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2010 Commission Summary

48 Jefferson

Residential Real Property - Current

Number of Sales	160	Median	99
Total Sales Price	\$8,485,970	Mean	103
Total Adj. Sales Price	\$8,538,970	Wgt. Mean	94
Total Assessed Value	\$8,003,135	Average Assessed Value of the Base	\$45,548
Avg. Adj. Sales Price	\$53,369	Avg. Assessed Value	\$50,020

Confidence Interval - Current

95% Median C.I	95.56 to 101.41
95% Mean C.I	97.87 to 108.80
95% Wgt. Mean C.I	89.99 to 97.46

% of Value of the Class of all Real Property Value in the County	20.94
% of Records Sold in the Study Period	4.36
% of Value Sold in the Study Period	4.79

Residential Real Property - History

Year	Number of Sales	LOV	Median
2009	212	98	98
2008	255	98	98
2007	273	98	98
2006	253	99	99

2010 Commission Summary

48 Jefferson

Commercial Real Property - Current

Number of Sales	24	Median	97
Total Sales Price	\$1,280,500	Mean	97
Total Adj. Sales Price	\$1,280,500	Wgt. Mean	94
Total Assessed Value	\$1,208,827	Average Assessed Value of the Base	\$101,843
Avg. Adj. Sales Price	\$53,354	Avg. Assessed Value	\$50,368

Confidence Interval - Current

95% Median C.I	93.67 to 98.57
95% Mean C.I	94.22 to 99.26
95% Wgt. Mean C.I	91.45 to 97.35

% of Value of the Class of all Real Property Value in the County	6.50
% of Records Sold in the Study Period	4.72
% of Value Sold in the Study Period	2.33

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2009	32	94	94
2008	25	97	97
2007	28	97	97
2006	23	97	97

2010 Opinions of the Property Tax Administrator for Jefferson 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 Jefferson County is 99% of market value. The quality of assessment for the class of residential real property in Jefferson 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 Jefferson County is 97% of market value. The quality of assessment for the class of commercial real property in Jefferson 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 Jefferson County is 71% of market value. The quality of assessment for the class of agricultural land in Jefferson 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 Jefferson County
taken to address the following property classes/subclasses:**

Residential

For 2010 the County reviewed all small towns and all rural buildings and houses using aerial photos taken by Cirrus Photo in November, 2008. Noted changes were inspected, the property record card was updated to reflect current status of the parcel. New improvements discovered were added as well as the removal of now nonexistent structures. Small towns were driven to check for any other changes or new construction and improvements.

All rural outbuildings were updated to May 2009 Marshall Swift costing and all rural houses were updated to December 2008 costing on our CAMA program and new depreciation was applied for condition and age to reflect the sales study of the county.

The County also completed pickup work and building permits and improvement statements that were reported for the year in the residential class.

2010 Assessment Survey for Jefferson County

Residential Appraisal Information

1.	Valuation data collection done by:	
	Assessor	
2.	List the valuation groupings used by the County:	
	01	Fairbury Largest town, the county seat, the main trade and employment center for the county
	08	Plymouth A town that is situated closer to a larger trade and employment center (Beatrice) and has a different market for residential properties.
	11	Rural Scattered across the county with a more developed market than in the small villages
	12	Daykin Diller Endicott Jansen These villages are grouped together for analysis and valuation and are small villages located across the county and have a limited stable or developed market for residential properties
	15	Harbine Reynolds Steel City These villages are also grouped together for analysis and valuation and are small villages located across the county and have no developed or stable market for residential properties
a.	Describe the specific characteristics of the valuation groupings that make them unique.	
	<p>Areas are defined by similar property characteristics and similar economic influences.</p> <p>Fairbury is unique in that it is the largest town</p> <p>The rural area and the town of Plymouth are individual areas, the towns of Daykin, Diller, Jansen and Endicott are grouped together for analysis, the towns of Reynolds, Harbine, and Steele City are grouped together for analysis, and the Town of Fairbury is split into 3 neighborhoods.</p>	
3.	What approach(es) to value is/are used for this class to estimate the market value of properties? List or describe.	
	Sales Comparison approach to value and Cost Approach to value (replacement cost new less depreciation) And the values are reconciled with the Sales Comparison carrying the most weight.	
4	When was the last lot value study completed?	
	Lot sales are analyzed (if sales occur) when the valuation groups are reviewed and re-appraised to verify whether the lot values are holding or if the values need to be adjusted before the improvements are appraised.	
a.	What methodology was used to determine the residential lot values?	
	Current local sales are used to determine lot and land values. The unit of comparison used for residential lot studies and application is by the square foot.	

5.	Is the same costing year for the cost approach being used for the entire valuation grouping? If not, identify and explain the differences?
	2005 for Plymouth, Diller, and Fairbury. Dec 2001 for the remainder of County The County is in the process of changing to Dec 2008 costing and adjusting depreciation. This has not been finished, so won't use for 2010.
2 6.	Does the County develop the depreciation study(ies) based on local market information or does the County use the tables provided by their CAMA vender?
	Local market information is used to develop the depreciation schedules.
a.	How often does the County update depreciation tables?
	During any re-appraisal of a valuation group
7.	Pickup work:
a.	Is pickup work done annually and is it completed by March 19th?
	Yes
b.	By Whom?
	Assessor and office 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 to maintain equalization between appraisal cycles.
8.	What is the County's progress with the 6 year inspection and review requirement? (Statute 77-1311.03)
	Yes the county is on schedule with their 6 year inspection cycle.
a.	Does the County maintain a tracking process? If yes describe.
	The tracking is done by using the 3 Year Plan of Assessment as their guide and check off document.
b.	How are the results of the portion of the properties inspected and reviewed applied to the balance of the county?
	The neighborhood and valuation groups are also reviewed for differences and changes that have been made so values are equalized.

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

(!: AVTot=0)
(!: Derived)

NUMBER of Sales:	160	MEDIAN:	99	COV:	34.14	95% Median C.I.:	95.56 to 101.41
TOTAL Sales Price:	8,485,970	WGT. MEAN:	94	STD:	35.28	95% Wgt. Mean C.I.:	89.99 to 97.46
TOTAL Adj.Sales Price:	8,538,970	MEAN:	103	AVG.ABS.DEV:	23.64	95% Mean C.I.:	97.87 to 108.80
TOTAL Assessed Value:	8,003,135						
AVG. Adj. Sales Price:	53,368	COD:	23.96	MAX Sales Ratio:	247.16		
AVG. Assessed Value:	50,019	PRD:	110.25	MIN Sales Ratio:	23.08		

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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>											
07/01/07 TO 09/30/07	24	101.91	108.65	99.62	23.09	109.07	63.84	162.48	91.16 to 132.97	52,408	52,208
10/01/07 TO 12/31/07	24	95.58	96.85	90.93	25.76	106.50	23.08	247.16	83.45 to 99.29	71,060	64,615
01/01/08 TO 03/31/08	14	94.30	102.36	88.10	30.90	116.19	43.00	162.35	69.59 to 146.25	47,135	41,527
04/01/08 TO 06/30/08	19	99.73	101.14	98.53	13.14	102.65	51.37	148.36	88.16 to 106.25	55,347	54,532
07/01/08 TO 09/30/08	20	104.10	118.09	95.69	33.20	123.41	47.58	226.40	83.00 to 120.75	45,785	43,809
10/01/08 TO 12/31/08	19	103.33	104.39	97.12	20.98	107.49	30.58	167.56	95.54 to 117.00	43,852	42,589
01/01/09 TO 03/31/09	11	105.38	111.55	106.21	22.77	105.03	65.33	170.33	78.30 to 150.00	30,622	32,525
04/01/09 TO 06/30/09	29	92.14	92.23	86.52	18.04	106.60	49.71	150.00	76.52 to 99.52	61,325	53,057
<u>Study Years</u>											
07/01/07 TO 06/30/08	81	97.76	102.30	94.58	23.27	108.17	23.08	247.16	95.19 to 101.41	57,713	54,583
07/01/08 TO 06/30/09	79	99.52	104.39	92.69	24.64	112.62	30.58	226.40	94.30 to 103.70	48,913	45,339
<u>Calendar Yrs</u>											
01/01/08 TO 12/31/08	72	101.96	106.94	95.45	24.23	112.04	30.58	226.40	98.41 to 105.34	48,061	45,873
<u>ALL</u>											
	160	98.69	103.33	93.72	23.96	110.25	23.08	247.16	95.56 to 101.41	53,368	50,019

VALUATION GROUP	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
01	89	100.00	109.01	94.42	28.98	115.45	47.58	247.16	95.17 to 105.80	44,294	41,822
08	9	94.44	97.77	95.57	8.73	102.31	83.31	111.47	87.65 to 110.71	94,733	90,532
11	26	97.97	98.12	95.19	10.33	103.08	69.59	135.84	92.57 to 103.55	95,480	90,886
12	27	96.31	95.51	89.10	16.22	107.19	65.33	193.00	81.41 to 99.73	42,766	38,105
15	9	103.33	91.33	69.38	45.80	131.64	23.08	196.00	30.58 to 151.23	11,888	8,248
<u>ALL</u>											
	160	98.69	103.33	93.72	23.96	110.25	23.08	247.16	95.56 to 101.41	53,368	50,019

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	153	98.23	102.65	93.65	23.76	109.60	23.08	247.16	95.19 to 100.42	55,414	51,897
2	7	105.88	118.34	103.84	26.49	113.96	65.33	193.00	65.33 to 193.00	8,650	8,982
<u>ALL</u>											
	160	98.69	103.33	93.72	23.96	110.25	23.08	247.16	95.56 to 101.41	53,368	50,019

PAD 2010 R&O Statistics

Base Stat

State Stat Run

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

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PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
01	159	98.41	103.35	93.72	24.17	110.28	23.08	247.16	95.54 to 101.66	53,697	50,327
06											
07	1	100.00	100.00	100.00			100.00	100.00	N/A	1,098	1,098
ALL	160	98.69	103.33	93.72	23.96	110.25	23.08	247.16	95.56 to 101.41	53,368	50,019

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	15	112.63	124.73	127.40	29.41	97.90	65.33	196.00	100.00 to 151.23	2,783	3,545
5000 TO 9999	8	125.39	116.92	114.21	30.49	102.37	30.58	167.56	30.58 to 167.56	6,893	7,873
Total \$											
1 TO 9999	23	112.63	122.01	119.89	30.99	101.77	30.58	196.00	100.00 to 150.00	4,212	5,051
10000 TO 29999	43	103.90	114.66	114.23	28.83	100.37	23.08	247.16	96.23 to 119.51	17,848	20,388
30000 TO 59999	37	96.31	98.94	98.07	24.93	100.89	49.71	226.40	81.64 to 106.25	41,213	40,420
60000 TO 99999	32	96.71	92.96	93.21	12.87	99.73	48.86	118.15	83.31 to 103.26	73,378	68,395
100000 TO 149999	13	94.30	85.14	84.78	13.56	100.42	47.58	101.70	69.14 to 97.54	116,469	98,748
150000 TO 249999	11	87.65	86.44	86.62	8.61	99.80	69.59	99.01	73.04 to 95.54	175,227	151,777
250000 TO 499999	1	103.55	103.55	103.55			103.55	103.55	N/A	360,000	372,790
ALL	160	98.69	103.33	93.72	23.96	110.25	23.08	247.16	95.56 to 101.41	53,368	50,019

**2010 Correlation Section
for Jefferson County**

Residential Real Property

I. Correlation

The level of value for the residential real property in Jefferson County, as determined by the PTA is 99%. The mathematically calculated median is 99%.

RESIDENTIAL:It is the opinion of the Division that the Reports and Opinion analyses demonstrates that the county has achieved an acceptable level of value and that the median is the most reliable measure for the level of value for this class of property. In correlating the assessment practices and the calculated statistics for the residential class of property in Jefferson County it is the opinion of the Division the level of value is within the acceptable range. The County utilizes verified arms length sales and applies the same assessment practices to both sold and unsold parcels in a similar manner. The County has several valuation groupings with sufficient number of sales where a reliable statistical profile can be analyzed.

The County assessor and staff are knowledgeable of the valuation trends and statistical review in the residential class as well as the overall economic trend in the county. Jefferson County maintains a web site with parcel search and is operated through an offsite GIS provider. The counties web access includes the property record information, the current valuation, sales history and current tax information.

There are no areas where a recommendation for a nonbinding adjustment will be made by the Division.

**2010 Correlation Section
for Jefferson 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:Being familiar with the assessment practices in Jefferson County and their methodology of analyzing and verifying sales assures that both the sold and unsold parcels are valued without bias. The sales verification practices are consistent and acceptable. A review of the non-qualified residential sales reveals the reasons given for disqualifying sales and provides information regarding the sales verification practices. The majority of the sales that were disqualified appear to be family transactions, substantially changed properties, or private sales that were not available on the open market. The County also notes that they also contact buyers, sellers, auctioneers, real estate agents or other real estate professionals to clarify sale terms. The County also uses their knowledge of the local market when verifying sales.

**2010 Correlation Section
for Jefferson 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	99	94	103

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

	COD	PRD
R&O Statistics	23.96	110.25

RESIDENTIAL: Calculating a COD and/or a PRD that do not fall within a certain range may be a function of the unpredictability of the market, not a reflection of the quality of the assessment practices. To demonstrate this point a hypothetical removal of low dollar sales (below \$10,000) moves the PRD down to 107.25 and the COD down to 21.95. Removing sales below 15,000 improves the PRD to 106.25 and the COD to 20.21. Considering the volatility the low dollar sales have on the analysis would suggest that uniformity has been achieved in the residential class. Also this hypothetical analysis actually moved all measures of central tendency into the acceptable range.

**2010 Assessment Actions for Jefferson County
taken to address the following property classes/subclasses:**

Commercial:

The County completed a sales analysis of the class. All commercial properties were reviewed by the contract appraiser and costing was changed to October 2008 and depreciation was changed to reflect the county market. New digital photos were taken of commercial buildings and a physical review was done.

The county has completed their permit and pick-up work in the class.

2010 Assessment Survey for Jefferson County

Commercial / Industrial Appraisal Information

1.	Valuation data collection done by:	
	Contract Appraiser	
2.	List the valuation groupings used by the County:	
	1 Market area/7 Assessor Locations	
	19	All Assessor Locations
	All Commercial sales in Jefferson County are grouped together for analysis	
a.	Describe the specific characteristics of the valuation groupings that make them unique.	
	All Commercial sales in Jefferson County are grouped together for analysis/The assessor locations are defined by physical locations by town.	
3.	What approach(es) to value is/are used for this class to estimate the market value of properties? List or describe.	
	RCNLD (replacement cost new less depreciation) and Market Approach (sales comparison approach) and the two values are reconciled correlated for a final value.	
4	When was the last lot value study completed?	
	Lot values are analyzed when the valuation group is re-appraised to verify if the values are close to market.	
a.	What methodology was used to determine the commercial lot values?	
	Sales of vacant land using square foot and the common unit of comparison.	
5.	Is the same costing year for the cost approach being used for entire valuation grouping? If not, identify and explain the differences?	
	Yes	
6.	Does the County develop the depreciation study(ies) based on local market information or does the County use the tables provided by their CAMA vender?	
	Local market	
a.	How often does the County update the depreciation tables?	
	When the valuation group is re-appraised	

7.	Pickup work:
a.	Is pickup work done annually and is it completed by March 19th?
	Yes
b.	By Whom?
	Contract Appraiser and 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)
	On schedule
a.	Does the County maintain a tracking process? If yes describe.
	The county uses the 3 Year Plan of Assessment as a historical tracking procedure.
b.	How are the results of the portion of the properties inspected and reviewed applied to the balance of the county?
	The neighborhood and valuation groups are also reviewed for differences and changes that have been made so values are equalized.

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

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	24	MEDIAN:	97	COV:	6.17	95% Median C.I.:	93.67 to 98.57
TOTAL Sales Price:	1,280,500	WGT. MEAN:	94	STD:	5.97	95% Wgt. Mean C.I.:	91.45 to 97.35
TOTAL Adj.Sales Price:	1,280,500	MEAN:	97	AVG.ABS.DEV:	3.86	95% Mean C.I.:	94.22 to 99.26
TOTAL Assessed Value:	1,208,827						
AVG. Adj. Sales Price:	53,354	COD:	3.98	MAX Sales Ratio:	118.00		
AVG. Assessed Value:	50,367	PRD:	102.47	MIN Sales Ratio:	85.71		

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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	93.00	93.00	93.00			93.00	93.00	N/A	4,000	3,720
10/01/06 TO 12/31/06	1	85.71	85.71	85.71			85.71	85.71	N/A	28,000	24,000
01/01/07 TO 03/31/07	1	97.08	97.08	97.08			97.08	97.08	N/A	140,000	135,907
04/01/07 TO 06/30/07	2	100.62	100.62	100.41	0.83	100.20	99.78	101.45	N/A	36,250	36,400
07/01/07 TO 09/30/07											
10/01/07 TO 12/31/07	6	96.05	95.52	96.59	2.64	98.89	90.00	99.50	90.00 to 99.50	24,916	24,066
01/01/08 TO 03/31/08	1	97.08	97.08	97.08			97.08	97.08	N/A	24,000	23,300
04/01/08 TO 06/30/08	5	98.33	96.42	92.14	2.14	104.64	91.63	98.57	N/A	128,800	118,680
07/01/08 TO 09/30/08	1	118.00	118.00	118.00			118.00	118.00	N/A	5,000	5,900
10/01/08 TO 12/31/08	2	97.63	97.63	97.49	1.66	100.14	96.00	99.25	N/A	43,750	42,650
01/01/09 TO 03/31/09	2	92.38	92.38	92.95	2.34	99.39	90.22	94.55	N/A	30,500	28,350
04/01/09 TO 06/30/09	2	97.19	97.19	97.54	4.65	99.64	92.67	101.71	N/A	32,500	31,700
<u>Study Years</u>											
07/01/06 TO 06/30/07	5	97.08	95.40	96.70	4.64	98.66	85.71	101.45	N/A	48,900	47,285
07/01/07 TO 06/30/08	12	96.94	96.02	93.10	2.36	103.14	90.00	99.50	93.67 to 98.57	68,125	63,425
07/01/08 TO 06/30/09	7	96.00	98.91	96.70	6.18	102.28	90.22	118.00	90.22 to 118.00	31,214	30,185
<u>Calendar Yrs</u>											
01/01/07 TO 12/31/07	9	97.08	96.82	97.54	2.61	99.26	90.00	101.45	93.67 to 99.78	40,222	39,234
01/01/08 TO 12/31/08	9	98.33	99.16	93.08	3.92	106.53	91.63	118.00	95.00 to 99.25	84,500	78,655
<u>ALL</u>											
	24	96.94	96.74	94.40	3.98	102.47	85.71	118.00	93.67 to 98.57	53,354	50,367

VALUATION GROUP	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
19	24	96.94	96.74	94.40	3.98	102.47	85.71	118.00	93.67 to 98.57	53,354	50,367
<u>ALL</u>											
	24	96.94	96.74	94.40	3.98	102.47	85.71	118.00	93.67 to 98.57	53,354	50,367

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	22	96.94	96.89	94.08	4.15	102.99	85.71	118.00	93.67 to 99.25	51,659	48,600
2	2	95.04	95.04	96.96	2.15	98.02	93.00	97.08	N/A	72,000	69,813
<u>ALL</u>											
	24	96.94	96.74	94.40	3.98	102.47	85.71	118.00	93.67 to 98.57	53,354	50,367

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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	22	96.94	96.86	96.62	3.99	100.24	85.71	118.00	93.67 to 98.57	29,568	28,569
04	2	95.44	95.44	92.11	3.99	103.61	91.63	99.25	N/A	315,000	290,150
ALL	24	96.94	96.74	94.40	3.98	102.47	85.71	118.00	93.67 to 98.57	53,354	50,367

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	93.00	93.00	93.00			93.00	93.00	N/A	4,000	3,720
5000 TO 9999	4	98.57	101.29	100.83	7.10	100.45	90.00	118.00	N/A	6,000	6,050
Total \$											
1 TO 9999	5	98.57	99.63	99.71	6.81	99.91	90.00	118.00	N/A	5,600	5,584
10000 TO 29999	8	96.05	95.13	94.86	3.72	100.29	85.71	101.45	85.71 to 101.45	20,187	19,150
30000 TO 59999	8	97.16	97.00	97.16	2.85	99.83	92.67	101.71	92.67 to 101.71	37,000	35,950
60000 TO 99999	1	97.85	97.85	97.85			97.85	97.85	N/A	65,000	63,600
100000 TO 149999	1	97.08	97.08	97.08			97.08	97.08	N/A	140,000	135,907
500000 +	1	91.63	91.63	91.63			91.63	91.63	N/A	590,000	540,600
ALL	24	96.94	96.74	94.40	3.98	102.47	85.71	118.00	93.67 to 98.57	53,354	50,367

OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	5	93.00	94.40	96.87	3.99	97.46	90.00	101.71	N/A	41,300	40,005
123	2	93.17	93.17	93.17	0.54	100.00	92.67	93.67	N/A	30,000	27,950
161	1	91.63	91.63	91.63			91.63	91.63	N/A	590,000	540,600
166	1	118.00	118.00	118.00			118.00	118.00	N/A	5,000	5,900
170	3	97.08	97.62	97.68	1.30	99.94	96.00	99.78	N/A	38,833	37,933
25	3	98.57	97.98	97.74	0.60	100.25	96.80	98.57	N/A	8,833	8,633
48	1	85.71	85.71	85.71			85.71	85.71	N/A	28,000	24,000
50	5	95.29	96.53	96.54	1.74	100.00	94.55	99.50	N/A	23,100	22,300
98	3	99.25	99.52	99.02	1.21	100.50	97.85	101.45	N/A	44,166	43,733
ALL	24	96.94	96.74	94.40	3.98	102.47	85.71	118.00	93.67 to 98.57	53,354	50,367

**2010 Correlation Section
for Jefferson County**

Commerical Real Property

I. Correlation

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

COMMERCIAL:It is the opinion of the Division after correlating the assessment practices and the calculated statistics for the commercial class of property in Jefferson County the level of value is within the acceptable range and is best measured by the median.

The county utilizes arms length sales as part of their analysis of the commercial market and applies the same assessment practices to both the sold and the unsold parcels in a similar manner. In the commercial analysis it is reasonable to include all the arms length sales of commercial sales in the county. There is only one valuation grouping for the entire County. Of the qualified sales 18 of the 24 occur in the county seat of Fairbury.

The assessor for Jefferson County and office staff are knowledgeable of the valuation trends and statistical reviews in the class as well as the overall economic trend in the County. Jefferson County maintains a web site with parcel search and is operated through an offsite GIS provider. The counties web access allows viewing the property record information, the current valuation, sales history and current tax information.

**2010 Correlation Section
for Jefferson 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:Being familiar with the assessment practices in Jefferson County and their methodology of analyzing and verifying sales assures that both the sold and unsold parcels are valued without bias. The sales verification practices are consistent and acceptable. A review of the non-qualified commercial sales reveals the reasons given for disqualifying sales and provides information regarding the sales verification practices. The majority of the sales that were disqualified appear to be substantially changed properties. The county also notes that they also contact buyers, sellers, auctioneers, real estate agents or other real estate professionals to clarify sale terms. The County verifies the sales prices as well as any personal property that may have been included in the transaction. The Assessor and appraiser are knowledgeable of the local market and are aware of the valuation trends.

**2010 Correlation Section
for Jefferson 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	94	97

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

	COD	PRD
R&O Statistics	3.98	102.47

COMMERCIAL: The quality of assessment for Jefferson County commercial class of property is satisfactory. Both measures are within the acceptable range. The extremely low COD suggests that either the market is stable and relatively predictable in the commercial class or that the selling prices influenced the assessments of the sample.

**Agricultural or Special
Valuation Reports**

**2010 Assessment Actions for Jefferson County
taken to address the following property classes/subclasses:**

Agricultural

Jefferson County completed a sales analysis and applied adjustments to the class and subclasses.

Land use changes were updated in the file that were reported or discovered through the GIS system. The County continually updates land use by discovery or through FSA maps.

2010 Assessment Survey for Jefferson County

Agricultural Appraisal Information

1.	Valuation data collection done by:
	Assessor and Clerk
2.	Does the County maintain more than one market area / valuation grouping in the agricultural property class?
	3 Market Areas
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.
	Historical and current sales are used to verify and maintain the market areas.
b.	Describe the specific characteristics of the market area / valuation groupings that make them unique?
	<p>Market Area 1: This area covers the top one third of the county where the terrain has less of a slope and larger field sizes than the other two market areas also less grass and more irrigation potential with more access to ground water and is mostly developed for irrigation.</p> <p>Market Area 2: This area covers the middle one third of the county and is a cross section of market area 1 and 3 with significantly more dry land than market area 1, similar soils to Market Area 1 but with no ground water access for irrigation well development limiting irrigation development.</p> <p>Market Area 3: This area covers the lower one third of the county and in this area the terrain is rougher and steeper with smaller field sizes</p> <p>Soil classification by soil type is how the agland is valued. The average of each of the soil types in the three years of sales are applied to each soil type and not to just the current LVG.</p>
3.	Agricultural Land
a.	How is agricultural land defined in this county?
	By following state statutes as land used for the commercial production of agricultural products and further defined by county policies.
b.	When is it agricultural land, when is it residential, when is it recreational?
	Agricultural land (see 3.a.), Residential as not used for the commercial production for agricultural products and Recreational predominantly used for rest and relaxation on an occasional basis.
c.	Are these definitions in writing?
	Yes

d.	What are the recognized differences?
	By predominant use – such as for the commercial production of agricultural products.
e.	Are rural farm home sites valued the same as rural residential home sites? If no, explain:
	Yes – the first acre is valued the same.
f.	Are all rural farm home sites valued the same or are market differences recognized?
	Yes – the farm home sites are valued the same across the whole county.
g.	What are the recognized differences?
	No recognized differences.
4.	What is the status of the soil conversion from the alpha to numeric notation?
	The soil conversion process was completed last year.
a.	Are land capability groupings (LCG) used to determine assessed value?
	No – values are determined by soil soils and then re-grouped into the various LCG groups for reporting for administrative reports.
b.	What other land characteristics or analysis are/is used to determine assessed values?
	None – because there is no timber acre values or governmental program values that are different than other like values.
5.	Is land use updated annually?
	Land use is reviewed every year and kept up to date as information is made available.
a.	By what method? (Physical inspection, FSA maps, etc.)
	Property owner reports substantiated by changes to FSA maps supplied by the property owner.
6.	Is there agricultural land in the County that has a non-agricultural influence?
	None recognized at this time.
a.	How is the County developing the value for non-agricultural influences?
	N/A
b.	Has the County received applications for special valuation?
	Non applications have been received.
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?
	Assessor and Clerk
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?
	No, land is appraised separately only the improvements are picked up.
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 county assessor feels they are on schedule.
a.	Does the County maintain a tracking process?
	Yes through the use of the 3 Year Plan of assessment as a historical tracking method.
b.	How are the results of the portion of the properties inspected and reviewed applied to the balance of the county?
	The neighborhood, market area is also reviewed for differences and changes that have been made so values are equalized.

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	Area 2	Area 3
07/01/06 - 06/30/07	18	5	8	5
07/01/07 - 06/30/08	34	5	23	6
07/01/08 - 06/30/09	15	7	5	3
Totals	67	17	36	14

Added Sales:

Study Year	Total	Mkt 1	Mkt 2	Mkt 3
7/1/06 - 6/30/07	0	0	0	0
7/1/07 - 6/30/08	0	0	0	0
7/1/08 - 6/30/09	0	0	0	0
	0	0	0	0

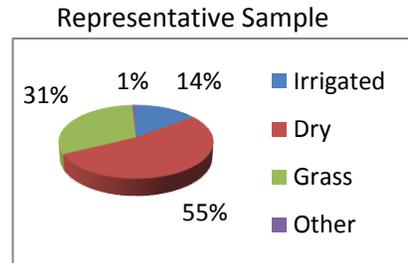
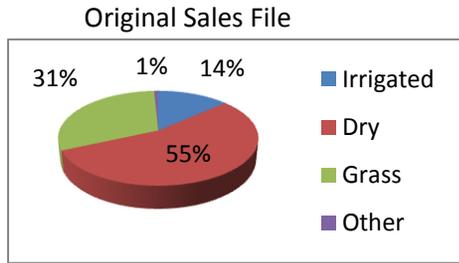
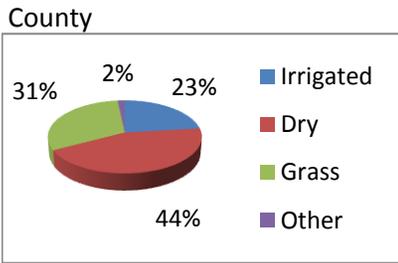
Final Results:

Study Year	County	Area 1	Area 2	Area 3
07/01/06 - 06/30/07	18	5	8	5
07/01/07 - 06/30/08	34	5	23	6
07/01/08 - 06/30/09	15	7	5	3
Totals	67	17	36	14

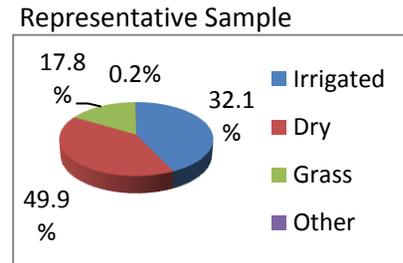
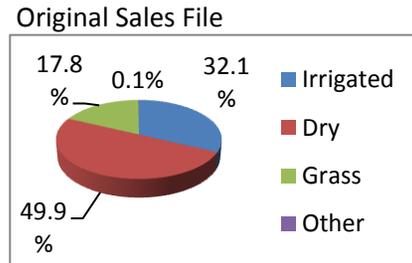
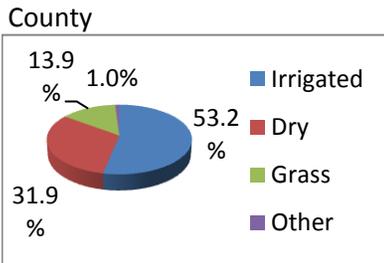
Representativeness by Majority Land Use

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

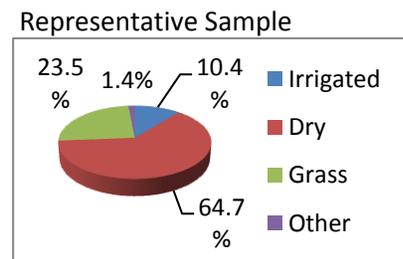
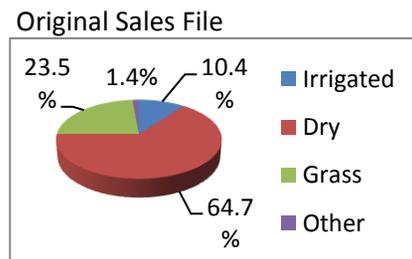
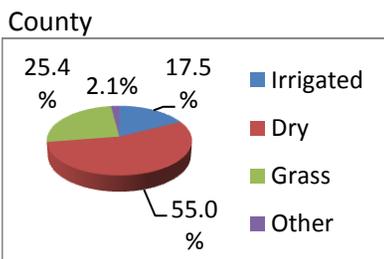
	Entire County		
	county	sales file	Sample
Irrigated	23%	14%	15%
Dry	44%	55%	53%
Grass	31%	31%	31%
Other	2%	1%	1%



	Mkt Area 1		
	county	sales file	sample
Irrigated	53%	32%	43%
Dry	32%	50%	41%
Grass	14%	18%	16%
Other	1%	0%	0%

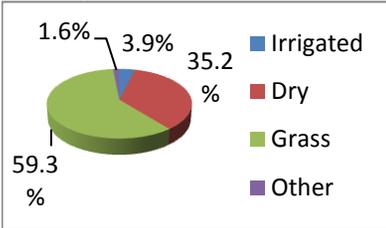


	Mkt Area 2		
	county	sales file	sample
Irrigated	18%	10%	11%
Dry	55%	65%	63%
Grass	25%	24%	25%
Other	2%	1%	2%

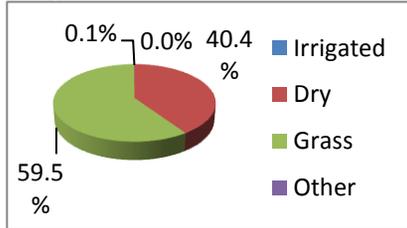


Mkt Area 3			
	county	sales file	sample
Irrigated	4%	0%	0%
Dry	35%	40%	43%
Grass	59%	60%	57%
Other	2%	0%	0%

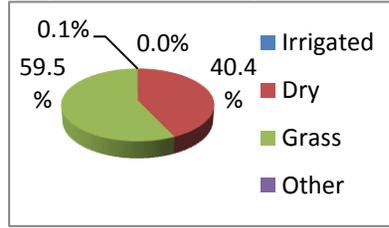
County



Original Sales File



Representative Sample



Adequacy of Sample

	County Total	Mrkt Area 1	Mrkt Area 2	Mrkt Area 3
Number of Sales - Original Sales File	67	17	36	14
Number of Sales - Expanded Sample	67	17	36	14
Total Number of Acres Added	0	0	0	0

Ratio Study

Final Statistics

County # sales	67	Median	71%	AAD	9.48%
		Mean	72%	COD	13.28%
		W. Mean	69%	PRD	104.04%

Market Area 1 # sales	17	Median	72%	AAD	12.27%
		Mean	72%	COD	17.00%
		W. Mean	67%	PRD	108.04%

Market Area 2 # sales	36	Median	71%	AAD	9.78%
		Mean	73%	COD	13.70%
		W. Mean	71%	PRD	102.31%

Market Area 3 # sales	14	Median	71%	AAD	5.35%
		Mean	72%	COD	7.54%
		W. Mean	70%	PRD	102.39%

Preliminary Statistics

Median	68%	AAD	9.90%
Mean	68%	COD	14.48%
W. Mean	65%	PRD	105.43%

Median	64%	AAD	10.37%
Mean	64%	COD	16.30%
W. Mean	59%	PRD	108.25%

Median	72%	AAD	10.33%
Mean	72%	COD	14.31%
W. Mean	68%	PRD	105.18%

Median	66%	AAD	8.24%
Mean	66%	COD	12.45%
W. Mean	66%	PRD	99.25%

Majority Land Use

95% MLU	Irrigated		Dry		Grass	
	# Sales	Median	#	Median	# Sales	Median
County	1	80.77%	12	68.66%	5	75.12%
Mkt Area 1	1	80.77%	3	77.39%	1	86.76%
Mkt Area 2	0	N/A	9	65.45%	1	57.55%
Mkt Area 3	0	N/A	0	N/A	3	75.12%

80% MLU	Irrigated		Dry		Grass	
	# Sales	Median	#	Median	# Sales	Median
County	9	67.35%	26	71.81%	7	72.44%
Mkt Area 1	6	70.83%	6	69.18%	1	86.76%
Mkt Area 2	3	67.35%	18	71.81%	3	67.61%
Mkt Area 3	0	N/A	2	73.16%	3	75.12%

**Agricultural or Special
Valuation Correlation**

2010 Correlation Section

For Jefferson County

Agricultural Land

I. Correlation

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

AGRICULTURAL LAND:

Jefferson County has three market areas in the County. In the three year study period for agricultural land, 18 sales were analyzed from the first year, 34 in the second year, and 14 sales in the most current year. The file is not impacted by a time skew for the dates of sale and is fairly representative of the overall county by majority land use.

Area 1 in Jefferson is comprised of the four northern townships in the county, Area 2 is the middle eight townships and Area 3 is the 4 southern townships adjacent to Kansas.

In analyzing the sales in Jefferson County each market area was considered a unique area. The counties market areas are distinct because of the topography and availability of water for irrigation along with field sizes. The County uses a range of values based on both land capabilities and soil classification.

In analyzing the county as a whole the overall median is 71 with a mean of 72 and weighted mean of 69. All of the measures of central tendency are within the range. In analyzing the various market areas these measures are consistent. In analyzing the qualitative statistics they also are very consistent. Jefferson County uses the same assessment practices with the sold parcels as well as the base. There is no indication of excess trimming in the file and a sufficient number of sales were used in the analysis.

The qualitative statistics, with a balanced overall sales file, and with the knowledge of the assessment practices in the County it is the opinion of the Division that the overall level of value for the County as well as the market areas are within the acceptable range.

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

2010 Correlation Section

For Jefferson 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:

Jefferson County uses a consistent approach to their sales review. The appraiser reviews all sales for land use, CRP, and irrigation. The County follows up with a phone call if necessary. The County updates the GIS system with any changes on information received from reviewing imagery and physical inspections. The County also requests an updated FSA map from the property owner. The County reviews land use changes on parcels and codes them as substantially changed where the use change is after the sale. With the knowledge of the verification process it is evident that all arms length transactions are used in the measurement of the agricultural class of property

2010 Correlation Section

For Jefferson 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

2010 Correlation Section

For Jefferson County

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	69	72

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

2010 Correlation Section

For Jefferson County

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

	COD	PRD
R&O Statistics	13.28	104.04

AGRICULTURAL LAND:

The coefficient of dispersion is within the range, while the price related differential is above the range. Based on the knowledge of assessment practices it is believed that the County has achieved good uniformity within the agricultural class of property.

Total Real Property Sum Lines 17, 25, & 30	Records : 7,041	Value : 797,992,973	Growth 6,232,468	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	334	892,921	23	249,385	175	997,648	532	2,139,954	
02. Res Improve Land	2,577	7,296,259	28	493,161	532	9,128,500	3,137	16,917,920	
03. Res Improvements	2,578	94,357,775	28	4,988,736	513	47,067,146	3,119	146,413,657	
04. Res Total	2,912	102,546,955	51	5,731,282	688	57,193,294	3,651	165,471,531	2,358,122
% of Res Total	79.76	61.97	1.40	3.46	18.84	34.56	51.85	20.74	37.84
05. Com UnImp Land	66	611,626	3	83,795	21	771,393	90	1,466,814	
06. Com Improve Land	343	3,491,945	11	598,312	41	680,808	395	4,771,065	
07. Com Improvements	343	28,529,977	11	2,812,959	40	7,554,904	394	38,897,840	
08. Com Total	409	32,633,548	14	3,495,066	61	9,007,105	484	45,135,719	1,152,657
% of Com Total	84.50	72.30	2.89	7.74	12.60	19.96	6.87	5.66	18.49
09. Ind UnImp Land	6	16,398	0	0	3	47,696	9	64,094	
10. Ind Improve Land	8	141,396	2	147,908	6	168,107	16	457,411	
11. Ind Improvements	8	1,699,887	2	529,192	6	3,951,777	16	6,180,856	
12. Ind Total	14	1,857,681	2	677,100	9	4,167,580	25	6,702,361	0
% of Ind Total	56.00	27.72	8.00	10.10	36.00	62.18	0.36	0.84	0.00
13. Rec UnImp Land	0	0	0	0	10	301,363	10	301,363	
14. Rec Improve Land	0	0	0	0	7	480,725	7	480,725	
15. Rec Improvements	0	0	0	0	7	815,345	7	815,345	
16. Rec Total	0	0	0	0	17	1,597,433	17	1,597,433	0
% of Rec Total	0.00	0.00	0.00	0.00	100.00	100.00	0.24	0.20	0.00
Res & Rec Total	2,912	102,546,955	51	5,731,282	705	58,790,727	3,668	167,068,964	2,358,122
% of Res & Rec Total	79.39	61.38	1.39	3.43	19.22	35.19	52.09	20.94	37.84
Com & Ind Total	423	34,491,229	16	4,172,166	70	13,174,685	509	51,838,080	1,152,657
% of Com & Ind Total	83.10	66.54	3.14	8.05	13.75	25.42	7.23	6.50	18.49
17. Taxable Total	3,335	137,038,184	67	9,903,448	775	71,965,412	4,177	218,907,044	3,510,779
% of Taxable Total	79.84	62.60	1.60	4.52	18.55	32.87	59.32	27.43	56.33

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	3	87,168	2,719,732	0	0	0
20. Industrial	2	258,465	245,235	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	3	87,168	2,719,732
20. Industrial	0	0	0	2	258,465	245,235
21. Other	0	0	0	0	0	0
22. Total Sch II				5	345,633	2,964,967

Schedule III : Mineral Interest Records

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

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Producing	258	37	79	374

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	0	0	1	36,730	1,990	333,366,038	1,991	333,402,768
28. Ag-Improved Land	0	0	0	0	873	178,235,533	873	178,235,533
29. Ag Improvements	0	0	0	0	873	67,447,628	873	67,447,628
30. Ag Total							2,864	579,085,929

Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	0	0.00	0	
32. HomeSite Improv Land	0	0.00	0	0	0.00	0	
33. HomeSite Improvements	0	0.00	0	0	0.00	0	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	0	0.00	0	
36. FarmSite Improv Land	0	0.00	0	0	0.00	0	
37. FarmSite Improvements	0	0.00	0	0	0.00	0	
38. FarmSite Total							
39. Road & Ditches	0	0.00	0	0	0.00	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
	Rural			Total			
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	23	22.43	224,300	23	22.43	224,300	
32. HomeSite Improv Land	548	558.91	5,588,100	548	558.91	5,588,100	
33. HomeSite Improvements	565	0.00	41,143,301	565	0.00	41,143,301	1,045,176
34. HomeSite Total				588	581.34	46,955,701	
35. FarmSite UnImp Land	174	481.11	606,115	174	481.11	606,115	
36. FarmSite Improv Land	790	2,726.09	4,966,685	790	2,726.09	4,966,685	
37. FarmSite Improvements	861	0.00	26,304,327	861	0.00	26,304,327	1,676,513
38. FarmSite Total				1,035	3,207.20	31,877,127	
39. Road & Ditches	2,395	6,769.15	0	2,395	6,769.15	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
41. Total Section VI				1,623	10,557.69	78,832,828	2,721,689

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	26	2,501.45	2,256,798	26	2,501.45	2,256,798

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	1,231.16	2.63%	3,367,230	2.74%	2,735.01
46. 1A	24,415.85	52.13%	71,048,022	57.89%	2,909.91
47. 2A1	2,975.20	6.35%	8,135,244	6.63%	2,734.35
48. 2A	8,522.46	18.19%	19,471,057	15.86%	2,284.68
49. 3A1	5,323.16	11.36%	12,248,847	9.98%	2,301.05
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	3,498.02	7.47%	7,660,665	6.24%	2,190.00
52. 4A	874.90	1.87%	804,895	0.66%	919.99
53. Total	46,840.75	100.00%	122,735,960	100.00%	2,620.28
Dry					
54. 1D1	815.75	3.01%	1,537,699	3.24%	1,885.01
55. 1D	10,777.69	39.72%	23,313,131	49.11%	2,163.09
56. 2D1	1,098.99	4.05%	2,108,930	4.44%	1,918.97
57. 2D	6,024.42	22.21%	9,485,573	19.98%	1,574.52
58. 3D1	4,626.48	17.05%	6,773,973	14.27%	1,464.17
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	3,087.57	11.38%	3,832,033	8.07%	1,241.12
61. 4D	699.92	2.58%	418,387	0.88%	597.76
62. Total	27,130.82	100.00%	47,469,726	100.00%	1,749.66
Grass					
63. 1G1	208.03	0.00%	234,376	2.29%	1,126.65
64. 1G	880.83	7.36%	1,202,536	11.73%	1,365.23
65. 2G1	1,025.18	8.57%	844,536	8.24%	823.79
66. 2G	2,144.55	17.93%	2,540,130	24.78%	1,184.46
67. 3G1	2,140.48	17.90%	1,627,507	15.88%	760.35
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	2,027.50	16.95%	1,862,122	18.17%	918.43
70. 4G	3,533.44	29.54%	1,939,101	18.92%	548.79
71. Total	11,960.01	100.00%	10,250,308	100.00%	857.05
Irrigated Total					
Irrigated Total	46,840.75	53.96%	122,735,960	67.97%	2,620.28
Dry Total					
Dry Total	27,130.82	31.25%	47,469,726	26.29%	1,749.66
Grass Total					
Grass Total	11,960.01	13.78%	10,250,308	5.68%	857.05
Waste	875.51	1.01%	113,816	0.06%	130.00
Other	0.00	0.00%	0	0.00%	0.00
Exempt	0.00	0.00%	0	0.00%	0.00
Market Area Total	86,807.09	100.00%	180,569,810	100.00%	2,080.13

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 2

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	1,324.30	4.51%	3,522,425	5.20%	2,659.84
46. 1A	12,485.20	42.55%	35,866,364	52.95%	2,872.71
47. 2A1	2,163.53	7.37%	4,975,866	7.35%	2,299.88
48. 2A	5,721.73	19.50%	11,786,763	17.40%	2,060.00
49. 3A1	5,081.10	17.32%	8,438,509	12.46%	1,660.76
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	2,037.16	6.94%	2,624,338	3.87%	1,288.23
52. 4A	526.00	1.79%	518,125	0.76%	985.03
53. Total	29,339.02	100.00%	67,732,390	100.00%	2,308.61
Dry					
54. 1D1	3,830.03	4.20%	7,028,141	4.98%	1,835.01
55. 1D	35,854.12	39.28%	71,034,479	50.32%	1,981.21
56. 2D1	6,372.82	6.98%	10,418,480	7.38%	1,634.83
57. 2D	19,766.54	21.65%	28,115,382	19.92%	1,422.37
58. 3D1	16,664.02	18.25%	17,010,456	12.05%	1,020.79
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	7,522.61	8.24%	6,830,212	4.84%	907.96
61. 4D	1,277.45	1.40%	730,476	0.52%	571.82
62. Total	91,287.59	100.00%	141,167,626	100.00%	1,546.41
Grass					
63. 1G1	463.15	0.00%	368,334	1.24%	795.28
64. 1G	2,860.21	6.81%	2,211,828	7.45%	773.31
65. 2G1	3,457.70	8.23%	2,279,487	7.67%	659.25
66. 2G	8,055.30	19.18%	7,064,271	23.78%	876.97
67. 3G1	9,036.53	21.51%	7,270,228	24.48%	804.54
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	5,472.31	13.03%	3,666,144	12.34%	669.94
70. 4G	12,661.38	30.14%	6,840,886	23.03%	540.30
71. Total	42,006.58	100.00%	29,701,178	100.00%	707.06
Irrigated Total					
Irrigated Total	29,339.02	17.67%	67,732,390	28.34%	2,308.61
Dry Total					
Dry Total	91,287.59	54.99%	141,167,626	59.06%	1,546.41
Grass Total					
Grass Total	42,006.58	25.30%	29,701,178	12.43%	707.06
Waste					
Waste	3,380.93	2.04%	439,523	0.18%	130.00
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	166,014.12	100.00%	239,040,717	100.00%	1,439.88

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 3

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	643.20	19.12%	1,440,768	23.54%	2,240.00
46. 1A	865.96	25.74%	1,963,349	32.08%	2,267.25
47. 2A1	268.37	7.98%	475,015	7.76%	1,770.00
48. 2A	264.70	7.87%	443,375	7.24%	1,675.01
49. 3A1	663.00	19.70%	1,048,290	17.13%	1,581.13
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	473.83	14.08%	563,857	9.21%	1,190.00
52. 4A	185.60	5.52%	185,600	3.03%	1,000.00
53. Total	3,364.66	100.00%	6,120,254	100.00%	1,818.98
Dry					
54. 1D1	2,568.75	8.49%	3,966,739	10.65%	1,544.23
55. 1D	7,605.28	25.13%	12,227,210	32.84%	1,607.73
56. 2D1	1,947.17	6.43%	2,374,261	6.38%	1,219.34
57. 2D	6,902.20	22.81%	8,081,312	21.70%	1,170.83
58. 3D1	5,427.44	17.93%	5,930,214	15.93%	1,092.64
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	4,597.83	15.19%	3,769,877	10.13%	819.93
61. 4D	1,213.51	4.01%	883,110	2.37%	727.73
62. Total	30,262.18	100.00%	37,232,723	100.00%	1,230.34
Grass					
63. 1G1	444.63	0.00%	365,408	0.99%	821.82
64. 1G	1,584.09	3.10%	1,379,436	3.72%	870.81
65. 2G1	1,193.41	2.34%	892,493	2.41%	747.85
66. 2G	4,720.83	9.24%	3,250,933	8.76%	688.64
67. 3G1	7,765.01	15.20%	7,354,454	19.83%	947.13
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	9,526.69	18.65%	6,887,073	18.57%	722.92
70. 4G	25,836.48	50.59%	16,962,436	45.73%	656.53
71. Total	51,071.14	100.00%	37,092,233	100.00%	726.29
Irrigated Total					
Irrigated Total	3,364.66	3.91%	6,120,254	7.59%	1,818.98
Dry Total					
Dry Total	30,262.18	35.17%	37,232,723	46.17%	1,230.34
Grass Total					
Grass Total	51,071.14	59.36%	37,092,233	46.00%	726.29
Waste	1,283.94	1.49%	166,914	0.21%	130.00
Other	60.90	0.07%	30,450	0.04%	500.00
Exempt	0.00	0.00%	0	0.00%	0.00
Market Area Total	86,042.82	100.00%	80,642,574	100.00%	937.24

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	79,544.43	196,588,604	79,544.43	196,588,604
77. Dry Land	0.00	0	6.00	9,405	148,674.59	225,860,670	148,680.59	225,870,075
78. Grass	0.00	0	34.00	27,325	105,003.73	77,016,394	105,037.73	77,043,719
79. Waste	0.00	0	0.00	0	5,540.38	720,253	5,540.38	720,253
80. Other	0.00	0	0.00	0	60.90	30,450	60.90	30,450
81. Exempt	0.00	0	0.00	0	0.00	0	0.00	0
82. Total	0.00	0	40.00	36,730	338,824.03	500,216,371	338,864.03	500,253,101

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	79,544.43	23.47%	196,588,604	39.30%	2,471.43
Dry Land	148,680.59	43.88%	225,870,075	45.15%	1,519.16
Grass	105,037.73	31.00%	77,043,719	15.40%	733.49
Waste	5,540.38	1.63%	720,253	0.14%	130.00
Other	60.90	0.02%	30,450	0.01%	500.00
Exempt	0.00	0.00%	0	0.00%	0.00
Total	338,864.03	100.00%	500,253,101	100.00%	1,476.26

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	162,759,175	165,471,531	2,712,356	1.67%	2,358,122	0.22%
02. Recreational	1,587,478	1,597,433	9,955	0.63%	0	0.63%
03. Ag-Homesite Land, Ag-Res Dwelling	46,249,338	46,955,701	706,363	1.53%	1,045,176	-0.73%
04. Total Residential (sum lines 1-3)	210,595,991	214,024,665	3,428,674	1.63%	3,403,298	0.01%
05. Commercial	42,815,337	45,135,719	2,320,382	5.42%	1,152,657	2.73%
06. Industrial	6,721,714	6,702,361	-19,353	-0.29%	0	-0.29%
07. Ag-Farmsite Land, Outbuildings	30,323,364	31,877,127	1,553,763	5.12%	1,676,513	-0.40%
08. Minerals	0	0	0		0	
09. Total Commercial (sum lines 5-8)	79,860,415	83,715,207	3,854,792	4.83%	2,829,170	1.28%
10. Total Non-Agland Real Property	290,456,406	297,739,872	7,283,466	2.51%	6,232,468	0.36%
11. Irrigated	195,517,650	196,588,604	1,070,954	0.55%		
12. Dryland	217,309,565	225,870,075	8,560,510	3.94%		
13. Grassland	77,503,812	77,043,719	-460,093	-0.59%		
14. Wasteland	642,603	720,253	77,650	12.08%		
15. Other Agland	0	30,450	30,450			
16. Total Agricultural Land	490,973,630	500,253,101	9,279,471	1.89%		
17. Total Value of all Real Property (Locally Assessed)	781,430,036	797,992,973	16,562,937	2.12%	6,232,468	1.32%

2009 Plan of Assessment for Jefferson County
Assessment Years 2010, 2011, and 2012
Date: June 1, 2009

Plan of Assessment Requirements:

Pursuant to Neb. Rev. Stat. Section 77-1311.02 RS Supp 2005, 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. 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 2006).

General Description of Real Property in Jefferson County:

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

	Parcels	% of Total Parcels	% of Taxable Real Estate Value
Residential	3647	51%	25%
Commercial	487	7%	6%
Industrial	26		1%
Recreational	17		1%
Agricultural	2868	42%	67%

Agricultural land – 339,175.32 acres

New Property: For assessment year 2009, an estimated 218 building permits and/or information statements were filed for new property construction/additions, demolitions, land use changes and etc. in the county.

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

Current Resources:

A. Staff includes:

- 1 Deputy
- 2 Full-time employees

Budget for 2009-2010 including salaries for above employees and deputy was \$ 140,709.

The Deputy as well as the Assessor is required to obtain 60 hours of education each by December 31, 2010, in order to retain their Assessor’s certificate. This certificate is required by law in order to hold the position of Assessor or Deputy Assessor. The Property Tax Administrator must approve this education. The 60 hrs of continued education must be attained within a 4 year time period. The cost of this education includes registration fees, lodging, meals and any supplies needed. (Section 77-702, R.S. Supp., 2002 and 77-414, R.S. Supp., 2003.)

B. Cadastral Maps

Cadastral Map Books were printed in 1984. The information in these books have been updated each time there is a change of ownership and the maps marked if there is a change in parcel lines. These books are used a great deal by our office, realtors, surveyors and the general public. The pages of this book are showing the wear. Eventually, the GIS system that we are in the process of entering data may replace the

cadastral books, but for the time being both the Cadastral Maps and the GIS have to be changed each time a split or combination of a parcel is made. We are in the process of running new GIS produced Cadastral Maps. We have decided to make an individual book for each Precinct in the county and the maps will be one page per section. Following Reg-10-.004.4 - .004.03G is our goal and we are saving the County money by doing this project within the office.

FSA maps were purchased for \$1.00 each for every section of land in Jefferson County in approximately 1989. The FSA office will no longer supply maps unless a written statement (form must be approved by FSA) signed by the landowner or tenant is presented at the FSA office. New maps have been requested from the land owner each time there has been a land use change reported or discovered and also if a protest has been made on a rural property.

Aerial photos were taken in November, 2008, of all rural buildings in the County and also the towns of Diller, Daykin, Jansen, Reynolds, Plymouth and unincorporated towns of Gladstone, Powell, Helvey and Thompson. These are shared with the Zoning Manager, Emergency Manager and the Weed Superintendent. The Law Enforcement Agency of Jefferson County has also requested various copies of these pictures. It is important that we continue to have new aerial photos taken in at least a **two year** cycle so each new home site or building site has a picture in its property record card and available for other departments to use. We are in the process of printing each picture and marking the buildings to correspond with the buildings priced out in our real estate cards. Any discrepancy is identified and the card is being marked so a visual inspection will take place.

C. Property Record Cards

Property record cards are kept for taxable residential, commercial, industrial, improvements on leased land, TIF, and partially taxed parcels. Non-taxable property such as tax exempt (permissive exempt or government exempt) and centrally assessed utility companies also has a property record card. Property record cards are color coded in file cabinets and filed by legal description. Each taxable and permissive exempt property record card has according to REG-10-004; the legal description of the parcel, the book and page of the last deed of record during the past five years, current owner name and address, situs address of parcel, cadastral map book and page, current property classification code, tax district code and current and one or more prior years assessed value of land and improvements except property that receives an exemption pursuant to section 77-202 (1) (a) (b) (c) (d).

Each record card with buildings contains a picture, sketch of the house, aerial photographs if rural building site. The front of the card has identification number, school district codes, and land classification, history of valuation changes, coded for reason or change or assessment body or official ordering the change; The Status, property type, zoning, location, city size and parcel size.

A cost approach, income summary and comparable approach are included in each real estate card if applicable. Also found within each card is land size or acres and value.

All taxable property record cards are also entered into the computer Cama system with most of the above information. The Assessment Administration computer system is Mips-County Solutions and includes most information in property record card plus two years of taxes for each parcel. This system links with the Cama system and also the GIS system that will eventually replace our old cadastral maps. Our property record card information has been made accessible through www.nebraskataxesonline.us in 2006. Updates to this information will be made yearly once the 2009 tax have been certified to the County Treasure in the fall.

Current Assessment Procedures for Real Property

A. Discover, List & Inventory all property

Real estate transfer statement plus a copy of the deed is given to the Assessor's Office by the Register of Deeds. Appropriate real estate cards are pulled from files to be changed to the new owners name and address. Sales worksheets are filled out with the information needed for the PAD's sales file. Sales history is added to real estate card, administrative computer program is changed for new owner, address and sales history. Alphabetical index file and cadastral maps are updated for ownership. Sales questionnaires are sent to new property owners of most transactions. Cama system is updated and sales are added to sales file plus sales sheets for Sales books are run and added to current book of sales. Properties that require a split are done on the GIS system before any other changes are made. Copy of real estate card and transfer are made to be used when our hired appraiser goes physically to the property and inventories the information that is on the card to what was actually there when the sale took place and any differences are noted and brought back to the Assessor's office to correct Cama sales file and real estate cards are tabbed for the next year to correct information. This on sight verification may also determine whether the sale was an arms-length transaction or not. New pictures are taken of the house, commercial building or lot for each residential and commercial property. Income data is collected if applicable. Rural land sales are broke down on a computer program as to acres of each soil type and classification, number of acres of each and percent each soil type attributes to the sale price. The clerk that works with rural land sales, splits and GIS programs attends most rural land auctions and verifies other sales.

Building permits are received from the rural zoning manager, the Fairbury city engineer, and the village clerks of Plymouth and Diller. The County Assessor and Clerk/Lister inspect other small towns, by driving each street and alley of the town to verify if any changes have been made. All appropriate real estate cards are pulled and tabbed. Information statements received in the Assessor's office are also tabbed.

B. Data Collection

All tabbed cards for new structures, additions, changes or demolition are pulled from the files and physically inspected by either the County Assessor or a hired appraiser between October and February of the Assessment year. The property record card is used for additions to buildings or changes so current data may be updated. New structures are measured and a form filled out for all the components needed to produce a new cost approach on our Cama program. Commercial properties are listed and measured by a hired appraiser who also collects income data. New or corrected sketches are made and digital pictures are taken. Data entry is a combined effort between the appraiser and employees of the Assessor's office and the County Assessor approves the final value before it is placed on the property record card or computer administrative program.

C. Review assessment sales ratio studies before assessment actions.

Sales studies are done in office and compared to the sales analysis provided by the Department of Property Assessment and Taxation. Between these two sales studies and knowledge of the current sales not within the sales study, the Assessor determines where and what changes need to be made to valuation for the current assessment year to stay in compliance with the laws of Nebraska and to have a fair and equitable assessment of real estate within the County itself.

D. Approaches to Value

The Assessor and County to do mass appraisal within the County hire appraisers. The appraisers hired use the counties sales studies and comparisons to do a market approach that is in compliance with the IAAO standards. Cost approach is done on the Cama system using Marshall-Swift pricing and current depreciation study at the time of the appraisal. The hired appraiser also does income approach. He collects the income and expense data to be entered in the Counties Cama system and runs an analysis from the market.

Land valuation studies are done within the County using a spreadsheet program developed in the Assessor's office to analyze land valuations and check established market areas within the County.

New established values replace the old values and new statistics are ran using the same sales in our sales study to determine a cost approach to value. These statistics verify the fact that county valuations are in compliance with the laws of Nebraska.

Notices are mailed to all land owners in the County that have had either an increase or decrease to value from the previous assessment year. These notices are mailed by June 1 of each year. Any changes made after the 19th of March are made by the County Board of Equalization and also mailed.

Approximately 3852 notices of valuation changes were mailed for the 2009 tax assessment year.

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

<u>Property Class</u>	<u>Median</u>	<u>COD*</u>	<u>PRD*</u>
Residential	98%	24.05	112.74
Commercial	94%	22.28	95.41
Agricultural	75%	12.70	103.22

*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:

Review another of the three neighborhoods in Fairbury and adjust lines and land values to reflect sales study. Hire an appraiser to continue the review in Fairbury who will take new digital pictures to add to the Cama system and make random inside inspections. Appraiser will also physically review all revalued properties to help ensure equality. All other small towns that show a need for adjustment, based on their statistics, will be reviewed and valuations changed according to sales study. All aerial pictures that were taken in November, 2008 will be reviewed With the current building listing in each card and if a discrepancy is found, the card will be marked and physically reviewed this fall and winter while out doing pick up work of residential parcels.

Commercial:

Commercial property statistics will be reviewed and analyzed for 2010 by the Assessor and a hired appraiser to determine any changes that need to be made in either land or building values. All new construction and changes reported on improvement statements, city permits or rural permits will be physically inspected, pictures taken and new sketches made for all changes. Income and expense information will be obtained on appropriate parcels and sales verifications will be made. An appraiser will be hired to help do this work. All Farmers Coop properties are being reviewed and entered into our Cama program for pricing. Begin our physical review of Commercial properties.

Agricultural Land:

An employee of the County Assessor's office attends most agricultural auction sales. Verification of rural sales is done by phone or in person with buyer, seller, auctioneer or Realtor and occasionally an attorney may be contacted. A yearly review of all agricultural sales within the study period set forth by TERC and PAD is done to determine any changes in land value according to the market in Jefferson County. The study of agricultural land sales is done by breaking each sale down by total number of acres, soil type and land use in each parcel sold.

Using this study the weighted average value per acre is determined. If there were no sales of a certain type of soil, the value is determined by using values within the same land classification. Our three neighborhoods are also reviewed to determine if changes in area lines need to be made to keep equality in the valuations for Jefferson County. An increase in values will be made again in agricultural land values for 2010 tax roll in order to stay within the 69 to 75 per cent level of assessment based on the three year sales study in Jefferson County.

All land use changes reported are verified and files are changed to reflect current land use. New FSA maps are requested from property owners and the GIS system is changed accordingly.

Update GIS maps to most current flight taken by FSA aerial if new ones are available.

Pickup work is done annually with an on sight inspection of each reported improvement or demolition. Unreported improvements that come to the attention of the County Assessor are also visually inspected if possible and also reported to the Zoning Manager. Requests by real estate owners to review property are also done at this time. Digital pictures are taken of new homes to be added to the Cama system. All new or changed improvements are listed and entered into the Assessor's Cama system and priced out using the Marshall Swift pricing. All rural buildings are being updated to the 2008 Marshall Swift costing and depreciation changes are also being made to each building when necessary.

No special value has been determined in Jefferson County at this time.

Hire a microfilming company to microfilm old records for storage with the State Archives to help free space for other things that need to be stored.

Staff will keep on updating and correcting information on GIS layers and probably add more layers and information as it is collected. It is also planned to link County GIS systems, so information obtained from other offices with information on GIS layers. The city of Fairbury may become involved with a GIS system to link with the County in the future.

The GIS program is being used to make new up-to-date cadastral maps for Jefferson County.

Assessment Actions Planned for 2011

Residential:

Review Daykin, Jansen and Endicott, taking new digital pictures and reviewing information found on our Real Estate cards; Run new cost sheets using Marshall Swift cost factors. Hire appraiser to help review and verify new valuations and do sales verifications.

Physically inspect and list all new or changed construction and update all records accordingly.

Have aerial photos taken of the small towns in Jefferson County.

Commercial:

Update Marshall Swift unit costs to most current figures.

Review depreciation.

Run new cost sheets.

Review income and expense on appropriate commercial properties and run new income summary.

Review all Commercial Properties in Fairbury and Rural area.

Study sales statistics to determine if any changes need to be made

Hire appraiser to help review sales and valuations and to do pickup work of all new or changed construction by physically inspecting, listing and updating all records.

Have digital pictures available on GIS system

Agricultural Land

Verify sales.

Review sales study to determine changes of valuations per soil type and land use.

Review neighborhood boundaries

Make all known changes to land use

Do physical inspection of all pickup work and change all records accordingly.

Run new irrigation listing for Jefferson County from Internet

Continue updating the GIS system

Print maps on GIS to replace old cadastral maps land ownership and parcel lines.

Have new aerial pictures taken.

Assessment Actions Planned for Assessment Year 2011

Residential:

Review whatever small towns didn't get finished in 2009 or 2010.

Run new cost sheets using most current Marshall Swift costing available on our computer system.

Review depreciation table

Physically review parcels with changes

Hire an appraiser to help accomplish this project

Review statistics to determine what other towns or subclasses need to be reviewed

Commercial:

Review sales

Study Statistics

Physically review all Commercial properties in the small towns

Hire an appraiser to help with this physical review and to also do pickup work

Agricultural Land:

Verify sales

Study sales

Make changes to reported or discovered changes

Get new FSA maps if available

Change valuations according to sales analysis

Do pickup work by physically inspecting, listing and changing records

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

1. Record Maintenance, Mapping updates, & Ownership changes are a monthly project that usually takes about a week to get everything changed. Records that need to be split take longer than just a change of ownership. Changes to a record card also have to be changed on the Cama program, the County Solutions program, and the GIS program if there is a split or combination, the cadastral books, the alphabetical index cards and the black books before the card maybe refilled.

Each transfer statement has to have a sales worksheet filled out if there are doc stamps \$1.75 or more and this is all done electronically using our County Solutions program which is linked with the Property Tax Administrators computer system.

2. Annually prepare and file Assessor Administrative Reports with the Property Tax Administrator as required by law/regulation:

Real Estate Abstract

Personal Property Abstract

Assessor Survey

Sales information to PAD rosters & annual Assessed Value Update w/Abstract

Certification of Value to Political Sub Divisions and a copy of each to the County Clerk

School District Taxable Value Report

Homestead Exemption Tax Loss Report

Certificate of Taxes Levied Report and a copy for the County Treasurer

Report of current values for properties owned by Board of Education Lands & Funds

Report of all Exempt Property and Taxable Government Owned Property

Annual Plan of Assessment Report

Annual Report of agricultural land owned by a Trust to the Nebraska Secretary of State

Required 3-year plan

3. Personal Property; administer annual filings which was 1010 schedules that were on the tax roll, prepare notices of change, unsigned schedule notices, reminder of schedules due, penalties applied notices. Help people review schedule mailed them; fill out schedule for new schedules and contact personal property owner when needed to obtain more information regarding the filed personal property.

4. Permissive exemptions are typed and mailed to previous years applicants, send reminders that they are due, 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 and attend protest hearing if entity files a protest.
6. Homestead Exemptions: mailed out for 2009 were 500 applications. 2008 we have 405 approved applications and 43 disapproved. Taxpayer assistance is given at counter, applications are processed as to ownership and that everything is filled out properly, copy of exemption application is returned to applicant after the current valuation is entered and the application approved or disapproved and signed by the Assessor. Reminders are sent or calls made to applicants that haven't filed by June 15.
7. Centrally Assessed – review of valuations as certified by PAD for railroads and public service entities, establish assessment records for each subdivision taxed to each company and tax billing for tax list given the County Treasurer.
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. Two parcels for each TIF property, one real estate card with the base value and one for the excess value of the property are maintained.
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 list to county treasurer for real property, personal property, and centrally assessed.
11. Tax List Corrections – prepare tax list correction documents for county board approval and file with County Clerk and County Treasurer.
12. County Board of Equalization – attends county board of equalization meetings for valuation protests – assemble and provide information.
13. TERC Appeals – prepare information and attend taxpayer appeal hearings before TERC and defend valuation.
14. TERC Statewide Equalization – attend hearings if applicable to county, defend values, and/or implement orders of the TERC, which requires an amended abstract be filed with the PAD.
15. Trust owning agricultural land – a list of all trusts owning agricultural land must be filed with the Secretary of State each year

16. Pull real estate cards make copies and answer questions over the phone, over the counter or through the mail and email for realtors, appraisers, lending institutions, property owners, lawyers, other county offices and surveyors. Just to name a few of the people that visit our office each year.
17. Attend Southeast Assessor's meetings, NACO meetings & conferences, Nebraska Assessor's Workshops and other meetings that provide hours of credit for continuing education to keep my Assessor's certificate current as required by law.

Respectfully submitted:

Assessor signature _____ Date June 1, 2009

2010 Assessment Survey for Jefferson 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	2
4.	Other part-time employees	0
5.	Number of shared employees	0
6.	Assessor's requested budget for current fiscal year	2009 \$174,409
7.	Adopted budget, or granted budget if different from above	2009 \$172,182
8.	Amount of the total budget set aside for appraisal work	\$10,000
9.	Appraisal/Reappraisal budget, if not part of the total budget	\$50,000
10.	Part of the budget that is dedicated to the computer system	\$7,000
11.	Amount of the total budget set aside for education/workshops	\$2,500
12.	Other miscellaneous funds	N/A
13.	Was any of last year's budget not used:	\$13,278.66 \$19,020.40 in appraisal budget

B. Computer, Automation Information and GIS

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

5.	Does the county have GIS software?
	Yes
6.	Who maintains the GIS software and maps?
	Assessor and staff
7.	Personal Property software:
	County Solutions

C. Zoning Information

1.	Does the county have zoning?
	Yes
2.	If so, is the zoning countywide?
	No
3.	What municipalities in the county are zoned?
	Diller, Fairbury, and Plymouth
4.	When was zoning implemented?
	2001

D. Contracted Services

1.	Appraisal Services
	Knoche Consulting LLC
2.	Other services
	MIPS/County Solutions – administrative and appraisal software maintenance

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 Jefferson 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