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2010 Commission Summary

60 McPherson

Residential Real Property - Current

Number of Sales	8	Median	91
Total Sales Price	\$401,100	Mean	113
Total Adj. Sales Price	\$401,100	Wgt. Mean	96
Total Assessed Value	\$383,606	Average Assessed Value of the Base	\$39,818
Avg. Adj. Sales Price	\$50,138	Avg. Assessed Value	\$47,951

Confidence Interval - Current

95% Median C.I	66.52 to 233.41
95% Mean C.I	64.47 to 161.61
95% Wgt. Mean C.I	75.34 to 115.94

% of Value of the Class of all Real Property Value in the County	2.87
% of Records Sold in the Study Period	6.72
% of Value Sold in the Study Period	8.10

Residential Real Property - History

Year	Number of Sales	LOV	Median
2009	7	100	92
2008	7	100	98
2007	10	99	99
2006	9	92	92

2010 Commission Summary

60 McPherson

Commercial Real Property - Current

Number of Sales	1	Median	91
Total Sales Price	\$81,600	Mean	91
Total Adj. Sales Price	\$81,600	Wgt. Mean	91
Total Assessed Value	\$74,475	Average Assessed Value of the Base	\$38,450
Avg. Adj. Sales Price	\$81,600	Avg. Assessed Value	\$74,475

Confidence Interval - Current

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

% of Value of the Class of all Real Property Value in the County	0.30
% of Records Sold in the Study Period	7.69
% of Value Sold in the Study Period	14.90

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2009	1	100	91
2008	1	100	91
2007	0	100	0
2006	0	100	0

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

taken to address the following property classes/subclasses:

Residential

New residential improvements were added to the property record cards, and the pickup work was completed. An analysis of the Ward Subdivision indicated a need to lower the land values. All cards for that subdivision were updated reflecting the changes.

A market study, based on eight sales, was done on the residential class as a whole. Economic conditions are starting to show a trend in fewer sales and less dollars being paid for the low valued properties. Blanket adjustments made on these few sales would not address the current trends showing up in the market. For 2011 the plan is to work with the contracted appraiser to analyze the sales and trends to determine what assessments actions need to be taken to recognize the differences in the market.

2010 Assessment Survey for McPherson County

Residential Appraisal Information

1.	Valuation data collection done by:
	Assessor and contract appraiser.
2.	List the valuation groupings used by the County:
	Valuation Grouping 1 – everything in the county is considered rural, even the Village of Tryon since it is not incorporated.
a.	Describe the specific characteristics of the valuation groupings that make them unique.
	There are no unique definable characteristics that would warrant the use of more than one valuation grouping.
3.	What approach(es) to value is/are used for this class to estimate the market value of properties? List or describe.
	The cost approach, sales will be utilized in the development of a depreciation table. There are normally not enough sales to do a true sales comparison or income approach that would be meaningful.
4	When was the last lot value study completed?
	2007
a.	What methodology was used to determine the residential lot values?
	A per square foot cost was developed from the few sales and information the contracted appraiser provided in the analysis.
5.	Is the same costing year for the cost approach being used for the entire valuation grouping? If not, identify and explain the differences?
	Yes
6.	Does the County develop the depreciation study(ies) based on local market information or does the County use the tables provided by their CAMA vender?
	Local market information is used.
a.	How often does the County update depreciation tables?
	When new costing tables are applied and in between the implementation of costing tables a blanket adjustment may be made if the market dictates a need for it. The current costing table is from 2007.
7.	Pickup work:
a.	Is pickup work done annually and is it completed by March 19th?

	Yes
b.	By Whom?
	Assessor and contracted appraiser, Larry Rexroth.
c.	Is the valuation process (cost date and depreciation schedule or market comparison) used for the pickup work the same as the one that was used for the valuation group?
	Yes
8.	What is the County's progress with the 6 year inspection and review requirement? (Statute 77-1311.03)
	Thirteen of the eighty-eight residential properties have been reviewed.
a.	Does the County maintain a tracking process? If yes describe.
	Yes, the inspections are charted on a county map each year.
b.	How are the results of the portion of the properties inspected and reviewed applied to the balance of the county?
	If mistakes are found, they are corrected. New costing and new depreciation will not be done until it can be implemented to all county property at the same time.

PAD 2010 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

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

NUMBER of Sales:	8	MEDIAN:	91	COV:	51.38	95% Median C.I.:	66.52 to 233.41
TOTAL Sales Price:	401,100	WGT. MEAN:	96	STD:	58.08	95% Wgt. Mean C.I.:	75.34 to 115.94
TOTAL Adj.Sales Price:	401,100	MEAN:	113	AVG.ABS.DEV:	35.17	95% Mean C.I.:	64.47 to 161.61
TOTAL Assessed Value:	383,606						
AVG. Adj. Sales Price:	50,137	COD:	38.74	MAX Sales Ratio:	233.41		
AVG. Assessed Value:	47,950	PRD:	118.20	MIN Sales Ratio:	66.52		

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DATE OF SALE *	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
____Qrtrs____											
07/01/07 TO 09/30/07	1	67.27	67.27	67.27			67.27	67.27	N/A	40,000	26,907
10/01/07 TO 12/31/07	2	78.25	78.25	80.92	14.99	96.71	66.52	89.98	N/A	53,050	42,926
01/01/08 TO 03/31/08											
04/01/08 TO 06/30/08	1	91.57	91.57	91.57			91.57	91.57	N/A	155,000	141,927
07/01/08 TO 09/30/08	1	87.72	87.72	87.72			87.72	87.72	N/A	49,000	42,982
10/01/08 TO 12/31/08											
01/01/09 TO 03/31/09	1	168.29	168.29	168.29			168.29	168.29	N/A	20,000	33,658
04/01/09 TO 06/30/09	2	166.49	166.49	168.65	40.19	98.72	99.57	233.41	N/A	15,500	26,140
____Study Years____											
07/01/07 TO 06/30/08	4	78.63	78.83	84.59	15.19	93.20	66.52	91.57	N/A	75,275	63,671
07/01/08 TO 06/30/09	4	133.93	147.25	128.92	40.02	114.22	87.72	233.41	N/A	25,000	32,230
____Calendar Yrs____											
01/01/08 TO 12/31/08	2	89.65	89.65	90.64	2.15	98.90	87.72	91.57	N/A	102,000	92,454
____ALL____											
	8	90.78	113.04	95.64	38.74	118.20	66.52	233.41	66.52 to 233.41	50,137	47,950

VALUATION GROUP	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
RANGE											
01	8	90.78	113.04	95.64	38.74	118.20	66.52	233.41	66.52 to 233.41	50,137	47,950
____ALL____											
	8	90.78	113.04	95.64	38.74	118.20	66.52	233.41	66.52 to 233.41	50,137	47,950

STATUS: IMPROVED, UNIMPROVED & IOLL	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
RANGE											
1	7	89.98	114.97	95.49	43.15	120.40	66.52	233.41	66.52 to 233.41	55,157	52,667
2	1	99.57	99.57	99.57			99.57	99.57	N/A	15,000	14,935
____ALL____											
	8	90.78	113.04	95.64	38.74	118.20	66.52	233.41	66.52 to 233.41	50,137	47,950

PROPERTY TYPE *	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
RANGE											
01	8	90.78	113.04	95.64	38.74	118.20	66.52	233.41	66.52 to 233.41	50,137	47,950
06											
07											
____ALL____											
	8	90.78	113.04	95.64	38.74	118.20	66.52	233.41	66.52 to 233.41	50,137	47,950

PAD 2010 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

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

NUMBER of Sales:	8	MEDIAN:	91	COV:	51.38	95% Median C.I.:	66.52 to 233.41
TOTAL Sales Price:	401,100	WGT. MEAN:	96	STD:	58.08	95% Wgt. Mean C.I.:	75.34 to 115.94
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TOTAL Assessed Value:	383,606						
AVG. Adj. Sales Price:	50,137	COD:	38.74	MAX Sales Ratio:	233.41		
AVG. Assessed Value:	47,950	PRD:	118.20	MIN Sales Ratio:	66.52		

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SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$ _____											
Total \$ _____											
10000 TO 29999	3	168.29	167.09	168.51	26.51	99.16	99.57	233.41	N/A	17,000	28,646
30000 TO 59999	3	67.27	73.84	74.74	10.50	98.79	66.52	87.72	N/A	43,333	32,387
60000 TO 99999	1	89.98	89.98	89.98			89.98	89.98	N/A	65,100	58,578
150000 TO 249999	1	91.57	91.57	91.57			91.57	91.57	N/A	155,000	141,927
ALL	8	90.78	113.04	95.64	38.74	118.20	66.52	233.41	66.52 to 233.41	50,137	47,950

**2010 Correlation Section
for McPherson County**

Residential Real Property

I. Correlation

The level of value for the residential real property in McPherson County, as determined by the PTA is 100%. The mathematically calculated median is 91%.

RESIDENTIAL: The calculated median from the statistical sampling of 8 residential sales will not be relied upon in determining the level of value for McPherson County nor will the qualitative measures be used in determining assessment uniformity and proportionality. The sample is not representative of the population. The assessor and contracted appraiser, Larry Rexroth, try to utilize as many sales as possible without bias in the analysis of the residential class. The county has developed a three year plan of assessment and tries to accomplish those goals and maintain uniform and proportionate assessments. There is no other information available that would indicate that the level of value for the residential class of property has not been met.

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

**2010 Correlation Section
for McPherson County**

II. Analysis of Sales Verification

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

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

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

RESIDENTIAL: The McPherson County Clerk is Ex-officio Assessor, Register of Deeds, Clerk of District Court and Election Commissioner. This has a definite advantage in the review process for the sales in McPherson County as most of the sales information can be gathered from the real estate agents at the time the deeds are filed in the County Clerks office. As Register of Deeds information may be provided to indicate special financing arrangements on the transaction. As Clerk of District Court there is data on foreclosure filings that could result in a forced sale of the property.

If there is other information that is not provided at the time the deed is filed, the buyer or seller, or sometimes both, are contacted. McPherson County is a small county and there is personal knowledge of most residents. By having a good working relationship with the residents of the county needed information can most effectively be gathered by personal contact or telephone call.

After a review of the qualified and non-qualified sales it was discovered that most non arms length transactions were for an old contract, foreclosures, and a property that had been purchased with the intent of remodeling when termites were discovered and it was burnt down, thus no longer representative of what was purchased at time of sale and removed from the analysis. It appears no bias exists in the selection of qualified sales and the assessor is using as many sales as possible in the analysis of the residential class.

**2010 Correlation Section
for McPherson 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	91	96	113

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

	COD	PRD
R&O Statistics	38.74	118.20

RESIDENTIAL: Neither qualitative measure, coefficient of dispersion or price related differential, is within the acceptable standards. However the sample is small (only 8 sales) and is not sufficient for a reliable statistical analysis or representative of the population. This area is rural with no organized market and the effects of the economy are becoming apparent with more supply than demand. Because of the known assessment practices it is believed the residential properties are being treated in the most uniform and proportionate manner possible.

2010 Assessment Actions for McPherson County

taken to address the following property classes/subclasses:

Commercial

New improvements were added to the commercial property record cards, and the pickup work was completed. With only one sale in the sales file there was not sufficient data to warrant changing the commercial class of property for 2010.

As part of the six-year plan for physical review and inspection, the commercial properties will be done at the same time as the residential.

2010 Assessment Survey for McPherson County

Commercial / Industrial Appraisal Information

1.	Valuation data collection done by:
	Contracted appraiser, Larry Rexroth.
2.	List the valuation groupings used by the County:
	Valuation Grouping 1 – there are seldom if ever any commercial sales in McPherson County.
a.	Describe the specific characteristics of the valuation groupings that make them unique.
	There are no unique definable characteristics that would warrant the use of more than one valuation grouping.
3.	What approach(es) to value is/are used for this class to estimate the market value of properties? List or describe.
	With only ten commercial properties in McPherson County, the cost approach carries the most weight. A true sales comparison cannot be relied upon however; the sales are utilized to develop depreciation. Neither is there enough income and expense data available in this area to make the income approach reliable.
4	When was the last lot value study completed?
	2005
a.	What methodology was used to determine the commercial lot values?
	Vacant lot sales are rare, primarily relied on experience and information provided by the contracted appraiser in valuing similar lots in counties similar to McPherson County. A per square foot cost is utilized.
5.	Is the same costing year for the cost approach being used for entire valuation grouping? If not, identify and explain the differences?
	Yes
6.	Does the County develop the depreciation study(ies) based on local market information or does the County use the tables provided by their CAMA vender?
	Local market and experience and information provided by the contracted appraiser.
a.	How often does the County update the depreciation tables?
	When new costing is applied.
7.	Pickup work:
a.	Is pickup work done annually and is it completed by March 19th?

	Yes
b.	By Whom?
	Assessor and contracted appraiser.
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)
	Five of the ten properties have been inspected.
a.	Does the County maintain a tracking process? If yes describe.
	Yes, the inspections are charted on a county map each year.
b.	How are the results of the portion of the properties inspected and reviewed applied to the balance of the county?
	Errors are corrected. No other valuation or depreciation changes are made until all commercial property can be revalued at the same time.

PAD 2010 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

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

NUMBER of Sales:	1	MEDIAN:	91	COV:	0.00	95% Median C.I.:	N/A
TOTAL Sales Price:	81,600	WGT. MEAN:	91	STD:	0.00	95% Wgt. Mean C.I.:	N/A
TOTAL Adj.Sales Price:	81,600	MEAN:	91	AVG.ABS.DEV:	0.00	95% Mean C.I.:	N/A
TOTAL Assessed Value:	74,475						
AVG. Adj. Sales Price:	81,600	COD:	0.00	MAX Sales Ratio:	91.27		
AVG. Assessed Value:	74,475	PRD:	100.00	MIN Sales Ratio:	91.27		

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DATE OF SALE *	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Qrtrs											
07/01/06 TO 09/30/06											
10/01/06 TO 12/31/06											
01/01/07 TO 03/31/07											
04/01/07 TO 06/30/07	1	91.27	91.27	91.27			91.27	91.27	N/A	81,600	74,475
07/01/07 TO 09/30/07											
10/01/07 TO 12/31/07											
01/01/08 TO 03/31/08											
04/01/08 TO 06/30/08											
07/01/08 TO 09/30/08											
10/01/08 TO 12/31/08											
01/01/09 TO 03/31/09											
04/01/09 TO 06/30/09											
Study Years											
07/01/06 TO 06/30/07	1	91.27	91.27	91.27			91.27	91.27	N/A	81,600	74,475
07/01/07 TO 06/30/08											
07/01/08 TO 06/30/09											
Calendar Yrs											
01/01/07 TO 12/31/07	1	91.27	91.27	91.27			91.27	91.27	N/A	81,600	74,475
01/01/08 TO 12/31/08											
ALL											
	1	91.27	91.27	91.27			91.27	91.27	N/A	81,600	74,475

VALUATION GROUP	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
01	1	91.27	91.27	91.27			91.27	91.27	N/A	81,600	74,475
ALL											
	1	91.27	91.27	91.27			91.27	91.27	N/A	81,600	74,475

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	1	91.27	91.27	91.27			91.27	91.27	N/A	81,600	74,475
ALL											
	1	91.27	91.27	91.27			91.27	91.27	N/A	81,600	74,475

PAD 2010 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

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

NUMBER of Sales:	1	MEDIAN:	91	COV:	0.00	95% Median C.I.:	N/A
TOTAL Sales Price:	81,600	WGT. MEAN:	91	STD:	0.00	95% Wgt. Mean C.I.:	N/A
TOTAL Adj.Sales Price:	81,600	MEAN:	91	AVG.ABS.DEV:	0.00	95% Mean C.I.:	N/A
TOTAL Assessed Value:	74,475						
AVG. Adj. Sales Price:	81,600	COD:	0.00	MAX Sales Ratio:	91.27		
AVG. Assessed Value:	74,475	PRD:	100.00	MIN Sales Ratio:	91.27		

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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	1	91.27	91.27	91.27			91.27	91.27	N/A	81,600	74,475
04											
ALL	1	91.27	91.27	91.27			91.27	91.27	N/A	81,600	74,475

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
Total \$											
60000 TO 99999	1	91.27	91.27	91.27			91.27	91.27	N/A	81,600	74,475
ALL	1	91.27	91.27	91.27			91.27	91.27	N/A	81,600	74,475

OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
350	1	91.27	91.27	91.27			91.27	91.27	N/A	81,600	74,475
ALL	1	91.27	91.27	91.27			91.27	91.27	N/A	81,600	74,475

**2010 Correlation Section
for McPherson County**

Commerical Real Property

I. Correlation

The level of value for the commercial real property in McPherson County, as determined by the PTA is 100%. The mathematically calculated median is 91%.

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

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

**2010 Correlation Section
for McPherson County**

II. Analysis of Sales Verification

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

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

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

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

**2010 Correlation Section
for McPherson 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	91	91	91

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

	COD	PRD
R&O Statistics	0.00	100.00

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

**Agricultural or Special
Valuation Reports**

2010 Assessment Actions for McPherson County

taken to address the following property classes/subclasses:

Agricultural

New agricultural improvements were added to the property record cards as part of the annual maintenance. As the pickup work was done many properties in the eastern part of the county were physically reviewed and inspected as part of the six-year plan for physical reviews and inspections.

Updated land use changes, and spent a considerable amount of time utilizing the Web Soil Survey (established by the United States Department of Agriculture Natural Resource Conservation Service) to implement the new soil conversion and edit each property record card for any changes in the soil types.

A review of the most current market data both within McPherson County and the surrounding counties of Hooker, Thomas, Logan, Lincoln, Keith, and Arthur was done. After careful consideration of all data the decision was made to increase all subclasses within the irrigated class by approximately 7%, all subclasses within the dry land class by approximately 15%, and all grassland subclasses by approximately 15%.

2010 Assessment Survey for McPherson County

Agricultural Appraisal Information

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

	land in the Village of Tryon (unincorporated).
f.	Are rural farm home sites valued the same as rural residential home sites? If no, explain:
	Yes, the home site is the same countywide.
g.	Are all rural farm home sites valued the same or are market differences recognized?
	They are all valued the same.
h.	What are the recognized differences?
	Not applicable.
4.	What is the status of the soil conversion from the alpha to numeric notation?
	Mapping nearly completed, working on computer entry of the information and the soil conversion will be implemented for 2010.
a.	Are land capability groupings (LCG) used to determine assessed value?
	The inventory of the grass as noted by the LCG's is helpful in determining where the majority of the grass acres are that are selling. In McPherson County approximately 94% of the grass falls within the 4G grouping, therefore it would appear that the remaining grass inventory is incidental to the market of the 4G class.
b.	What other land characteristics or analysis are/is used to determine assessed values?
	Land use; particularly in identifying dry, irrigated and waste acres.
5.	Is land use updated annually?
	Yes
a.	By what method? (Physical inspection, FSA maps, etc.)
	Soil maps from the Web Soil Survey and FSA are extremely helpful, as well as information from the NRD, physical review, and taxpayer reporting.
6.	Is there agricultural land in the County that has a non-agricultural influence?
	Nothing has been identified at this time.
a.	How is the County developing the value for non-agricultural influences?
	Not applicable.
b.	Has the County received applications for special valuation?
	No
c.	Describe special value methodology
	Not applicable.

7	Pickup work:
a.	Is pickup work done annually and is it completed by March 19th?
	Yes
b.	By Whom?
	Assessor and contracted appraiser.
c.	Is the valuation process (cost date and depreciation schedule or market comparison) used for the pickup work on the rural improvements the same as what was used for the general population of the valuation group?
	Yes
d.	Is the pickup work schedule the same for the land as for the improvements?
	Yes
8.	What is the counties progress with the 6 year inspection and review requirement as it relates to rural improvements? (Neb. Rev. Stat. § 77-1311.03)
	Fifty-six of the one-hundred and thirty agricultural improvements have been inspected.
a.	Does the County maintain a tracking process?
	Yes, a county map is marked with the ones that have been reviewed.
b.	How are the results of the portion of the properties inspected and reviewed applied to the balance of the county?
	If mistakes are found, they are corrected. New costing and new depreciation will not be done until it can be implemented to all property at the same time.

2010 Analysis of Agricultural Land

Proportionality Among Study Years

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

Preliminary Results:

Study Year	County	Area 1
07/01/06 - 06/30/07	3	3
07/01/07 - 06/30/08	7	7
07/01/08 - 06/30/09	3	3
Totals	13	13

Added Sales:

Study Year	Total	Mkt 1
7/1/06 - 6/30/07	3	3
7/1/07 - 6/30/08	0	0
7/1/08 - 6/30/09	2	2
	5	5

Final Results:

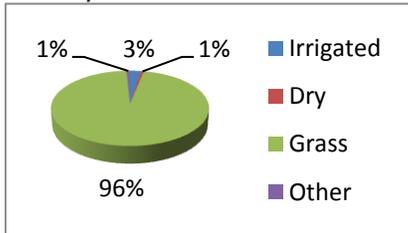
Study Year	County	Area 1
07/01/06 - 06/30/07	6	6
07/01/07 - 06/30/08	7	7
07/01/08 - 06/30/09	5	5
Totals	18	18

Representativeness by Majority Land Use

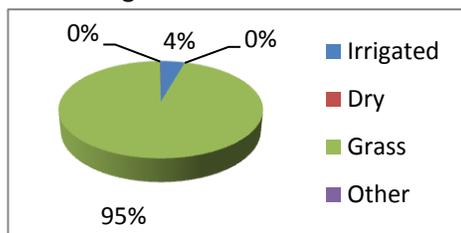
The following tables and charts compare the makeup of land use in the population to the make up of land use in both the sales file and the representative sample.

	Entire County		
	county	sales file	Sample
Irrigated	3%	4%	4%
Dry	1%	0%	0%
Grass	96%	95%	96%
Other	1%	0%	0%

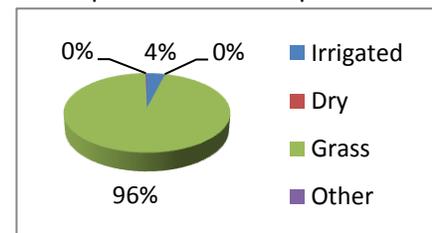
County



Original Sales File



Representative Sample



Adequacy of Sample

	County Total	Mrkt Area 1
Number of Sales - Original Sales File	13	13
Number of Sales - Expanded Sample	18	18
Total Number of Acres Added	6719	6719

Ratio Study

Final Statistics

County # sales 18

Median	69%	AAD	16.82%
Mean	77%	COD	24.20%
W. Mean	71%	PRD	108.12%

Preliminary Statistics

Median	63%	AAD	14.96%
Mean	67%	COD	23.86%
W. Mean	61%	PRD	110.59%

Majority Land Use

95% MLU	Irrigated		Dry		Grass	
	# Sales	Median	#	Median	# Sales	Median
County	1	68.97%	0	N/A	15	70.10%
Mkt Area 1	1	68.97%	0	N/A	15	70.10%

80% MLU	Irrigated		Dry		Grass	
	# Sales	Median	#	Median	# Sales	Median
County	1	68.97%	0	N/A	16	69.03%
Mkt Area 1	1	68.97%	0	N/A	16	69.03%

**Agricultural or Special
Valuation Correlation**

2010 Correlation Section

For McPherson County

Agricultural Land

I. Correlation

The level of value for the agricultural land in McPherson County, as determined by the PTA is 70%. The mathematically calculated median is 69%.

AGRICULTURAL LAND:

McPherson County is a part of a large expanse of sand-dune area known as the Nebraska Sand Hills and is the primary recharge area for the Ogallala aquifer which underlies this region. This county consists primarily of large ranches that deal with the critical balance of range management that is crucial to support livestock and conservation practices imperative to protect the fragile soils. There are no meadows in this county and only a few irrigated parcels. Primary roads through McPherson County are highway 92 running east to west and highway 97 going north to south.

Since the county is very homogenous in makeup, no market areas have been created. A review of the agricultural sales over the three year study period indicate 3 occurred from 7/1/06 to 6/30/07, 7 occurred from 7/1/07 to 6/30/08 and 3 occurred from 7/1/08 to 6/30/09. The sales of grassland have continued to climb over the last several years. The way the sales are distributed over the study period could cause McPherson to be compared to a different time standard than others as the first and third year of the study period are under represented in comparison to the middle year.

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

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

As a result of the agricultural analysis values increased. One value is now applied to all of the irrigated subclasses (480), one value is applied to all dry land subclasses (275) and one value is applied to the grass (270).

McPherson County has achieved good equalization of agricultural land and has a level of value of 70% of market as noted in the 2010 Analysis of Agricultural Land under Majority Land Use 95%. One sale consisting of 94% grass and 5% irrigated is pulling the calculated median down to 69%, this sale needs to be discounted since there are fifteen other sales made up of 95% or greater grass usage that better represent the land use in McPherson County.

2010 Correlation Section

For McPherson County

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

2010 Correlation Section

For McPherson County

II. Analysis of Sales Verification

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

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

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

AGRICULTURAL LAND:

The McPherson County Clerk is an Ex-officio Assessor, Register of Deeds, Clerk of the District Court and Election Commissioner. This has a definite advantage in the review process. Most of the sales information and any special financing arrangements can be gathered from the real estate agents at the time the deeds are filed in the County Clerks office.

As Clerk of District Court there is an awareness of foreclosures being filed on property and forced sales.

If there is other information which is not provided at the time the deed is filed, the buyer or seller, or sometimes both are contacted.

McPherson County is a small county and there is personal knowledge of its residents. The advantage of having a good working relationship with the taxpayers is a more effective approach to gathering information by either personal contact or a telephone call.

2010 Correlation Section

For McPherson County

III. Measures of Central Tendency

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

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

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

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

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

	Median	Wgt.Mean	Mean
R&O Statistics	69	71	77

2010 Correlation Section

For McPherson County

IV. Analysis of Quality of Assessment

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

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

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

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

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

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

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

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

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

2010 Correlation Section

For McPherson County

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

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

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

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

	COD	PRD
R&O Statistics	23.86	108.30

AGRICULTURAL LAND:

The qualitative measures are indicating both the COD and PRD to be above the prescribed parameters. However, based on the assessment practices, the sales review, and the analysis of the agricultural market it is believed that the agricultural properties in McPherson County have been treated in the most uniform and proportionate manner possible.

Total Real Property Sum Lines 17, 25, & 30	Records : 1,603	Value : 165,363,371	Growth 326,702	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	0	0	0	0	30	107,706	30	107,706	
02. Res Improve Land	0	0	0	0	86	292,391	86	292,391	
03. Res Improvements	0	0	0	0	89	4,338,279	89	4,338,279	
04. Res Total	0	0	0	0	119	4,738,376	119	4,738,376	56,880
% of Res Total	0.00	0.00	0.00	0.00	100.00	100.00	7.42	2.87	17.41
05. Com UnImp Land	0	0	0	0	3	5,342	3	5,342	
06. Com Improve Land	0	0	0	0	10	43,736	10	43,736	
07. Com Improvements	0	0	0	0	10	450,767	10	450,767	
08. Com Total	0	0	0	0	13	499,845	13	499,845	0
% of Com Total	0.00	0.00	0.00	0.00	100.00	100.00	0.81	0.30	0.00
09. Ind UnImp Land	0	0	0	0	0	0	0	0	
10. Ind Improve Land	0	0	0	0	0	0	0	0	
11. Ind Improvements	0	0	0	0	0	0	0	0	
12. Ind Total	0	0	0	0	0	0	0	0	0
% of Ind Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13. Rec UnImp Land	0	0	0	0	0	0	0	0	
14. Rec Improve Land	0	0	0	0	0	0	0	0	
15. Rec Improvements	0	0	0	0	0	0	0	0	
16. Rec Total	0	0	0	0	0	0	0	0	0
% of Rec Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Res & Rec Total	0	0	0	0	119	4,738,376	119	4,738,376	56,880
% of Res & Rec Total	0.00	0.00	0.00	0.00	100.00	100.00	7.42	2.87	17.41
Com & Ind Total	0	0	0	0	13	499,845	13	499,845	0
% of Com & Ind Total	0.00	0.00	0.00	0.00	100.00	100.00	0.81	0.30	0.00
17. Taxable Total	0	0	0	0	132	5,238,221	132	5,238,221	56,880
% of Taxable Total	0.00	0.00	0.00	0.00	100.00	100.00	8.23	3.17	17.41

Schedule II : Tax Increment Financing (TIF)

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

Schedule III : Mineral Interest Records

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

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Producing	0	1	32	33

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	0	0	0	0	1,289	130,040,363	1,289	130,040,363
28. Ag-Improved Land	0	0	0	0	173	20,815,282	173	20,815,282
29. Ag Improvements	0	0	0	0	182	9,269,505	182	9,269,505
30. Ag Total							1,471	160,125,150

Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	0	0.00	0	
32. HomeSite Improv Land	0	0.00	0	0	0.00	0	
33. HomeSite Improvements	0	0.00	0	0	0.00	0	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	0	0.00	0	
36. FarmSite Improv Land	0	0.00	0	0	0.00	0	
37. FarmSite Improvements	0	0.00	0	0	0.00	0	
38. FarmSite Total							
39. Road & Ditches	0	0.00	0	0	0.00	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
	Records	Acres	Value	Records	Acres	Value	Growth
31. HomeSite UnImp Land	1	1.00	2,500	1	1.00	2,500	
32. HomeSite Improv Land	128	148.00	370,000	128	148.00	370,000	
33. HomeSite Improvements	123	0.00	7,365,173	123	0.00	7,365,173	269,822
34. HomeSite Total				124	149.00	7,737,673	
35. FarmSite UnImp Land	1	4.00	1,080	1	4.00	1,080	
36. FarmSite Improv Land	168	588.00	161,530	168	588.00	161,530	
37. FarmSite Improvements	176	0.00	1,904,332	176	0.00	1,904,332	0
38. FarmSite Total				177	592.00	2,066,942	
39. Road & Ditches	0	1,525.99	0	0	1,525.99	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
41. Total Section VI				301	2,266.99	9,804,615	269,822

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

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

Schedule VIII : Agricultural Records : Special Value

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

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

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 1

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	50.00	0.36%	24,000	0.36%	480.00
48. 2A	851.73	6.13%	408,830	6.13%	480.00
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	3,539.23	25.47%	1,698,830	25.47%	480.00
51. 4A1	4,542.98	32.70%	2,180,630	32.70%	480.00
52. 4A	4,910.72	35.34%	2,357,146	35.34%	480.00
53. Total	13,894.66	100.00%	6,669,436	100.00%	480.00
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	0.00	0.00%	0	0.00%	0.00
56. 2D1	0.00	0.00%	0	0.00%	0.00
57. 2D	819.80	23.44%	225,446	23.44%	275.00
58. 3D1	0.00	0.00%	0	0.00%	0.00
59. 3D	660.10	18.87%	181,529	18.87%	275.00
60. 4D1	769.30	21.99%	211,560	21.99%	275.00
61. 4D	1,248.90	35.70%	343,452	35.70%	275.00
62. Total	3,498.10	100.00%	961,987	100.00%	275.00
Grass					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	0.00	0.00%	0	0.00%	0.00
65. 2G1	255.00	0.05%	68,850	0.05%	270.00
66. 2G	4,171.60	0.79%	1,126,332	0.79%	270.00
67. 3G1	0.00	0.00%	0	0.00%	0.00
68. 3G	21,171.73	4.01%	5,716,367	4.01%	270.00
69. 4G1	50,076.79	9.48%	13,520,733	9.48%	270.00
70. 4G	452,653.92	85.68%	122,216,561	85.68%	270.00
71. Total	528,329.04	100.00%	142,648,843	100.00%	270.00
Irrigated Total	13,894.66	2.53%	6,669,436	4.44%	480.00
Dry Total	3,498.10	0.64%	961,987	0.64%	275.00
Grass Total	528,329.04	96.10%	142,648,843	94.90%	270.00
Waste	4,026.93	0.73%	40,269	0.03%	10.00
Other	0.00	0.00%	0	0.00%	0.00
Exempt	13.63	0.00%	0	0.00%	0.00
Market Area Total	549,748.73	100.00%	150,320,535	100.00%	273.43

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	13,894.66	6,669,436	13,894.66	6,669,436
77. Dry Land	0.00	0	0.00	0	3,498.10	961,987	3,498.10	961,987
78. Grass	0.00	0	0.00	0	528,329.04	142,648,843	528,329.04	142,648,843
79. Waste	0.00	0	0.00	0	4,026.93	40,269	4,026.93	40,269
80. Other	0.00	0	0.00	0	0.00	0	0.00	0
81. Exempt	0.00	0	0.00	0	13.63	0	13.63	0
82. Total	0.00	0	0.00	0	549,748.73	150,320,535	549,748.73	150,320,535

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	13,894.66	2.53%	6,669,436	4.44%	480.00
Dry Land	3,498.10	0.64%	961,987	0.64%	275.00
Grass	528,329.04	96.10%	142,648,843	94.90%	270.00
Waste	4,026.93	0.73%	40,269	0.03%	10.00
Other	0.00	0.00%	0	0.00%	0.00
Exempt	13.63	0.00%	0	0.00%	0.00
Total	549,748.73	100.00%	150,320,535	100.00%	273.43

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

60 McPherson

	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	4,627,155	4,738,376	111,221	2.40%	56,880	1.17%
02. Recreational	0	0	0		0	
03. Ag-Homesite Land, Ag-Res Dwelling	7,609,196	7,737,673	128,477	1.69%	269,822	-1.86%
04. Total Residential (sum lines 1-3)	12,236,351	12,476,049	239,698	1.96%	326,702	-0.71%
05. Commercial	499,845	499,845	0	0.00%	0	0.00%
06. Industrial	0	0	0		0	
07. Ag-Farmsite Land, Outbuildings	1,958,680	2,066,942	108,262	5.53%	0	5.53%
08. Minerals	0	0	0		0	
09. Total Commercial (sum lines 5-8)	2,458,525	2,566,787	108,262	4.40%	0	4.40%
10. Total Non-Agland Real Property	14,694,876	15,042,836	347,960	2.37%	326,702	0.14%
11. Irrigated	6,242,825	6,669,436	426,611	6.83%		
12. Dryland	862,584	961,987	99,403	11.52%		
13. Grassland	124,048,813	142,648,843	18,600,030	14.99%		
14. Wasteland	44,094	40,269	-3,825	-8.67%		
15. Other Agland	0	0	0			
16. Total Agricultural Land	131,198,316	150,320,535	19,122,219	14.58%		
17. Total Value of all Real Property (Locally Assessed)	145,893,192	165,363,371	19,470,179	13.35%	326,702	13.12%

MCPHERSON COUNTY
2009 PLAN OF ASSESSMENT
(FOR THE YEARS 2010, 2011, 2012)

Nebraska State Law establishes the framework within which the assessor must operate. However, a real property assessment system requires that an operation or procedure be done completely and in a uniform manner each time it is repeated. Accurate and efficient assessment practices represent prudent expenditure of tax monies, establishes taxpayer confidence in local government and enables the local government to serve its citizens more effectively. The important role the assessment practices play in local government cannot be overstated.

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

General Description of the County:

McPherson County has 1,602 parcels of taxable real property and 33 parcels of exempt property. The residential parcel count is approximately 7% of the total taxable parcels, commercial is 1% and agricultural is 90%. Exempt parcels represent 2% of the total county parcels.

The taxable value of real property in the County for the 2009 year is \$149,556.784, with approximately 3% attributed to residential, .003% to Commercial and 96.99% to agricultural.

McPherson County has 549,743.59 acres of taxable agricultural land. Of that 96% consists primarily of grassland. For assessment 2009, there were 3 building permits and/or information statements filed for new property construction and additions to existing improvements in the county.

Staff/Training/Budget

Due to the population of the county, the McPherson County Clerk is required to be an ex-officio County official, who must also hold the office of Assessor, Register of Deeds, Clerk of District Court and Election Commissioner. A valid Nebraska Assessor's Certificate is required in order to file for or assume the elected position of County Clerk. Statutes also now require the completion of 60 hours of continuing education within the four year term of office, in order to hold the Assessor's Certificate.

The County Clerk/Assessor has held this position since being elected in 1982 and assuming the office in 1983. The office has one full time employee who helps with all the many duties of the County Clerk's position. Due to the combination of the many offices and duties, it is impossible for the County Clerk to devote 100% of her time to the duties of assessing. Each office held has its own share of duties, reports and deadlines which must be met. The County Clerk is also responsible for conducting the County Elections on election years.

The Assessor has contracted with Appraiser Larry Rexroth, to review sold properties, complete the annual pick-up work, analyze the statistical measures used by the Department of Property Assessment and Taxation, & provide opinions of the planned actions to be taken by the Assessor's office for the current assessment of all county real property.

Normal office hours are 35 hours a week, normal working hours for the County Clerk are 50-60 hours a week. The Clerk/Assessor has attended IAAO courses and attends the annual workshops & training provided by the Department of Property Assessment & Taxation.

The Assessor/Reappraisal general budget for 2009/2010 \$28,975.

Responsibilities:

Record Maintenance/Procedure Manual

The record cards are in hardcopy format and they contain the required information such as ownership, legal description, classification codes, building lists and measurements, parcel identification number, land size, value and annual value posting. The records also show any splits or sales of the parcel including the book and page of the transferring deed and prior owner. Current pictures and land summary is included on each record. The record cards are also in an electronic format. The Assessor is in the process of compiling a Procedure Manual for the Assessment of Property in the County.

Mapping/Software

The County has contracted with ASI/Terra Scan computer services through the Department of Revenue. All residential improvements have been entered into the CAMA program. Future plans are to utilize the sketching program. Sales have been entered into the sales file on the system and statistical information is received from the Department of Revenue. The County has a set of cadastral maps dated 1955 which have not been fully utilized, however the assessor does have 2 large wall maps on which ownership and splits are kept current. Zoning was adopted in McPherson County in 2000. The Village of Tryon is unincorporated but was included in the transition area of the Comprehensive Plan.

Reports

Assessor is responsible for the timely filings of the following schedules & reports:

- Personal Property
- County Abstract
- Certification of Values to Subdivisions
- School District Taxable Value Report
- Certificate of Taxes levied
- Generate the County Tax Roll
- Tax List Corrections as needed.
- Administer Homestead Exemptions

Sales Review

The Assessor considers all sales to be arm's length, unless through the verification process, it is proven to be otherwise. Along with her personal knowledge, the sales are verified with the buyer if at all possible; the seller or real estate agent may also be contacted if the buyer cannot be reached. Most of the verification is done by personal contact or by telephone. Since the Assessor is also the Register of Deeds, any special financing arrangements are known to her at the time the Deed and Mortgages are filed in her office. If the sale involves personal property or is an outlying sale, an extended effort is made to verify the sale. No sale is qualified or disqualified based on a particular percentage above or below the acceptable range. The Real Estate Transfer Statements are completed on a monthly basis and filed timely with the Department of Revenue.

County Progress for the Three Property Classes:

Residential: A county-wide revaluation was completed on all residential properties and mobile homes in 2007. It consisted of data collection and new pictures as needed. The RCN was updated, using the June/2006 Marshall Swift costing index. A new depreciation table, derived from the sales, was applied to all residential properties in the county. Property Record Cards were updated for all residential property. Market studies are done each year on Residential Property sales.

Commercial: There are a total of 9 Commercial properties in McPherson County. A reappraisal of all commercial property in the county, was done by Appraiser Larry Rexroth in 2005. The commercial property will be entered into the CAMA program as time allows. New listings were made with re-measuring and new data collected. Pictures of the commercial property were also updated. Market studies are done each year on any Commercial Property sales.

Agricultural: The new 2008 soil survey for McPherson County with a 2009 conversion date is being implemented. Soil types and land valuation groups are entered and captured on the Terra Scan Computer system. The County has established one market area for the entire county. Market studies are done on all agricultural sales each year. Land usage was reviewed & land values were set based on the market.

Pickup Work: New Improvements are added to the tax roll each year. Publications are made each year in the local paper informing patrons of the need to report new and improved structures. Building permits are required for all residential improvements and all other non-ag improvements. Information Statements are also received in the Assessor's office for any new improvements. Pickup work commences as soon as the project is reported and all values are established for the new improvements in a timely manner each year prior to the March 20th deadline.

Future Appraisal Plans:

2010: Add new improvements to the property record cards. Conduct a market study on all classes of Agricultural land and set the values to be within the required statistical measures. Review sales study on mobile homes and residential property to see if any county wide adjustments are needed to bring them within the required statistical level. Conduct ongoing visual inspection of McPherson County Property when picking up new improvements. Begin review of agricultural improvements. Apply new soil survey & conversion to all agricultural parcels.

2011: Add new improvements to the property record cards. Review sales statistical measures to determine if any adjustments are needed to bring county residential properties into the required range of value. Conduct a market study on Agricultural land (dryland, grassland and irrigated) and set values accordingly. Conduct ongoing visual inspection of McPherson County property when picking up new improvements.

2012: Add new improvements to the property record cards. Review market study on mobile homes & acreages, and residential properties and set values accordingly. Conduct a market study on all classes of Agricultural land, (dryland, irrigated & grass) and set values to be within compliance of the statutory statistical requirements. Conduct ongoing visual inspection of McPherson County property when picking up new improvements.

These are tentative plans. Some of the reappraisals and adjustments to property classes may be done sooner if the market dictates changes need to be done earlier than planned.

This report is submitted June 11, 2009.

JUDY M. DAILEY
McPherson County Clerk/Assessor

2010 Assessment Survey for McPherson County

I. General Information

A. Staffing and Funding Information

1.	Deputy(ies) on staff
	None
2.	Appraiser(s) on staff
	None
3.	Other full-time employees
	1
4.	Other part-time employees
	None
5.	Number of shared employees
	None
6.	Assessor's requested budget for current fiscal year
	\$28,975
7.	Adopted budget, or granted budget if different from above
	Same as above.
8.	Amount of the total budget set aside for appraisal work
	\$2,755
9.	Appraisal/Reappraisal budget, if not part of the total budget
	Appraisal is included in total budget.
10.	Part of the budget that is dedicated to the computer system
	\$3,000
11.	Amount of the total budget set aside for education/workshops
	\$ 900
12.	Other miscellaneous funds
	None
13.	Was any of last year's budget not used:
	Yes - \$ 4,342

B. Computer, Automation Information and GIS

1.	Administrative software
	TerraScan
2.	CAMA software
	TerraScan
3.	Cadastral maps: Are they currently being used?
	No – only a wall map is updated and kept current.
4.	Who maintains the Cadastral Maps?
	Non-applicable. The assessor does maintain the wall map.
5.	Does the county have GIS software?
	Not currently – however, the county is in the process of trying to obtain a \$25,000 grant that will go towards a GIS system.
6.	Who maintains the GIS software and maps?
	Non-applicable.
7.	Personal Property software:
	TerraScan

C. Zoning Information

1.	Does the county have zoning?
	Yes
2.	If so, is the zoning countywide?
	Yes
3.	What municipalities in the county are zoned?
	The unincorporated Village of Tryon has been zoned as a transitional area including a 2 mile radius around the Village, the remainder of the county is zoned agricultural.
4.	When was zoning implemented?
	2000

D. Contracted Services

1.	Appraisal Services
	The county contracts with a professional appraiser, Larry Rexroth, for data collection and appraisal services.
2.	Other services
	None

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 Mcpherson 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