	10.64%		
14. Wasteland	213,900	215,405	1,505	0.70%		
15. Other Agland	53,730	0	-53,730	-100.00%		
16. Total Agricultural Land	743,360,555	877,968,205	134,607,650	18.11%		
17. Total Value of all Real Property (Locally Assessed)	1,356,004,765	1,499,071,680	143,066,915	10.55%	6,339,630	10.08%

**Saline County Assessor
3-Year Plan
June 2012**

Total Parcels = 10,699

Staff:

1 Assessor
1 Deputy Assessor
2 Full-time Clerk
1 Full-time Appraiser
1 Seasonal/Part-time Lister

Contracted Appraiser:

Saline County contracts with Jon Fritz, a Certified General appraiser, who is responsible for a majority of the commercial properties, pick up work and sales analysis. He also updates the Terra Scan tables with the new pricing.

Completed Work Load for Tax Year 2011-2012:

Homestead Applications: 530
Personal Property schedules: 1324
Real Property transfers: 621
Sales Reviews: approximately 297
Building permits/information sheets: approximately 221

Decreased Western Village residential improvements/bldgs 6%;
Decreased Friend City residential improvements/bldgs 4%.
Completed residential review of DeWitt, Tobias and Wilber
Continued work on updating agland records using FSA records in conjunction with GIS.
Reviewed Nestle Purina for additions.

2012-2013

Residential

We will complete Crete residential property review, to be effective 2013. We will review Friend's residential land, to determine if there is a value adjustment based on square footage restrictions. Sales reviews and pick up work/building permits will continue to be reviewed.

Commercial

Crete commercial data review and inspections will begin. Sales reviews and pick up work/building permits will continue to be reviewed.

We will contract with Great Plains Appraisal to reappraise all industrial properties within the county, to be effective as of 2013.

Agricultural

A market analysis of agricultural sales by land classification group and market area will be conducted to determine if any possible value adjustments are needed to comply with State mandated statistical measures of value. If supported by current sales, market areas will be adjusted. Sales reviews and pick up work/ building permits will also be completed for agricultural properties.

County will also begin reviewing different CAMA/administrative programs to replace the current Terra Scan CAMA/administrative program. Terra Scan was been acquired by Manatron in January 2011.

2014

Residential

We will begin reviewing the Dorchester, Swanton and Western residential properties for any adjustments. Sales reviews and pick up work/building permits will continue to be reviewed.

Commercial

Crete commercial property reviews will be completed, to be effective 2015. Sales reviews and pick up work/building permits will continue to be reviewed.

Agricultural

A market analysis of agricultural sales by land classification group and market area will be conducted to determine if any possible value adjustments are needed to comply with State mandated statistical measures of value. If supported by current sales, market areas will be adjusted. Sales reviews and pick up work/ building permits will also be completed for agricultural properties.

County plans to contract with GIS Workshop, Inc. to fly new oblique photos of rural properties.

2015

Residential

We will begin reviewing Friend residential properties and Blue River Lodge for any adjustments that need to be made. Sales reviews and pick up work/building permits will continue to be reviewed.

Commercial

DeWitt, Swanton and Tobias commercial properties will be reviewed. Sales reviews and pick up work/building permits will continue to be reviewed.

Agricultural

A market analysis of agricultural sales by land classification group and market area will be conducted to determine if any possible value adjustments are needed to comply with State mandated statistical measures of value. If supported by current sales, market areas will be adjusted. Sales reviews and pick up work/ building permits will also be completed for agricultural properties.

County plans to contract with a local vendor to fly new aerial imagery of all Saline County.

2016

Residential

Sales reviews and pick up work/building permits will continue to be reviewed.

Commercial

Dorchester, Friend, Western and Wilber commercial properties will be reviewed. Sales reviews and pick up work/building permits will continue to be reviewed.

Agricultural

A market analysis of agricultural sales by land classification group and market area will be conducted to determine if any possible value adjustments are needed to comply with State mandated statistical measures of value. If supported by current sales, market areas will be adjusted. Sales reviews and pick up work/ building permits will also be completed for agricultural properties.

Comments

The preceding narrative of the Saline County reappraisal is subject to change depending on appraisal needs determined by the Assessor's office staff. During a 6 year reappraisal cycle, there may be years when a class or subclass of property will need appraisal adjustments to comply with statistical measurements as required by law. The appraisal adjustments would be a percentage increase or decrease applied to all properties within a subclass.

2013 Assessment Survey for Saline County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	1
2.	Appraiser(s) on staff:
	1
3.	Other full-time employees:
	2
4.	Other part-time employees:
	1 -seasonal part time
5.	Number of shared employees:
	0
6.	Assessor's requested budget for current fiscal year:
	\$240,849
7.	Adopted budget, or granted budget if different from above:
	\$237,849
8.	Amount of the total budget set aside for appraisal work:
	0; The appraisal expenses are all in the county general budget.
9.	Appraisal/Reappraisal budget, if not part of the total budget:
	\$85,440; \$69,940 is for contract appraisal, reappraisal, and listers salaries. The rest is for mileage and other expenses associated with the appraisal process.
10.	Part of the budget that is dedicated to the computer system:
	\$30,900 is designated for the computer system. This includes \$18,900 for the computer costs and \$12,000 for the GIS.
11.	Amount of the total budget set aside for education/workshops:
	\$2,500
12.	Other miscellaneous funds:
	0
13.	Amount of last year's budget not used:
	\$399.92

B. Computer, Automation Information and GIS

1.	Administrative software:
	Thompson Reuters; formerly Terra Scan
2.	CAMA software:
	Thompson Reuters; formerly Terra Scan
3.	Are cadastral maps currently being used?
	Yes
4.	If so, who maintains the Cadastral Maps?
	Office Staff
5.	Does the county have GIS software?
	Yes
6.	Who maintains the GIS software and maps?
	The maps are maintained by the office staff, the software is maintained by GIS Workshop.
7.	Personal Property software:
	Thompson Reuters; formerly 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?
	Crete, DeWitt, Dorchester, Friend, Wilber
4.	When was zoning implemented?
	Zoning was implemented in 1981 and updated in 2006

D. Contracted Services

1.	Appraisal Services:
	Fritz Appraisal Inc.
2.	GIS Services:
	GIS Workshop

2.	Other services:
	Automated Systems Inc. for Terra Scan support.

E. Appraisal /Listing Services

1.	Does the county employ outside help for appraisal or listing services?
	Yes; Fritz Appraisal Inc.
2.	If so, is the appraisal or listing service performed under contract?
	Yes
3.	What appraisal certifications or qualifications does the County require?
	The county is concerned that their appraiser is experienced in county mass appraisal processes, and that they have sufficient appraisal experience to be capable of appraising and defending the appraisal commercial or residential property. Their present contractor has a Certified General credential but the county has not stated a specific certification.
4.	Have the existing contracts been approved by the PTA?
	The county sent their current contract to the Department about the first of September 2012, and is awaiting approval. Prior to that, they did not routinely submit their contracts to the Department.
5.	Does the appraisal or listing service providers establish assessed values for the county?
	The contractor does most of the analysis, depreciation, training and set-up of the county appraisal functions. The primary responsibility is for commercial property. In this capacity, the contractor appraises each parcel and submits a preliminary value to the assessor or the county appraiser. The county assessor or appraiser reviews the values and uses or modifies them. Typically the county uses the contractor's values and expects the contractor to defend them at the county board of equalization or the TERC if necessary.

2013 Certification for Saline 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 Saline County Assessor.

Dated this 5th day of April, 2013.



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

Ruth A. Sorensen
Property Tax Administrator

