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2010 Commission Summary

03 Arthur

Residential Real Property - Current

Number of Sales	2	Median	126
Total Sales Price	\$13,000	Mean	126
Total Adj. Sales Price	\$13,000	Wgt. Mean	134
Total Assessed Value	\$17,460	Average Assessed Value of the Base	\$30,669
Avg. Adj. Sales Price	\$6,500	Avg. Assessed Value	\$8,730

Confidence Interval - Current

95% Median C.I	N/A
95% Mean C.I	-313.56 to 566.20
95% Wgt. Mean C.I	N/A

% of Value of the Class of all Real Property Value in the County	2.88
% of Records Sold in the Study Period	1.64
% of Value Sold in the Study Period	0.47

Residential Real Property - History

Year	Number of Sales	LOV	Median
2009	1	100	100
2008	6	100	105
2007	10	98	98
2006	5	92	92

2010 Commission Summary

03 Arthur

Commercial Real Property - Current

Number of Sales	1	Median	47
Total Sales Price	\$5,500	Mean	47
Total Adj. Sales Price	\$5,500	Wgt. Mean	47
Total Assessed Value	\$2,600	Average Assessed Value of the Base	\$130,574
Avg. Adj. Sales Price	\$5,500	Avg. Assessed Value	\$2,600

Confidence Interval - Current

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

% of Value of the Class of all Real Property Value in the County	3.51
% of Records Sold in the Study Period	2.86
% of Value Sold in the Study Period	0.06

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2009	1	100	47
2008	1	100	128
2007	3	93	93
2006	6	97	97

2010 Opinions of the Property Tax Administrator for Arthur County

My opinions and recommendations are stated as a conclusion based on all of the factors known to me regarding the assessment practices and statistical analysis for this county. See, Neb. Rev. Stat. §77-5027 (R. S. Supp., 2005). While the median assessment sales ratio from the Qualified Statistical Reports for each class of real property is considered, my opinion of the level of value for a class of real property may be determined from other evidence contained within this Reports and Opinions of the Property Tax Administrator. My opinion of quality of assessment for a class of real property may be influenced by the assessment practices of the county assessor.

Residential Real Property

It is my opinion that the level of value of the class of residential real property in Arthur County is 100% of market value. The quality of assessment for the class of residential real property in Arthur County indicates the assessment practices meet generally accepted mass appraisal practices.

Commercial Real Property

It is my opinion that the level of value of the class of commercial real property in Arthur County is 100% of market value. The quality of assessment for the class of commercial real property in Arthur County indicates the assessment practices meet generally accepted mass appraisal practices.

Agricultural Land or Special Valuation of Agricultural Land

It is my opinion that the level of value of the class of agricultural land in Arthur County is 73% of market value. The quality of assessment for the class of agricultural land in Arthur County indicates the assessment practices meet generally accepted mass appraisal practices.

Dated this 7th day of April, 2010.



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

Ruth A. Sorensen
Property Tax Administrator

2010 Assessment Actions for Arthur County

taken to address the following property classes/subclasses:

Residential

The pickup work was done in the Village of Arthur.

As part of the three-year plan of assessment and the six-year physical review and inspection the plan was to review the residential in townships 17-18-19-20 ranges 36 and 37. However, due to the in climate weather the roads have been bad and only the rural residential pickup work was completed. It is now on the agenda to get these townships reviewed during the summer of 2010.

2010 Assessment Survey for Arthur County

Residential Appraisal Information

1.	Valuation data collection done by:
	Assessor and part-time lister.
2.	List the valuation groupings used by the County:
	Valuation Grouping 1 – consisting of Arthur and the Rural Residential
a.	Describe the specific characteristics of the valuation groupings that make them unique.
	There are no unique definable characteristics that would warrant the use of more than one valuation grouping.
3.	What approach(es) to value is/are used for this class to estimate the market value of properties? List or describe.
	The cost approach, sales will be utilized in the development of a depreciation table. Since there are few residential sales in this county other approaches to value would not be meaningful.
4	When was the last lot value study completed?
	2002
a.	What methodology was used to determine the residential lot values?
	A per square foot cost was developed from the few sales and information the contracted appraiser provided in the analysis.
5.	Is the same costing year for the cost approach being used for the entire valuation grouping? If not, identify and explain the differences?
	Yes
6.	Does the County develop the depreciation study(ies) based on local market information or does the County use the tables provided by their CAMA vender?
	Depreciation is set when the contracted appraisal company builds the costing models for the county.
a.	How often does the County update depreciation tables?
	Only if the models are re-calibrated or new costing is applied.
7.	Pickup work:
a.	Is pickup work done annually and is it completed by March 19th?
	Yes

b.	By Whom?
	Assessor and part-time lister.
c.	Is the valuation process (cost date and depreciation schedule or market comparison) used for the pickup work the same as the one that was used for the valuation group?
	Yes
8.	What is the County's progress with the 6 year inspection and review requirement? (Statute 77-1311.03)
	A portion of the county is done each year and will be noted on a chart.
a.	Does the County maintain a tracking process? If yes describe.
	A chart will be utilized listing parcel count and percent to total county completed each year.
b.	How are the results of the portion of the properties inspected and reviewed applied to the balance of the county?
	A revaluation will be done to the entire residential class, partial costing to only various portions is not done.

PAD 2010 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

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

NUMBER of Sales:	2	MEDIAN:	126	COV:	38.76	95% Median C.I.:	N/A
TOTAL Sales Price:	13,000	WGT. MEAN:	134	STD:	48.96	95% Wgt. Mean C.I.:	N/A
TOTAL Adj.Sales Price:	13,000	MEAN:	126	AVG.ABS.DEV:	34.62	95% Mean C.I.:	-313.56 to 566.20
TOTAL Assessed Value:	17,460						
AVG. Adj. Sales Price:	6,500	COD:	27.41	MAX Sales Ratio:	160.94		
AVG. Assessed Value:	8,730	PRD:	94.05	MIN Sales Ratio:	91.70		

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DATE OF SALE *	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
____Qrtrs____											
07/01/07 TO 09/30/07	1	91.70	91.70	91.70			91.70	91.70	N/A	5,000	4,585
10/01/07 TO 12/31/07											
01/01/08 TO 03/31/08											
04/01/08 TO 06/30/08											
07/01/08 TO 09/30/08											
10/01/08 TO 12/31/08											
01/01/09 TO 03/31/09											
04/01/09 TO 06/30/09	1	160.94	160.94	160.94			160.94	160.94	N/A	8,000	12,875
____Study Years____											
07/01/07 TO 06/30/08	1	91.70	91.70	91.70			91.70	91.70	N/A	5,000	4,585
07/01/08 TO 06/30/09	1	160.94	160.94	160.94			160.94	160.94	N/A	8,000	12,875
____Calendar Yrs____											
01/01/08 TO 12/31/08											
____ALL____	2	126.32	126.32	134.31	27.41	94.05	91.70	160.94	N/A	6,500	8,730

VALUATION GROUP	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
RANGE											
01	2	126.32	126.32	134.31	27.41	94.05	91.70	160.94	N/A	6,500	8,730
____ALL____	2	126.32	126.32	134.31	27.41	94.05	91.70	160.94	N/A	6,500	8,730

STATUS: IMPROVED, UNIMPROVED & IOLL	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
RANGE											
1	2	126.32	126.32	134.31	27.41	94.05	91.70	160.94	N/A	6,500	8,730
____ALL____	2	126.32	126.32	134.31	27.41	94.05	91.70	160.94	N/A	6,500	8,730

PROPERTY TYPE *	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
RANGE											
01	1	160.94	160.94	160.94			160.94	160.94	N/A	8,000	12,875
06											
07	1	91.70	91.70	91.70			91.70	91.70	N/A	5,000	4,585
____ALL____	2	126.32	126.32	134.31	27.41	94.05	91.70	160.94	N/A	6,500	8,730

PAD 2010 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

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

NUMBER of Sales:	2	MEDIAN:	126	COV:	38.76	95% Median C.I.:	N/A
TOTAL Sales Price:	13,000	WGT. MEAN:	134	STD:	48.96	95% Wgt. Mean C.I.:	N/A
TOTAL Adj.Sales Price:	13,000	MEAN:	126	AVG.ABS.DEV:	34.62	95% Mean C.I.:	-313.56 to 566.20
TOTAL Assessed Value:	17,460						
AVG. Adj. Sales Price:	6,500	COD:	27.41	MAX Sales Ratio:	160.94		
AVG. Assessed Value:	8,730	PRD:	94.05	MIN Sales Ratio:	91.70		

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SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$ _____											
5000 TO 9999	2	126.32	126.32	134.31	27.41	94.05	91.70	160.94	N/A	6,500	8,730
Total \$ _____											
1 TO 9999	2	126.32	126.32	134.31	27.41	94.05	91.70	160.94	N/A	6,500	8,730
ALL _____											
	2	126.32	126.32	134.31	27.41	94.05	91.70	160.94	N/A	6,500	8,730

**2010 Correlation Section
for Arthur County**

Residential Real Property

I. Correlation

The level of value for the residential real property in Arthur County, as determined by the PTA is 100%. The mathematically calculated median is 126%.

RESIDENTIAL: The calculated median from the statistical sampling of 2 residential sales will not be relied upon in determining the level of value for Arthur County nor will the qualitative measures be used in determining assessment uniformity and proportionality. The sample is not representative of the population. The assessor, with the assistance of the contracted appraisal company, has tried to utilize as many sales as possible without bias in the analysis of the residential class. The county has developed a three year plan of assessment and tries to accomplish those goals and maintain uniform and proportionate assessments. There is no other information available that would indicate that the level of value for the residential class of property has not been met.

**2010 Correlation Section
for Arthur County**

II. Analysis of Sales Verification

Neb. Rev. Stat. 77-1327(2) provides that all sales are deemed to be arms length transactions unless determined to be otherwise under professionally accepted mass appraisal techniques. The county assessor is responsible for the qualification of the sales included in the state sales file.

The Standard on Ratio Studies, International Association of Assessing Officials (2007), indicates that excessive trimming (the arbitrary exclusion or adjustment of arms length transactions) may indicate an attempt to inappropriately exclude arms length transactions to create the appearance of a higher level of value and quality of assessment. The sales file, in a case of excess trimming, will fail to properly represent the level of value and quality of assessment of the population of real property.

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

RESIDENTIAL: The Arthur County Clerk is the ex-officio assessor, register of deeds, clerk of the district court and election commissioner. She has held this position for 29 years. Because of these job responsibilities and the length of time in office the assessor is in a unique position to verify sales that is to say when there are sales. Sales are few in all three classes of property. She is readily aware of such things as special financing arrangements or foreclosure filings. The opportunity exists to visit with professionals handling real property business and to visit with taxpayers of the county.

Properties are also reviewed to make sure there have not been any major changes.

After a review of the qualified and non-qualified sales those disqualified were family transactions and substantially changed since time of sale. It is apparent the sales review process utilized by the assessor shows no bias in the selection of qualified sales for use in the analysis of the residential class.

**2010 Correlation Section
for Arthur County**

III. Measure of Central Tendency

There are three measures of central tendency calculated by the Division: median ratio, weighted mean ratio, and mean ratio. Since each measure of central tendency has strengths and weaknesses, the use of any statistic for equalization should be reconciled with the other two, as in an appraisal, based on the appropriateness in the use of the statistic for a defined purpose, the quantity of the information from which it was drawn, and the reliability of the data that was used in its calculation. An examination of the three measures can serve to illustrate important trends in the data if the measures do not closely correlate to each other.

The IAAO considers the median ratio the most appropriate statistical measure for use in determining level of value for direct equalization; the process of adjusting the values of classes or subclasses of property in response to the determination of level of value at a point above or below a particular range. Since the median ratio is considered neutral in relationship to either assessed value or selling price, its use in adjusting the class or subclass of properties will not change the relationships between assessed value and level of value already present within the class or subclass of properties, thus rendering an adjustment neutral in its impact on the relative tax burden to an individual property. Additionally, the median ratio is less influenced by the presence of extreme ratios, commonly called outliers. One outlier in a small sample size of sales can have controlling influence over the other measures of central tendency. The median ratio limits the distortion potential of an outlier.

The weighted mean ratio is viewed by the IAAO as the most appropriate statistical measure for indirect equalization. The weighted mean, because it is a value weighted ratio, best reflects a comparison of the assessed and market value of property in the political subdivision. If the distribution of aid to political subdivisions must relate to the market value available for assessment in the political subdivision, the measurement of central tendency used to analyze level of value should reflect the dollars of value available to be assessed. The weighted mean ratio does that more than either of the other measures of central tendency.

If the weighted mean ratio, because of its dollar-weighting feature, is significantly different from the median ratio, it may be an indication of other problems with assessment proportionality. When this occurs, an evaluation of the county's assessment practices and procedures is appropriate to discover remedies to the situation.

The mean ratio is used as a basis for other statistical calculations, such as the price related differential and coefficient of variation. However, the mean ratio has limited application in the analysis of level of value because it assumes a normal distribution of the data set around the mean ratio with each ratio having the same impact on the calculation regardless of the assessed value or the selling price.

	Median	Wgt. Mean	Mean
R&O Statistics	126	134	126

**2010 Correlation Section
for Arthur County**

IV. Analysis of Quality of Assessment

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

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

Single-family residences: a COD of 15 percent or less.

For newer and fairly homogeneous areas: a COD of 10 or less.

Income-producing property: a COD of 20 or less, or in larger urban jurisdictions, 15 or less.

Vacant land and other unimproved property, such as agricultural land: a COD of 20 or less.

Rural residential and seasonal properties: a COD of 20 or less.

Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), p. 246.

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

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

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

**2010 Correlation Section
for Arthur County**

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

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

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

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

	COD	PRD
R&O Statistics	27.41	94.05

RESIDENTIAL:With only two sales in the residential sales file the qualitative measures are not meaningful. The residential market in Arthur County is almost non-existent, there are seldom any sales. The assessor will work with the contracted appraisal company (Stanard Appraisal) in maintaining uniform and proportionate assessment within the residential class of property.

2010 Assessment Actions for Arthur County

taken to address the following property classes/subclasses:

Commercial

As part of the three-year plan of assessment in conjunction with the six-year physical inspection and review the commercial properties with the Village of Arthur were reviewed.

There was no pickup work in the commercial class of property.

2010 Assessment Survey for Arthur County

Commercial / Industrial Appraisal Information

1.	Valuation data collection done by:
	Assessor and part-time lister.
2.	List the valuation groupings used by the County:
	Valuation Grouping 1 – there are seldom any commercial sales in Arthur County.
a.	Describe the specific characteristics of the valuation groupings that make them unique.
	There are no unique definable characteristics that would warrant the use of more than one valuation grouping.
3.	What approach(es) to value is/are used for this class to estimate the market value of properties? List or describe.
	Primarily the cost approach, there are not enough sales to utilize a sales comparison approach and meaningful income and expense information is not available.
4	When was the last lot value study completed?
	2002
a.	What methodology was used to determine the commercial lot values?
	Vacant lot sales are rare, primarily relied on experience and information provided by the contracted appraiser in valuing similar lots in counties similar to Arthur County. A per square foot cost is utilized.
5.	Is the same costing year for the cost approach being used for entire valuation grouping? If not, identify and explain the differences?
	Yes
6.	Does the County develop the depreciation study(ies) based on local market information or does the County use the tables provided by their CAMA vender?
	Local market and experience and information provided by the contracted appraiser.
a.	How often does the County update the depreciation tables?
	When new costing is applied.
7.	Pickup work:
a.	Is pickup work done annually and is it completed by March 19th?
	Yes

b.	By Whom?
	Assessor and part-time lister.
c.	Is the valuation process (cost date and depreciation schedule or market comparison) used for the pickup work the same as the one that was used for the valuation group?
	Yes
8.	What is the Counties progress with the 6 year inspection and review requirement? (Statute 77-1311.03)
	Since there are so few commercial properties in Arthur County, these properties are done at the same time as the residential inspection and review.
a.	Does the County maintain a tracking process? If yes describe.
	A chart will be utilized in listing parcel count and percent to total county completed each year.
b.	How are the results of the portion of the properties inspected and reviewed applied to the balance of the county?
	A revaluation will be done to the entire commercial class, partial costing to only various portions is not done.

PAD 2010 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

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

NUMBER of Sales:	1	MEDIAN:	47	COV:	0.00	95% Median C.I.:	N/A
TOTAL Sales Price:	5,500	WGT. MEAN:	47	STD:	0.00	95% Wgt. Mean C.I.:	N/A
TOTAL Adj.Sales Price:	5,500	MEAN:	47	AVG.ABS.DEV:	0.00	95% Mean C.I.:	N/A
TOTAL Assessed Value:	2,600						
AVG. Adj. Sales Price:	5,500	COD:	0.00	MAX Sales Ratio:	47.27		
AVG. Assessed Value:	2,600	PRD:	99.99	MIN Sales Ratio:	47.27		

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DATE OF SALE *	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Qrtrs											
07/01/06 TO 09/30/06											
10/01/06 TO 12/31/06											
01/01/07 TO 03/31/07											
04/01/07 TO 06/30/07											
07/01/07 TO 09/30/07											
10/01/07 TO 12/31/07											
01/01/08 TO 03/31/08											
04/01/08 TO 06/30/08	1	47.27	47.27	47.27			47.27	47.27	N/A	5,500	2,600
07/01/08 TO 09/30/08											
10/01/08 TO 12/31/08											
01/01/09 TO 03/31/09											
04/01/09 TO 06/30/09											
Study Years											
07/01/06 TO 06/30/07											
07/01/07 TO 06/30/08	1	47.27	47.27	47.27			47.27	47.27	N/A	5,500	2,600
07/01/08 TO 06/30/09											
Calendar Yrs											
01/01/07 TO 12/31/07											
01/01/08 TO 12/31/08	1	47.27	47.27	47.27			47.27	47.27	N/A	5,500	2,600
ALL	1	47.27	47.27	47.27			47.27	47.27	N/A	5,500	2,600
VALUATION GROUP											
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
01	1	47.27	47.27	47.27			47.27	47.27	N/A	5,500	2,600
ALL	1	47.27	47.27	47.27			47.27	47.27	N/A	5,500	2,600
STATUS: IMPROVED, UNIMPROVED & IOLL											
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
2	1	47.27	47.27	47.27			47.27	47.27	N/A	5,500	2,600
ALL	1	47.27	47.27	47.27			47.27	47.27	N/A	5,500	2,600

PAD 2010 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

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

NUMBER of Sales:	1	MEDIAN:	47	COV:	0.00	95% Median C.I.:	N/A
TOTAL Sales Price:	5,500	WGT. MEAN:	47	STD:	0.00	95% Wgt. Mean C.I.:	N/A
TOTAL Adj.Sales Price:	5,500	MEAN:	47	AVG.ABS.DEV:	0.00	95% Mean C.I.:	N/A
TOTAL Assessed Value:	2,600						
AVG. Adj. Sales Price:	5,500	COD:	0.00	MAX Sales Ratio:	47.27		
AVG. Assessed Value:	2,600	PRD:	99.99	MIN Sales Ratio:	47.27		

Printed: 03/22/2010 15:38:55

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
02											
03	1	47.27	47.27	47.27			47.27	47.27	N/A	5,500	2,600
04											
ALL	1	47.27	47.27	47.27			47.27	47.27	N/A	5,500	2,600

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
5000 TO 9999	1	47.27	47.27	47.27			47.27	47.27	N/A	5,500	2,600
Total \$											
1 TO 9999	1	47.27	47.27	47.27			47.27	47.27	N/A	5,500	2,600
ALL	1	47.27	47.27	47.27			47.27	47.27	N/A	5,500	2,600

OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	1	47.27	47.27	47.27			47.27	47.27	N/A	5,500	2,600
ALL	1	47.27	47.27	47.27			47.27	47.27	N/A	5,500	2,600

**2010 Correlation Section
for Arthur County**

Commerical Real Property

I. Correlation

The level of value for the commercial real property in Arthur County, as determined by the PTA is 100%. The mathematically calculated median is 47%.

COMMERCIAL: The calculated median from the statistical sample of 1 sale will not be relied upon in determining the level of value for Arthur County nor will the qualitative measures be used in determining assessment uniformity and proportionality. The sample is not representative of the commercial class as a whole as there are few commercial sales in the county. The county tries to stay on task with goals outlined in the three year plan of assessment. There is no other information available that would indicate that the level of value for the commercial class of property has not been met.

**2010 Correlation Section
for Arthur County**

II. Analysis of Sales Verification

Neb. Rev. Stat. 77-1327(2) provides that all sales are deemed to be arms length transactions unless determined to be otherwise under professionally accepted mass appraisal techniques. The county assessor is responsible for the qualification of the sales included in the state sales file.

The Standard on Ratio Studies, International Association of Assessing Officials (2007), indicates that excessive trimming (the arbitrary exclusion or adjustment of arms length transactions) may indicate an attempt to inappropriately exclude arms length transactions to create the appearance of a higher level of value and quality of assessment. The sales file, in a case of excess trimming, will fail to properly represent the level of value and quality of assessment of the population of real property.

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

COMMERCIAL: There are seldom any commercial sales in Arthur County, there is only one occurrence in this study period. This would not make for a sufficient sample to represent the population. The Arthur County Clerk is the ex-officio assessor, register of deeds, clerk of the district court and election commissioner, which is beneficial in the sales review process and the contracted appraisal company (Stanard Appraisal), will assist if needed.

**2010 Correlation Section
for Arthur County**

III. Measure of Central Tendency

There are three measures of central tendency calculated by the Division: median ratio, weighted mean ratio, and mean ratio. Since each measure of central tendency has strengths and weaknesses, the use of any statistic for equalization should be reconciled with the other two, as in an appraisal, based on the appropriateness in the use of the statistic for a defined purpose, the quantity of the information from which it was drawn, and the reliability of the data that was used in its calculation. An examination of the three measures can serve to illustrate important trends in the data if the measures do not closely correlate to each other.

The IAAO considers the median ratio the most appropriate statistical measure for use in determining level of value for direct equalization; the process of adjusting the values of classes or subclasses of property in response to the determination of level of value at a point above or below a particular range. Since the median ratio is considered neutral in relationship to either assessed value or selling price, its use in adjusting the class or subclass of properties will not change the relationships between assessed value and level of value already present within the class or subclass of properties, thus rendering an adjustment neutral in its impact on the relative tax burden to an individual property. Additionally, the median ratio is less influenced by the presence of extreme ratios, commonly called outliers. One outlier in a small sample size of sales can have controlling influence over the other measures of central tendency. The median ratio limits the distortion potential of an outlier.

The weighted mean ratio is viewed by the IAAO as the most appropriate statistical measure for indirect equalization. The weighted mean, because it is a value weighted ratio, best reflects a comparison of the assessed and market value of property in the political subdivision. If the distribution of aid to political subdivisions must relate to the market value available for assessment in the political subdivision, the measurement of central tendency used to analyze level of value should reflect the dollars of value available to be assessed. The weighted mean ratio does that more than either of the other measures of central tendency.

If the weighted mean ratio, because of its dollar-weighting feature, is significantly different from the median ratio, it may be an indication of other problems with assessment proportionality. When this occurs, an evaluation of the county's assessment practices and procedures is appropriate to discover remedies to the situation.

The mean ratio is used as a basis for other statistical calculations, such as the price related differential and coefficient of variation. However, the mean ratio has limited application in the analysis of level of value because it assumes a normal distribution of the data set around the mean ratio with each ratio having the same impact on the calculation regardless of the assessed value or the selling price.

	Median	Wgt. Mean	Mean
R&O Statistics	47	47	47

**2010 Correlation Section
for Arthur County**

IV. Analysis of Quality of Assessment

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

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

Single-family residences: a COD of 15 percent or less.

For newer and fairly homogeneous areas: a COD of 10 or less.

Income-producing property: a COD of 20 or less, or in larger urban jurisdictions, 15 or less.

Vacant land and other unimproved property, such as agricultural land: a COD of 20 or less.

Rural residential and seasonal properties: a COD of 20 or less.

Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), p. 246.

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

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

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

**2010 Correlation Section
for Arthur County**

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

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

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

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

	COD	PRD
R&O Statistics	0.00	99.99

COMMERCIAL:With only one sale in the commercial sales file these qualitative measures are not meaningful. The commercial market in Arthur County is almost non-existent, there are seldom if ever any sales. The assessor will work with the contracted appraisal company (Stanard Appraisal) in maintaining uniform and proportionate assessment within the commercial class of property.

**Agricultural or Special
Valuation Reports**

2010 Assessment Actions for Arthur County

taken to address the following property classes/subclasses:

Agricultural

The soil conversion from the alpha soil symbols to the numeric notations has been completed and the computer tables have been updated.

Work is continuing to implement a new GIS provided by Dale Hanna, GIS Western Resources, out of North Platte. The goal is to have it fully implemented by this fall or winter.

An analysis of the agricultural land market was done along with a review of the market in the surrounding counties of Grant, Hooker, McPherson, Keith and Garden. As a result of this analysis the irrigated land value increased from 400 to 655, and the grass increased from 223 to 245.

2010 Assessment Survey for Arthur County

Agricultural Appraisal Information

1.	Valuation data collection done by:
	Assessor and part-time lister.
2.	Does the County maintain more than one market area / valuation grouping in the agricultural property class?
	No
a.	What is the process used to determine and monitor market areas / valuation groupings? (Neb. Rev. Stat. § 77-1363) List or describe. Class or subclass includes, but not limited to, the classifications of agricultural land listed in section 77-1363, parcel use, parcel type, location, geographic characteristics, zoning, city size, parcel size and market characteristics.
	Arthur County is very homogeneous in geographic and soil characteristics; the county is approximately ninety-seven percent grass land. The small remaining percentage is a mixture of irrigated and waste acres.
b.	Describe the specific characteristics of the market area / valuation groupings that make them unique?
	There are no differences within the county.
3.	Agricultural Land
a.	How is agricultural land defined in this county?
	By statute, directive and primary use.
b.	When is it agricultural land, when is it residential, when is it recreational?
	This area is primarily ranch land. Small acreages that are not adjoining or part of a larger ranch holding, or would not substantiate an economically feasible ranching operation are considered rural residential. As of this interview non-agricultural influences have not been identified that would cause a parcel to be considered recreational.
c.	Are these definitions in writing?
	The county does not currently have a written procedure manual.
d.	What are the recognized differences?
	Small acreages will sell in the market for more per acre than large parcels that will be used for pasture, and will typically be used as a site for a home.
e.	How are rural home sites valued?
	The first acre of a rural home site is \$2000 as is the first acre of the rural residential

	home sites. The second acre of rural residential is \$1200. The next 4 acres of a farm site are valued according to what grass is, so it will be \$245. Rural residential is the same. All rural home sites are valued the same.
f.	Are all rural home sites valued the same as rural residential home sites?
	Yes
g.	Are all rural home sites valued the same or are market differences recognized?
	They are valued the same.
h.	What are the recognized differences?
4.	What is the status of the soil conversion from the alpha to numeric notation?
	The soil conversion will be in place for 2010, GIS Western Resources Inc. will continue to work on completion of the GIS mapping.
a.	Are land capability groupings (LCG) used to determine assessed value?
	The inventory of the grass as noted by the LCG's is helpful in determining where the majority of the grass acres are that are selling. In Arthur County approximately 91% of the grass falls within the 4G grouping, therefore it would appear that the remaining grass inventory is incidental to the market of the 4G sub-class which will carry the most weight in determining what the grass value will be. That value will then be applied to all grass LCG's.
b.	What other land characteristics or analysis are/is used to determine assessed values?
	Land use; particularly in identifying irrigated and waste acres.
5.	Is land use updated annually?
	Yes
a.	By what method? (Physical inspection, FSA maps, etc.)
	GIS will be a valuable asset to the county, will also continue to use FSA and NRD maps, do physical inspections, and review personal property schedules for added irrigation systems.
6.	Is there agricultural land in the County that has a non-agricultural influence?
	No
a.	How is the County developing the value for non-agricultural influences?
	Not applicable.
b.	Has the County received applications for special valuation?
	No

c.	Describe special value methodology
	Not applicable.
7	Pickup work:
a.	Is pickup work done annually and is it completed by March 19th?
	Yes
b.	By Whom?
	Assessor and part-time lister.
c.	Is the valuation process (cost date and depreciation schedule or market comparison) used for the pickup work on the rural improvements the same as what was used for the general population of the valuation group?
	Yes
d.	Is the pickup work schedule the same for the land as for the improvements?
	Yes
8.	What is the counties progress with the 6 year inspection and review requirement as it relates to rural improvements? (Neb. Rev. Stat. § 77-1311.03)
	A portion of the county is done each year and will be noted on a chart.
a.	Does the County maintain a tracking process?
	A chart will be utilized listing parcel count and percent to total county completed each year.
b.	How are the results of the portion of the properties inspected and reviewed applied to the balance of the county?
	New costing and new depreciation will not be done until it can be implemented to all property at the same time.



2010 Analysis of Agricultural Land

Proportionality Among Study Years

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

Preliminary Results:

Study Year	County	Area 1
07/01/06 - 06/30/07	1	1
07/01/07 - 06/30/08	5	5
07/01/08 - 06/30/09	4	4
Totals	10	10

Added Sales:

Study Year	Total	Mkt 1
7/1/06 - 6/30/07	3	3
7/1/07 - 6/30/08	0	0
7/1/08 - 6/30/09	1	1
	4	4

Final Results:

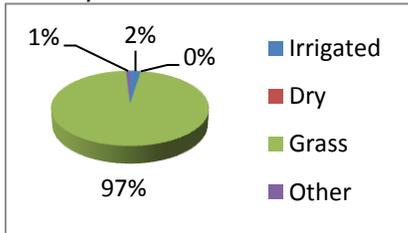
Study Year	County	Area 1
07/01/06 - 06/30/07	4	4
07/01/07 - 06/30/08	5	5
07/01/08 - 06/30/09	5	5
Totals	14	14

Representativeness by Majority Land Use

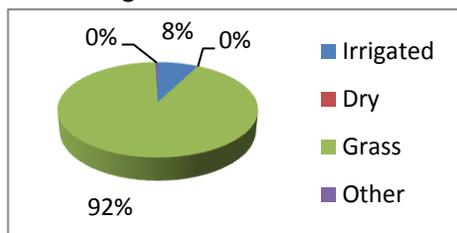
The following tables and charts compare the makeup of land use in the population to the make up of land use in both the sales file and the representative sample.

	Entire County		
	county	sales file	Sample
Irrigated	2%	8%	7%
Dry	0%	0%	0%
Grass	97%	92%	93%
Other	1%	0%	1%

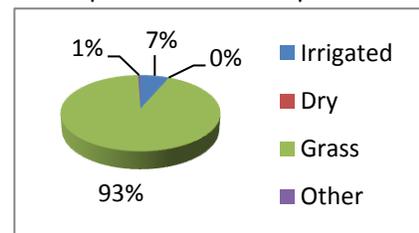
County



Original Sales File



Representative Sample



Adequacy of Sample

	County Total	Mrkt Area 1
Number of Sales - Original Sales File	10	10
Number of Sales - Expanded Sample	14	14
Total Number of Acres Added	6524	6524

Ratio Study

Final Statistics

County		Median	69%	AAD	9.12%
# sales	14	Mean	67%	COD	13.30%
		W. Mean	65%	PRD	102.83%

Preliminary Statistics

Median	53%	AAD	9.65%
Mean	57%	COD	18.19%
W. Mean	56%	PRD	101.79%

Majority Land Use

95% MLU	Irrigated		Dry		Grass	
	# Sales	Median	#	Median	# Sales	Median
County	1	76.89%	0	N/A	9	72.90%
Mkt Area 1	1	76.89%	0	N/A	9	72.90%

80% MLU	Irrigated		Dry		Grass	
	# Sales	Median	#	Median	# Sales	Median
County	1	76.89%	0	N/A	12	68.56%
Mkt Area 1	1	76.89%	0	N/A	12	68.56%

**Agricultural or Special
Valuation Correlation**

2010 Correlation Section

For Arthur County

Agricultural Land

I. Correlation

The level of value for the agricultural land real property in Arthur County, as determined by the PTA is 73%. The mathematically calculated median is 69%.

AGRICULTURAL LAND:

Arthur County is a part of a large expanse of sand-dune area known as the Nebraska Sand Hills and is the primary recharge area for the Ogallala aquifer which underlies this region. This county consists primarily of large ranches, range management is crucial to support livestock. There are a few irrigated parcels but good conservation practices are imperative to protect the fragile soils; when left with no vegetation blowing and eroding of the land will occur. Primary routes for the shipment of livestock are highway 61 which goes north to south and highway 92 which runs into highway 62 from the east.

Since the county is very homogenous in makeup, no market areas have been created. A review of the agricultural sales over the three year study period indicate 1 occurred from 7/1/06 to 6/30/07, 5 occurred from 7/1/07 to 6/30/08 and 4 occurred from 7/1/08 to 6/30/09. The sales of grassland have continued to climb over the last several years. The way the sales are distributed over the study period could cause Arthur to be compared to a different time standard than others as the first year of the study period is under represented in comparison to the second and third year.

The assessor looked to the adjoining counties of Grant, Hooker, McPherson, Keith and Garden for comparable sales taking into consideration the date of sale, primary use, location, soils and topography. Two sales were brought in from Garden, one from Grant and one from McPherson.

With the inclusion of these sales, the sales representing the county were now proportionate to the time frame and the potential time bias was removed. The makeup of the sales file was not distorted with the inclusion of the sales, they continue to be a reasonable representation of the land use in Arthur County.

As a result of the agricultural analysis values increased. Only one value is applied to the irrigated class and it increased from 400 to 655, one value is applied to the grass and it increased from 223 to 245.

Arthur County has achieved good equalization of agricultural land and has a level of value of 73% of market as noted in the 2010 Analysis of Agricultural Land under Majority Land Use 95%. The one irrigated sale that is pulling the calculated median of 69% down needs to be discounted since it contributes little to a county that is made up of 97% grass. The two grass sales that are pulled into the analysis under the 80% MLU also have small amounts of irrigated acres included in the sale.

There will be no non-binding recommendations made for the agricultural class of property.

2010 Correlation Section

For Arthur County

II. Analysis of Sales Verification

Neb. Rev. Stat. 77-1327(2) provides that all sales are deemed to be arms length transactions unless determined to be otherwise under professionally accepted mass appraisal techniques. The county assessor is responsible for the qualification of the sales included in the state sales file.

The Standard on Ratio Studies, International Association of Assessing Officials (2007), indicates that excessive trimming (the arbitrary exclusion or adjustment of arms length transactions) may indicate an attempt to inappropriately exclude arms length transactions to create the appearance of a higher level of value and quality of assessment. The sales file, in a case of excess trimming, will fail to properly represent the level of value and quality of assessment of the population of real property.

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

AGRICULTURAL LAND:

The Arthur County Clerk is the ex-officio assessor, register of deeds, clerk of the district court and election commissioner. She has held this position for 29 years. Because of these job responsibilities and the length of time in office the assessor is in a unique position to verify sales that is to say when there are sales. Sales are few in all three classes of property. She is readily aware of such things as special financing arrangements or foreclosure filings. The opportunity exists to visit with professionals handling real property business and to visit with taxpayers of the county.

Properties are also reviewed to make sure there have not been any major changes.

After a review of the sales file and the sales deemed to be non-qualified it was determined that the assessor is using as many sales as possible in the analysis of the agricultural land.

2010 Correlation Section

For Arthur County

III. Measures of Central Tendency

There are three measures of central tendency calculated by the Division: median ratio, weighted mean ratio, and mean ratio. Since each measure of central tendency has strengths and weaknesses, the use of any statistic for equalization should be reconciled with the other two, as in an appraisal, based on the appropriateness in the use of the statistic for a defined purpose, the quantity of the information from which it was drawn, and the reliability of the data that was used in its calculation. An examination of the three measures can serve to illustrate important trends in the data if the measures do not closely correlate to each other.

The IAAO considers the median ratio the most appropriate statistical measure for use in determining level of value for direct equalization; the process of adjusting the values of classes or subclasses of property in response to the determination of level of value at a point above or below a particular range. Since the median ratio is considered neutral in relationship to either assessed value or selling price, its use in adjusting the class or subclass of properties will not change the relationships between assessed value and level of value already present within the class or subclass of properties, thus rendering an adjustment neutral in its impact on the relative tax burden to an individual property. Additionally, the median ratio is less influenced by the presence of extreme ratios, commonly called outliers. One outlier in a small sample size of sales can have controlling influence over the other measures of central tendency. The median ratio limits the distortion potential of an outlier.

The weighted mean ratio is viewed by the IAAO as the most appropriate statistical measure for indirect equalization. The weighted mean, because it is a value weighted ratio, best reflects a comparison of the assessed and market value of property in the political subdivision. If the distribution of aid to political subdivisions must relate to the market value available for assessment in the political subdivision, the measurement of central tendency used to analyze level of value should reflect the dollars of value available to be assessed. The weighted mean ratio does that more than either of the other measures of central tendency.

If the weighted mean ratio, because of its dollar-weighting feature, is significantly different from the median ratio, it may be an indication of other problems with assessment proportionality. When this occurs, an evaluation of the county's assessment practices and procedures is appropriate to discover remedies to the situation.

The mean ratio is used as a basis for other statistical calculations, such as the price related differential and coefficient of variation. However, the mean ratio has limited application in the analysis of level of value because it assumes a normal distribution of the data set around the mean ratio with each ratio having the same impact on the calculation regardless of the assessed value or the selling price.

	Median	Wgt.Mean	Mean
R&O Statistics	69	65	67

2010 Correlation Section

For Arthur County

IV. Analysis of Quality of Assessment

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

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

Single-family residences: a COD of 15 percent or less.

For newer and fairly homogeneous areas: a COD of 10 or less.

Income-producing property: a COD of 20 or less, or in larger urban jurisdictions, 15 or less.
Vacant land and other unimproved property, such as agricultural land: a COD of 20 or less.

Rural residential and seasonal properties: a COD of 20 or less.

Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), p. 246.

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

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

2010 Correlation Section

For Arthur County

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

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

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

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

	COD	PRD
R&O Statistics	13.30	102.83

AGRICULTURAL LAND:

Sales were not only examined in Arthur County but also those in surrounding counties, to develop values based on all available information. The sample is representative of the population and it is believed that the agricultural properties are being treated in the most uniform and proportionate manner possible. Both the coefficient of dispersion and the price related differential are within the acceptable standards.

Total Real Property
Sum Lines 17, 25, & 30

Records : 1,078

Value : 130,095,295

Growth 83,520

Sum Lines 17, 25, & 41

Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
01. Res UnImp Land	18	46,960	1	2,370	2	4,655	21	53,985	
02. Res Improve Land	73	293,825	21	119,559	5	21,230	99	434,614	
03. Res Improvements	75	2,073,645	21	931,990	5	247,400	101	3,253,035	
04. Res Total	93	2,414,430	22	1,053,919	7	273,285	122	3,741,634	15,255
% of Res Total	76.23	64.53	18.03	28.17	5.74	7.30	11.32	2.88	18.27
05. Com UnImp Land	9	17,800	1	3,000	0	0	10	20,800	
06. Com Improve Land	22	75,769	3	8,872	0	0	25	84,641	
07. Com Improvements	22	4,358,480	3	106,185	0	0	25	4,464,665	
08. Com Total	31	4,452,049	4	118,057	0	0	35	4,570,106	0
% of Com Total	88.57	97.42	11.43	2.58	0.00	0.00	3.25	3.51	0.00
09. Ind UnImp Land	0	0	0	0	0	0	0	0	
10. Ind Improve Land	0	0	0	0	0	0	0	0	
11. Ind Improvements	0	0	0	0	0	0	0	0	
12. Ind Total	0	0	0	0	0	0	0	0	0
% of Ind Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13. Rec UnImp Land	0	0	0	0	0	0	0	0	
14. Rec Improve Land	0	0	0	0	0	0	0	0	
15. Rec Improvements	0	0	0	0	0	0	0	0	
16. Rec Total	0	0	0	0	0	0	0	0	0
% of Rec Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Res & Rec Total	93	2,414,430	22	1,053,919	7	273,285	122	3,741,634	15,255
% of Res & Rec Total	76.23	64.53	18.03	28.17	5.74	7.30	11.32	2.88	18.27
Com & Ind Total	31	4,452,049	4	118,057	0	0	35	4,570,106	0
% of Com & Ind Total	88.57	97.42	11.43	2.58	0.00	0.00	3.25	3.51	0.00
17. Taxable Total	124	6,866,479	26	1,171,976	7	273,285	157	8,311,740	15,255
% of Taxable Total	78.98	82.61	16.56	14.10	4.46	3.29	14.56	6.39	18.27

Schedule II : Tax Increment Financing (TIF)

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

Schedule III : Mineral Interest Records

Mineral Interest	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
23. Producing	0	0	0	0	0	0	0	0	0
24. Non-Producing	0	0	0	0	0	0	0	0	0
25. Total	0	0	0	0	0	0	0	0	0

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Producing	1	0	0	1

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	0	0	1	39,200	805	99,569,479	806	99,608,679
28. Ag-Improved Land	0	0	1	38,356	114	16,387,370	115	16,425,726
29. Ag Improvements	0	0	1	46,880	114	5,702,270	115	5,749,150
30. Ag Total							921	121,783,555

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	1	1.00	2,000	
33. HomeSite Improvements	0	0.00	0	1	0.00	43,875	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	0	0.00	0	
36. FarmSite Improv Land	0	0.00	0	1	4.00	980	
37. FarmSite Improvements	0	0.00	0	1	0.00	3,005	
38. FarmSite Total							
39. Road & Ditches	0	0.00	0	1	1.00	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
	Rural			Total			
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	7	6.00	12,000	7	6.00	12,000	
32. HomeSite Improv Land	94	94.00	188,000	95	95.00	190,000	
33. HomeSite Improvements	96	0.00	4,011,490	97	0.00	4,055,365	66,425
34. HomeSite Total				104	101.00	4,257,365	
35. FarmSite UnImp Land	6	18.00	4,410	6	18.00	4,410	
36. FarmSite Improv Land	105	400.00	98,000	106	404.00	98,980	
37. FarmSite Improvements	110	0.00	1,690,780	111	0.00	1,693,785	1,840
38. FarmSite Total				117	422.00	1,797,175	
39. Road & Ditches	288	1,940.00	0	289	1,941.00	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
41. Total Section VI				221	2,464.00	6,054,540	68,265

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

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	0	0.00	0	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	0	0.00	0	0	0.00	0

Schedule VIII : Agricultural Records : Special Value

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	0	0.00	0	0	0.00	0
44. Recapture Value N/A	0	0.00	0	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	0	0.00	0	0	0.00	0
44. Market Value	0	0	0	0	0	0

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

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 1

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	0.00	0.00%	0	0.00%	0.00
48. 2A	0.00	0.00%	0	0.00%	0.00
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	2,497.00	22.01%	1,635,535	22.01%	655.00
51. 4A1	2,818.00	24.84%	1,845,790	24.84%	655.00
52. 4A	6,031.00	53.16%	3,950,305	53.16%	655.00
53. Total	11,346.00	100.00%	7,431,630	100.00%	655.00
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	0.00	0.00%	0	0.00%	0.00
56. 2D1	0.00	0.00%	0	0.00%	0.00
57. 2D	0.00	0.00%	0	0.00%	0.00
58. 3D1	0.00	0.00%	0	0.00%	0.00
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	0.00	0.00%	0	0.00%	0.00
61. 4D	0.00	0.00%	0	0.00%	0.00
62. Total	0.00	0.00%	0	0.00%	0.00
Grass					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	0.00	0.00%	0	0.00%	0.00
65. 2G1	0.00	0.00%	0	0.00%	0.00
66. 2G	0.00	0.00%	0	0.00%	0.00
67. 3G1	0.00	0.00%	0	0.00%	0.00
68. 3G	15,741.00	3.56%	3,856,545	3.56%	245.00
69. 4G1	24,893.00	5.63%	6,098,785	5.63%	245.00
70. 4G	401,227.13	90.80%	98,300,645	90.80%	245.00
71. Total	441,861.13	100.00%	108,255,975	100.00%	245.00
Irrigated Total					
	11,346.00	2.48%	7,431,630	6.42%	655.00
Dry Total					
	0.00	0.00%	0	0.00%	0.00
Grass Total					
	441,861.13	96.61%	108,255,975	93.54%	245.00
Waste					
	4,141.00	0.91%	41,410	0.04%	10.00
Other					
	0.00	0.00%	0	0.00%	0.00
Exempt					
	0.00	0.00%	0	0.00%	0.00
Market Area Total					
	457,348.13	100.00%	115,729,015	100.00%	253.04

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	0.00	0	0.00	0	11,346.00	7,431,630	11,346.00	7,431,630
77. Dry Land	0.00	0	0.00	0	0.00	0	0.00	0
78. Grass	0.00	0	304.39	74,576	441,556.74	108,181,399	441,861.13	108,255,975
79. Waste	0.00	0	0.00	0	4,141.00	41,410	4,141.00	41,410
80. Other	0.00	0	0.00	0	0.00	0	0.00	0
81. Exempt	0.00	0	0.00	0	0.00	0	0.00	0
82. Total	0.00	0	304.39	74,576	457,043.74	115,654,439	457,348.13	115,729,015

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	11,346.00	2.48%	7,431,630	6.42%	655.00
Dry Land	0.00	0.00%	0	0.00%	0.00
Grass	441,861.13	96.61%	108,255,975	93.54%	245.00
Waste	4,141.00	0.91%	41,410	0.04%	10.00
Other	0.00	0.00%	0	0.00%	0.00
Exempt	0.00	0.00%	0	0.00%	0.00
Total	457,348.13	100.00%	115,729,015	100.00%	253.04

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

03 Arthur

	2009 CTL County Total	2010 Form 45 County Total	Value Difference (2010 form 45 - 2009 CTL)	Percent Change	2010 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	3,693,628	3,741,634	48,006	1.30%	15,255	0.89%
02. Recreational	0	0	0		0	
03. Ag-Homesite Land, Ag-Res Dwelling	4,201,705	4,257,365	55,660	1.32%	66,425	-0.26%
04. Total Residential (sum lines 1-3)	7,895,333	7,998,999	103,666	1.31%	81,680	0.28%
05. Commercial	4,568,617	4,570,106	1,489	0.03%	0	0.03%
06. Industrial	0	0	0		0	
07. Ag-Farmsite Land, Outbuildings	1,786,051	1,797,175	11,124	0.62%	1,840	0.52%
08. Minerals	0	0	0		0	
09. Total Commercial (sum lines 5-8)	6,354,668	6,367,281	12,613	0.20%	1,840	0.17%
10. Total Non-Agland Real Property	14,250,001	14,366,280	116,279	0.82%	83,520	0.23%
11. Irrigated	4,538,400	7,431,630	2,893,230	63.75%		
12. Dryland	0	0	0			
13. Grassland	98,535,030	108,255,975	9,720,945	9.87%		
14. Wasteland	41,410	41,410	0	0.00%		
15. Other Agland	0	0	0			
16. Total Agricultural Land	103,114,840	115,729,015	12,614,175	12.23%		
17. Total Value of all Real Property (Locally Assessed)	117,364,841	130,095,295	12,730,454	10.85%	83,520	10.78%

2009 Plan of Assessment for Arthur County
Assessment Years 2010, 2011 and 2012
June 15, 2009

Plan of Assessment Requirements:

Pursuant to Neb. Laws 2005, LB263, Section 9, on or before June 15 of each year, the assessor shall prepare a plan of assessment which describes the assessment actions planned for the next assessment year and two years thereafter. The assessment plan shall indicate classes or subclasses of real property that the county assessor plans to examine during the years contained in the plan of assessment. The plan shall describe all the assessment actions necessary to achieve the levels of value and quality of assessment practices required by law, and the resources necessary to complete those actions. On or before July 31 of each year, the assessor may amend the assessment plan, if necessary, after the budget is approved by the county board. A copy of the plan and any amendments thereto shall be mailed to the Department of Property Assessment and Taxation on or before October 31 each year.

Real Property Assessment Requirements:

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

Assessment levels required for real property are as follows:

1. 100% of actual value for all classes of real property excluding agricultural and horticultural land;
2. 75% of actual value for agricultural land and horticultural land; and 75% of special value for agricultural and horticultural land which meets the qualifications for special valuation under 77-1344 and 80% of its recapture value as defined in 77-1343 when the land is disqualified for special valuation under 77-1347.

General Description of Real Property in Arthur County

Per the 2009 County Abstract, Arthur County consists of the following real property types:

	Parcels	% of Total Parcels	% of Taxable Value Base
Residential	121	11%	4.0%
Commercial	35	3%	.5%
Agricultural	921	86%	95.5%

Agricultural land - taxable acres 457,416 vacant acres

Other pertinent facts: Of the 457,416 agricultural acres, only a little over 3% is irrigated.

New Property: For assessment year 2009, an estimated 2 building permits will be filed for new construction and additions. Historically, Arthur County does not have much growth.

Current Resources

A. The 2009-2010 budget has not been prepared. Since the time line for filing the assessment plan has changed, I do not know what the budget amount for assessing will be. The county commissioners are trying to run the county as conservative as possible. So I am assuming the budget will remain about the same as 2008-2009 which is approximately \$7000. I do all the administrative reports and valuing the properties myself. I have a CAMA software programs provided by MIPS, Inc. I hire a local person to help with the pick-up work.

B. I am required to get 60 hours of continuing education as set out in REG.71-00602A. Most of the hours are obtained at workshops and meetings. The budget allowance for the county assessor is not large enough for any IAAO Courses.

C. At this time, the county cannot afford new cadastral maps. The old ones are kept current. I don't see the county purchasing new aeriels or cadastrals within the next three years.

D. New property record cards for all classes were put into use in 2004.

Current Assessment Procedures for Real Property

A. Discover, List & Inventory: I am also county clerk. I handle the real estate transfer statements that are filed with the deeds. The ownership is changed on the cadastrals and record cards once the deed is recorded. Building permits are reviewed as well as phone calls made to the buyers or sellers. I also visit with the real estate agent or abstractor about some of the sales.

B. Data Collection: I sometimes make inspections of property that has sold. More often I visit with the buyer to find the condition and quality of the property they purchased.

C. Review assessment sales ratio studies before assessment actions: I consistently work with the field liaison on the analysis of the assessment sales ratio studies. I review preliminary statistics to help me determine what the values should be.

D. Approaches to value: The cost approach to value is the only approach that seems feasible to use in Arthur County.

Notice of value changes were sent out by the 1st of June, 2009. I try to let taxpayers know why there is a major change in value. I publish in the local paper when homestead exemption and personal property schedules are due. I follow up with a reminder by phone.

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

<u>Property Class</u>	<u>Median</u>	<u>COD</u>	<u>PRD</u>
Residential	103.00	2.97	102.08
Commercial	47.00		99.00
Agricultural	74.00	21.54	112.18

Assessment Actions Planned for Assessment Year 2010

Residential: The sales will be reviewed. Inspections of properties that have sold. Will implement the new cost tables provided by MIPS. Make sure property record cards are updated. Do a review for residential properties located in Range 36 and 37. Do pick-up work for residential properties. Work with Stanard Appraisal Services in reviewing lot values and acreage land values. Maintain record cards.

Commercials: There is very little commercial properties in Arthur County.. Do pick-up work for commercial properties. Maintain record cards. Review lot values.

Agricultural Land: Sales will be reviewed. I will review the irrigated subclass. I will work with surrounding counties to expand the sales base for Arthur County and try to keep values somewhat consistent with surrounding counties. Do pick-up work on outbuildings. Inspect land in Range 36 & 37; Townships 17,18,19 and 20. Maintain record cards and cadastrals. Compare acres irrigated on my records to the map submitted to me by Twin Platte NRD. GIS Western Resources has been hired by Arthur County to help with the completion of the soil conversion and mapping. With the maps that are used by GIS Western Resources and the map provided by the Twin Platte NRD, the irrigation systems should be easy to identify as will all other land uses.

Assessment Actions Planned for Assessment Year 2011

Residential: Sales will be reviewed and subject properties inspected. Review residential properties in Ranges 39 and 40; Townships 17,18,19 and 20 Maintain record cards. Complete pick-up work with the help of a local lister.

Commercial: Do the pick-up work for any commercial properties that may be constructed. Maintain record cards. Review lot values.

Agricultural Land. Review sales. Work with surrounding counties to expand sales base and try to keep values somewhat consistent with the surrounding counties. Look for changes in use such as from grass to irrigated. With the GIS project being completed, it will be easier to track land uses with more current maps. Copies of the maps will be kept in each record card folder. Do pick-up work on outbuildings. Look for changes in Ranges 39 & 40; Townships 17,18,19 and 20. Maintain record cards and cadastrals.

Assessment Actions Planned for Assessment Year 2012:

Residential: Sales will be reviewed and inspected. Review residential properties in Range 38; Townships 17,18,19 and 20. This review will also include the Village of Arthur. Maintain record cards .Complete the pick-up work with the help of a local lister.

Commercial: Do the pick-up work for any commercials that may be constructed or updated. Maintain record cards and cadastrals.

Agricultural Land: Work with the surrounding counties to expand the sales files. Look for changes in Range 38; Townships 17,18,19 and 20. Maintain record cards and cadastrals.

Other functions performed by the assessor's office:

1. Record Maintenance, Mapping updates and ownership changes
2. Annually prepare and file the administrative reports required by law/regulation
 - a. Abstracts (Real and Personal Property)
 - b. Assessor Survey
 - c. Sales information to PA&T rosters and annual assessed value update with abstract
 - d. Certification of Value to political subdivisions
 - e. School District Taxable Value Report
 - f. Homestead Exemption Tax Loss Report
 - g. Certificate of Taxes Levied Report
 - h. Report of current values for properties owned by Board of Educational Lands and Funds
 - i. Report all Exempt Property and Taxable Government Owned Property
 - j. Annual Plan of Assessment Report
3. Personal Property; administer annual filing of 111 personal property schedules.
4. Permissive Exemptions; administer annual filings of applications for new or continued exempt use, review and make recommendations to the county board.
5. Taxable Government Owned Property-annual review of government owned property not used for public purpose, send notices of intent to tax, etc.
6. Homestead Exemptions; administer 17 annual filings of applications, approval/denial process, taxpayer notifications and taxpayer assistance.
7. Centrally Assessed-review of valuations as certified by PA&T for public service entities, establish assessment records and tax billing for tax list.

8. Tax Districts and Tax Rates-management of school district and other tax entity boundary changes necessary for correct assessment and tax information; input/review of tax rates used for tax billing process.
9. Tax Lists; prepare and certify tax lists to county treasurer for real property, personal property and centrally assessed.
10. Tax List Corrections-prepare tax list correction documents for county board approval.
11. County Board of Equalization-attend county board of equalization meetings for valuation protests;assemble and provide information.
12. TERC Appeals-prepare information and attend appeal hearings before TERC, defend valuation.
13. Education: attend meetings, workshops, and educational classes to obtain required hours of continuing education to maintain certification.

Conclusion

Arthur County's financial situation is not the most secure. There will not be a substantial increase in the assessor's budget this year. We have to make do with what we have. Hopefully I will be able to do the functions of the assessor's office with what I have to work with and will be able to maintain the records and physically inspect the county as stated in the assessment plan.

Respectfully submitted:

Becky Swanson
Arthur Co. Assessor
06-15-2009

2010 Assessment Survey for Arthur County

I. General Information

A. Staffing and Funding Information

1.	Deputy(ies) on staff
	0
2.	Appraiser(s) on staff
	0
3.	Other full-time employees
	0
4.	Other part-time employees
	0
5.	Number of shared employees
	1 part-time employee is shared with the Treasurer.
6.	Assessor's requested budget for current fiscal year
	\$9,750
7.	Adopted budget, or granted budget if different from above
	N/A
8.	Amount of the total budget set aside for appraisal work
	\$5,000
9.	Appraisal/Reappraisal budget, if not part of the total budget
	Not applicable.
10.	Part of the budget that is dedicated to the computer system
	\$3,500
11.	Amount of the total budget set aside for education/workshops
	\$1,000
12.	Other miscellaneous funds
	Not applicable.
13.	Was any of last year's budget not used:
	Yes - \$1,424

B. Computer, Automation Information and GIS

1.	Administrative software
	MIPS
2.	CAMA software
	MIPS
3.	Cadastral maps: Are they currently being used?
	Have always used aerials.
4.	Who maintains the Cadastral Maps?
	Assessor
5.	Does the county have GIS software?
	In the preliminary stages of development.
6.	Who maintains the GIS software and maps?
	GIS Western Resources, Inc.
7.	Personal Property software:
	MIPS

C. Zoning Information

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

D. Contracted Services

1.	Appraisal Services
	Stanard Appraisal Service is hired on an as needed basis.
2.	Other services

Certification

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

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

One copy by electronic transmission to the Arthur County Assessor.

Dated this 7th day of April, 2010.



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

Ruth A. Sorensen
Property Tax Administrator

Valuation History Charts