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## 2013 Commission Summary for ScottsBluff County

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### Residential Real Property - Current

Number of Sales	979	Median	93.49
Total Sales Price	\$112,718,281	Mean	96.60
Total Adj. Sales Price	\$112,718,281	Wgt. Mean	92.66
Total Assessed Value	\$104,440,704	Average Assessed Value of the Base	\$80,355
Avg. Adj. Sales Price	\$115,136	Avg. Assessed Value	\$106,681

### Confidence Interval - Current

95% Median C.I	92.37 to 94.54
95% Wgt. Mean C.I	91.58 to 93.73
95% Mean C.I	94.71 to 98.49
% of Value of the Class of all Real Property Value in the	56.35
% of Records Sold in the Study Period	6.74
% of Value Sold in the Study Period	8.95

### Residential Real Property - History

Year	Number of Sales	LOV	Median
2012	896	94	94.26
2011	938	95	95
2010	1,021	95	95
2009	1,230	95	95

## 2013 Commission Summary for ScottsBluff County

### Commercial Real Property - Current

Number of Sales	100	Median	96.44
Total Sales Price	\$21,343,632	Mean	95.30
Total Adj. Sales Price	\$21,343,632	Wgt. Mean	90.12
Total Assessed Value	\$19,234,529	Average Assessed Value of the Base	\$205,869
Avg. Adj. Sales Price	\$213,436	Avg. Assessed Value	\$192,345

### Confidence Interval - Current

95% Median C.I	87.96 to 100.00
95% Wgt. Mean C.I	80.34 to 99.90
95% Mean C.I	87.52 to 103.08
% of Value of the Class of all Real Property Value in the County	21.42
% of Records Sold in the Study Period	4.64
% of Value Sold in the Study Period	4.34

### Commercial Real Property - History

Year	Number of Sales	LOV	Median
2012	88	97	97.43
2011	120	98	98
2010	143	96	96
2009	210	93	93



## 2013 Opinions of the Property Tax Administrator for Scotts Bluff 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
<b>Residential Real Property</b>	93	Meets generally accepted mass appraisal practices.	No recommendation.
<b>Commercial Real Property</b>	96	Meets generally accepted mass appraisal practices.	No recommendation.
<b>Agricultural Land</b>	70	Meets generally accepted mass appraisal practices.	No recommendation.
<b>Special Valuation of Agricultural Land</b>	70	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*

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Ruth A. Sorensen  
Property Tax Administrator



## **2013 Residential Assessment Actions for Scotts Bluff County**

All residential property within Scotts Bluff County has been physically reviewed as of assessment year 2013. Increases to valuation groupings 14, 30 and 81 were made to bring these into compliance. A neighborhood within valuation group 83 (rural IOLL's) was decreased to bring this group into acceptable range. Some rural residential subdivisions within valuation group 81 were increased by 10%.

## 2013 Residential Assessment Survey for Scotts Bluff County

1.	<b>Valuation data collection done by:</b>	
	Listers employed by the Assessor's office	
2.	<b>List the valuation groupings recognized by the County and describe the unique characteristics of each:</b>	
	<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>
	11	Scottsbluff Quadrant 1: consists of parcels North and East of 20 <sup>th</sup> Street and Broadway; this area features higher valued homes around the local community college and the regional hospital (RWMC). This grouping would also include what would technically be classified as "suburban" (as do the remaining three Quadrants, since there is no appreciable suburban market in Scottsbluff).
	12	Scottsbluff Quadrant 2: residential properties North and West of 20 <sup>th</sup> Street and Broadway. Although similar to valuation group 13 (Quadrant 3), this valuation group has a slight commercial influence that is scattered within the residential area.
	13	Scottsbluff Quadrant 3: residential parcels South and West of 20 <sup>th</sup> Street and Broadway.
	14	Scottsbluff Quadrant 4: consists of residential properties South and East of 20 <sup>th</sup> Street and Broadway that contains some of the original lower-valued homes in Scottsbluff.
	20	Gering: all of the residential parcels within the city of Gering and what would be termed "suburban," indicating that there is no separate Gering suburban market.
	30	Minatare: the residential property within the town of Minatare and its surrounding area.
	40	Mitchell: residential parcels within the town of Mitchell and the immediate surrounding area.
	50	Morrill: all residential property within the town of Morrill and its surrounding area.
	60	Small Towns: a valuation grouping that combines the small towns/villages of Henry, Lyman, McGrew and Melbeta.
	70	Terrytown: the village located geographically between Scottsbluff and Gering.
	81	Rural Area 1: consists of rural residential parcels located within a rural subdivision.
	82	Rural Area 2: the rural residential parcels that are not located within a rural subdivision, and are not Improvements On Leased Land.
	83	Rural Area 3: these are the rural residential Improvements On Leased Land (IOLL).
3.	<b>List and describe the approach(es) used to estimate the market value of residential properties.</b>	
	Replacement Cost New minus depreciation.	

4	<b>What is the costing year of the cost approach being used for each valuation grouping?</b>
	June 2011.
5.	<b>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?</b>
	The County currently uses the table provided by the CAMA vendor, and is currently working to eventually develop depreciation using local market information.
6.	<b>Are individual depreciation tables developed for each valuation grouping?</b>
	No. Only economic depreciation is developed for each valuation grouping if it is indicated by the market.
7.	<b>When were the depreciation tables last updated for each valuation grouping?</b>
	June 2011
8.	<b>When was the last lot value study completed for each valuation grouping?</b>
	The lot value study is on-going, so 2013 is the current study year.
9.	<b>Describe the methodology used to determine the residential lot values?</b>
	The Assessor reviews market comparability by valuation group (further subdivided by neighborhoods). The lots are then valued by square foot, unit or acre—as appropriate.

**79 Scottsbluff**

**PAD 2013 R&O Statistics (Using 2013 Values)**

**RESIDENTIAL**

Qualified

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

Number of Sales : 979  
 Total Sales Price : 112,718,281  
 Total Adj. Sales Price : 112,718,281  
 Total Assessed Value : 104,440,704  
 Avg. Adj. Sales Price : 115,136  
 Avg. Assessed Value : 106,681

MEDIAN : 93  
 WGT. MEAN : 93  
 MEAN : 97  
 COD : 17.68  
 PRD : 104.25

COV : 31.22  
 STD : 30.16  
 Avg. Abs. Dev : 16.53  
 MAX Sales Ratio : 477.04  
 MIN Sales Ratio : 35.75

95% Median C.I. : 92.37 to 94.54  
 95% Wgt. Mean C.I. : 91.58 to 93.73  
 95% Mean C.I. : 94.71 to 98.49

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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>Qrtrs</u>											
01-OCT-10 To 31-DEC-10	103	96.83	102.73	96.09	17.70	106.91	60.43	477.04	93.73 to 100.00	101,508	97,538
01-JAN-11 To 31-MAR-11	81	93.28	97.46	93.56	15.68	104.17	62.89	192.52	90.59 to 96.87	103,053	96,412
01-APR-11 To 30-JUN-11	133	95.33	96.61	93.97	13.59	102.81	41.17	196.09	93.30 to 98.20	130,405	122,546
01-JUL-11 To 30-SEP-11	146	93.86	98.25	93.26	17.65	105.35	45.32	360.92	91.26 to 96.55	119,742	111,669
01-OCT-11 To 31-DEC-11	116	93.80	97.40	94.41	16.62	103.17	45.61	233.49	90.17 to 98.05	118,251	111,646
01-JAN-12 To 31-MAR-12	104	90.44	92.26	90.59	16.62	101.84	50.60	222.50	85.17 to 97.77	112,451	101,873
01-APR-12 To 30-JUN-12	151	89.80	93.75	89.50	19.20	104.75	41.84	333.93	85.95 to 94.12	109,069	97,622
01-JUL-12 To 30-SEP-12	145	93.35	95.53	91.21	22.14	104.74	35.75	329.40	89.06 to 96.03	118,675	108,248
<u>Study Yrs</u>											
01-OCT-10 To 30-SEP-11	463	94.49	98.64	94.09	16.28	104.84	41.17	477.04	93.35 to 96.40	115,829	108,981
01-OCT-11 To 30-SEP-12	516	91.86	94.77	91.36	19.02	103.73	35.75	333.93	90.17 to 93.68	114,514	104,617
<u>Calendar Yrs</u>											
01-JAN-11 To 31-DEC-11	476	94.01	97.45	93.80	15.98	103.89	41.17	360.92	92.97 to 95.89	119,518	112,106
<u>ALL</u>	979	93.49	96.60	92.66	17.68	104.25	35.75	477.04	92.37 to 94.54	115,136	106,681

**VALUATION GROUPING**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
11	102	96.13	94.15	94.79	08.36	99.32	63.78	131.80	93.30 to 98.60	174,650	165,542
12	102	93.75	93.40	93.42	11.55	99.98	62.89	129.02	90.80 to 97.28	115,570	107,968
13	138	93.15	96.43	91.17	18.12	105.77	50.60	191.59	88.98 to 96.49	83,726	76,329
14	88	91.80	97.86	91.92	21.99	106.46	42.10	233.49	85.95 to 100.00	58,205	53,502
20	238	93.29	92.53	92.52	12.84	100.01	41.84	137.63	91.15 to 95.25	125,270	115,895
30	13	92.32	100.39	91.24	26.54	110.03	45.61	198.67	76.49 to 121.01	47,492	43,333
40	42	92.70	95.65	89.55	21.84	106.81	52.15	193.86	80.28 to 100.91	75,498	67,606
50	33	98.28	109.59	91.08	35.73	120.32	35.75	360.92	81.83 to 107.25	73,268	66,732
60	20	97.86	110.34	100.59	32.16	109.69	45.32	263.26	87.24 to 117.88	38,380	38,605
70	26	94.17	101.74	98.35	18.40	103.45	75.55	194.07	85.65 to 101.20	72,473	71,276
81	47	92.72	106.76	93.37	26.05	114.34	72.83	477.04	87.18 to 99.31	155,388	145,086
82	120	91.90	96.76	90.98	22.36	106.35	41.17	329.40	88.72 to 96.97	167,808	152,676
83	10	99.32	107.90	106.34	24.47	101.47	70.27	209.46	81.06 to 140.78	32,724	34,798
<u>ALL</u>	979	93.49	96.60	92.66	17.68	104.25	35.75	477.04	92.37 to 94.54	115,136	106,681

**79 Scottsbluff**

**RESIDENTIAL**

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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	956	93.38	95.78	92.49	16.90	103.56	35.75	360.92	92.32 to 94.47	116,916	108,137
06											
07	23	100.00	130.49	112.15	46.50	116.35	45.32	477.04	88.76 to 106.13	41,163	46,165
<u>ALL</u>	979	93.49	96.60	92.66	17.68	104.25	35.75	477.04	92.37 to 94.54	115,136	106,681

**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	5	233.49	211.59	216.99	36.31	97.51	100.00	360.92	N/A	3,430	7,443
Less Than 15,000	24	113.67	158.82	144.80	65.97	109.68	41.17	477.04	100.00 to 198.67	9,198	13,318
Less Than 30,000	72	111.56	131.00	121.34	37.43	107.96	41.17	477.04	102.10 to 121.01	17,637	21,401
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	974	93.43	96.01	92.64	17.14	103.64	35.75	477.04	92.34 to 94.49	115,710	107,190
Greater Than 14,999	955	93.35	95.03	92.55	15.98	102.68	35.75	329.40	92.24 to 94.34	117,798	109,027
Greater Than 29,999	907	92.97	93.87	92.33	15.24	101.67	35.75	329.40	91.86 to 93.90	122,876	113,451
<u>Incremental Ranges</u>											
0 TO 4,999	5	233.49	211.59	216.99	36.31	97.51	100.00	360.92	N/A	3,430	7,443
5,000 TO 14,999	19	113.53	144.93	138.71	58.22	104.48	41.17	477.04	81.86 to 187.06	10,715	14,864
15,000 TO 29,999	48	109.26	117.09	116.40	22.85	100.59	62.30	209.46	100.00 to 121.20	21,857	25,442
30,000 TO 59,999	144	100.45	107.36	106.34	23.54	100.96	35.75	280.18	96.10 to 104.04	44,962	47,814
60,000 TO 99,999	257	92.64	91.73	91.58	15.89	100.16	41.84	329.40	89.92 to 94.24	79,748	73,029
100,000 TO 149,999	266	90.58	89.68	89.65	13.15	100.03	46.55	141.87	87.58 to 92.12	123,584	110,794
150,000 TO 249,999	197	93.93	92.69	92.85	10.51	99.83	56.07	137.51	91.29 to 96.31	187,516	174,114
250,000 TO 499,999	38	93.45	93.15	92.68	07.98	100.51	68.70	119.46	90.14 to 96.40	302,730	280,564
500,000 TO 999,999	5	88.81	89.64	88.99	03.36	100.73	84.26	93.81	N/A	632,200	562,574
1,000,000 +											
<u>ALL</u>	979	93.49	96.60	92.66	17.68	104.25	35.75	477.04	92.37 to 94.54	115,136	106,681



## 2013 Correlation Section for Scotts Bluff County

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### A. Residential Real Property

Scotts Bluff County as of the 2010 census had a population of 36,970 and health care, agriculture, services, finance and construction are the major occupations. The cities of Gering and Scottsbluff could be said to have the most viable, competitive residential markets (at 27% and 38%, respectively of all residential value). The only other city and two villages that have a percentage of residential value above 1% are the city of Mitchell, Morrill and Terrytown. Residential home ownership is 59.2%; rentals constitute 35.2% and vacant homes are 5.6% within the County.

Regarding the six-year physical review of residential property, all residential property within the County has been physically reviewed. The County will begin the next six-year cycle with the review of Gering. In 2012, the Department conducted a review of each county's sales qualification process. This included a review of the sales deemed non-qualified as well as each county's sales verification documentation. A review of the qualification process utilized by the County indicated that no bias existed in the qualification of sales and the Assessor was utilizing all information available from the sales file to assist in developing valuation for all three property classes.

The Department utilizes a yearly analysis of one-third of the counties within the state to systematically review assessment practices. Scotts Bluff County was selected for review in 2012. It has been confirmed that the assessment practices are reliable and applied consistently. Therefore, it is believed there is uniform and proportionate treatment within the residential property class.

The sample indicates 979 qualified residential sales for the two-year period of the sales study. Of these sales, approximately 44% (valuation groupings 11 through 14) occurred within the city of Scottsbluff. Assessment actions taken to address residential property for 2013 included increases to two valuation groupings (14 and 30). Valuation group 83 was decreased and some rural residential subdivisions within group 81 were increased by 10%. All three overall measures of central tendency are within range, and both the COD (slightly above prescribed parameters) and the very narrow 95% Median Confidence Interval (92.37 to 94.54) tend to confirm the median measure. No valuation grouping with a significant sample has a median outside of acceptable range.

The heading "Property Type" shows that the subclass of mobile homes (07) has a median within range (and isn't supported by a COD of 46.50), but the other measures are extremely outside of acceptable range. The twenty-three sales fall within six separate valuation groupings and therefore, no non-binding recommendation will be made for this subclass.

Therefore, based on the consideration of all available information, the level of value is determined to be 93% of market value for all residential property, and with the knowledge of the Countys assessment practices, it is further believed that residential property is assessed in a uniform and proportionate manner.

**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.

### **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.

#### **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 Scotts Bluff County**

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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 Scotts Bluff County**

The remainder of the commercial property in Scotts Bluff County has been physically reviewed for assessment year 2013. By increasing neighborhood 1050 within commercial valuation group 14 by 10%, this group was brought into compliance.

## 2013 Commercial Assessment Survey for Scotts Bluff County

1.	<b>Valuation data collection done by:</b>	
	Listers, who are part of the Assessor's staff.	
2.	<b>List the valuation groupings recognized in the County and describe the unique characteristics of each:</b>	
	<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>
	11	Scottsbluff Quadrant 1: the commercial parcels North and East of 20 <sup>th</sup> Street and Broadway. The geographic location and the market for these properties are what make each quadrant unique. All quadrants include what would technically be termed "suburban," since there is no separate commercial market for this area surrounding Scottsbluff.
	12	Scottsbluff Quadrant 2: all commercial parcels North and West of 20 <sup>th</sup> Street and Broadway.
	13	Scottsbluff Quadrant 3: consists of commercial parcels South and West of 20 <sup>th</sup> Street and Broadway.
	14	Scottsbluff Quadrant 4: comprised of commercial property South and East of 20 <sup>th</sup> Street and Broadway.
	20	Gering: all commercial property within the city and what would be technically defined as "suburban."
	30	Minatare: commercial property within Minatare.
	40	Mitchell: all commercial property within Mitchell.
	50	Morrill: comprised of commercial properties within Morrill.
	60	Small Towns: any commercial parcels within the villages of Henry, Lyman, McGrew and Melbeta.
	70	Terrytown: commercial properties within the village of Terrytown.
	80	Rural: the rural commercial properties found in the remainder of Scotts Bluff County that are not influenced (and therefore valued) by proximity to Scottsbluff, Gering, and the other towns.
3.	<b>List and describe the approach(es) used to estimate the market value of commercial properties.</b>	
	The cost approach.	
3a.	<b>Describe the process used to determine the value of unique commercial properties.</b>	
	The only unique commercial property within the County is the Western Sugar factory, and the company provides their own contracted appraisal.	
4.	<b>What is the costing year of the cost approach being used for each valuation grouping?</b>	
	June 2009.	
5.	<b>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?</b>	
	The County utilizes the tables provided by the CAMA vendor.	
6.	<b>Are individual depreciation tables developed for each valuation grouping?</b>	

	No. Only economic depreciation would be developed for the individual valuation grouping, if warranted by the market.
7.	<b>When were the depreciation tables last updated for each valuation grouping?</b>
	June 2009.
8.	<b>When was the last lot value study completed for each valuation grouping?</b>
	The last commercial lot value study was conducted in 2010 by the County Appraiser at that time.
9.	<b>Describe the methodology used to determine the commercial lot values.</b>
	Sales of commercial lots within each of the unique valuation groupings are examined and a market value is applied accordingly.

**79 Scottsbluff**

**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 : 100  
 Total Sales Price : 21,343,632  
 Total Adj. Sales Price : 21,343,632  
 Total Assessed Value : 19,234,529  
 Avg. Adj. Sales Price : 213,436  
 Avg. Assessed Value : 192,345

MEDIAN : 96  
 WGT. MEAN : 90  
 MEAN : 95  
 COD : 26.70  
 PRD : 105.75

COV : 41.66  
 STD : 39.70  
 Avg. Abs. Dev : 25.75  
 MAX Sales Ratio : 266.77  
 MIN Sales Ratio : 20.78

95% Median C.I. : 87.96 to 100.00  
 95% Wgt. Mean C.I. : 80.34 to 99.90  
 95% Mean C.I. : 87.52 to 103.08

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**DATE OF SALE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qtrts</u>											
01-OCT-09 To 31-DEC-09	6	103.50	111.31	94.55	19.54	117.73	79.41	156.98	79.41 to 156.98	109,917	103,926
01-JAN-10 To 31-MAR-10	8	99.25	99.02	93.51	10.14	105.89	74.16	126.20	74.16 to 126.20	223,565	209,046
01-APR-10 To 30-JUN-10	11	99.33	95.43	94.69	24.89	100.78	31.94	203.43	45.57 to 105.50	126,773	120,036
01-JUL-10 To 30-SEP-10	10	96.45	92.28	114.54	28.46	80.57	21.36	128.34	46.85 to 126.95	169,470	194,107
01-OCT-10 To 31-DEC-10	2	85.92	85.92	84.83	01.54	101.28	84.60	87.23	N/A	495,500	420,317
01-JAN-11 To 31-MAR-11	6	91.21	82.89	75.15	21.76	110.30	42.01	107.05	42.01 to 107.05	400,000	300,589
01-APR-11 To 30-JUN-11	8	95.89	88.17	87.24	35.72	101.07	33.63	155.48	33.63 to 155.48	142,813	124,589
01-JUL-11 To 30-SEP-11	8	95.26	87.52	83.48	11.74	104.84	55.46	102.54	55.46 to 102.54	113,375	94,650
01-OCT-11 To 31-DEC-11	11	103.01	95.66	104.80	18.82	91.28	50.37	132.72	58.17 to 128.57	508,864	533,303
01-JAN-12 To 31-MAR-12	11	99.37	117.68	86.62	40.18	135.86	42.17	243.70	68.29 to 221.90	95,554	82,771
01-APR-12 To 30-JUN-12	9	73.27	69.59	56.56	24.59	123.04	20.78	107.30	38.18 to 93.21	233,597	132,125
01-JUL-12 To 30-SEP-12	10	88.46	104.94	81.31	41.24	129.06	55.28	266.77	59.61 to 141.56	161,495	131,314
<u>Study Yrs</u>											
01-OCT-09 To 30-SEP-10	35	98.61	98.07	100.36	21.70	97.72	21.36	203.43	94.29 to 102.81	158,206	158,782
01-OCT-10 To 30-SEP-11	24	92.57	86.44	80.84	22.39	106.93	33.63	155.48	69.18 to 100.27	226,688	183,253
01-OCT-11 To 30-SEP-12	41	92.08	98.11	89.52	34.32	109.60	20.78	266.77	73.27 to 105.42	252,827	226,319
<u>Calendar Yrs</u>											
01-JAN-10 To 31-DEC-10	31	98.50	94.73	98.39	21.38	96.28	21.36	203.43	87.23 to 102.25	189,314	186,273
01-JAN-11 To 31-DEC-11	33	97.49	89.55	93.80	22.16	95.47	33.63	155.48	82.15 to 102.94	304,455	285,569
<u>ALL</u>	100	96.44	95.30	90.12	26.70	105.75	20.78	266.77	87.96 to 100.00	213,436	192,345

**VALUATION GROUPING**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
12	13	100.00	91.56	97.33	15.27	94.07	45.65	124.85	74.16 to 106.74	312,808	304,460
13	18	95.43	101.33	81.40	24.27	124.48	55.28	266.77	82.15 to 102.25	188,475	153,420
14	15	92.08	90.19	91.04	26.60	99.07	38.18	155.48	69.18 to 107.30	324,797	295,704
20	26	98.11	90.11	89.95	21.71	100.18	20.78	132.72	79.41 to 105.50	202,731	182,350
30	2	32.79	32.79	32.91	02.59	99.64	31.94	33.63	N/A	73,750	24,273
40	9	95.21	113.89	100.64	36.42	113.17	68.47	221.90	76.30 to 156.98	37,667	37,907
50	4	104.06	97.96	77.22	27.14	126.86	42.17	141.56	N/A	119,125	91,993
60	4	80.35	106.44	119.83	87.83	88.83	21.36	243.70	N/A	20,150	24,146
70	2	149.87	149.87	106.05	35.74	141.32	96.31	203.43	N/A	126,500	134,149
80	7	84.60	87.42	90.62	10.71	96.47	70.56	99.37	70.56 to 99.37	349,289	316,541
<u>ALL</u>	100	96.44	95.30	90.12	26.70	105.75	20.78	266.77	87.96 to 100.00	213,436	192,345

**79 Scottsbluff**  
**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	11	97.27	99.32	95.77	21.00	103.71	42.01	203.43	79.41 to 103.01	308,273	295,245
03	87	95.21	94.78	88.33	28.26	107.30	20.78	266.77	87.23 to 100.00	189,271	167,188
04	2	95.86	95.86	97.00	02.76	98.82	93.21	98.50	N/A	743,011	720,732
<u>ALL</u>	100	96.44	95.30	90.12	26.70	105.75	20.78	266.77	87.96 to 100.00	213,436	192,345

**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	1	50.37	50.37	50.37	00.00	100.00	50.37	50.37	N/A	3,000	1,511
Less Than 15,000	6	164.62	151.91	177.41	56.02	85.63	21.36	266.77	21.36 to 266.77	9,267	16,440
Less Than 30,000	10	115.61	140.20	148.92	62.05	94.14	21.36	266.77	50.37 to 243.70	13,460	20,045
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	99	96.57	95.75	90.12	26.45	106.25	20.78	266.77	88.70 to 100.00	215,562	194,273
Greater Than 14,999	94	95.76	91.68	89.89	22.21	101.99	20.78	203.43	87.33 to 100.00	226,468	203,573
Greater Than 29,999	90	95.30	90.31	89.75	21.40	100.62	20.78	156.98	87.33 to 99.37	235,656	211,490
<u>Incremental Ranges</u>											
0 TO 4,999	1	50.37	50.37	50.37	00.00	100.00	50.37	50.37	N/A	3,000	1,511
5,000 TO 14,999	5	221.90	172.21	184.65	34.41	93.26	21.36	266.77	N/A	10,520	19,425
15,000 TO 29,999	4	109.55	122.64	128.87	37.44	95.17	68.03	203.43	N/A	19,750	25,452
30,000 TO 59,999	19	106.44	104.66	104.30	18.84	100.35	45.57	156.98	93.37 to 127.87	42,342	44,162
60,000 TO 99,999	23	87.23	81.93	81.72	21.95	100.26	20.78	126.20	70.56 to 99.37	74,791	61,121
100,000 TO 149,999	9	80.79	81.10	81.35	21.25	99.69	42.01	102.54	55.28 to 102.35	123,883	100,781
150,000 TO 249,999	18	98.64	95.27	96.07	20.69	99.17	42.17	155.48	88.70 to 107.05	197,639	189,871
250,000 TO 499,999	12	85.94	83.54	84.27	12.52	99.13	55.46	102.94	74.16 to 93.21	359,542	302,976
500,000 TO 999,999	4	95.67	93.59	95.72	23.22	97.77	58.17	124.85	N/A	739,000	707,389
1,000,000 +	5	98.50	86.64	88.99	26.08	97.36	38.18	128.57	N/A	1,348,278	1,199,849
<u>ALL</u>	100	96.44	95.30	90.12	26.70	105.75	20.78	266.77	87.96 to 100.00	213,436	192,345

**79 Scottsbluff**

**COMMERCIAL**

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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
Blank	2	65.78	65.78	39.51	41.96	166.49	38.18	93.37	N/A	621,185	245,435
304	1	110.32	110.32	110.32	00.00	100.00	110.32	110.32	N/A	57,000	62,881
306	2	141.22	141.22	140.72	10.10	100.36	126.95	155.48	N/A	217,500	306,067
311	2	66.81	66.81	58.30	31.67	114.60	45.65	87.96	N/A	107,000	62,383
326	2	156.17	156.17	102.05	70.82	153.03	45.57	266.77	N/A	23,500	23,982
342	1	110.85	110.85	110.85	00.00	100.00	110.85	110.85	N/A	38,500	42,678
343	1	128.57	128.57	128.57	00.00	100.00	128.57	128.57	N/A	1,538,000	1,977,476
344	15	100.00	99.54	81.75	18.55	121.76	64.96	156.98	82.15 to 109.73	215,370	176,074
349	3	107.05	96.69	97.52	20.77	99.15	58.17	124.85	N/A	450,000	438,823
350	3	96.31	109.98	100.85	17.12	109.05	92.08	141.56	N/A	112,197	113,149
351	1	243.70	243.70	243.70	00.00	100.00	243.70	243.70	N/A	12,500	30,462
352	15	100.27	100.53	98.55	16.22	102.01	42.01	203.43	85.90 to 103.01	322,433	317,756
353	9	91.01	92.78	87.43	14.88	106.12	73.27	126.20	74.16 to 107.30	153,111	133,869
386	5	55.28	68.21	77.36	49.76	88.17	31.94	119.88	N/A	171,500	132,669
395	1	127.87	127.87	127.87	00.00	100.00	127.87	127.87	N/A	30,000	38,360
406	3	102.81	139.97	113.52	41.08	123.30	95.21	221.90	N/A	33,500	38,030
407	4	99.69	95.54	94.24	04.47	101.38	82.80	100.00	N/A	69,250	65,262
421	1	128.34	128.34	128.34	00.00	100.00	128.34	128.34	N/A	195,000	250,261
426	3	96.57	83.36	67.26	38.64	123.94	20.78	132.72	N/A	48,000	32,283
441	1	33.63	33.63	33.63	00.00	100.00	33.63	33.63	N/A	85,000	28,585
444	1	85.97	85.97	85.97	00.00	100.00	85.97	85.97	N/A	475,000	408,354
458	1	98.50	98.50	98.50	00.00	100.00	98.50	98.50	N/A	1,066,022	1,049,991
459	1	68.47	68.47	68.47	00.00	100.00	68.47	68.47	N/A	67,000	45,872
470	3	84.60	76.69	83.35	20.39	92.01	46.85	98.61	N/A	338,333	282,009
471	9	78.59	74.36	82.55	24.19	90.08	21.36	107.33	50.37 to 97.61	83,233	68,710
490	1	105.93	105.93	105.93	00.00	100.00	105.93	105.93	N/A	79,000	83,684
494	2	98.75	98.75	99.51	01.28	99.24	97.49	100.00	N/A	217,500	216,433
528	5	70.56	75.47	67.90	16.31	111.15	55.46	105.42	N/A	105,600	71,707
531	2	52.13	52.13	53.55	14.35	97.35	44.65	59.61	N/A	262,250	140,428
<u>ALL</u>	<u>100</u>	<u>96.44</u>	<u>95.30</u>	<u>90.12</u>	<u>26.70</u>	<u>105.75</u>	<u>20.78</u>	<u>266.77</u>	<u>87.96 to 100.00</u>	<u>213,436</u>	<u>192,345</u>



## **2013 Correlation Section for Scotts Bluff County**

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### **A. Commercial Real Property**

Scotts Bluff County is located on the western border of Nebraska's panhandle, and as of 2010 had a population of 36,970 making Scotts Bluff the sixth largest county (by population) in Nebraska. The County seat is the City of Gering and the largest city is Scottsbluff. From a commercial standpoint, retail, healthcare and social assistance are the largest employers in the County. The basic economy of the County however is largely based on agriculture.

All commercial property within Scotts Bluff County has been physically reviewed as of assessment year 2013. In 2012, the Department conducted a review of each county's sales qualification process. This included a review of the sales deemed non-qualified as well as each county's sales verification documentation. A review of the qualification process utilized by the County indicated that no bias existed in the qualification of sales and the Assessor was utilizing all information available from the sales file to assist in developing valuation for all three property classes.

The Department utilizes a yearly analysis of one-third of the counties within the state to systematically review assessment practices. Scotts Bluff County was selected for review in 2012. It has been confirmed that the assessment practices are reliable and applied consistently. Therefore, it is believed there is uniform and proportionate treatment within the commercial property class.

As shown by the statistical profile, one hundred commercial sales were deemed qualified by the Assessor. Of the sales, forty-six occurred within the four Scottsbluff Valuation Groupings (11, 12, 13 and 14), and twenty-six occurred in Valuation Grouping 20 (Gering). The remaining twenty-eight sales are located throughout the remaining six Valuation Groupings. Under the heading Occupancy Code, code 344 (office building) contains fifteen sales; code 352 (multiple residence) has fifteen sales. These are the two largest groups and naturally, are divided among the valuation groupings. The overall commercial statistical profile indicates that two of the three measures of central tendency are within acceptable range. The sample is adequate in size and basically duplicates the occupancy code percentages of last year.

Based on an analysis of all available information the level of value for commercial property in Scotts Bluff County is 96%, and with the knowledge of the Countys assessment practices, it is further believed that commercial property is assessed in a uniform and proportionate manner.

**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.

### **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 Scotts Bluff County

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### 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 Scotts Bluff County**

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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 Scotts Bluff County**

Actions taken to address the agricultural property class for assessment year 2013 included the market analysis and subsequent increase to the irrigated land class in order to closer match the required range shown by the current market.

## 2013 Agricultural Assessment Survey for Scotts Bluff County

1.	<b>Valuation data collection done by:</b>	
	Assessor's staff.	
2.	<b>List each market area, and describe the location and the specific characteristics that make each unique.</b>	
	<b>Market Area</b>	<b>Description of unique characteristics</b>
	1	This market area is geographically located around the cities of Scottsbluff and Gering, and is influenced by non-agricultural market factors (such as land purchases for residential and commercial development or use), due to the two cities growing outside of their respective boundaries.
	2	The land located around the North Platte River, including the surrounding accretion land. This also consists of any growth from the major small towns (Minatare, Mitchell and Morrill). Land around the river is influenced by non-agricultural factors such as commercial use (sand and gravel operations, for example) and also recreational use.
	3	This market area consists of all the remaining land within Scotts Bluff County that is located North and South of the above mentioned two non-ag influenced market areas. This market area is truly agricultural and is non-influenced.
3.	<b>Describe the process used to determine and monitor market areas.</b>	
	Market activity occurring within all three areas is monitored to determine and or confirm the currently drawn boundaries of the areas. Any questions regarding land use are ultimately answered by a physical inspection.	
4.	<b>Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.</b>	
	The process Scotts Bluff County uses to determine whether or not land should be classified as rural residential rather than agricultural would include the following factors (but is not necessarily limited by these): <ol style="list-style-type: none"> <li>1. No agricultural/horticultural income is generated.</li> <li>2. There is no participation in FSA programs.</li> <li>3. The owner has no farm insurance policy.</li> <li>4. If the majority of land use is for wildlife habitat.</li> <li>5. If there is little or no specialized agricultural equipment contained on the taxpayer's personal property schedule.</li> </ol>	
5.	<b>Do farm home sites carry the same value as rural residential home sites? If not, what are the market differences?</b>	
	Yes, both agricultural and rural residential home and farm sites are valued the same—provided they have the same amenities: such as a well, septic system, access to electricity, etc.	
6.	<b>Describe the process used to identify and monitor the influence of non-agricultural characteristics.</b>	
	Primarily Agri-Data web site information and any FSA maps brought in by taxpayers.	

7.	<b>Have special valuation applications been filed in the county? If a value difference is recognized describe the process used to develop the uninfluenced value.</b>
	Scotts Bluff County has special valuation parcels within the County (see the attached 2013 Special Value Methodology).
8.	<b>If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.</b>
	The values are the same as grassland values in Market Area 3.

**79 Scottsbluff**  
**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 : 61  
Total Sales Price : 17,538,520  
Total Adj. Sales Price : 17,512,536  
Total Assessed Value : 10,072,180  
Avg. Adj. Sales Price : 287,091  
Avg. Assessed Value : 165,118

MEDIAN : 70  
WGT. MEAN : 58  
MEAN : 72  
COD : 28.28  
PRD : 125.06

COV : 37.00  
STD : 26.61  
Avg. Abs. Dev : 19.91  
MAX Sales Ratio : 149.75  
MIN Sales Ratio : 24.24

95% Median C.I. : 60.81 to 74.35  
95% Wgt. Mean C.I. : 49.46 to 65.57  
95% Mean C.I. : 65.24 to 78.60

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<b>DATE OF SALE *</b>											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	1	72.89	72.89	72.89	00.00	100.00	72.89	72.89	N/A	154,000	112,250	
01-JAN-10 To 31-MAR-10	5	97.92	77.19	75.04	22.81	102.87	24.24	101.08	N/A	132,372	99,328	
01-APR-10 To 30-JUN-10	10	86.15	91.99	76.32	24.88	120.53	58.20	149.75	68.45 to 115.23	219,767	167,732	
01-JUL-10 To 30-SEP-10	4	75.81	82.54	77.43	29.97	106.60	49.23	129.33	N/A	154,625	119,720	
01-OCT-10 To 31-DEC-10	3	71.31	66.20	59.63	14.02	111.02	48.64	78.64	N/A	356,567	212,635	
01-JAN-11 To 31-MAR-11	9	74.61	76.92	67.82	19.80	113.42	47.95	111.32	54.96 to 102.14	358,289	242,994	
01-APR-11 To 30-JUN-11	8	67.93	73.22	71.11	16.38	102.97	56.50	119.41	56.50 to 119.41	200,000	142,226	
01-JUL-11 To 30-SEP-11	3	84.90	94.92	77.51	27.93	122.46	64.36	135.50	N/A	106,833	82,803	
01-OCT-11 To 31-DEC-11	5	43.69	44.55	37.56	23.44	118.61	26.00	60.63	N/A	1,030,270	386,920	
01-JAN-12 To 31-MAR-12	7	44.86	52.29	43.95	28.15	118.98	31.82	87.42	31.82 to 87.42	188,929	83,033	
01-APR-12 To 30-JUN-12	4	57.90	60.11	59.25	09.60	101.45	52.76	71.88	N/A	124,213	73,598	
01-JUL-12 To 30-SEP-12	2	43.68	43.68	41.12	09.57	106.23	39.50	47.86	N/A	347,500	142,902	
<u>Study Yrs</u>												
01-OCT-09 To 30-SEP-10	20	81.07	85.45	76.13	27.26	112.24	24.24	149.75	70.42 to 98.79	181,602	138,255	
01-OCT-10 To 30-SEP-11	23	71.31	76.58	67.76	21.26	113.02	47.95	135.50	65.20 to 78.64	270,209	183,090	
01-OCT-11 To 30-SEP-12	18	47.40	50.92	40.39	24.14	126.07	26.00	87.42	41.32 to 59.45	425,872	172,001	
<u>Calendar Yrs</u>												
01-JAN-10 To 31-DEC-10	22	79.80	83.39	72.36	27.23	115.24	24.24	149.75	68.45 to 98.79	206,715	149,579	
01-JAN-11 To 31-DEC-11	25	65.93	71.42	53.49	26.86	133.52	26.00	135.50	60.63 to 76.20	411,858	220,311	
<u>ALL</u>	61	70.40	71.92	57.51	28.28	125.06	24.24	149.75	60.81 to 74.35	287,091	165,118	

<b>AREA (MARKET)</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
3	61	70.40	71.92	57.51	28.28	125.06	24.24	149.75	60.81 to 74.35	287,091	165,118	
<u>ALL</u>	61	70.40	71.92	57.51	28.28	125.06	24.24	149.75	60.81 to 74.35	287,091	165,118	

**79 Scottsbluff**  
**AGRICULTURAL LAND**

**PAD 2013 R&O Statistics (Using 2013 Values)**

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 MEAN : 72  
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 PRD : 125.06

COV : 37.00  
 STD : 26.61  
 Avg. Abs. Dev : 19.91  
 MAX Sales Ratio : 149.75  
 MIN Sales Ratio : 24.24

95% Median C.I. : 60.81 to 74.35  
 95% Wgt. Mean C.I. : 49.46 to 65.57  
 95% Mean C.I. : 65.24 to 78.60

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**95%MLU By Market Area**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<b>Irrigated</b>											
County	23	70.50	72.28	57.40	28.40	125.92	31.82	149.75	54.50 to 81.19	416,675	239,156
3	23	70.50	72.28	57.40	28.40	125.92	31.82	149.75	54.50 to 81.19	416,675	239,156
<b>Dry</b>											
County	3	74.35	76.49	72.30	19.03	105.80	56.34	98.79	N/A	46,417	33,558
3	3	74.35	76.49	72.30	19.03	105.80	56.34	98.79	N/A	46,417	33,558
<b>Grass</b>											
County	5	65.20	59.15	58.47	17.85	101.16	41.32	73.52	N/A	159,180	93,067
3	5	65.20	59.15	58.47	17.85	101.16	41.32	73.52	N/A	159,180	93,067
<b>ALL</b>	<b>61</b>	<b>70.40</b>	<b>71.92</b>	<b>57.51</b>	<b>28.28</b>	<b>125.06</b>	<b>24.24</b>	<b>149.75</b>	<b>60.81 to 74.35</b>	<b>287,091</b>	<b>165,118</b>

**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
<b>Irrigated</b>											
County	35	70.42	74.68	60.39	27.75	123.66	31.82	149.75	60.81 to 80.95	340,372	205,541
3	35	70.42	74.68	60.39	27.75	123.66	31.82	149.75	60.81 to 80.95	340,372	205,541
<b>Dry</b>											
County	3	74.35	76.49	72.30	19.03	105.80	56.34	98.79	N/A	46,417	33,558
3	3	74.35	76.49	72.30	19.03	105.80	56.34	98.79	N/A	46,417	33,558
<b>Grass</b>											
County	8	47.05	51.61	50.99	27.82	101.22	24.24	73.52	24.24 to 73.52	168,296	85,815
3	8	47.05	51.61	50.99	27.82	101.22	24.24	73.52	24.24 to 73.52	168,296	85,815
<b>ALL</b>	<b>61</b>	<b>70.40</b>	<b>71.92</b>	<b>57.51</b>	<b>28.28</b>	<b>125.06</b>	<b>24.24</b>	<b>149.75</b>	<b>60.81 to 74.35</b>	<b>287,091</b>	<b>165,118</b>

## Scotts Bluff County 2013 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	AVG IRR
ScottsBluff	3	N/A	N/A	1,950	1,575	1,575	1,250	1,250	1,250	1,609
Morrill	2	N/A	1,350	1,275	1,250	N/A	1,100	1,100	1,100	1,141
Morrill	3	N/A	1,650	1,650	1,650	1,460	1,460	1,460	1,460	1,561
Morrill	4	N/A	2,250	2,250	2,250	1,895	1,895	1,755	1,545	1,938
Sioux	1	N/A	640	600	560	560	560	470	470	548
Sioux	2	N/A	1,557	1,550	1,550	N/A	1,450	1,450	1,450	1,489
Banner	1	N/A	1,200	1,200	1,100	1,100	1,050	1,050	832	1,069
Box Butte	1	N/A	1,272	1,128	1,280	1,275	1,270	1,271	1,274	1,273

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	AVG DRY
ScottsBluff	3	N/A	N/A	330	310	260	230	230	210	275
Morrill	2	N/A	380	N/A	340	N/A	340	340	340	346
Morrill	3	N/A	400	400	360	360	360	360	360	369
Morrill	4	N/A	530	N/A	470	N/A	400	400	400	411
Sioux	1	N/A	360	275	265	260	260	250	235	267
Sioux	2	N/A	N/A	320	320	N/A	280	280	260	300
Banner	1	N/A	420	420	420	400	360	345	300	398
Box Butte	1	N/A	380	N/A	350	230	230	230	230	310

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	AVG GRASS
ScottsBluff	3	N/A	N/A	250	240	235	215	215	200	214
Morrill	2	N/A	220	220	220	N/A	220	220	220	220
Morrill	3	N/A	325	300	275	250	220	220	220	227
Morrill	4	N/A	375	350	325	300	250	225	225	234
Sioux	1	N/A	260	260	260	225	225	200	208	212
Sioux	2	N/A	250	250	240	235	230	230	230	231
Banner	1	N/A	304	303	295	261	253	233	221	245
Box Butte	1	N/A	276	250	260	234	234	231	230	234

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

Amy Ramos  
SCOTTS BLUFF COUNTY ASSESSOR  
Gering, Ne. 69361  
308-436-6627  
[aramos@scottsbuffcounty.org](mailto:aramos@scottsbuffcounty.org)

Ruth A. Sorensen  
Dept of Revenue, Property Assessment Division  
1033 O St. Ste 600  
Lincoln, Ne. 68508

March 1, 2013

Dear Ms Sorensen:

Below is the information regarding special valuation in Scotts Bluff County as per PAT Regulation-11-005.04

Market area I for 2013 is located around the cities of Scotts Bluff and Gering. This area is unique in that the cities are growing outside of their corporate boundaries and many rural subdivisions are being created. Land values are affected by buyers purchasing the land at site value instead of ag land value.

Market area II for 2013 is located north and south diagonally through the county. This area is unique in that it encompasses the river and the accretion land, but it also consists of any growth from the small towns. Land values are affected by buyers purchasing the land at site value instead of ag land value. Land is also affected by buyers purchasing accretion land for recreational use.

Market area III for 2013 is located north and south of market areas I and II. It is the remainder of Scotts Bluff County not included in market areas I or II.

Statistics were run in market area III to determine the value. Once the values were set they were compared to neighboring counties and Scotts Bluff County was found to be comparable to the surrounding counties, therefore it was determined that market area III did not qualify for special valuation for 2013.

Using the information and statistics from PAT it was determined that market area I and II did qualify for special value for 2013. It was evident that the sales of recreational use or growth outside of a city were corrupting the ag values. Once the recapture value was set for these areas, market area III values were used as the special value.

Special value has been implemented in this county since 2001. A large part of the county has signed up for and received special value. These are property owners who own land within Market area I or II that are actively using their land for agricultural use. With the definition of an ag parcel in 2006, we are actively trying to correctly classify a parcel as ag or rural residential. We are also going through each Ag parcel individually to correct any inconsistencies and clean up problems for the future.

Sincerely,

Amy Ramos  
Scotts Bluff County Assessor



## 2013 Correlation Section for Scotts Bluff County

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### A. Agricultural Land

Scotts Bluff County contains a total land area of 746 square miles, and agricultural land within the County consists of approximately 46% grass, 8% dry land and about 42% irrigated land. The remaining four percent consists of waste and exempt land. The County lies within the North Platte NRD that instituted a moratorium on new water well drilling twelve years previously in 2001. “In 2007-08 the NRD worked with landowners to certify all ground water uses within the District. The NPNRD needs its surface irrigation system in order to maintain a sustainable ground water mound and is working to encourage irrigators to use their surface water first before tapping the ground water supply” (material taken from the North Platte NRD web site).

Since the agricultural land in the County is comprised of 42% irrigated, and its value is 84% of all agricultural land value, the water supply and its regulation are of paramount importance. This is especially important in light of the severe drought conditions the County has experienced since 2012.

The County developed three clearly defined agricultural market areas based on topography, soil type and proximity to the cities of Scottsbluff, Gering and the North Platte River. Market Area One is located around the cities of Scottsbluff and Gering. Since both are growing outside of their corporate boundaries, many rural subdivisions are being created, and land values are influenced by buyers purchasing the land for site use (residential and commercial) rather than agricultural use. Area One therefore qualifies for special value. Market Area Two runs diagonally through the County and encompasses the North Platte River, accretion land and also any growth from the small towns. Non-agricultural influences include not only residential sites, but commercial and recreational use. Area Two also qualifies for special value.

Agricultural Market Area Three truly represents the non-influenced agricultural land within the County, and consists of all land not included in Market Areas One and Two. This market area will be used to describe the level of value for both agricultural land and special value land, since the non-influenced land is utilized to determine the values set for special valuation. Counties bordering Scotts Bluff are Sioux to the north (with a tiny portion of Box Butte touching the very northeast); Morrill lies to the east and Banner County to the south. The western part of the County borders the State of Wyoming. Of the neighboring counties, only Banner has no defined agricultural market areas.

The original sample of fifty-seven sales revealed that time proportionality among the three-year time frame of the study was lacking. The first year of the study contained twenty sales, the second year was comprised of twenty-three sales, and the third contained fourteen sales. Thus, the latest or third year of the study period is under-represented. It was imperative to obtain comparable sales from the surrounding counties to correct this time imbalance.

Further, the Majority Land Use grass and irrigated land classes as shown by the sample are not representative of the Base (within the 10% variance thresholds). The base as noted previously is 42% irrigated, but the sample of fifty-seven sales has approximately 53% irrigated

## 2013 Correlation Section for Scotts Bluff County

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compared to the other land classes. The grass class of land constitutes about 46% of the County's agricultural land, but the sample consists of only 35% grass sales. Therefore, any comparable sales obtained to rectify the time imbalance in the third year should also assure representativeness by Majority Land Use. A complete review of all comparable sales from neighboring counties revealed four sales occurring during the third year of the study period (10.01.2011 to 9.30.2012) that could be included in the sample to assure a representative sample—one that is balanced both for time and majority land use.

The incorporation of the four comparable sales produced a sample of sixty-one sales, and the third year now has eighteen sales. The addition of the comparable sales produced a Majority Land Use sample profile that is now 45% irrigated, 11% dry, 40% grass and 4% other. These percentages are within the Department's policy of a 10% threshold.

Assessment actions taken to address agricultural land for assessment year 2013 consisted of raising all irrigated Land Capability Groups (LCG's) from four to seventeen percent to bring these within acceptable range of market value, since there were 23 almost pure irrigated sales (Majority Land Use = 95%). Further analysis of the profile under the heading "95% MLU by Market Area" indicates that the irrigated class contains twenty-three sales with a median of 70.50%.

Analysis of 2013 values assigned to grass from the counties bordering Scotts Bluff reveal an average difference between the subject county's irrigated, dry and grass values compared to its neighbors as follows: Irrigated land is higher than most of the neighbors and is comparable to Morrill Area Three (Morrill Four is higher); Scotts Bluff dry is most similar to the dry values in Sioux County and lower than the other counties. Of course, dry land in Scotts Bluff only constitutes 8% of total acres.

A review of grass indicates that Banner County is on average 19.52% higher overall in grass values; Scotts Bluff is on average 2.01% higher than market area two grass in Morrill County, but 9.27% less on average than market area three in Morrill County. Considering northern neighbor Sioux County, Scotts Bluff average grass values are 0.96% higher than Sioux's market area one, but approximately 4.83% lower than Sioux's market area two. It should also be noted that for all seven MLU = 80% grass sales, the bulk of acres sold are in the lower three grass classifications. Perhaps the most comparable contiguous County for grass would be Morrill County.

The Department utilizes a yearly analysis of one-third of the counties within the state to systematically review assessment practices. Scotts Bluff County was selected for review in 2012. It has been confirmed that the assessment actions are reliable and applied consistently. Therefore, it is believed there is uniform and proportionate treatment within the agricultural property class.

Based on the consideration of all available information, the level of value is determined to be 70% of market value for the agricultural land class of property; all subclasses are determined to be valued within the acceptable range. Because the known assessment practices are reliable and consistent it is believed that the agricultural class of property is treated in a uniform and proportionate manner.

**2013 Correlation Section  
for Scotts Bluff County**

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**A1. Correlation for Special Valuation of Agricultural Land**

A review of the agricultural land values in Scotts Bluff County in areas that have other non-agricultural influences indicates the assessed values used are similar to other areas in the County where no non-agricultural influences exist. Therefore, it is the opinion of the Property Tax Administrator that the level of value for special valuation of agricultural land in Scotts Bluff County is 70%.

**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 Scotts Bluff County

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### 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 Scotts Bluff County

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### 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

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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.



<b>Total Real Property</b> Sum Lines 17, 25, & 30	<b>Records : 20,258</b>	<b>Value : 2,071,011,681</b>	<b>Growth 18,593,287</b>	<b>Sum Lines 17, 25, &amp; 41</b>
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Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
<b>01. Res UnImp Land</b>	1,007	7,100,623	0	0	640	6,716,952	1,647	13,817,575	
<b>02. Res Improve Land</b>	9,681	107,944,308	0	0	2,250	40,660,538	11,931	148,604,846	
<b>03. Res Improvements</b>	10,221	741,258,821	8	87,822	2,648	263,306,578	12,877	1,004,653,221	
<b>04. Res Total</b>	11,228	856,303,752	8	87,822	3,288	310,684,068	14,524	1,167,075,642	8,025,214
<b>% of Res Total</b>	77.31	73.37	0.06	0.01	22.64	26.62	71.70	56.35	43.16
<b>05. Com UnImp Land</b>	398	10,524,410	0	0	77	2,544,380	475	13,068,790	
<b>06. Com Improve Land</b>	1,457	59,232,534	0	0	130	6,278,608	1,587	65,511,142	
<b>07. Com Improvements</b>	1,478	299,849,738	0	0	141	37,876,896	1,619	337,726,634	
<b>08. Com Total</b>	1,876	369,606,682	0	0	218	46,699,884	2,094	416,306,566	8,514,821
<b>% of Com Total</b>	89.59	88.78	0.00	0.00	10.41	11.22	10.34	20.10	45.80
<b>09. Ind UnImp Land</b>	11	782,755	0	0	3	77,811	14	860,566	
<b>10. Ind Improve Land</b>	35	2,102,134	0	0	11	1,662,429	46	3,764,563	
<b>11. Ind Improvements</b>	35	8,698,117	0	0	12	14,018,507	47	22,716,624	
<b>12. Ind Total</b>	46	11,583,006	0	0	15	15,758,747	61	27,341,753	156,416
<b>% of Ind Total</b>	75.41	42.36	0.00	0.00	24.59	57.64	0.30	1.32	0.84
<b>13. Rec UnImp Land</b>	0	0	0	0	0	0	0	0	
<b>14. Rec Improve Land</b>	0	0	0	0	0	0	0	0	
<b>15. Rec Improvements</b>	0	0	0	0	0	0	0	0	
<b>16. Rec Total</b>	0	0	0	0	0	0	0	0	0
<b>% of Rec Total</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Res &amp; Rec Total</b>	11,228	856,303,752	8	87,822	3,288	310,684,068	14,524	1,167,075,642	8,025,214
<b>% of Res &amp; Rec Total</b>	77.31	73.37	0.06	0.01	22.64	26.62	71.70	56.35	43.16
<b>Com &amp; Ind Total</b>	1,922	381,189,688	0	0	233	62,458,631	2,155	443,648,319	8,671,237
<b>% of Com &amp; Ind Total</b>	89.19	85.92	0.00	0.00	10.81	14.08	10.64	21.42	46.64
<b>17. Taxable Total</b>	13,150	1,237,493,440	8	87,822	3,521	373,142,699	16,679	1,610,723,961	16,696,451
<b>% of Taxable Total</b>	78.84	76.83	0.05	0.01	21.11	23.17	82.33	77.77	89.80

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	20	64,895	4,414,500	0	0	0
19. Commercial	57	1,868,543	18,711,570	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	20	64,895	4,414,500
19. Commercial	1	6,753	30,933	58	1,875,296	18,742,503
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				78	1,940,191	23,157,003

Schedule III : Mineral Interest Records

Mineral Interest	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
23. Producing	0	0	0	0	38	5,452,320	38	5,452,320	0
24. Non-Producing	0	0	0	0	4	4,060	4	4,060	0
25. Total	0	0	0	0	42	5,456,380	42	5,456,380	0

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	684	0	641	1,325

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	4	47,912	0	0	2,165	175,302,319	2,169	175,350,231
28. Ag-Improved Land	0	0	0	0	1,359	179,397,899	1,359	179,397,899
29. Ag Improvements	0	0	0	0	1,368	100,083,210	1,368	100,083,210
30. Ag Total							3,537	454,831,340

Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	0	0.00	0	
32. HomeSite Improv Land	0	0.00	0	0	0.00	0	
33. HomeSite Improvements	0	0.00	0	0	0.00	0	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	0	0.00	0	
36. FarmSite Improv Land	0	0.00	0	0	0.00	0	
37. FarmSite Improvements	0	0.00	0	0	0.00	0	
38. FarmSite Total							
39. Road & Ditches	0	0.00	0	0	0.00	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
	Records	Acres	Value	Records	Acres	Value	Growth
31. HomeSite UnImp Land	17	20.72	251,076	17	20.72	251,076	
32. HomeSite Improv Land	1,123	1,284.00	17,224,800	1,123	1,284.00	17,224,800	
33. HomeSite Improvements	1,125	1,256.00	77,133,115	1,125	1,256.00	77,133,115	1,896,836
34. HomeSite Total				<b>1,142</b>	<b>1,304.72</b>	<b>94,608,991</b>	
35. FarmSite UnImp Land	29	28.26	119,080	29	28.26	119,080	
36. FarmSite Improv Land	1,220	1,995.01	5,039,960	1,220	1,995.01	5,039,960	
37. FarmSite Improvements	1,256	0.00	22,950,095	1,256	0.00	22,950,095	0
38. FarmSite Total				<b>1,285</b>	<b>2,023.27</b>	<b>28,109,135</b>	
39. Road & Ditches	0	6,175.92	0	0	6,175.92	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
41. Total Section VI				<b>2,427</b>	<b>9,503.91</b>	<b>122,718,126</b>	<b>1,896,836</b>

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

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	0	0.00	0	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	21	5,312.60	1,409,913	21	5,312.60	1,409,913

Schedule VIII : Agricultural Records : Special Value

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	2	18.15	31,021	0	0.00	0
44. Recapture Value N/A	2	18.15	35,143	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	2,098	265,030.82	188,829,106	2,100	265,048.97	188,860,127
44. Market Value	0	0	0	0	0	0

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

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 1

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	6,408.30	51.68%	12,756,574	58.06%	1,990.63
48. 2A	2,622.19	21.15%	4,345,470	19.78%	1,657.19
49. 3A1	1,550.84	12.51%	2,502,385	11.39%	1,613.57
50. 3A	555.37	4.48%	736,669	3.35%	1,326.45
51. 4A1	841.84	6.79%	1,078,120	4.91%	1,280.67
52. 4A	421.77	3.40%	552,116	2.51%	1,309.05
<b>53. Total</b>	<b>12,400.31</b>	<b>100.00%</b>	<b>21,971,334</b>	<b>100.00%</b>	<b>1,771.84</b>
<b>Dry</b>					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	0.00	0.00%	0	0.00%	0.00
56. 2D1	19.61	15.07%	6,861	19.52%	349.87
57. 2D	26.76	20.57%	8,296	23.60%	310.01
58. 3D1	31.66	24.33%	8,231	23.42%	259.98
59. 3D	38.00	29.20%	8,740	24.87%	230.00
60. 4D1	3.00	2.31%	690	1.96%	230.00
61. 4D	11.09	8.52%	2,329	6.63%	210.01
<b>62. Total</b>	<b>130.12</b>	<b>100.00%</b>	<b>35,147</b>	<b>100.00%</b>	<b>270.11</b>
<b>Grass</b>					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	0.00	0.00%	0	0.00%	0.00
65. 2G1	163.01	6.56%	44,984	4.79%	275.96
66. 2G	284.34	11.45%	87,639	9.33%	308.22
67. 3G1	97.48	3.92%	31,588	3.36%	324.05
68. 3G	255.98	10.31%	64,714	6.89%	252.81
69. 4G1	828.92	33.37%	420,893	44.82%	507.76
70. 4G	854.14	34.39%	289,348	30.81%	338.76
<b>71. Total</b>	<b>2,483.87</b>	<b>100.00%</b>	<b>939,166</b>	<b>100.00%</b>	<b>378.11</b>
<b>Irrigated Total</b>					
<b>Irrigated Total</b>	<b>12,400.31</b>	<b>78.88%</b>	<b>21,971,334</b>	<b>95.53%</b>	<b>1,771.84</b>
<b>Dry Total</b>					
<b>Dry Total</b>	<b>130.12</b>	<b>0.83%</b>	<b>35,147</b>	<b>0.15%</b>	<b>270.11</b>
<b>Grass Total</b>					
<b>Grass Total</b>	<b>2,483.87</b>	<b>15.80%</b>	<b>939,166</b>	<b>4.08%</b>	<b>378.11</b>
72. Waste	706.23	4.49%	52,971	0.23%	75.01
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	3,702.64	23.55%	0	0.00%	0.00
<b>75. Market Area Total</b>	<b>15,720.53</b>	<b>100.00%</b>	<b>22,998,618</b>	<b>100.00%</b>	<b>1,462.97</b>

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 2

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	3,588.27	17.56%	6,997,137	22.90%	1,950.00
48. 2A	7,453.92	36.48%	11,739,953	38.43%	1,575.00
49. 3A1	236.42	1.16%	372,363	1.22%	1,575.01
50. 3A	3,346.92	16.38%	4,183,664	13.69%	1,250.00
51. 4A1	3,890.86	19.04%	4,863,590	15.92%	1,250.00
52. 4A	1,914.82	9.37%	2,393,537	7.83%	1,250.01
<b>53. Total</b>	<b>20,431.21</b>	<b>100.00%</b>	<b>30,550,244</b>	<b>100.00%</b>	<b>1,495.27</b>
<b>Dry</b>					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	0.00	0.00%	0	0.00%	0.00
56. 2D1	0.00	0.00%	0	0.00%	0.00
57. 2D	29.73	14.42%	9,217	18.86%	310.02
58. 3D1	0.00	0.00%	0	0.00%	0.00
59. 3D	43.53	21.11%	10,012	20.49%	230.00
60. 4D1	86.35	41.88%	19,861	40.64%	230.01
61. 4D	46.59	22.59%	9,784	20.02%	210.00
<b>62. Total</b>	<b>206.20</b>	<b>100.00%</b>	<b>48,874</b>	<b>100.00%</b>	<b>237.02</b>
<b>Grass</b>					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	0.00	0.00%	0	0.00%	0.00
65. 2G1	188.03	0.86%	58,295	1.10%	310.03
66. 2G	836.44	3.82%	252,741	4.76%	302.16
67. 3G1	100.42	0.46%	33,865	0.64%	337.23
68. 3G	1,459.53	6.67%	379,169	7.15%	259.79
69. 4G1	7,487.67	34.20%	1,892,287	35.67%	252.72
70. 4G	11,821.81	54.00%	2,688,232	50.68%	227.40
<b>71. Total</b>	<b>21,893.90</b>	<b>100.00%</b>	<b>5,304,589</b>	<b>100.00%</b>	<b>242.29</b>
<b>Irrigated Total</b>	<b>20,431.21</b>	<b>46.93%</b>	<b>30,550,244</b>	<b>84.91%</b>	<b>1,495.27</b>
<b>Dry Total</b>	<b>206.20</b>	<b>0.47%</b>	<b>48,874</b>	<b>0.14%</b>	<b>237.02</b>
<b>Grass Total</b>	<b>21,893.90</b>	<b>50.29%</b>	<b>5,304,589</b>	<b>14.74%</b>	<b>242.29</b>
72. Waste	987.23	2.27%	74,048	0.21%	75.01
73. Other	12.70	0.03%	953	0.00%	75.04
74. Exempt	0.00	0.00%	0	0.00%	0.00
<b>75. Market Area Total</b>	<b>43,531.24</b>	<b>100.00%</b>	<b>35,978,708</b>	<b>100.00%</b>	<b>826.50</b>

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

Market Area 3

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	44,544.14	31.50%	86,861,223	38.17%	1,950.00
48. 2A	34,243.47	24.22%	53,933,603	23.70%	1,575.00
49. 3A1	26,198.01	18.53%	41,261,972	18.13%	1,575.00
50. 3A	16,001.13	11.32%	20,001,507	8.79%	1,250.01
51. 4A1	13,708.60	9.70%	17,135,836	7.53%	1,250.01
52. 4A	6,695.56	4.74%	8,369,494	3.68%	1,250.01
53. Total	141,390.91	100.00%	227,563,635	100.00%	1,609.46
<b>Dry</b>					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	0.00	0.00%	0	0.00%	0.00
56. 2D1	3,340.40	9.77%	1,102,344	11.74%	330.00
57. 2D	12,297.91	35.97%	3,812,378	40.59%	310.00
58. 3D1	8,566.54	25.06%	2,227,299	23.71%	260.00
59. 3D	1,082.71	3.17%	249,031	2.65%	230.01
60. 4D1	6,649.33	19.45%	1,529,366	16.28%	230.00
61. 4D	2,252.02	6.59%	472,934	5.03%	210.00
62. Total	34,188.91	100.00%	9,393,352	100.00%	274.75
<b>Grass</b>					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	0.00	0.00%	0	0.00%	0.00
65. 2G1	4,379.66	2.65%	1,094,938	3.10%	250.01
66. 2G	16,657.05	10.07%	3,997,693	11.31%	240.00
67. 3G1	17,448.85	10.54%	4,100,518	11.60%	235.00
68. 3G	19,348.67	11.69%	4,159,800	11.76%	214.99
69. 4G1	31,814.71	19.22%	6,840,218	19.34%	215.00
70. 4G	75,838.83	45.83%	15,167,766	42.89%	200.00
71. Total	165,487.77	100.00%	35,360,933	100.00%	213.68
<b>Irrigated Total</b>					
	141,390.91	40.17%	227,563,635	83.32%	1,609.46
<b>Dry Total</b>					
	34,188.91	9.71%	9,393,352	3.44%	274.75
<b>Grass Total</b>					
	165,487.77	47.02%	35,360,933	12.95%	213.68
72. Waste	10,905.64	3.10%	817,968	0.30%	75.00
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	351,973.23	100.00%	273,135,888	100.00%	776.01

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
<b>76. Irrigated</b>	30.53	47,912	0.00	0	174,191.90	280,037,301	174,222.43	280,085,213
<b>77. Dry Land</b>	0.00	0	0.00	0	34,525.23	9,477,373	34,525.23	9,477,373
<b>78. Grass</b>	0.00	0	0.00	0	189,865.54	41,604,688	189,865.54	41,604,688
<b>79. Waste</b>	0.00	0	0.00	0	12,599.10	944,987	12,599.10	944,987
<b>80. Other</b>	0.00	0	0.00	0	12.70	953	12.70	953
<b>81. Exempt</b>	232.34	0	0.00	0	3,470.30	0	3,702.64	0
<b>82. Total</b>	<b>30.53</b>	<b>47,912</b>	<b>0.00</b>	<b>0</b>	<b>411,194.47</b>	<b>332,065,302</b>	<b>411,225.00</b>	<b>332,113,214</b>

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
<b>Irrigated</b>	174,222.43	42.37%	280,085,213	84.33%	1,607.63
<b>Dry Land</b>	34,525.23	8.40%	9,477,373	2.85%	274.51
<b>Grass</b>	189,865.54	46.17%	41,604,688	12.53%	219.13
<b>Waste</b>	12,599.10	3.06%	944,987	0.28%	75.00
<b>Other</b>	12.70	0.00%	953	0.00%	75.04
<b>Exempt</b>	3,702.64	0.90%	0	0.00%	0.00
<b>Total</b>	<b>411,225.00</b>	<b>100.00%</b>	<b>332,113,214</b>	<b>100.00%</b>	<b>807.62</b>

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

79 ScottsBluff

	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	1,150,513,682	1,167,075,642	16,561,960	1.44%	8,025,214	0.74%
02. Recreational	0	0	0		0	
03. Ag-Homesite Land, Ag-Res Dwelling	91,951,955	94,608,991	2,657,036	2.89%	1,896,836	0.83%
<b>04. Total Residential (sum lines 1-3)</b>	<b>1,242,465,637</b>	<b>1,261,684,633</b>	<b>19,218,996</b>	<b>1.55%</b>	<b>9,922,050</b>	<b>0.75%</b>
05. Commercial	401,624,743	416,306,566	14,681,823	3.66%	8,514,821	1.54%
06. Industrial	27,185,337	27,341,753	156,416	0.58%	156,416	0.00%
07. Ag-Farmsite Land, Outbuildings	27,944,259	28,109,135	164,876	0.59%	0	0.59%
08. Minerals	5,658,090	5,456,380	-201,710	-3.56	0	-3.56
<b>09. Total Commercial (sum lines 5-8)</b>	<b>462,412,429</b>	<b>477,213,834</b>	<b>14,801,405</b>	<b>3.20%</b>	<b>8,671,237</b>	<b>1.33%</b>
<b>10. Total Non-Agland Real Property</b>	<b>1,704,878,066</b>	<b>1,738,898,467</b>	<b>34,020,401</b>	<b>2.00%</b>	<b>18,593,287</b>	<b>0.90%</b>
11. Irrigated	255,951,662	280,085,213	24,133,551	9.43%		
12. Dryland	9,494,800	9,477,373	-17,427	-0.18%		
13. Grassland	41,646,824	41,604,688	-42,136	-0.10%		
14. Wasteland	951,808	944,987	-6,821	-0.72%		
15. Other Agland	0	953	953			
<b>16. Total Agricultural Land</b>	<b>308,045,094</b>	<b>332,113,214</b>	<b>24,068,120</b>	<b>7.81%</b>		
<b>17. Total Value of all Real Property</b> (Locally Assessed)	<b>2,012,923,160</b>	<b>2,071,011,681</b>	<b>58,088,521</b>	<b>2.89%</b>	<b>18,593,287</b>	<b>1.96%</b>

**2013 Plan of Assessment for Scotts Bluff County**  
**Assessment Years 2013, 2014, 2015**  
**Date September 26, 2012**

**2012 STATISTICS**

	Median	COD	PRD
Residential	94%	16.67	102.56
Commercial	97%	21.77	104.72
Agriculture	75%	23.60	112.48

**ASSESSMENT ACTIONS PLANNED**

**2012-2013**

We would like to research our market boundaries for each neighborhood to verify that each group is best represented. This includes consolidating some of the market neighborhoods. We have been unsuccessful at this time as to obtaining any mapping information from our Mapping Department to get started on this project. We have reached out to the City of Scottsbluff to their GIS department and they have begun working on a map for us to use. With any luck, we will be able to at least work on Scottsbluff this fall.

We have imported the most current Marshall and Swift cost tables. We are researching our cap rate for LURA properties. We are reviewing our depreciation tables, effective age and factors.

We have less than 500 parcels that need to be physically reviewed for the completion of the current cycle and then we will begin our next 6 year cycle. We plan to start the new cycle by reviewing any remaining Gering residential parcels and will begin the rural review.

The board cut my budget for the second year in a row. They have cut some line items to the point that I am concerned about the efficiency of the office. Some of these line items include: continuing education, travel and fuel. We have been told that we will be asked to anticipate using the dollar amount of this year's budget for the next years as well.

All building permits will be visited semi annually in 2012 and we will continue this process in the future. If any neighborhood is not within its required range, it will receive percent increases.

**2013-2014**

We will review any un-reviewed parcels in Residential, Commercial, or Mobile Homes. We will continue to research vacant land sales to set values. It has become important to go through each neighborhood to do a land study before allowing the working files to be rolled into the taxable value. We will continue physically reviewing the Ag Land to determine use on all Ag property, and will review the sale information to set Ag Land

Values. If any un-reviewed neighborhoods are not within their required range, they will receive percent increases.

## **2014-2015**

We will continue to verify statistics on neighborhoods we have rolled over in the last two years. We will continue to review commercial and residential properties. The Ag land will be reviewed and rolled based on the current sales information. As with all years, we will check building permits, partial assessments, and mobile homes.

### **Next projected 6 year cycle:**

**Finishing Gering Residential** – 6 months

**Suburban Residential (8000 nbhd's)** – 2 months

**Farms and Rural Residential** – 1 year

**Residential** – 2 years

Scottsbluff

Mitchell

Morrill

Lyman

Henry

Minatare

McGrew

Melbeta

Terrytown

**IOLL's** – 2 months

**Commercial** – 2 years

## **OFFICE STAFF**

I have a total of 10 employees including myself.

I have 3 data collectors. These data collectors go out individually in separate cars. By doing this we have increased efficiency in this office. They continuously review the county. We are looking into online training to cut down on mileage and hotel costs.

I have 3 office clerks who do the personal property, mobile homes, permissive exemptions, LB 271 letters, homestead exemptions, building permits, file maintenance, and 521's. When time allows, they also help with projects we have for that year.

I have two appraisers who are responsible for the sales studies and setting values in conjunction with the assessor for Scotts Bluff County. They are responsible for preparing TERC cases and working on income statements for the rent restricted housing. They are also responsible for quality control and performance evaluations for the appraisal staff.

My Deputy specializes in personal property but assists me in my work including splits, plats, reports, and personnel issues.

I process splits and plats that come in. I complete all required reports such as the Abstracts, the School District Report, and CTL. I handle the Centrally Assessed Property

and the Oil and Gas Interest. I oversee the office to make sure all projects or tasks are completed efficiently and correctly. I also handle personnel issues, claims, payroll and budget.

### **BUDGET**

My 2012 budget has been approved in the amount of \$428,187.71. This was the approved budget after the board cut the bottom line by almost \$35,000.

### **VALUATION**

After setting the values and going through the protest hearings, we ended up with an ending county valuation of \$2,330,268,137.

### **COMPUTER RECORDS**

We are currently using Terra Scan as our vendor. We also have TaxSifter. TaxSifter allows the public to access our Terra Scan records. We have looked into the new Manatron system, Tyler Technologies and MIPS and are trying to determine the best program for our office.

We are using cadastral maps and soil survey books but we are also utilizing the computer version of both along with the online FSA records and a program called AgriData.

We have purchased the computer program called Deed Plotter for difficult legal descriptions and are relying more and more on the GIS system maintained by our mapping department. Two employees are currently taking classes to gain knowledge of the system so that we can utilize it more in this office.

### **COUNTY BOARD OF EQUALIZATION**

I have kept the County Board informed on changing laws, and invite interested board members to meetings that discuss future changes in our office. By doing this I believe the board will better understand my office and will benefit me at protest time when trying to explain procedures.

### **CONCLUSION**

We have had many changes in this past year with personnel. Although we are not able to roll all property appraisal types over for 2013, we will be confident that when we do roll over the information, it will be as accurate and consistent as possible.

Respectfully submitted:

*Amy Ramos*  
Amy Ramos  
Scotts Bluff County Assessor  
September 26, 2012

## 2013 Assessment Survey for Scotts Bluff County

### A. Staffing and Funding Information

1.	<b>Deputy(ies) on staff:</b>
	One
2.	<b>Appraiser(s) on staff:</b>
	None
3.	<b>Other full-time employees:</b>
	Eight
4.	<b>Other part-time employees:</b>
	None
5.	<b>Number of shared employees:</b>
	None
6.	<b>Assessor's requested budget for current fiscal year:</b>
	\$462,996.35
7.	<b>Adopted budget, or granted budget if different from above:</b>
	\$428,387.71
8.	<b>Amount of the total assessor's budget set aside for appraisal work:</b>
	\$137,878.12
9.	<b>If appraisal/reappraisal budget is a separate levied fund, what is that amount:</b>
	N/A
10.	<b>Part of the assessor's budget that is dedicated to the computer system:</b>
	None—the computer system and software are part of the County's IT budget.
11.	<b>Amount of the assessor's budget set aside for education/workshops:</b>
	\$5,000
12.	<b>Other miscellaneous funds:</b>
	None
13.	<b>Amount of last year's assessor's budget not used:</b>
	The Assessor states that this would be minimal.

### B. Computer, Automation Information and GIS

1.	<b>Administrative software:</b>
	MIPS
2.	<b>CAMA software:</b>
	MIPS
3.	<b>Are cadastral maps currently being used?</b>
	Yes
4.	<b>If so, who maintains the Cadastral Maps?</b>
	The separate mapping department.
5.	<b>Does the county have GIS software?</b>
	The county does, but the Assessor's office has no access to this. The County

	Surveyor and mapping department moved into the County Roads building.
6.	<b>Is GIS available to the public? If so, what is the web address?</b>
	A map of Scottsbluff only is available at <a href="http://www.scottsbluffcounty.org/surveyor.gis">www.scottsbluffcounty.org/surveyor.gis</a> The Assessor's office has property records information on "Taxesifter," and the address for this web site is <a href="http://scottsbluffne.taxesifter.com/taxesifter/T-Parcelsearch.asp">http://scottsbluffne.taxesifter.com/taxesifter/T-Parcelsearch.asp</a>
7.	<b>Who maintains the GIS software and maps?</b>
	The County Surveyor and the mapping department.
8.	<b>Personal Property software:</b>
	MIPS

### C. Zoning Information

1.	<b>Does the county have zoning?</b>
	Yes
2.	<b>If so, is the zoning countywide?</b>
	Yes
3.	<b>What municipalities in the county are zoned?</b>
	Gering, Henry, Lyman, McGrew, Melbeta, Minatare, Mitchell, Morrill, Scottsbluff and Terrytown.
4.	<b>When was zoning implemented?</b>
	1976

### D. Contracted Services

1.	<b>Appraisal Services:</b>
	Pritchard & Abbott for all oil, gas and mineral valuation.
2.	<b>GIS Services:</b>
	None
3.	<b>Other services:</b>
	MIPS for CAMA and administrative software.

### E. Appraisal /Listing Services

1.	<b>Does the county employ outside help for appraisal or listing services?</b>
	No, the County utilizes the Assessor's staff.
2.	<b>If so, is the appraisal or listing service performed under contract?</b>
	N/A
3.	<b>What appraisal certifications or qualifications does the County require?</b>
	N/A
4.	<b>Have the existing contracts been approved by the PTA?</b>
	N/A
5.	<b>Does the appraisal or listing service providers establish assessed values for the</b>

	<b>county?</b>
	N/A



# 2013 Certification for Scotts Bluff County

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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 Scotts Bluff County Assessor.

Dated this 5th day of April, 2013.



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

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Ruth A. Sorensen  
Property Tax Administrator



