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2010 Commission Summary

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Residential Real Property - Current

Number of Sales	13	Median	96
Total Sales Price	\$609,000	Mean	98
Total Adj. Sales Price	\$609,000	Wgt. Mean	95
Total Assessed Value	\$577,897	Average Assessed Value of the Base	\$43,917
Avg. Adj. Sales Price	\$46,846	Avg. Assessed Value	\$44,454

Confidence Interval - Current

95% Median C.I	84.86 to 100.81
95% Mean C.I	83.37 to 112.38
95% Wgt. Mean C.I	88.36 to 101.43

% of Value of the Class of all Real Property Value in the County	12.69
% of Records Sold in the Study Period	3.53
% of Value Sold in the Study Period	3.58

Residential Real Property - History

Year	Number of Sales	LOV	Median
2009	23	100	96
2008	53	99	99
2007	50	99	99
2006	38	99	99

2010 Commission Summary

46 Hooker

Commercial Real Property - Current

Number of Sales	6	Median	97
Total Sales Price	\$200,500	Mean	98
Total Adj. Sales Price	\$200,500	Wgt. Mean	91
Total Assessed Value	\$181,762	Average Assessed Value of the Base	\$115,135
Avg. Adj. Sales Price	\$33,417	Avg. Assessed Value	\$30,294

Confidence Interval - Current

95% Median C.I	76.83 to 126.82
95% Mean C.I	78.78 to 116.37
95% Wgt. Mean C.I	72.11 to 109.20

% of Value of the Class of all Real Property Value in the County	8.95
% of Records Sold in the Study Period	6.06
% of Value Sold in the Study Period	1.59

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2009	6	100	94
2008	4	100	80
2007	3	100	94
2006	3	100	93

2010 Opinions of the Property Tax Administrator for Hooker 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 Hooker County is 96% of market value. The quality of assessment for the class of residential real property in Hooker 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 Hooker County is 100% of market value. The quality of assessment for the class of commercial real property in Hooker 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 Hooker County is 70% of market value. The quality of assessment for the class of agricultural land in Hooker 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 Hooker County

taken to address the following property classes/subclasses:

Residential

All residential property within Hooker County was reappraised to assure uniform and proportionate treatment within the residential class.

The assessor felt the listing of the component parts (square foot, style, quality, and so on) essential to pricing out the homes, garages, and additional buildings was accurate, sketches and photographs were also put into the CAMA system. The Marshall & Swift 2009 cost index was implemented and a contracted appraiser, Larry Rexroth, assisted in developing new depreciation tables and setting up tables to value the land.

The annual routine maintenance was also completed for the residential class.

2010 Assessment Survey for Hooker County

Residential Appraisal Information

1.	Valuation data collection done by:
	Assessor
2.	List the valuation groupings used by the County:
	Valuation Grouping 1 – Mullen and Rural Valuation Grouping 2 – Dismal River
a.	Describe the specific characteristics of the valuation groupings that make them unique.
	Grouping 1 would consist primarily of all residential property within the county, the county is primarily all ranch land and Mullen is the only town. Grouping 2 is for a recreational subdivision along the Dismal River exclusive to only members wanting to be a part of the golfing community. The market for the property in this subdivision compares to none other in the county.
3.	What approach(es) to value is/are used for this class to estimate the market value of properties? List or describe.
	Since there are so few sales the cost approach is the primary approach to value, and a sale price per square foot will be looked at as well.
4	When was the last lot value study completed?
	2010
a.	What methodology was used to determine the residential lot values?
	A per lot value has been established.
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?
	Was done from the market as part of the new reappraisal.
a.	How often does the County update depreciation tables?
	When the re-costing is done.
7.	Pickup work:
a.	Is pickup work done annually and is it completed by March 19th?

	Yes
b.	By Whom?
	Assessor
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)
	Mullen and the rural area are on a three year cycle.
a.	Does the County maintain a tracking process? If yes describe.
	No
b.	How are the results of the portion of the properties inspected and reviewed applied to the balance of the county?
	Try to value the whole class at one time.

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:	13	MEDIAN:	96	COV:	24.53	95% Median C.I.:	84.86 to 100.81
TOTAL Sales Price:	609,000	WGT. MEAN:	95	STD:	24.00	95% Wgt. Mean C.I.:	88.36 to 101.43
TOTAL Adj.Sales Price:	609,000	MEAN:	98	AVG.ABS.DEV:	12.20	95% Mean C.I.:	83.37 to 112.38
TOTAL Assessed Value:	577,897						
AVG. Adj. Sales Price:	46,846	COD:	12.76	MAX Sales Ratio:	168.68		
AVG. Assessed Value:	44,453	PRD:	103.14	MIN Sales Ratio:	61.93		

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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	2	87.68	87.68	80.12	9.03	109.44	79.76	95.60	N/A	33,250	26,639
10/01/07 TO 12/31/07											
01/01/08 TO 03/31/08	1	104.67	104.67	104.67			104.67	104.67	N/A	46,500	48,673
04/01/08 TO 06/30/08	1	99.30	99.30	99.30			99.30	99.30	N/A	52,000	51,635
07/01/08 TO 09/30/08	3	100.81	118.12	98.32	27.72	120.14	84.86	168.68	N/A	42,000	41,294
10/01/08 TO 12/31/08											
01/01/09 TO 03/31/09	3	95.04	94.17	94.38	1.21	99.78	92.02	95.46	N/A	42,666	40,270
04/01/09 TO 06/30/09	3	97.05	85.38	94.53	12.10	90.32	61.93	97.16	N/A	63,333	59,872
____Study Years____											
07/01/07 TO 06/30/08	4	97.45	94.83	93.08	7.34	101.88	79.76	104.67	N/A	41,250	38,396
07/01/08 TO 06/30/09	9	95.46	99.22	95.57	15.11	103.83	61.93	168.68	84.86 to 100.81	49,333	47,145
____Calendar Yrs____											
01/01/08 TO 12/31/08	5	100.81	111.66	99.86	17.69	111.82	84.86	168.68	N/A	44,900	44,838
____ALL____											
	13	95.60	97.87	94.89	12.76	103.14	61.93	168.68	84.86 to 100.81	46,846	44,453

VALUATION GROUP	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
RANGE											
01	13	95.60	97.87	94.89	12.76	103.14	61.93	168.68	84.86 to 100.81	46,846	44,453
____ALL____											
	13	95.60	97.87	94.89	12.76	103.14	61.93	168.68	84.86 to 100.81	46,846	44,453

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	11	97.05	101.35	95.67	11.57	105.93	79.76	168.68	84.86 to 104.67	53,954	51,617
2	2	78.77	78.77	65.19	21.37	120.83	61.93	95.60	N/A	7,750	5,052
____ALL____											
	13	95.60	97.87	94.89	12.76	103.14	61.93	168.68	84.86 to 100.81	46,846	44,453

PROPERTY TYPE *	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
RANGE											
01	13	95.60	97.87	94.89	12.76	103.14	61.93	168.68	84.86 to 100.81	46,846	44,453
06											
07											
____ALL____											
	13	95.60	97.87	94.89	12.76	103.14	61.93	168.68	84.86 to 100.81	46,846	44,453

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:	13	MEDIAN:	96	COV:	24.53	95% Median C.I.:	84.86 to 100.81
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AVG. Assessed Value:	44,453	PRD:	103.14	MIN Sales Ratio:	61.93		

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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 \$ _____											
1 TO 4999	1	95.60	95.60	95.60			95.60	95.60	N/A	1,500	1,434
Total \$ _____											
1 TO 9999	1	95.60	95.60	95.60			95.60	95.60	N/A	1,500	1,434
10000 TO 29999	2	115.31	115.31	113.33	46.29	101.74	61.93	168.68	N/A	13,500	15,299
30000 TO 59999	7	97.05	97.76	97.92	3.28	99.85	92.02	104.67	92.02 to 104.67	45,071	44,132
60000 TO 99999	2	82.31	82.31	82.49	3.10	99.78	79.76	84.86	N/A	70,000	57,744
100000 TO 149999	1	97.16	97.16	97.16			97.16	97.16	N/A	125,000	121,450
ALL	13	95.60	97.87	94.89	12.76	103.14	61.93	168.68	84.86 to 100.81	46,846	44,453

**2010 Correlation Section
for Hooker County**

Residential Real Property

I. Correlation

The level of value for the residential real property in Hooker County, as determined by the PTA is 96%. The mathematically calculated median is 96%.

RESIDENTIAL:It is the opinion of the Division that the level of value for the residential class of property in Hooker County as evidenced by the calculated median from the statistical sample of 13 sales is 96%. The qualitative measures, coefficient of dispersion and the price related differential, are well within the prescribed parameters and are reflective of the residential reappraisal that was completed and put on the tax rolls for 2010. The residential properties are therefore being treated in a uniform and proportionate manner. The bar has been raised on the quality of work it takes to achieve these goals; it would not be unreasonable then to expect these assessment practices to continue and to see a schedule of continued maintenance be outlined in the three year plan of assessment and the six year cycle of physical inspection and review.

There will be no non-binding recommendations made for the residential class of property in Hooker County.

**2010 Correlation Section
for Hooker 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 Hooker County Clerk is the ex-officio assessor, register of deeds, clerk of the district court and election commissioner. Because of these job responsibilities the assessor is in a unique position to verify sales as he visits with professional individuals, such as abstractors, realtors, and mortgage lenders, he also has ample opportunity to visit with taxpayers. There is not a large number of sales in any of the three classes of real property in Hooker County; residential, commercial or agricultural. A sales verification form is now being utilized in the sales review process; the best response to the new form appears to be happening when telephone interviews are done. The assessor goes through the questions and fills in the form as information is provided. These forms are kept on file in the assessors office. Occasionally on-site reviews will be done while doing pickup work. Also, one of the county board members is a building contractor and offers useful information.

After a review of the qualified and non-qualified sales it appears those disqualified were for old contracts, partial interests, and substantially changed parcels since time of sale. It appears no bias exists in the selection of qualified sales and the assessor is using as many sales as possible in the analysis of the residential class of property.

**2010 Correlation Section
for Hooker 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	96	95	98

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

	COD	PRD
R&O Statistics	12.76	103.14

RESIDENTIAL: The residential class of property in Hooker County underwent a reappraisal this last year. The Marshall and Swift cost index was upgraded to 2009 and appraiser, Larry Rexroth, was contracted to build depreciation tables and help setup land tables within the CAMA system. As a result of the reappraisal the qualitative measures are indicating that uniform and proportionate treatment has been accomplished within the residential class of property. Both measures are well within the accepted standards.

2010 Assessment Actions for Hooker County

taken to address the following property classes/subclasses:

Commercial

Time did not allow for the implementation of a reappraisal of the commercial properties in Hooker County. It will take time to make sure the CAMA pricing is functioning appropriately for each business and the contracted appraiser, Larry Rexroth, will need to be re-scheduled to assist in the development of the depreciation and land tables. It is anticipated that the completion of the reappraisal of the commercial class of property will be done for 2011.

The pickup work was completed for 2010.

2010 Assessment Survey for Hooker County

Commercial / Industrial Appraisal Information

1.	Valuation data collection done by:
	Assessor
2.	List the valuation groupings used by the County:
	Valuation Grouping 1 – all commercial
a.	Describe the specific characteristics of the valuation groupings that make them unique.
	Not applicable.
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, the sales comparison and income approach have not been utilized.
4	When was the last lot value study completed?
	2004
a.	What methodology was used to determine the commercial lot values?
	A per lot value has been established.
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?
	Adjustments have been made when needed, the commercial have properties have not yet been entered into the TerraScan CAMA system.
a.	How often does the County update the depreciation tables?
	Will do with the new reappraisal.
7.	Pickup work:
a.	Is pickup work done annually and is it completed by March 19th?
	Yes
b.	By Whom?
	Assessor

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 three property classes (residential, commercial, agricultural) are done on a three year cycle.
a.	Does the County maintain a tracking process? If yes describe.
	No
b.	How are the results of the portion of the properties inspected and reviewed applied to the balance of the county?
	Try to value the whole class at one time.

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:	6	MEDIAN:	97	COV:	18.35	95% Median C.I.:	76.83 to 126.82
TOTAL Sales Price:	200,500	WGT. MEAN:	91	STD:	17.91	95% Wgt. Mean C.I.:	72.11 to 109.20
TOTAL Adj.Sales Price:	200,500	MEAN:	98	AVG.ABS.DEV:	13.28	95% Mean C.I.:	78.78 to 116.37
TOTAL Assessed Value:	181,762						
AVG. Adj. Sales Price:	33,416	COD:	13.72	MAX Sales Ratio:	126.82		
AVG. Assessed Value:	30,293	PRD:	107.63	MIN Sales Ratio:	76.83		

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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	1	76.83	76.83	76.83			76.83	76.83	N/A	16,000	12,293
10/01/06 TO 12/31/06											
01/01/07 TO 03/31/07	1	82.41	82.41	82.41			82.41	82.41	N/A	120,000	98,895
04/01/07 TO 06/30/07											
07/01/07 TO 09/30/07	1	105.74	105.74	105.74			105.74	105.74	N/A	29,000	30,665
10/01/07 TO 12/31/07											
01/01/08 TO 03/31/08	1	93.64	93.64	93.64			93.64	93.64	N/A	15,000	14,046
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	1	100.00	100.00	100.00			100.00	100.00	N/A	500	500
04/01/09 TO 06/30/09	1	126.82	126.82	126.82			126.82	126.82	N/A	20,000	25,363
<u>Study Years</u>											
07/01/06 TO 06/30/07	2	79.62	79.62	81.76	3.50	97.39	76.83	82.41	N/A	68,000	55,594
07/01/07 TO 06/30/08	2	99.69	99.69	101.62	6.07	98.10	93.64	105.74	N/A	22,000	22,355
07/01/08 TO 06/30/09	2	113.41	113.41	126.16	11.82	89.89	100.00	126.82	N/A	10,250	12,931
<u>Calendar Yrs</u>											
01/01/07 TO 12/31/07	2	94.07	94.07	86.95	12.40	108.19	82.41	105.74	N/A	74,500	64,780
01/01/08 TO 12/31/08	1	93.64	93.64	93.64			93.64	93.64	N/A	15,000	14,046
<u>ALL</u>											
	6	96.82	97.57	90.65	13.72	107.63	76.83	126.82	76.83 to 126.82	33,416	30,293

VALUATION GROUP	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
01	6	96.82	97.57	90.65	13.72	107.63	76.83	126.82	76.83 to 126.82	33,416	30,293
<u>ALL</u>											
	6	96.82	97.57	90.65	13.72	107.63	76.83	126.82	76.83 to 126.82	33,416	30,293

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	5	93.64	97.09	90.63	15.66	107.12	76.83	126.82	N/A	40,000	36,252
2	1	100.00	100.00	100.00			100.00	100.00	N/A	500	500
<u>ALL</u>											
	6	96.82	97.57	90.65	13.72	107.63	76.83	126.82	76.83 to 126.82	33,416	30,293

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:	6	MEDIAN:	97	COV:	18.35	95% Median C.I.:	76.83 to 126.82
TOTAL Sales Price:	200,500	WGT. MEAN:	91	STD:	17.91	95% Wgt. Mean C.I.:	72.11 to 109.20
TOTAL Adj.Sales Price:	200,500	MEAN:	98	AVG.ABS.DEV:	13.28	95% Mean C.I.:	78.78 to 116.37
TOTAL Assessed Value:	181,762						
AVG. Adj. Sales Price:	33,416	COD:	13.72	MAX Sales Ratio:	126.82		
AVG. Assessed Value:	30,293	PRD:	107.63	MIN Sales Ratio:	76.83		

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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	6	96.82	97.57	90.65	13.72	107.63	76.83	126.82	76.83 to 126.82	33,416	30,293
04											
ALL	6	96.82	97.57	90.65	13.72	107.63	76.83	126.82	76.83 to 126.82	33,416	30,293

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
1 TO 4999	1	100.00	100.00	100.00			100.00	100.00	N/A	500	500
Total \$											
1 TO 9999	1	100.00	100.00	100.00			100.00	100.00	N/A	500	500
10000 TO 29999	4	99.69	100.76	102.96	15.57	97.86	76.83	126.82	N/A	20,000	20,591
100000 TO 149999	1	82.41	82.41	82.41			82.41	82.41	N/A	120,000	98,895
ALL	6	96.82	97.57	90.65	13.72	107.63	76.83	126.82	76.83 to 126.82	33,416	30,293

OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	2	96.82	96.82	93.85	3.28	103.17	93.64	100.00	N/A	7,750	7,273
304	1	105.74	105.74	105.74			105.74	105.74	N/A	29,000	30,665
346	1	82.41	82.41	82.41			82.41	82.41	N/A	120,000	98,895
353	1	76.83	76.83	76.83			76.83	76.83	N/A	16,000	12,293
554	1	126.82	126.82	126.82			126.82	126.82	N/A	20,000	25,363
ALL	6	96.82	97.57	90.65	13.72	107.63	76.83	126.82	76.83 to 126.82	33,416	30,293

**2010 Correlation Section
for Hooker County**

Commerical Real Property

I. Correlation

The level of value for the commercial real property in Hooker County, as determined by the PTA is 100%. The mathematically calculated median is 97%.

COMMERCIAL: The calculated median from the statistical sample of 6 sales will not be relied upon in determining the level of value for Hooker 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 Hooker County. The county tries to stay on task with goals, the commercial class is scheduled to have a reappraisal done for 2011. There is no other information available that would indicate that the level of value for the commercial class of property has not been met.

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

**2010 Correlation Section
for Hooker 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 only a few commercial sales in Hooker County, there are six within this study period. These sales are too diverse to be representative of the population. The Hooker 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.

After a review of the qualified and non-qualified sales it was discovered that those considered to be disqualified consisted of a forced family sale, a transaction with 70% of the sale price attributed to personal property and a change of use. It appears no bias exists in the selection of qualified sales and the assessor is using as many sales as possible in the analysis of the commercial class of property.

**2010 Correlation Section
for Hooker 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	97	91	98

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

	COD	PRD
R&O Statistics	13.72	107.63

COMMERCIAL: There are only six sales within the commercial sales file, when the disparity and diversification of these sales is taken into consideration they are not a good representation of the population. The qualitative measures, COD and PRD, appear to be showing there is some uniform and proportionate treatment within the commercial class however, the small sample is not sufficient enough for a reliable statistical analysis. The commercial property class is scheduled to undergo a reappraisal for 2011.

2010 Assessment Actions for Hooker County

taken to address the following property classes/subclasses:

Agricultural

A review of the most current market data both within Hooker County and the surrounding counties of Cherry, Thomas, McPherson, Arthur and Grant was done. After careful consideration of the analysis the decision was made to leave all 2009 values as they were.

The soil conversion has been changed from the alpha to the numeric notations through the assistance of GIS Western Resources and TerraScan.

2010 Assessment Survey for Hooker County

Agricultural Appraisal Information

1.	Valuation data collection done by:
	Assessor
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.
	Not applicable.
b.	Describe the specific characteristics of the market area / valuation groupings that make them unique?
	Not applicable.
3.	Agricultural Land
a.	How is agricultural land defined in this county?
	By statute and directive.
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?
	No
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?
	On a per acre basis.
f.	Are rural farm home sites valued the same as rural residential home sites?
	No - Mullen Subdivision: 1 st acre \$1750, 2 plus acres are valued at \$1000 per acre

	Rural Residential: 1-20 acres \$1000 per acre, 21 plus acres \$500 per acre Rural Farm Home Sites: \$210 per acre, generally only have two acres at this value and rest of the land is valued at agland value
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? Not applicable.
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 Hooker County approximately 94% 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.
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? There is an annual review.
a.	By what method? (Physical inspection, FSA maps, etc.) Physical inspection and the FSA maps were used to verify irrigated acres.
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
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)
	The three property classes (residential, commercial, agricultural) are done on a three year cycle.
a.	Does the County maintain a tracking process?
	No
b.	How are the results of the portion of the properties inspected and reviewed applied to the balance of the county?
	Try to value the whole class at one 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	7	7
07/01/07 - 06/30/08	7	7
07/01/08 - 06/30/09	1	1
Totals	15	15

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:

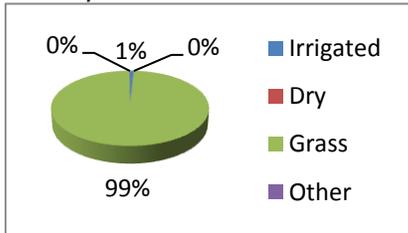
Study Year	County	Area 1
07/01/06 - 06/30/07	7	7
07/01/07 - 06/30/08	7	7
07/01/08 - 06/30/09	5	5
Totals	19	19

Representativeness by Majority Land Use

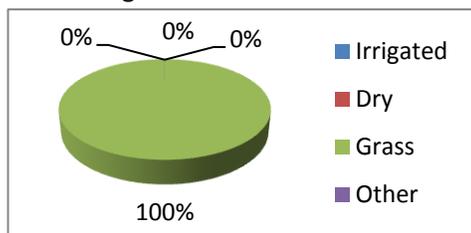
The following tables and charts compare the makeup of land use in the population to the make up of land use in both the sales file and the representative sample.

	Entire County		
	county	sales file	Sample
Irrigated	1%	0%	0%
Dry	0%	0%	0%
Grass	99%	100%	100%
Other	0%	0%	0%

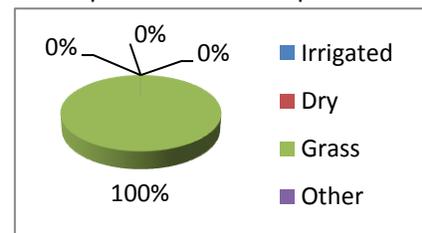
County



Original Sales File



Representative Sample



Adequacy of Sample

	County Total	Mrkt Area 1
Number of Sales - Original Sales File	15	15
Number of Sales - Expanded Sample	19	19
Total Number of Acres Added	5051	5051

Ratio Study

Final Statistics

County		Median	70%	AAD	14.90%
# sales	19	Mean	74%	COD	21.29%
		W. Mean	70%	PRD	106.69%

Preliminary Statistics

Median	70%	AAD	14.90%
Mean	74%	COD	21.29%
W. Mean	63%	PRD	117.94%

Majority Land Use

95% MLU	Irrigated		Dry		Grass	
	# Sales	Median	#	Median	# Sales	Median
County	0	N/A	0	N/A	19	70.00%
Mkt Area 1	0	N/A	0	N/A	19	70.00%

80% MLU	Irrigated		Dry		Grass	
	# Sales	Median	#	Median	# Sales	Median
County	0	N/A	0	N/A	19	70.00%
Mkt Area 1	0	N/A	0	N/A	19	70.00%

**Agricultural or Special
Valuation Correlation**

2010 Correlation Section

For Hooker County

Agricultural Land

I. Correlation

The level of value for the agricultural land in Hooker County, as determined by the PTA is 70%. The mathematically calculated median is 70%.

AGRICULTURAL LAND:

Hooker 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 no meadows in this county and only a few irrigated parcels. The primary roads through Hooker County are highway 2 going east to west and highway 97 running north to south.

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 7 occurred from 7/1/06 to 6/30/07, 7 occurred from 7/1/07 to 6/30/08 and 1 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 Hooker to be compared to a different time standard than others as the third year of the study period is under represented in comparison to the first and second year.

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

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 Hooker County.

As a result of the agricultural analysis values did not change for the 2010 assessment year.

Hooker County has achieved good equalization of agricultural land and has a level of value of 70% of market as well as a calculated median of 70%.

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

2010 Correlation Section

For Hooker 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 Hooker County Clerk is the ex-officio assessor, register of deeds, clerk of the district court and election commissioner. Because of these job responsibilities the assessor is in a unique position to verify sales as he visits with professional individuals, such as abstractors, realtors, and mortgage lenders, he also has ample opportunity to visit with taxpayers.

There is not a large number of sales in any of the three classes of real property in Hooker County; residential, commercial or agricultural.

A sales verification form is now being utilized in the sales review process; the best response to the new form appears to be happening when telephone interviews are done. The assessor goes through the questions and fills in the form as information is provided. These forms are kept on file in the assessor's office.

Occasionally on-site reviews will be done while doing pickup work. Also, one of the county board members is a building contractor and offers useful information.

Some of the non-qualified sales were family, partial interests, exchanges, name change and a use change from agricultural to commercial. It has been determined that as many sales as possible have been used in the analysis of the agricultural land.

2010 Correlation Section

For Hooker 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	70	70	74
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2010 Correlation Section

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

	COD	PRD
R&O Statistics	21.29	106.69

AGRICULTURAL LAND:

The COD and PRD are above the acceptable standards and would typically indicate that the assessment has not been done in a uniform and proportionate manner. However, these measures are more an indicator of an ever increasing market and older sales now experiencing higher ratios against today's sales. The assessor has done an adequate job of reviewing sales, analyzing the local market and the surrounding markets to establish equalization within the agricultural class of properties.

Total Real Property Sum Lines 17, 25, & 30	Records : 1,751	Value : 127,357,312	Growth 80,281	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	23	61,109	12	48,736	29	5,072,563	64	5,182,408	
02. Res Improve Land	262	563,760	29	183,479	2	42,590	293	789,829	
03. Res Improvements	269	8,302,641	29	1,438,221	6	448,500	304	10,189,362	
04. Res Total	292	8,927,510	41	1,670,436	35	5,563,653	368	16,161,599	55,926
% of Res Total	79.35	55.24	11.14	10.34	9.51	34.43	21.02	12.69	69.66
05. Com UnImp Land	7	21,166	2	5,371	9	1,444,667	18	1,471,204	
06. Com Improve Land	53	169,259	10	45,652	14	3,421,324	77	3,636,235	
07. Com Improvements	56	1,531,136	11	210,783	14	4,549,023	81	6,290,942	
08. Com Total	63	1,721,561	13	261,806	23	9,415,014	99	11,398,381	0
% of Com Total	63.64	15.10	13.13	2.30	23.23	82.60	5.65	8.95	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	292	8,927,510	41	1,670,436	35	5,563,653	368	16,161,599	55,926
% of Res & Rec Total	79.35	55.24	11.14	10.34	9.51	34.43	21.02	12.69	69.66
Com & Ind Total	63	1,721,561	13	261,806	23	9,415,014	99	11,398,381	0
% of Com & Ind Total	63.64	15.10	13.13	2.30	23.23	82.60	5.65	8.95	0.00
17. Taxable Total	355	10,649,071	54	1,932,242	58	14,978,667	467	27,559,980	55,926
% of Taxable Total	76.02	38.64	11.56	7.01	12.42	54.35	26.67	21.64	69.66

Schedule II : Tax Increment Financing (TIF)

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

Schedule III : Mineral Interest Records

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

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Producing	28	10	62	100

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	0	0	7	41,043	1,186	90,560,195	1,193	90,601,238
28. Ag-Improved Land	0	0	7	100,912	79	6,333,377	86	6,434,289
29. Ag Improvements	0	0	9	337,270	82	2,424,535	91	2,761,805
30. Ag Total							1,284	99,797,332

Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	1	3.65	2,820	
32. HomeSite Improv Land	0	0.00	0	4	6.00	1,260	
33. HomeSite Improvements	0	0.00	0	9	0.00	337,270	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	0	0.00	0	
36. FarmSite Improv Land	0	0.00	0	1	2.00	420	
37. FarmSite Improvements	0	0.00	0	0	0.00	0	
38. FarmSite Total							
39. Road & Ditches	0	0.00	0	0	0.00	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
	Records	Acres	Value	Records	Acres	Value	Growth
31. HomeSite UnImp Land	1	2.00	420	2	5.65	3,240	
32. HomeSite Improv Land	44	88.00	18,480	48	94.00	19,740	
33. HomeSite Improvements	81	0.00	2,332,676	90	0.00	2,669,946	24,355
34. HomeSite Total				92	99.65	2,692,926	
35. FarmSite UnImp Land	1	2.00	420	1	2.00	420	
36. FarmSite Improv Land	25	49.00	10,290	26	51.00	10,710	
37. FarmSite Improvements	16	0.00	91,859	16	0.00	91,859	0
38. FarmSite Total				17	53.00	102,989	
39. Road & Ditches	0	0.00	0	0	0.00	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
41. Total Section VI				109	152.65	2,795,915	24,355

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	0.00	0.00%	0	0.00%	0.00
51. 4A1	0.00	0.00%	0	0.00%	0.00
52. 4A	4,033.00	100.00%	1,774,520	100.00%	440.00
53. Total	4,033.00	100.00%	1,774,520	100.00%	440.00
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	450.00	0.10%	105,750	0.11%	235.00
68. 3G	18,556.47	4.11%	4,360,772	4.58%	235.00
69. 4G1	7,614.45	1.69%	1,599,034	1.68%	210.00
70. 4G	424,557.11	94.10%	89,156,651	93.63%	210.00
71. Total	451,178.03	100.00%	95,222,207	100.00%	211.05
Irrigated Total					
Irrigated Total	4,033.00	0.89%	1,774,520	1.83%	440.00
Dry Total					
Dry Total	0.00	0.00%	0	0.00%	0.00
Grass Total					
Grass Total	451,178.03	99.01%	95,222,207	98.17%	211.05
Waste					
Waste	469.00	0.10%	4,690	0.00%	10.00
Other					
Other	0.00	0.00%	0	0.00%	0.00
Exempt					
Exempt	10.10	0.00%	0	0.00%	0.00
Market Area Total	455,680.03	100.00%	97,001,417	100.00%	212.87

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	4,033.00	1,774,520	4,033.00	1,774,520
77. Dry Land	0.00	0	0.00	0	0.00	0	0.00	0
78. Grass	0.00	0	656.23	137,455	450,521.80	95,084,752	451,178.03	95,222,207
79. Waste	0.00	0	0.00	0	469.00	4,690	469.00	4,690
80. Other	0.00	0	0.00	0	0.00	0	0.00	0
81. Exempt	0.00	0	0.00	0	10.10	0	10.10	0
82. Total	0.00	0	656.23	137,455	455,023.80	96,863,962	455,680.03	97,001,417

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	4,033.00	0.89%	1,774,520	1.83%	440.00
Dry Land	0.00	0.00%	0	0.00%	0.00
Grass	451,178.03	99.01%	95,222,207	98.17%	211.05
Waste	469.00	0.10%	4,690	0.00%	10.00
Other	0.00	0.00%	0	0.00%	0.00
Exempt	10.10	0.00%	0	0.00%	0.00
Total	455,680.03	100.00%	97,001,417	100.00%	212.87

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	15,890,039	16,161,599	271,560	1.71%	55,926	1.36%
02. Recreational	0	0	0		0	
03. Ag-Homesite Land, Ag-Res Dwelling	2,592,093	2,692,926	100,833	3.89%	24,355	2.95%
04. Total Residential (sum lines 1-3)	18,482,132	18,854,525	372,393	2.01%	80,281	1.58%
05. Commercial	12,920,806	11,398,381	-1,522,425	-11.78%	0	-11.78%
06. Industrial	0	0	0		0	
07. Ag-Farmsite Land, Outbuildings	93,802	102,989	9,187	9.79%	0	9.79%
08. Minerals	0	0	0		0	
09. Total Commercial (sum lines 5-8)	13,014,608	11,501,370	-1,513,238	-11.63%	0	-11.63%
10. Total Non-Agland Real Property	31,496,740	30,355,895	-1,140,845	-3.62%	80,281	-3.88%
11. Irrigated	1,692,227	1,774,520	82,293	4.86%		
12. Dryland	0	0	0			
13. Grassland	95,244,756	95,222,207	-22,549	-0.02%		
14. Wasteland	4,690	4,690	0	0.00%		
15. Other Agland	0	0	0			
16. Total Agricultural Land	96,941,673	97,001,417	59,744	0.06%		
17. Total Value of all Real Property (Locally Assessed)	128,438,413	127,357,312	-1,081,101	-0.84%	80,281	-0.90%

2009 Plan of Assessment for Hooker County
Assessment Years 2010, 2011 and 2012
Date: June 20, 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) 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
- 3) 75% of special value for agricultural and horticultural land which meets the qualifications for special valuation under §77-1344 and 75% of its recapture value as defined in §77-1343 when the land is disqualified for special valuation under §77-1347. Reference, Neb. Rev. Stat. §77-201 (R. S. Supp 2004).

General Description of Real Property in Hooker County:

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

	Parcels	% of Total Parcels	% of Taxable Value Base
Residential	342	15 %	12 %
Commercial	92	6 %	7 %
Agricultural	1240	74 %	81 %

Agricultural land - taxable acres 455,805

Other pertinent facts: 99 percent of the county is sandhill grassland and the primary agricultural activity is cow/calf ranching.

New Property: For assessment year 2009, an estimated 8 building permits and/or information statements were filed for new property construction/additions in the county.

For more information see 2009 Reports & Opinions, Abstract and Assessor Survey.

Staff/Budget/Training

I have held the position of County Clerk/Assessor for 9 and ½ years, and operate the office with the help of one full-time assistant. I have attended the Property Assessment and Taxation Department's annual course of training and will continue taking training to remain an accredited assessor. The Clerk/Assessor is responsible for all necessary reports and filings. My office is open to the public 35 hours per week.

The budget for the County Clerk is \$55,410 for the 2008-2009 fiscal year, and there were no funds allowed for appraisal maintenance and \$ 5000 was requested for appraisal. The county board did not allow this is the current budget.

Mapping and Software

Hooker County's cadastral maps are from 1970 and are currently out of date. The Village of Mullen and Hooker County are zoned. I am interested in GIS software and have requested budget funds for the purchase of software for transferring cadastral information to GIS format. I am working to input the new land classifications in the Terra Scan software.

The County has contracted with ASI/Terra Scan for computer services for the assessor. Data entry is current for all improvements and assessment and replacement cost sheets can be printed. This includes sketching and photos. The system will print property record cards, and attached photos. I currently use sales and statistical analysis from the Property Assessment and Taxation Department.

Procedure Manual\ Record Cards

Hooker County does not currently have a written procedure manual. As the assessor is the only person handling the assessment function, things are normally done using the same methods consistently. I plan to write a procedure manual using the resources available to me. I have requested procedure manual templates and copies of procedure manuals to aid in the inception of these manuals. Property Assessment and Taxation could be helpful in articulating a viable procedure manual. I have succeeded in the past year in printing property record cards and attaching them to the hardcopy historical files. The property record cards are available in Terrascan and can be printed on demand.

Current Assessment Procedures for Real Property :

The assessor is also the Register of Deeds, and property listing and inventory is coordinated with that office and the Village Zoning authority, County Zoning to aid in discovery of real property. Data Collection is done on a regular basis and listing is current and accurate.

Data Verification/ Sales Review

The assessor reviews sales by telephone and has instituted annual trips to review rural parcels. Some physical review is done to ascertain that records are current. I have instituted consistent review of sales. Zoning of the county will add another tool for discovery of valuation changes within the county.

2009 R&O Statistics			
Property Class	Median	COD	PRD
Residential	96	27.22	126.75
Commercial	94	8.79	103.89
Agricultural	71	27.80	105.96

There are issues of uniformity and the following plan will address the correctable items. The assessor is unable to address the low number of sales in the classes.

Land valuation studies, establish market areas, special value for agricultural land, reconciliation of final value and documentation, review assessment sales ratio studies after assessment actions and notices and public relations.

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

<u>Property Class</u>	<u>Median</u>	<u>COD*</u>	<u>PRD*</u>
Residential	99.00	316.80	103.72
Commercial	94.00	11.69	94.33
Agricultural Land	75.00	15.61	107.75

*COD means coefficient of dispersion and PRD means price related differential.
For more information regarding statistical measures see 2009 Reports & Opinions.

Assessment Actions Planned for Assessment Year 2010:

Residential (and/or subclasses): This class of property will have reappraisal for 2010 The reappraisal will be completed by the assessor. Sales review will be accomplished through sales questionnaire by interview of principal party. Pick-up work includes physical inspection of all building permits and information statements.

Commercial (and/or subclasses): This class of property will be reviewed and a sales review and pickup work will be completed. Value will be determined in traditional manner with new replacement cost and correlation to final value.

Agricultural Land (and/or subclasses): This class of property will be analyzed for differences within and between land classification groups annually. I will continue the physical inspection process instituted previously and return to each part of the county in a 2-year rotation. Sales review and pick-up work will be completed for agricultural properties.

Assessment Actions Planned for Assessment Year 2011:

Residential (and/or subclasses): This class of property will have appraisal maintenance for this year and the assessor will review and appraise one half of the residential properties. The second half of the complete new appraisal will be completed by the beginning of the tax year 2011. Appraisal maintenance includes sales review and pick-up work. Sales review will be accomplished through sales questionnaire by interview of principal party. Pick-up work includes physical inspection of all building permits and information statements.

Commercial (and/or subclasses): This class of property will receive appraisal maintenance only for 2010. The maintenance will be completed by the assessor. Appraisal maintenance includes sales review and pick-up work. Sales review will be accomplished through sales questionnaire by interview of principal party. Pick-up work includes physical inspection of all building permits and information statements.

Agricultural Land (and/or subclasses): This class of property will be analyzed for differences within and between land classification groups annually. I will continue the physical inspection process instituted previously and return to each part of the county in a 2-year rotation. Sales review and pick-up work will be completed for agricultural properties.

Assessment Actions Planned for Assessment Year 2012:

Residential (and/or subclasses): This class of property will have appraisal maintenance only for this year. Complete new appraisal will be completed by the beginning of the tax year. Appraisal maintenance includes sales review and pick-up work. Sales review will be accomplished through sales questionnaire by interview of principal party. Pick-up work includes physical inspection of all building permits and information statements.

Commercial (and/or subclasses): This class of property will receive appraisal maintenance only for 2011. The maintenance will be completed by the assessor. Appraisal maintenance includes sales review and pick-up work. Sales review will be accomplished through sales questionnaire by interview of principal party. Pick-up work includes physical inspection of all building permits and information statements

Agricultural Land (and/or subclasses): This class of property will be analyzed for differences within and between land classification groups annually. I will continue the physical inspection process instituted previously and return to each part of the county in a 2-year rotation. Sales review and pick-up work will be completed for agricultural properties.

Other Assessment Functions

1. Record Maintenance, Mapping updates, & Ownership changes
2. Annually prepare and file Assessor Administrative Reports required by law/regulation:
 - a. Abstracts (Real & Personal Property)
 - b. Assessor Survey
 - c. Sales information to PA&T rosters & annual Assessed Value Update w/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 properties 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; administer annual filing of 40 schedules, prepare subsequent notices for incomplete filings or failure to file and penalties applied, as required.
4. Permissive Exemptions: administer annual filings of applications for new or continued exempt use, review and make recommendations to 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 75 annual filings of applications, approval/denial process, taxpayer notifications, and taxpayer assistance.
7. Centrally Assessed – review of valuations as certified by PA&T for railroads and public service entities, establish assessment records and tax billing for tax list.
8. Tax Increment Financing – management of record/valuation information for properties in community redevelopment projects for proper reporting on administrative reports and allocation of ad valorem tax.
9. 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.
10. Tax Lists; prepare and certify tax lists to county treasurer for real property, personal property, and centrally assessed.
11. Tax List Corrections – prepare tax list correction documents for county board approval.
12. County Board of Equalization - attend county board of equalization meetings for valuation protests – assemble and provide information
13. TERC Appeals - prepare information and attend taxpayer appeal hearings before TERC, defend valuation.
14. TERC Statewide Equalization – attend hearings if applicable to county, defend values, and/or implement orders of the TERC.

15. Education: Assessor and/or Appraisal Education – attend meetings, workshops, and educational classes to obtain required hours of continuing education to maintain assessor certification and/or appraiser license, etc.

Conclusion

The assessor’s priority for the coming year will be to appraise the residential properties in the county. Update information and continue to make these inspections on a regular basis. To complete all pick-up work, and to make all sales information available to the taxpayers. The assessor will continue to review property and will try to complete reviews on commercial, residential and agricultural properties. Assessor will implement new costing information on completion of this cycle of reviews.

The assessor has asked the Hooker County Board to consider current mapping of the county and methods of achieving this goal. Given the current budget, I am investigating low or no cost alternatives and education in GIS systems.

Finally, the assessor will consider a formal written policy and procedures manual. This manual could define practices and procedures and illuminate goals of assessment.

Respectfully submitted:

Assessor signature: _____ Date: _____

Copy distribution: Submit the plan to county board of equalization on or before July 31 of each year.

Mail a copy of the plan and any amendments to Dept. of Property Assessment & Taxation on or before October 31 of each year.

Assessment Practice in Hooker County

Supplement to Three Year Plan of Assessment

I will undertake market analysis of the residential and commercial properties to provide for uniform and proportionate valuation for Hooker County.

I will utilize my current assistant as well as myself to list the properties that are new and make certain residential and commercial listings are current and correct.

Data entry will be done by office staff with my supervision.

Updated costing will be done with Marshall-Swift update through TerraScan in conjunction with an updated depreciation table. This depreciation analysis is to be performed by one of the available mass appraisal contractors. (Larry Rexroth has been hired on a contractual basis.)

Reconciliation of Value and Market Analysis following reappraisal will be accomplished with the help of contracted appraiser. In the event both residential and commercial listings cannot be completed in 2010, preference will be given to residential properties and commercial properties will be completed the following year.

Dave Sullivan
Hooker County Clerk/Assessor

2010 Assessment Survey for Hooker 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
	1
4.	Other part-time employees
	1
5.	Number of shared employees
	0
6.	Assessor's requested budget for current fiscal year
	\$39,602
7.	Adopted budget, or granted budget if different from above
	The \$39,602 is contingent upon receiving \$24,602 in grant monies plus another \$6000 in initial fees to get GIS implemented. \$9,000 without this money.
8.	Amount of the total budget set aside for appraisal work
	0
9.	Appraisal/Reappraisal budget, if not part of the total budget
	\$1,500
10.	Part of the budget that is dedicated to the computer system
	\$2,500 included in the ex-officio budget that is not part of the above budget request.
11.	Amount of the total budget set aside for education/workshops
	\$1,250 but includes all ex-officio education and training.
12.	Other miscellaneous funds
	0
13.	Was any of last year's budget not used:

	No
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B. Computer, Automation Information and GIS

1.	Administrative software
	TerraScan
2.	CAMA software
	TerraScan
3.	Cadastral maps: Are they currently being used?
	They are not kept current.
4.	Who maintains the Cadastral Maps?
	They are not kept current.
5.	Does the county have GIS software?
	In the process of contracting with GIS Western Resources.
6.	Who maintains the GIS software and maps?
	The contracted company will maintain the maps.
7.	Personal Property software:
	TerraScan

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?
	Mullen and a one mile radius around the village.
4.	When was zoning implemented?
	2001

D. Contracted Services

1.	Appraisal Services
	Will contract with Larry Rexroth to assist in building depreciation tables for the residential and commercial reappraisal.
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 Hooker 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