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2010 Commission Summary

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Residential Real Property - Current

Number of Sales	41	Median	95
Total Sales Price	\$2,051,850	Mean	94
Total Adj. Sales Price	\$2,051,850	Wgt. Mean	93
Total Assessed Value	\$1,907,968	Average Assessed Value of the Base	\$42,579
Avg. Adj. Sales Price	\$50,045	Avg. Assessed Value	\$46,536

Confidence Interval - Current

95% Median C.I	90.00 to 98.33
95% Mean C.I	89.20 to 99.16
95% Wgt. Mean C.I	88.82 to 97.15

% of Value of the Class of all Real Property Value in the County	21.84
% of Records Sold in the Study Period	5.01
% of Value Sold in the Study Period	5.48

Residential Real Property - History

Year	Number of Sales	LOV	Median
2009	52	94	94
2008	58	93	93
2007	44	96	96
2006	26	95	95

2010 Commission Summary

25 Deuel

Commercial Real Property - Current

Number of Sales	14	Median	71
Total Sales Price	\$540,000	Mean	78
Total Adj. Sales Price	\$540,000	Wgt. Mean	67
Total Assessed Value	\$363,911	Average Assessed Value of the Base	\$78,732
Avg. Adj. Sales Price	\$38,571	Avg. Assessed Value	\$25,994

Confidence Interval - Current

95% Median C.I	48.12 to 114.42
95% Mean C.I	54.65 to 101.22
95% Wgt. Mean C.I	45.66 to 89.13

% of Value of the Class of all Real Property Value in the County	7.60
% of Records Sold in the Study Period	9.09
% of Value Sold in the Study Period	3.00

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2009	11	100	79
2008	8	92	79
2007	7	100	50
2006	7	100	52

2010 Opinions of the Property Tax Administrator for Deuel 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 Deuel County is 95% of market value. The quality of assessment for the class of residential real property in Deuel 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 Deuel County is 100% of market value. The quality of assessment for the class of commercial real property in Deuel 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 Deuel County is 71% of market value. The quality of assessment for the class of agricultural land in Deuel 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 Deuel County

taken to address the following property classes/subclasses:

Residential

The Deuel County Assessor and Deputy Assessor have completed a review of Big Springs and Chappell residential properties for 2010. New depreciation tables and updates to the properties were implemented as the review process was conducted. Land/lot values remained the same as the 2009 figures. The next phase to complete is the reappraisal and review and inspection cycle of the rural parcels. The plan developed by the Assessor has the county divided into three areas, addressing a minimum of one per year. The areas will designate for Range 12, 13 and 14. Annual pickup work has been timely completed for 2010.

2010 Assessment Survey for Deuel County

Residential Appraisal Information

1.	Valuation data collection done by:	
	Deputy Assessor and Clerk	
2.	List the valuation groupings used by the County:	
	01	Chappell
	02	Big Springs
	03	Rural
a.	Describe the specific characteristics of the valuation groupings that make them unique.	
	01	Chappell is the largest town in Deuel County with the major difference being size and paved streets. It includes the banks, restaurants, hardware stores and courthouse. It is located along I-80 and has nearly three times the residential valuation base as Big Springs.
	02	Big Springs is smaller in residential size and is located east of Chappell. The market is weaker due to the limited amenities and no paved streets.
	03	The rural areas include all residential not within the Villages of Chappell or Big Springs. They are located on acreages with characteristics of county space living.
3.	What approach(es) to value is/are used for this class to estimate the market value of properties? List or describe.	
	Cost Approach	
4	When was the last lot value study completed?	
	2010	
a.	What methodology was used to determine the residential lot values?	
	Market or current sales data	
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 vendor?	
	Both are utilized	
a.	How often does the County update depreciation tables?	
	The depreciation tables were updated three years ago when a review of Big Springs and Chappell was completed. The tables will be reviewed for 2011 for rural residential parcels	
7.	Pickup work:	
a.	Is pickup work done annually and is it completed by March 19th?	
	Yes	
b.	By Whom?	
	The Deputy Assessor and Clerk	
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)
	Chappell and Big Springs are complete and in the summer of 2010 the Rural parcels will be reviewed to complete the 6 year inspection and review requirement.
a.	Does the County maintain a tracking process? If yes describe.
	Yes, the yearly progress is kept current on a spreadsheet by the assessor.
b.	How are the results of the portion of the properties inspected and reviewed applied to the balance of the county?
	Each valuation grouping is completed at the same time and no percentage adjustments are given to the balance of the county.

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:	41	MEDIAN:	95	COV:	17.27	95% Median C.I.:	90.00 to 98.33	(! : Derived)
TOTAL Sales Price:	2,051,850	WGT. MEAN:	93	STD:	16.27	95% Wgt. Mean C.I.:	88.82 to 97.15	
TOTAL Adj.Sales Price:	2,051,850	MEAN:	94	AVG.ABS.DEV:	11.08	95% Mean C.I.:	89.20 to 99.16	
TOTAL Assessed Value:	1,907,968							
AVG. Adj. Sales Price:	50,045	COD:	11.63	MAX Sales Ratio:	150.29			
AVG. Assessed Value:	46,535	PRD:	101.28	MIN Sales Ratio:	54.40			

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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	7	95.35	89.43	93.09	9.54	96.07	62.43	99.95	62.43 to 99.95	64,357	59,908
10/01/07 TO 12/31/07	4	86.53	80.44	81.57	14.50	98.61	54.40	94.29	N/A	50,725	41,377
01/01/08 TO 03/31/08	5	96.23	100.90	92.42	19.58	109.17	74.05	150.29	N/A	26,700	24,677
04/01/08 TO 06/30/08	6	96.72	97.91	93.07	6.74	105.20	83.19	115.67	83.19 to 115.67	52,916	49,250
07/01/08 TO 09/30/08	6	90.44	92.15	90.08	6.47	102.30	80.79	107.91	80.79 to 107.91	41,075	36,998
10/01/08 TO 12/31/08	6	95.38	94.35	95.82	9.80	98.46	73.50	111.28	73.50 to 111.28	60,250	57,731
01/01/09 TO 03/31/09	4	102.59	105.25	105.96	9.96	99.33	91.78	124.03	N/A	61,750	65,430
04/01/09 TO 06/30/09	3	102.50	93.90	80.12	12.92	117.20	69.74	109.47	N/A	30,833	24,703
____Study Years____											
07/01/07 TO 06/30/08	22	94.82	92.71	90.89	12.48	102.01	54.40	150.29	83.19 to 99.60	50,200	45,625
07/01/08 TO 06/30/09	19	95.21	95.88	95.44	10.72	100.46	69.74	124.03	89.07 to 106.90	49,865	47,589
____Calendar Yrs____											
01/01/08 TO 12/31/08	23	95.21	96.13	93.23	10.83	103.10	73.50	150.29	89.07 to 100.89	46,041	42,924
____ALL____											
	41	95.21	94.18	92.99	11.63	101.28	54.40	150.29	90.00 to 98.33	50,045	46,535

VALUATION GROUP	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
01	22	95.26	96.53	93.53	10.15	103.21	74.05	150.29	88.10 to 100.89	50,370	47,110
02	14	95.28	91.15	92.12	14.36	98.95	54.40	124.03	69.74 to 106.90	52,621	48,473
03	5	90.87	92.29	93.19	10.00	99.04	73.50	111.28	N/A	41,400	38,578
____ALL____											
	41	95.21	94.18	92.99	11.63	101.28	54.40	150.29	90.00 to 98.33	50,045	46,535

STATUS: IMPROVED, UNIMPROVED & IOLL	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	40	95.28	94.28	92.99	11.78	101.39	54.40	150.29	90.87 to 98.33	51,246	47,654
2	1	90.00	90.00	90.00			90.00	90.00	N/A	2,000	1,800
____ALL____											
	41	95.21	94.18	92.99	11.63	101.28	54.40	150.29	90.00 to 98.33	50,045	46,535

PROPERTY TYPE *	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
01	41	95.21	94.18	92.99	11.63	101.28	54.40	150.29	90.00 to 98.33	50,045	46,535
06											
07											
____ALL____											
	41	95.21	94.18	92.99	11.63	101.28	54.40	150.29	90.00 to 98.33	50,045	46,535

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:	41	MEDIAN:	95	COV:	17.27	95% Median C.I.:	90.00 to 98.33	(! : Derived)
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TOTAL Assessed Value:	1,907,968							
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AVG. Assessed Value:	46,535	PRD:	101.28	MIN Sales Ratio:	54.40			

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SALE PRICE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
Low \$ _____												
1 TO 4999	2	92.60	92.60	93.66	2.81	98.88	90.00	95.21	N/A	3,350	3,137	
5000 TO 9999	1	109.47	109.47	109.47			109.47	109.47	N/A	8,500	9,305	
Total \$ _____												
1 TO 9999	3	95.21	98.23	102.50	6.82	95.83	90.00	109.47	N/A	5,066	5,193	
10000 TO 29999	10	98.56	99.17	97.72	16.31	101.49	62.43	150.29	73.50 to 115.67	20,550	20,081	
30000 TO 59999	13	91.78	90.57	90.38	12.18	100.20	54.40	111.28	80.79 to 101.46	40,126	36,268	
60000 TO 99999	11	95.35	93.75	93.94	8.66	99.79	69.74	124.03	81.37 to 98.27	73,681	69,218	
100000 TO 149999	3	84.87	89.34	89.06	6.58	100.31	83.19	99.95	N/A	115,000	102,418	
150000 TO 249999	1	98.33	98.33	98.33			98.33	98.33	N/A	154,000	151,430	
ALL	41	95.21	94.18	92.99	11.63	101.28	54.40	150.29	90.00 to 98.33	50,045	46,535	

**2010 Correlation Section
for Deuel County**

Residential Real Property

I. Correlation

The level of value for the residential real property in Deuel County, as determined by the PTA is 95%. The mathematically calculated median is 95%.

RESIDENTIAL:A review of the calculated statistics of the representative sample and the 2010 assessment actions for the Deuel County residential property determines that the level of value is 95 as supported through the acceptable measures of central tendency. The qualitative assessment measures support the achievement of uniformity within the class. The small valuation grouping of 05, rural residential calculates unreliable statistics alone with only five sales.

The Deuel County Assessor and Deputy Assessor implemented new depreciation tables within Chappell and Big Springs to achieve uniform assessments for residential properties and their actions are shown through the qualitative calculations. The County continues to follow the inspection and review cycle and make the necessary changes according to the market. The county has been divided into three geographic areas, addressing one area per year. Along with working toward these goals the county is currently in the process of implementing a GIS system countywide.

After analyzing all residential data available it is determined Deuel County has attained the level of value of 95 and achieved qualitative assessments in Deuel County. No nonbinding recommendations are made to improve the residential property class.

**2010 Correlation Section
for Deuel 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: Approximately 66 percent of the total residential sales are determined to be arm's length transactions through the assessor's verification process in Deuel County. A review of the procedures was completed. Only 21 non-qualified sales included family transactions, partial interest sales and substantially changed properties were disqualified. Deuel County conducts a verification process through a residential property questionnaire to determine usability and qualification status. All buyers are sent the list of information requested and if additional information is needed the sellers receive one also. The returned information is used in conjunction with the property data and physical review process. Based on the assessment practices used and a review of the non-qualified sales, it is determined the assessor has used all available sales for the measurement of the property class.

**2010 Correlation Section
for Deuel 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	95	93	94

**2010 Correlation Section
for Deuel 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 Deuel 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 Deuel County, which are considered as one part of the analysis of the County's assessment practices.

	COD	PRD
R&O Statistics	11.63	101.28

RESIDENTIAL: The qualitative statistics accurately reflect the COD and PRD are within the acceptable parameters for the measures. This is an indication that Deuel County has achieved good uniformity and proportionality within the residential class of property. There are no signs of outliers in the sample. Based on the 2010 assessment actions and the known assessment practices it is believed that Deuel County has attained uniformity within the residential property.

2010 Assessment Actions for Deuel County

taken to address the following property classes/subclasses:

Commercial

Deuel County has entered into a contract with Stanard Appraisal Service to begin a complete commercial reappraisal, including improvements and land values in April of 2010. The appraisal will be conducted throughout the year for the new 2011 assessment year. The appraisal firm will begin after completion of the neighbor Morrill County reappraisal.

For 2010 the annual pickup work was completed timely along with the routine sales review procedures.

2010 Assessment Survey for Deuel County

Commercial / Industrial Appraisal Information

1.	Valuation data collection done by:	
	The assessor and staff	
2.	List the valuation groupings used by the County:	
	01	Chappell
	02	Big Springs
	03	Rural
a.	Describe the specific characteristics of the valuation groupings that make them unique.	
	01	Chappell is a much larger commercial base community with downtown retail and bowling alley.
	02	Big Springs is smaller in size but has Bosselman's along I-80. This one commercial property is the largest valuation base for Big Springs. The market is weaker due to the limited amenities.
	03	The rural areas include all commercials not within the Villages of Chappell or Big Springs. They are located in the rural locations of the county.
3.	What approach(es) to value is/are used for this class to estimate the market value of properties? List or describe.	
	Cost Approach, Sales Comparison and Income when available.	
4	When was the last lot value study completed?	
	2010	
a.	What methodology was used to determine the commercial lot values?	
	Square foot method	
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 vendor?	
	The County uses developed depreciation tables from the local market.	
a.	How often does the County update the depreciation tables?	
	As the market requires	
7.	Pickup work:	
a.	Is pickup work done annually and is it completed by March 19th?	
	Yes	
b.	By Whom?	
	The staff	
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)
	The County is working with Stanard Appraisal Service to conduct a complete commercial reappraisal county wide.
a.	Does the County maintain a tracking process? If yes describe.
	Yes, the assessor keeps a spreadsheet by each valuation grouping and parcel number.
b.	How are the results of the portion of the properties inspected and reviewed applied to the balance of the county?
	Each valuation grouping is reappraised at the same time and no percentage adjustments are given.

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:	14	MEDIAN:	71	COV:	51.75	95% Median C.I.:	48.12 to 114.42
TOTAL Sales Price:	540,000	WGT. MEAN:	67	STD:	40.34	95% Wgt. Mean C.I.:	45.66 to 89.13
TOTAL Adj.Sales Price:	540,000	MEAN:	78	AVG.ABS.DEV:	26.89	95% Mean C.I.:	54.65 to 101.22
TOTAL Assessed Value:	363,911						
AVG. Adj. Sales Price:	38,571	COD:	37.80	MAX Sales Ratio:	179.48		
AVG. Assessed Value:	25,993	PRD:	115.65	MIN Sales Ratio:	13.81		

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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
<u>Qrtrs</u>											
07/01/06 TO 09/30/06											
10/01/06 TO 12/31/06											
01/01/07 TO 03/31/07	2	85.31	85.31	85.46	7.17	99.83	79.19	91.43	N/A	41,000	35,037
04/01/07 TO 06/30/07											
07/01/07 TO 09/30/07	2	117.32	117.32	116.84	2.47	100.41	114.42	120.22	N/A	28,750	33,592
10/01/07 TO 12/31/07	1	37.09	37.09	37.09			37.09	37.09	N/A	70,000	25,960
01/01/08 TO 03/31/08	2	69.06	69.06	69.08	1.53	99.98	68.00	70.12	N/A	39,250	27,112
04/01/08 TO 06/30/08	1	72.19	72.19	72.19			72.19	72.19	N/A	55,000	39,705
07/01/08 TO 09/30/08	3	48.12	39.28	35.58	29.17	110.41	13.81	55.92	N/A	51,000	18,146
10/01/08 TO 12/31/08	1	179.48	179.48	179.48			179.48	179.48	N/A	20,000	35,896
01/01/09 TO 03/31/09											
04/01/09 TO 06/30/09	2	70.56	70.56	68.45	8.96	103.08	64.23	76.88	N/A	12,000	8,213
<u>Study Years</u>											
07/01/06 TO 06/30/07	2	85.31	85.31	85.46	7.17	99.83	79.19	91.43	N/A	41,000	35,037
07/01/07 TO 06/30/08	6	71.16	80.34	71.68	30.83	112.09	37.09	120.22	37.09 to 120.22	43,500	31,179
07/01/08 TO 06/30/09	6	60.08	73.07	54.19	56.25	134.84	13.81	179.48	13.81 to 179.48	32,833	17,793
<u>Calendar Yrs</u>											
01/01/07 TO 12/31/07	5	91.43	88.47	77.91	25.89	113.56	37.09	120.22	N/A	41,900	32,643
01/01/08 TO 12/31/08	7	68.00	72.52	60.12	42.84	120.63	13.81	179.48	13.81 to 179.48	43,785	26,323
<u>ALL</u>											
	14	71.16	77.94	67.39	37.80	115.65	13.81	179.48	48.12 to 114.42	38,571	25,993

VALUATION GROUP	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
01	10	69.06	74.64	68.04	28.92	109.70	37.09	120.22	48.12 to 114.42	36,500	24,835
02	2	96.65	96.65	55.23	85.71	175.00	13.81	179.48	N/A	40,000	22,090
03	2	75.69	75.69	75.14	4.62	100.74	72.19	79.19	N/A	47,500	35,690
<u>ALL</u>											
	14	71.16	77.94	67.39	37.80	115.65	13.81	179.48	48.12 to 114.42	38,571	25,993

STATUS: IMPROVED, UNIMPROVED & IOLL	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	14	71.16	77.94	67.39	37.80	115.65	13.81	179.48	48.12 to 114.42	38,571	25,993
<u>ALL</u>											
	14	71.16	77.94	67.39	37.80	115.65	13.81	179.48	48.12 to 114.42	38,571	25,993

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:	14	MEDIAN:	71	COV:	51.75	95% Median C.I.:	48.12 to 114.42
TOTAL Sales Price:	540,000	WGT. MEAN:	67	STD:	40.34	95% Wgt. Mean C.I.:	45.66 to 89.13
TOTAL Adj.Sales Price:	540,000	MEAN:	78	AVG.ABS.DEV:	26.89	95% Mean C.I.:	54.65 to 101.22
TOTAL Assessed Value:	363,911						
AVG. Adj. Sales Price:	38,571	COD:	37.80	MAX Sales Ratio:	179.48		
AVG. Assessed Value:	25,993	PRD:	115.65	MIN Sales Ratio:	13.81		

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PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
02											
03	14	71.16	77.94	67.39	37.80	115.65	13.81	179.48	48.12 to 114.42	38,571	25,993
04											
ALL	14	71.16	77.94	67.39	37.80	115.65	13.81	179.48	48.12 to 114.42	38,571	25,993

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	76.88	76.88	76.88			76.88	76.88	N/A	8,000	6,150
Total \$											
1 TO 9999	1	76.88	76.88	76.88			76.88	76.88	N/A	8,000	6,150
10000 TO 29999	4	92.22	104.96	109.09	48.67	96.22	55.92	179.48	N/A	19,500	21,272
30000 TO 59999	6	75.69	82.56	81.26	16.46	101.60	68.00	114.42	68.00 to 114.42	41,500	33,722
60000 TO 99999	3	37.09	33.01	34.31	30.83	96.20	13.81	48.12	N/A	68,333	23,444
ALL	14	71.16	77.94	67.39	37.80	115.65	13.81	179.48	48.12 to 114.42	38,571	25,993

OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	14	71.16	77.94	67.39	37.80	115.65	13.81	179.48	48.12 to 114.42	38,571	25,993
ALL	14	71.16	77.94	67.39	37.80	115.65	13.81	179.48	48.12 to 114.42	38,571	25,993

**2010 Correlation Section
for Deuel County**

Commerical Real Property

I. Correlation

The level of value for the commercial real property in Deuel County, as determined by the PTA is 100%. The mathematically calculated median is 71%.

COMMERCIAL:After a review of the qualified commercial sales was conducted for Deuel County, it is determined the sample is not representative of the population and the statistical calculations are not reliable for this class of property. The assessor has used 93% of the total commercial sales and the sample is still not representative. Deuel County has entered into a contract for a commercial reappraisal with a licensed appraiser for the 2011 assessment year to achieve equalization and uniformity. No nonbinding recommendations are made for the commercial property class. There are no indications that the county has not meet the statutory level of 100% and has not accomplished uniform assessment practices based on the unreliable sample available.

**2010 Correlation Section
for Deuel 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: Approximately 93 percent of the total commercial sales are determined to be arm's length transactions through the assessor's verification process in Deuel County. A review of the procedures was completed. Only 1 non-qualified sale was disqualified due to a foreclosure situation. Deuel County conducts a verification process through a commercial property questionnaire to determine usability and qualification status. All buyers are sent the list of information requested and if additional information is needed the sellers receive one also. The returned information is used in conjunction with the property data and physical review process. Based on the assessment practices used and a review of the non-qualified sales, it is determined the assessor has used all available sales for the measurement of the property class.

**2010 Correlation Section
for Deuel 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	71	67	78

**2010 Correlation Section
for Deuel 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 Deuel 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 Deuel County, which are considered as one part of the analysis of the County's assessment practices.

	COD	PRD
R&O Statistics	37.80	115.65

COMMERCIAL: The small commercial sample of 14 qualified sales reflects an unreliable set of qualitative statistics. The COD of 37.80 and PRD of 115.65 contain two sales that appear to be outliers with ratios of 13.81% and 179.48%. Both sales are within the valuation grouping for Big Springs. The assessor is reviewing one sale for the amount of personal property included in the transaction and the second sale is a warehouse building for a business. The removal of both of these outliers calculates the COD at 24.69 and PRD at 107.64. Based on the consideration of the unreliable measures and the small sample size along with the known assessment practices in Deuel County, there are no indications that the county has not achieved uniformity assessments.

2010 Assessment Actions for Deuel County

taken to address the following property classes/subclasses:

Agricultural

The market of agricultural land in Deuel County has shown a steady increase in market value compared to 2009. The Assessor has taken actions to equalize the property class by increased values. Irrigated subclasses remained the same with very few acres selling. Dry subclasses increased between \$10-30 per acre with only 3D remaining the same and grass \$5-30 per acre. Deuel County has a 3 year contract with GIS Workshop. They are approximately 90% complete with the site identifying process. The data entry and GIS system will be complete for 2011.

<u>Irrigated:</u>	2009	2010
1A1	690	690
1A	685	685
2A1	680	680
2A	675	675
3A1	585	585
3A	535	535
4A1	470	470
4A	400	400
<u>Dry land:</u>		
1D1	350	380
1D	350	380
2D1	310	320
2D	310	320
3D1	260	280
3D	245	245
4D1	235	245
4D	185	210
<u>Grass:</u>		
1G1	215	225
1G	215	210
2G1	205	210
2G	205	210
3G1	195	210
3G	195	210
4G1	195	210
4G	180	210

2010 Assessment Survey for Deuel County

Agricultural Appraisal Information

1.	Valuation data collection done by:
	Assessor and staff
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.
	To analyze any market differences within the county or outside influences. None are seen to determine a distinct market area boundary.
b.	Describe the specific characteristics of the market area / valuation groupings that make them unique?
	N/A
3.	Agricultural Land
a.	How is agricultural land defined in this county?
	It is the policy of the county to define the agricultural land according to Nebraska Revised Statute 77-1359 and all corresponding regulations and directives.
b.	When is it agricultural land, when is it residential, when is it recreational?
	The property parcel type is determined by the primary use of the parcel.
c.	Are these definitions in writing?
	Yes
d.	What are the recognized differences?
	The use of the entire parcel as solely used for ag use or residential or recreational/part-time living.
e.	How are rural home sites valued?
	All rural home sites are valued in the same manner by market data.
f.	Are 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 in the same manner
h.	What are the recognized differences?
	None
4.	What is the status of the soil conversion from the alpha to numeric notation?
	The numeric soil conversion is completed for 2010
a.	Are land capability groupings (LCG) used to determine assessed value?
	Yes
b.	What other land characteristics or analysis are/is used to determine assessed values?
	By majority land use and similar sales of soil type in the area; including sales in

	neighboring counties.
5.	Is land use updated annually?
	Yes
a.	By what method? (Physical inspection, FSA maps, etc.)
	Currently the county is using GIS Workshop for verification
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?
	N/A
b.	Has the County received applications for special valuation?
	No
c.	Describe special value methodology
	N/A
7	Pickup work:
a.	Is pickup work done annually and is it completed by March 19th?
	Yes
b.	By Whom?
	The Assessor and Deputy Assessor
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)
	Rural improvements will be addressed in 2010 for the 2011 assessment year.
a.	Does the County maintain a tracking process?
	Yes
b.	How are the results of the portion of the properties inspected and reviewed applied to the balance of the county?
	The properties within the same valuation groupings were inspected and reviewed at the same time and no adjustments were needed to the balance of the county.



Deuel County 25

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	15	15
07/01/07 - 06/30/08	13	13
07/01/08 - 06/30/09	7	7
Totals	35	35

Added Sales:

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

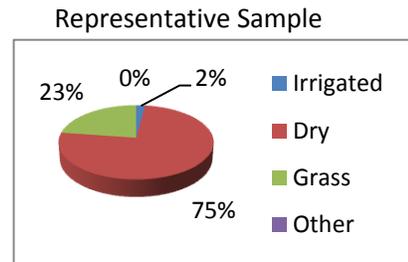
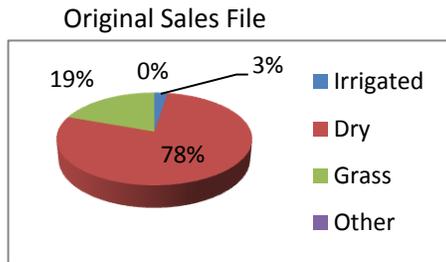
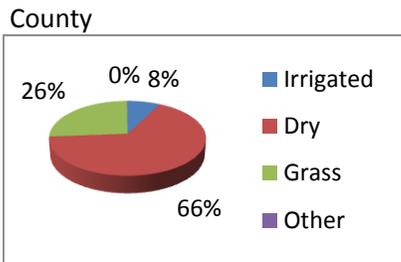
Final Results:

Study Year	County	Area 1
07/01/06 - 06/30/07	15	15
07/01/07 - 06/30/08	13	13
07/01/08 - 06/30/09	11	11
Totals	39	39

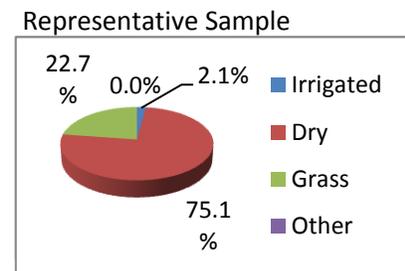
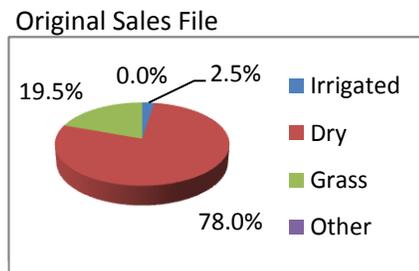
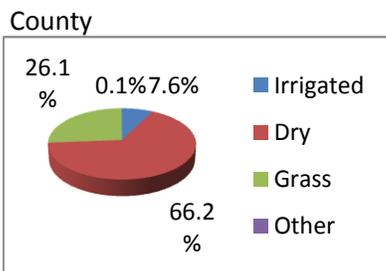
Representativeness by Majority Land Use

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	8%	3%	2%
Dry	66%	78%	75%
Grass	26%	19%	23%
Other	0%	0%	0%



	Mkt Area 1		
	county	sales file	sample
Irrigated	8%	3%	2%
Dry	66%	78%	75%
Grass	26%	19%	23%
Other	0%	0%	0%



Adequacy of Sample

	County Total	Mrkt Area 1
Number of Sales - Original Sales File	35	35
Number of Sales - Expanded Sample	39	39
Total Number of Acres Added	1875	1875

Ratio Study

Final Statistics

County # sales	39	Median	71%	AAD	12.78%
		Mean	69%	COD	18.12%
		W.	65%	PRD	106.36%

Preliminary Statistics

Median	64%	AAD	12.26%
Mean	63%	COD	19.26%
W. Mean	60%	PRD	106.02%

Market Area 1 # sales	39	Median	71%	AAD	12.78%
		Mean	69%	COD	18.12%
		W.	65%	PRD	106.36%

Median	64%	AAD	12.26%
Mean	63%	COD	19.26%
W. Mean	60%	PRD	106.02%

Majority Land Use

95% MLU	Irrigated		Dry		Grass	
	# Sales	Median	# Sales	Median	# Sales	Median
County	0	N/A	28	73.67%	2	71.78%
Mkt Area 1	0	N/A	28	73.67%	2	71.78%

80% MLU	Irrigated		Dry		Grass	
	# Sales	Median	# Sales	Median	# Sales	Median
County	1	31.66%	30	73.66%	2	71.78%
Mkt Area 1	1	31.66%	30	73.66%	2	71.78%

**Agricultural or Special
Valuation Correlation**

2010 Correlation Section

For Deuel County

Agricultural Land

I. Correlation

The level of value for the agricultural land in Deuel County, as determined by the PTA is 71%. The mathematically calculated median is 71%.

AGRICULTURAL LAND:

A detailed and thorough analysis of the agricultural land in Deuel County was conducted using all available data. The distribution of the sales among the three year period was reviewed for proportionality and equalization. The oldest and middle study years were relatively close with the exception of the newest year dropping 50% of the sales. To achieve a uniform and proportionate analysis for measurement purposes, every comparable sale was used to achieve the highest reliability on the level of value for the property class. The expanded sample corrects the time skew and the makeup of the land use in the sample versus the population. Four additional sales were utilized for this representation.

Deuel County geographically is a small County located in the southeast corner of the Panhandle of Nebraska. The agricultural land is primary dry with 66% of the acres being dry sub classifications. A limited 8% of the land can be irrigated due to the well locations. The total county valuation is approximately 50% agricultural.

The Deuel County Assessor considered the market within the County and of the surrounding region to equalize the subclasses in a uniform manner across county lines. Irrigated values did not change for 2010. Dry land values increased from \$10-\$30 with 3D remaining the same. All of the subclasses for grass except IG1 are valued at \$210. These increased between \$5-\$30 per LCG. 1G1 was valued at \$225. The County implemented the numeric soil conversion for the 2010 assessment year through the current implementation of the GIS process. The soil layers and complete GIS system will be completed in the next year.

After a final review of the 2010 Deuel County agricultural land analysis it is determined the level of value is 71% and is supported by the statistical median for the county. Deuel County has achieved uniform and proportionate assessment practices as shown through the implemented assessment actions in the property class. No nonbinding recommendations will be made for the agricultural class of property.

2010 Correlation Section

For Deuel 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:

Deuel County has a sales review process in place and has had a good return rate on the information requested. The buyer is sent a list of specific questions in regards to the agricultural property. The questions entail the use, if the transaction was done on the open market, the future use etc. If a deed transaction comes through with some unusual data on the real estate transfer statement, the assessor also sends the questionnaire to the seller of the property. The county has used 71% of the total sales. After a review of the assessment practices of sold properties and review procedures, it is determined Deuel County has used every available sale for the purposes of valuation and the measurement of statistical data.

2010 Correlation Section

For Deuel 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	71	65	69

2010 Correlation Section

For Deuel 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 Deuel 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 Deuel County, which are considered as one part of the analysis of the County's assessment practices.

	COD	PRD
R&O Statistics	18.12	106.36

AGRICULTURAL LAND:

The coefficient of dispersion calculates within the acceptable range for this index of assessment equalization. The price related differential may be misleading after a review of the sample. Although the price related differential is above the IAAO parameters the statistic may be unreliable due to 77% of the sales base coming from the higher valued dry and irrigated values. Based on the known assessment practices and 2010 actions taken by the county, there is no indication that Deuel County has not attained uniform and proportionate standards.

Total Real Property Sum Lines 17, 25, & 30	Records : 2,335	Value : 159,445,740	Growth 157,200	Sum Lines 17, 25, & 41
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Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
01. Res UnImp Land	43	72,811	0	0	3	16,250	46	89,061	
02. Res Improve Land	661	2,487,437	0	0	81	961,859	742	3,449,296	
03. Res Improvements	673	27,232,201	0	0	99	4,058,789	772	31,290,990	
04. Res Total	716	29,792,449	0	0	102	5,036,898	818	34,829,347	125,455
% of Res Total	87.53	85.54	0.00	0.00	12.47	14.46	35.03	21.84	79.81
05. Com UnImp Land	6	30,147	0	0	7	64,250	13	94,397	
06. Com Improve Land	105	627,613	0	0	21	275,910	126	903,523	
07. Com Improvements	114	9,725,047	0	0	27	1,401,753	141	11,126,800	
08. Com Total	120	10,382,807	0	0	34	1,741,913	154	12,124,720	0
% of Com Total	77.92	85.63	0.00	0.00	22.08	14.37	6.60	7.60	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	716	29,792,449	0	0	102	5,036,898	818	34,829,347	125,455
% of Res & Rec Total	87.53	85.54	0.00	0.00	12.47	14.46	35.03	21.84	79.81
Com & Ind Total	120	10,382,807	0	0	34	1,741,913	154	12,124,720	0
% of Com & Ind Total	77.92	85.63	0.00	0.00	22.08	14.37	6.60	7.60	0.00
17. Taxable Total	836	40,175,256	0	0	136	6,778,811	972	46,954,067	125,455
% of Taxable Total	86.01	85.56	0.00	0.00	13.99	14.44	41.63	29.45	79.81

Schedule II : Tax Increment Financing (TIF)

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

Schedule III : Mineral Interest Records

Mineral Interest	Records	Urban Value	Records	SubUrban Value	Records	Rural Value	Records	Total Value	Growth
23. Producing	0	0	0	0	82	3,495,610	82	3,495,610	0
24. Non-Producing	0	0	0	0	0	0	0	0	0
25. Total	0	0	0	0	0	0	82	3,495,610	0

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Producing	71	0	40	111

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	0	0	0	0	914	65,286,065	914	65,286,065
28. Ag-Improved Land	1	12,000	0	0	365	28,452,925	366	28,464,925
29. Ag Improvements	1	12,501	0	0	366	15,232,572	367	15,245,073
30. Ag Total							1,281	108,996,063

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	1	0.00	12,000	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	1	0.00	12,501	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	3	7.00	25,500	3	7.00	25,500	
32. HomeSite Improv Land	225	239.96	2,078,950	226	239.96	2,090,950	
33. HomeSite Improvements	227	0.00	10,202,464	227	0.00	10,202,464	31,745
34. HomeSite Total				230	246.96	12,318,914	
35. FarmSite UnImp Land	10	11.92	18,250	10	11.92	18,250	
36. FarmSite Improv Land	136	139.55	324,800	136	139.55	324,800	
37. FarmSite Improvements	347	0.00	5,030,108	348	0.00	5,042,609	0
38. FarmSite Total				358	151.47	5,385,659	
39. Road & Ditches	0	3,742.36	0	0	3,742.36	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
41. Total Section VI				588	4,140.79	17,704,573	31,745

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

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	1	0.00	0	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	0	0.00	0	1	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	10,051.31	48.72%	6,885,165	51.52%	685.00
47. 2A1	1,555.18	7.54%	1,057,515	7.91%	680.00
48. 2A	5,493.43	26.63%	3,708,070	27.75%	675.00
49. 3A1	925.55	4.49%	541,450	4.05%	585.00
50. 3A	307.50	1.49%	164,515	1.23%	535.01
51. 4A1	1,256.83	6.09%	590,710	4.42%	470.00
52. 4A	1,041.50	5.05%	416,600	3.12%	400.00
53. Total	20,631.30	100.00%	13,364,025	100.00%	647.75
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	130,315.64	73.04%	49,519,945	78.73%	380.00
56. 2D1	3,116.88	1.75%	997,400	1.59%	320.00
57. 2D	11,779.70	6.60%	3,769,505	5.99%	320.00
58. 3D1	17,293.57	9.69%	4,841,645	7.70%	279.97
59. 3D	789.45	0.44%	193,415	0.31%	245.00
60. 4D1	11,441.54	6.41%	2,803,190	4.46%	245.00
61. 4D	3,667.91	2.06%	770,270	1.22%	210.00
62. Total	178,404.69	100.00%	62,895,370	100.00%	352.54
Grass					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	9,681.20	13.67%	2,184,610	14.54%	225.65
65. 2G1	1,408.40	1.99%	301,790	2.01%	214.28
66. 2G	9,927.21	14.02%	2,095,780	13.94%	211.11
67. 3G1	2,929.38	4.14%	615,120	4.09%	209.98
68. 3G	998.77	1.41%	209,140	1.39%	209.40
69. 4G1	21,892.56	30.91%	4,588,185	30.53%	209.58
70. 4G	23,994.64	33.88%	5,034,885	33.50%	209.83
71. Total	70,832.16	100.00%	15,029,510	100.00%	212.18
Irrigated Total					
Irrigated Total	20,631.30	7.64%	13,364,025	14.64%	647.75
Dry Total					
Dry Total	178,404.69	66.04%	62,895,370	68.90%	352.54
Grass Total					
Grass Total	70,832.16	26.22%	15,029,510	16.46%	212.18
Waste					
Waste	258.52	0.10%	2,585	0.00%	10.00
Other					
Other	0.00	0.00%	0	0.00%	0.00
Exempt					
Exempt	0.00	0.00%	0	0.00%	0.00
Market Area Total					
Market Area Total	270,126.67	100.00%	91,291,490	100.00%	337.96

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	20,631.30	13,364,025	20,631.30	13,364,025
77. Dry Land	0.00	0	0.00	0	178,404.69	62,895,370	178,404.69	62,895,370
78. Grass	0.00	0	0.00	0	70,832.16	15,029,510	70,832.16	15,029,510
79. Waste	0.00	0	0.00	0	258.52	2,585	258.52	2,585
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	0.00	0	270,126.67	91,291,490	270,126.67	91,291,490

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	20,631.30	7.64%	13,364,025	14.64%	647.75
Dry Land	178,404.69	66.04%	62,895,370	68.90%	352.54
Grass	70,832.16	26.22%	15,029,510	16.46%	212.18
Waste	258.52	0.10%	2,585	0.00%	10.00
Other	0.00	0.00%	0	0.00%	0.00
Exempt	0.00	0.00%	0	0.00%	0.00
Total	270,126.67	100.00%	91,291,490	100.00%	337.96

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

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	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	34,730,624	34,829,347	98,723	0.28%	125,455	-0.08%
02. Recreational	0	0	0		0	
03. Ag-Homesite Land, Ag-Res Dwelling	12,038,547	12,318,914	280,367	2.33%	31,745	2.07%
04. Total Residential (sum lines 1-3)	46,769,171	47,148,261	379,090	0.81%	157,200	0.47%
05. Commercial	12,190,667	12,124,720	-65,947	-0.54%	0	-0.54%
06. Industrial	0	0	0		0	
07. Ag-Farmsite Land, Outbuildings	5,343,573	5,385,659	42,086	0.79%	0	0.79%
08. Minerals	3,581,070	3,495,610	-85,460	-2.39	0	-2.39
09. Total Commercial (sum lines 5-8)	21,115,310	21,005,989	-109,321	-0.52%	0	-0.52%
10. Total Non-Agland Real Property	67,884,481	68,154,250	269,769	0.40%	157,200	0.17%
11. Irrigated	13,077,110	13,364,025	286,915	2.19%		
12. Dryland	58,014,365	62,895,370	4,881,005	8.41%		
13. Grassland	13,720,825	15,029,510	1,308,685	9.54%		
14. Wasteland	2,585	2,585	0	0.00%		
15. Other Agland	0	0	0			
16. Total Agricultural Land	84,814,885	91,291,490	6,476,605	7.64%		
17. Total Value of all Real Property (Locally Assessed)	152,699,366	159,445,740	6,746,374	4.42%	157,200	4.32%

**2009 Plan of Assessment for Deuel County Assessor's Office
Assessment Years 2010, 2011 and 2012
Date: October 15, 2009**

Plan of Assessment Requirements:

Pursuant to Neb. Laws 2005, LB 263, Section 9, on or before June 15 each year, the assessor shall prepare a plan of assessment, (herein after referred to as the “plan”), which describes the assessment actions planned for the next assessment year and two years thereafter. The plan shall indicate the 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 each year, the assessor shall present the plan to the County Board of Equalization and the Assessor may amend the 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) 92-100% of actual value for all classes of real property excluding agricultural and horticultural land;
- 2) 68-75% of actual value for agricultural and horticultural land; and
- 3) 68-75% of special value for agricultural and horticultural land which meets the qualifications for special valuation under 77-1344 and 750% of its recapture value as defined in 77-1343 when special valuation is disqualified for special valuation under 77-1347.

Reference, Neb. Rev. Stat. 77-201 (R. S. Supp 2004).

General Description of Real Property in Deuel County:

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

	Parcels	% of Total Parcels	% of Taxable Value Base
Residential	817	35.02%	22.82%
Commercial	162	6.94%	7.97%
Agricultural	1284	55.04%	66.85%
Mineral	70	3.00%	2.36%
Total	2333	100.00%	100.00%

Agricultural land taxable acres – 270,124.21

New Property: For assessment year 2009, 00 building permits and/or information statements were filed for new property construction/additions in the county. The total growth was \$000000.

Current Resources:

- A) The Deuel County Assessor’s office has a staff of 3 that includes Assessor Jean Timm, Deputy Marjorie Radke and clerk Brenda LaVante. This office has an adopted budget for 2009-10 of \$94,157. The cost for required training for the assessor and deputy has been incorporated into the budget. The assessor and the deputy have sufficient hours to date to meet the 60-hour requirement.
- B) The cadastral map was redone in 1997 and is updated monthly by the staff. All rural improved records contain an aerial photo taken in 1987. It is unknown what year the land use overlays were created.
- C) We have signed a contract with GIS Workshop and are working to verify the information in the cadastral books. We plan to begin installing the GIS program in July 1, 2009. This will eventually eliminate the need to use the Cadastral Books and the Mylar maps.
- D) The Property record cards are current and exceed the standards set by the department. Each record contains all required information, an index, current valuation sheet, CAMA worksheet and sketch and color photos of improvements.

Current Assessment Procedures for Real Property:

- A) The Assessor processes the Real Estate Transfers. The clerk assists with updating the records and is responsible for maintaining the Sales Reference Book and the Land Sales Map. These steps are followed:

- 1) Fill out Sales Worksheets
 - 2) Send out questionnaires, add returned questionnaires to Sales File
 - 3) Update computer records
 - 4) Add the sale to the sales spreadsheet to update projected sales ratios
 - 5) File updated computer printout in record card
 - 6) Update rolodex
 - 7) Update record label
 - 8) Update the Ag Sales Map
 - 9) Update the Sales Reference Book
 - 10) Mail 521's to PAT by 15th of the following month
- B) Data collection is completed by of the Deputy and clerk. Improvements are priced by the Deputy using the current CAMA program (Cost Approach) on the AS/400. The manuals are dated 2002 with some newer updates. A 2006 pricing table was installed prior to the updating of rural properties.
- C) The Assessor reviews the sales ratios to determine if any assessment action is needed.
- D) The Assessor reviews assessment/sales ratio with the liaison after assessment actions are completed and discusses any area of concern.
- E) The Assessor is responsible for Public Notices.

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

<u>Property Class</u>	<u>Median</u>	<u>COD</u>	<u>PRD</u>
Residential	94.00%	10.97	99.85
Commercial	79.00%	19.56	104.58
Agricultural	72.00%	14.37	102.18

Action Planned for Assessment Year 2010:

Residential:

We will continue to monitor Chappell, Big Springs and Rural Residential property sales. We will begin the review of rural residences and agriculture improvements within the county. Since this had to be postponed because of the extensive work with GIS Workshop on the agricultural land, we've revised our plan of action. We will start our review in the lower portion of the county and will address all properties located in township 12, ranges 42 – 45. The valuations of all properties reviewed by December 31, 2010 will be updated by March 19, 2011.

Commercial and Agricultural Land:

We will continue to monitor Commercial/Agricultural land sales.

We will continue working with GIS Workshop to complete the updating of all agricultural land use.

Assessment Action Planned for Assessment Year 2011:

Residential:

We will continue to monitor Residential properties for changes and sales.

We will start the second phase of our review in the center section of the county and will address all properties located in township 13, ranges 42 – 45. The valuations of all properties reviewed by December 31, 2011 will be updated by March 19, 2012.

Commercial and Agricultural Land:

We will continue to monitor Commercial/Agricultural land sales.

Assessment Action Planned for Assessment Year 2012:

Residential:

We will continue to monitor Residential properties for changes and sales.

We will start the final phase of our review in the uppermost part of the county and will address all properties located in township 14, ranges 42 – 45. The valuations of all properties reviewed by December 31, 2012 will be updated by March 19, 2013.

Commercial and Agricultural Land:

We will continue to monitor Commercial/Agricultural land sales.

Other functions performed by the Assessor's office, but not limited to:

1. The Assessor makes all ownership changes. Record maintenance and mapping updates are the responsibility of the entire staff.
2. The Assessor is responsible for the filing of all Administrative Reports required by law/regulation:
 - a. Abstracts (Real and Personal)
 - b. Assessor Survey
 - c. Sales information to PA&T rosters & 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 (in conjunction with Treasurer)
 - g. Certificate of Taxes Levied Report

- h. Report of current values for property owned by Board of Education Lands & Funds
 - i. Report of all Exempt Property and Taxable Government Owned Property
 - j. Annual Plan of Assessment Report
3. Personal Property – The entire staff administers the annual filings of schedules. The assessor and the deputy prepare subsequent notices for incomplete filings or failure to file and penalties applied, as required.
 4. Permissive Exemptions – The assessor administers the annual filings of applications for new or continued exempt use, reviews and makes recommendations to the county board.
 5. Taxable Government Owned Property – the annual review of government owned property not used for public purpose and the sending of notices of intent to tax is the responsibility of the assessor.
 6. Homestead Exemptions – The entire staff assists the taxpayer with the annual filings of applications. The assessor approves or denies each application and sends out taxpayer notifications.
 7. Centrally Assessed – The assessor reviews the valuations as certified by PA&T for railroads and public service entities, establishes assessment records and tax billing for the tax list.
 8. Tax Districts and Tax Rates –The assessor prepares the tax lists and certifies it to the County Treasurer for real property, personal property and centrally assessed property,
 9. Tax List Corrections – The assessor prepares and presents the tax list corrections documents for county board approval.
 10. County Board of Equalization – The assessor provides information regarding protests and attends the county board of equalization meetings for these protests.
 11. TERC Appeals – The assessor prepares information and attends taxpayer appeal hearings before TERC. It is the assessor’s duty to defend the valuation established by the assessor’s office.
 12. Education – The Assessor and the Deputy Assessor will attend meetings, workshops and educational classes to obtain the required 60 hours of continuing education to maintain their assessor certification.

Respectfully submitted,

Jean M. Timm
Date: 10-15-09

2010 Assessment Survey for Deuel County

I. General Information

A. Staffing and Funding Information

1.	Deputy(ies) on staff
	1
2.	Appraiser(s) on staff
	0
3.	Other full-time employees
	0
4.	Other part-time employees
	0
5.	Number of shared employees
	1
6.	Assessor's requested budget for current fiscal year
	\$105,310
7.	Adopted budget, or granted budget if different from above
	Same
8.	Amount of the total budget set aside for appraisal work
	\$21,750
9.	Appraisal/Reappraisal budget, if not part of the total budget
	N/A
10.	Part of the budget that is dedicated to the computer system
	\$8,500
11.	Amount of the total budget set aside for education/workshops
	\$3,350
12.	Other miscellaneous funds
	\$3,553
13.	Was any of last year's budget not used:
	No

B. Computer, Automation Information and GIS

1.	Administrative software
	MIPS/County Solutions
2.	CAMA software
	MIPS/County Solutions
3.	Cadastral maps: Are they currently being used?
	Yes
4.	Who maintains the Cadastral Maps?
	The assessor and staff

5.	Does the county have GIS software?
	The County is in the process of implementing a new GIS system and currently are in the steps to adding the soil layers.
6.	Who maintains the GIS software and maps?
	GIS Workshop/County Assessor and staff
7.	Personal Property software:
	MIPS/County Solutions

C. Zoning Information

1.	Does the county have zoning?
	Yes
2.	If so, is the zoning countywide?
	Yes
3.	What municipalities in the county are zoned?
	Big Springs and Chappell
4.	When was zoning implemented?
	The County and Village of Big Springs were zoned in 1975. Chappell was zoned in 2002.

D. Contracted Services

1.	Appraisal Services
	Pritchard & Abbott is contracted for mineral appraisal valuations.
2.	Other services
	MIPS and GIS Workshop

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 Deuel 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