

# Table of Contents

## **2010 Commission Summary**

## **2010 Opinions of the Property Tax Administrator**

### **Residential Reports**

- Residential Assessment Actions
- Residential Assessment Survey
- R&O Statistics

### **Residential Correlation**

- Residential Real Property
  - I. Correlation
  - II. Analysis of Sales Verification
  - III. Measure of Central Tendency
  - IV. Analysis of Quality of Assessment

### **Commercial Reports**

- Commercial Assessment Actions
- Commercial Assessment Survey
- R&O Statistics

### **Commercial Correlation**

- Commercial Real Property
  - I. Correlation
  - II. Analysis of Sales Verification
  - III. Measure of Central Tendency
  - IV. Analysis of Quality of Assessment

### **Agricultural or Special Valuation Reports**

- Agricultural Assessment Actions
- Agricultural Assessment Survey
- Agricultural Analysis Statistics
- Special Valuation Methodology

### **Agricultural or Special Valuation Correlation**

- Agricultural or Special Valuation Land
  - I. Correlation
  - II. Analysis of Sales Verification
  - III. Measure of Central Tendency
  - IV. Analysis of Quality of Assessment

**County Reports**

2010 County Abstract of Assessment for Real Property, Form 45  
2010 County Agricultural Land Detail  
2010 County Abstract of Assessment for Real Property Compared with the 2009  
Certificate of Taxes Levied (CTL)  
County Assessor's Three Year Plan of Assessment  
Assessment Survey – General Information

**Certification****Maps**

Market Areas  
Registered Wells > 500 GPM  
Geo Codes  
Soil Classes

**Valuation History Charts**



## 2010 Commission Summary

### 62 Morrill

#### Residential Real Property - Current

Number of Sales	114	Median	97
Total Sales Price	\$9,175,100	Mean	103
Total Adj. Sales Price	\$9,175,100	Wgt. Mean	97
Total Assessed Value	\$8,934,159	Average Assessed Value of the Base	\$38,513
Avg. Adj. Sales Price	\$80,483	Avg. Assessed Value	\$78,370

#### Confidence Interval - Current

95% Median C.I	96.51 to 98.12
95% Mean C.I	97.39 to 108.38
95% Wgt. Mean C.I	96.32 to 98.42

% of Value of the Class of all Real Property Value in the County	20.03
% of Records Sold in the Study Period	4.67
% of Value Sold in the Study Period	9.50

#### Residential Real Property - History

Year	Number of Sales	LOV	Median
2009	155	93	93
2008	181	96	96
2007	185	96	96
2006	171	96	96

## 2010 Commission Summary

### 62 Morrill

---

#### Commercial Real Property - Current

Number of Sales	12	Median	94
Total Sales Price	\$525,500	Mean	88
Total Adj. Sales Price	\$525,500	Wgt. Mean	81
Total Assessed Value	\$423,070	Average Assessed Value of the Base	\$71,779
Avg. Adj. Sales Price	\$43,792	Avg. Assessed Value	\$35,256

---

#### Confidence Interval - Current

95% Median C.I	91.60 to 98.00
95% Mean C.I	71.97 to 103.45
95% Wgt. Mean C.I	50.39 to 110.63

% of Value of the Class of all Real Property Value in the County	5.75
% of Records Sold in the Study Period	3.19
% of Value Sold in the Study Period	1.57

---

#### Commercial Real Property - History

Year	Number of Sales	LOV	Median
2009	20	100	95
2008	40	96	96
2007	42	96	96
2006	46	96	96



## 2010 Opinions of the Property Tax Administrator for Morrill 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 Morrill County is 97% of market value. The quality of assessment for the class of residential real property in Morrill 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 Morrill County is 94% of market value. The quality of assessment for the class of commercial real property in Morrill 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 Morrill County is 72% of market value. The quality of assessment for the class of agricultural land in Morrill 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 Morrill County**

### **taken to address the following property classes/subclasses:**

#### **Residential**

To comply with an Order issued by the Department of Revenue, Property Assessment Division a reappraisal of all improved property (residential, commercial, and agricultural) within Morrill County was conducted. The order allowed for the work to be done over a two year period however, the County Board of Equalization pushed to have it completed within one year so the taxpayers of Morrill County would have uniform and proportionate treatment in the valuation of their property. Stanard Appraisal Services was contracted to do this work with the assistance of the assessor and staff.

All of the residential improved parcels were physically reviewed and inspected. When on site, the quality and condition of each building was verified, the measurements of each building were confirmed, new additions were added and omitted buildings were noted for removal, if allowed an interior inspection of the home was also done.

All buildings were re-priced with Marshall & Swift cost indexing as of December 2008 and new depreciation was determined from the market. New construction was pulled to compare to the factoring tables and the correct local cost multipliers were applied. Models were built, and the sales charted, for a cost range per square foot (less depreciation, land and outbuildings) based on style, quality, age, condition, and size. Adjustment factors were developed to be applied for, but not limited to; basement, basement finish, garage, central air, and so on.

As the field work was completed the assessor and office staff did the data entry into the CAMA system, along with sketches and pictures.

Lot values were established for each town based on a square foot method, and tables were built within the CAMA system. The site values (per acre cost of larger parcels) received percent adjustments in 2009; it was determined not to change these values for 2010.

The week of March 15 through March 19 preliminary hearings were held to give the taxpayers the opportunity to speak with the appraisers and go over any concerns or disagreements they might have with the value shown on the preliminary notice of valuation change prior to the formal notices that will go out on or before June 30.

## 2010 Assessment Survey for Morrill County

### Residential Appraisal Information

1.	<b>Valuation data collection done by:</b>
	Currently Stanard Appraisal Services, usually it is done by the office staff.
2.	<b>List the valuation groupings used by the County:</b>
	Valuation Grouping 1 – Bridgeport Valuation Grouping 2 – Bayard Valuation Grouping 3 – Broadwater Valuation Grouping 4 – Rural
a.	<b>Describe the specific characteristics of the valuation groupings that make them unique.</b>
	<p>Bridgeport would be considered the main business district for the county, and would have a higher exposure to the market and highway traffic. There are enough sales to analyze the market on its own merits.</p> <p>Bayard has the closest proximity to Scottsbluff and enough sales to analyze its own market.</p> <p>Broadwater lies to the east of Bridgeport and there are no other villages within the county to compare it to, it is a market within itself.</p> <p>The rural market is a reflection of those wanting to live outside of town and enjoy the amenities of country living.</p>
3.	<b>What approach(es) to value is/are used for this class to estimate the market value of properties? List or describe.</b>
	All three approaches will be looked at but the market will carry the most weight.
4	<b>When was the last lot value study completed?</b>
	2010
a.	<b>What methodology was used to determine the residential lot values?</b>
	From the market a square foot method will be developed.
5.	<b>Is the same costing year for the cost approach being used for the entire valuation grouping? If not, identify and explain the differences?</b>
	Yes
6.	<b>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?</b>

	The appraisal company will review the sales and determine the depreciation from the market. New construction will be pulled to compare to the factoring tables and the correct local cost multipliers will be inputted into the pricing. The sales will also be used as a guide to compare to the new construction for age and condition. Models will then be built, and sales charted, for a cost range per square foot (less depreciation, land and outbuildings) based on style, quality, age, condition and size. Adjustment factors will also be developed that can be applied for, but not limited to; basement, basement finish, garage, central air, and so on.
a.	<b>How often does the County update depreciation tables?</b>
	Following the reappraisal this year, future plans are to review and update if needed every four to six years.
7.	<b>Pickup work:</b>
a.	<b>Is pickup work done annually and is it completed by March 19<sup>th</sup>?</b>
	Yes
b.	<b>By Whom?</b>
	Office staff and Stanard Appraisal Service.
c.	<b>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?</b>
	Yes
8.	<b>What is the County's progress with the 6 year inspection and review requirement? (Statute 77-1311.03)</b>
	A complete reappraisal will be implemented for 2010 as the result of an order issued by the Department of Revenue, Property Assessment Division. A six-year plan will be determined after that.
a.	<b>Does the County maintain a tracking process? If yes describe.</b>
	A tracking process will be implemented.
b.	<b>How are the results of the portion of the properties inspected and reviewed applied to the balance of the county?</b>
	Will be applied to the class as a whole.

**PAD 2010 R&O Statistics**

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2007 to 06/30/2009 Posted Before: 04/01/2010

NUMBER of Sales:	114	<b>MEDIAN:</b>	<b>97</b>	COV:	29.07	95% Median C.I.:	96.51 to 98.12	(! : Derived)
TOTAL Sales Price:	9,175,100	WGT. MEAN:	97	STD:	29.91	95% Wgt. Mean C.I.:	96.32 to 98.42	
TOTAL Adj.Sales Price:	9,175,100	MEAN:	103	AVG.ABS.DEV:	9.52	95% Mean C.I.:	97.39 to 108.38	
TOTAL Assessed Value:	8,934,159							
AVG. Adj. Sales Price:	80,483	COD:	9.77	MAX Sales Ratio:	309.25			
AVG. Assessed Value:	78,369	PRD:	105.66	MIN Sales Ratio:	14.07			

Printed: 04/01/2010 10:11:03

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	19	100.02	101.64	99.41	5.79	102.25	92.33	122.49	96.39 to 103.56	57,142	56,803
10/01/07 TO 12/31/07	22	97.34	106.69	97.35	12.68	109.59	88.57	309.25	94.75 to 99.33	75,290	73,297
01/01/08 TO 03/31/08	7	101.89	118.81	102.85	20.09	115.52	93.45	217.22	93.45 to 217.22	43,714	44,960
04/01/08 TO 06/30/08	15	97.91	101.87	98.38	7.17	103.54	89.81	171.33	94.01 to 98.51	102,693	101,030
07/01/08 TO 09/30/08	22	96.43	92.80	95.73	5.25	96.94	14.07	99.77	95.97 to 97.73	94,054	90,035
10/01/08 TO 12/31/08	10	95.96	96.96	96.58	2.39	100.38	93.06	104.10	93.78 to 100.27	72,900	70,410
01/01/09 TO 03/31/09	10	96.82	107.24	96.05	13.22	111.65	93.41	193.33	94.15 to 109.19	99,900	95,957
04/01/09 TO 06/30/09	9	97.34	111.92	97.25	18.28	115.09	90.97	240.91	91.33 to 98.21	87,711	85,298
____Study Years____											
07/01/07 TO 06/30/08	63	98.13	105.37	98.55	10.48	106.92	88.57	309.25	97.19 to 99.33	72,833	71,777
07/01/08 TO 06/30/09	51	96.34	99.82	96.20	8.65	103.77	14.07	240.91	95.97 to 97.34	89,933	86,512
____Calendar Yrs____											
01/01/08 TO 12/31/08	54	97.19	99.46	97.21	7.74	102.31	14.07	217.22	96.21 to 98.00	86,011	83,612
____ALL____											
	114	97.41	102.88	97.37	9.77	105.66	14.07	309.25	96.51 to 98.12	80,483	78,369

VALUATION GROUP	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
01	61	96.61	102.77	95.94	9.29	107.12	88.57	309.25	95.32 to 97.61	78,814	75,616
02	30	98.65	107.08	99.69	10.73	107.42	93.47	240.91	97.19 to 100.02	59,330	59,146
03	3	95.50	71.04	86.04	31.24	82.57	14.07	103.56	N/A	15,733	13,536
04	20	97.94	101.70	98.67	5.94	103.07	89.81	171.33	96.30 to 98.77	127,015	125,327
____ALL____											
	114	97.41	102.88	97.37	9.77	105.66	14.07	309.25	96.51 to 98.12	80,483	78,369

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	111	97.24	100.24	97.31	7.17	103.01	14.07	240.91	96.40 to 98.06	82,491	80,270
2	3	193.33	200.86	130.19	36.08	154.28	100.00	309.25	N/A	6,166	8,028
____ALL____											
	114	97.41	102.88	97.37	9.77	105.66	14.07	309.25	96.51 to 98.12	80,483	78,369

PROPERTY TYPE *	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
01	114	97.41	102.88	97.37	9.77	105.66	14.07	309.25	96.51 to 98.12	80,483	78,369
06											
07											
____ALL____											
	114	97.41	102.88	97.37	9.77	105.66	14.07	309.25	96.51 to 98.12	80,483	78,369

**PAD 2010 R&O Statistics**

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2007 to 06/30/2009 Posted Before: 04/01/2010

NUMBER of Sales:	114	<b>MEDIAN:</b>	<b>97</b>	COV:	29.07	95% Median C.I.:	96.51 to 98.12	(! : Derived)
TOTAL Sales Price:	9,175,100	WGT. MEAN:	97	STD:	29.91	95% Wgt. Mean C.I.:	96.32 to 98.42	
TOTAL Adj.Sales Price:	9,175,100	MEAN:	103	AVG.ABS.DEV:	9.52	95% Mean C.I.:	97.39 to 108.38	
TOTAL Assessed Value:	8,934,159							
AVG. Adj. Sales Price:	80,483	COD:	9.77	MAX Sales Ratio:	309.25			
AVG. Assessed Value:	78,369	PRD:	105.66	MIN Sales Ratio:	14.07			

Printed: 04/01/2010 10:11:03

<b>SALE PRICE *</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val	
Low \$ _____												
1 TO 4999	4	205.28	210.51	194.88	25.69	108.02	122.22	309.25	N/A	3,125	6,090	
5000 TO 9999	8	100.04	108.28	112.69	33.49	96.08	14.07	240.91	14.07 to 240.91	7,287	8,212	
Total \$ _____												
1 TO 9999	12	111.33	142.35	127.20	51.72	111.91	14.07	309.25	94.75 to 217.22	5,900	7,505	
10000 TO 29999	12	97.62	98.11	97.71	3.62	100.41	88.57	104.89	95.65 to 101.91	16,600	16,220	
30000 TO 59999	25	97.87	100.99	100.56	6.04	100.43	90.97	171.33	96.40 to 98.82	41,150	41,381	
60000 TO 99999	33	98.06	98.46	98.29	2.82	100.17	93.29	110.80	96.39 to 99.33	75,789	74,492	
100000 TO 149999	16	96.24	96.42	96.49	2.38	99.93	92.33	102.66	93.27 to 98.13	125,518	121,117	
150000 TO 249999	14	96.16	95.49	95.77	2.42	99.70	89.81	99.11	92.18 to 98.42	200,857	192,365	
250000 TO 499999	2	94.86	94.86	94.71	1.53	100.15	93.41	96.31	N/A	277,500	262,830	
ALL	114	97.41	102.88	97.37	9.77	105.66	14.07	309.25	96.51 to 98.12	80,483	78,369	



**2010 Correlation Section  
for Morrill County**

---

**Residential Real Property**

**I. Correlation**

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

RESIDENTIAL:It is the opinion of the Division that the level of value for the residential class of property in Morrill County as evidenced by the calculated median from the statistical sample of 114 sales is 97%. The qualitative measures, coefficient of dispersion and the price related differential, are reflective of the residential reappraisal that was completed by Stanard Appraisal Service with the assistance of the assessor and staff and implemented for assessment year 2010. The residential properties are being treated in a uniform and proportionate manner. The bar has been raised on the quality of work it takes to achieve these goals; it would not be unreasonable to expect these assessment practices to continue and to see a sales review procedure in place, and to see a schedule of continued maintenance be outlined in the next three year plan of assessment and six year cycle of physical inspection and review.

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

**2010 Correlation Section  
for Morrill 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:It was apparent from the efforts of the contracted appraisal company that just finished a reappraisal of all improved properties in Morrill County that the sales verification process needed to be done more thoroughly.

The new assessor is adopting a much needed policy for the verification of sales in determining qualified versus non-qualified arms length transactions. The primary tool will be questionnaires, however telephone calls and in-person interviews with buyers, sellers, or third parties involved in the transaction will be used in conjunction with them. All data gathered by any of the above resources will be held on file in the assessor's office.

**2010 Correlation Section  
for Morrill 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.

	<b>Median</b>	<b>Wgt. Mean</b>	<b>Mean</b>
<b>R&amp;O Statistics</b>	<b>97</b>	<b>97</b>	<b>103</b>

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

	<b>COD</b>	<b>PRD</b>
<b>R&amp;O Statistics</b>	<b>9.77</b>	<b>105.66</b>

RESIDENTIAL: A complete reappraisal has been done for the residential class of property in Morrill County. The qualitative measures are indicative of the efforts put forth to accomplish the reappraisal. Even though the PRD is slightly out by less than three points (2.66), it is still the opinion of the Division that both the coefficient of dispersion and price related differential are indicators of the uniform and proportionate assessment that has been achieved within the residential class.



## **2010 Assessment Actions for Morrill County**

### **taken to address the following property classes/subclasses:**

#### **Commercial**

To comply with an Order issued by the Department of Revenue, Property Assessment Division a reappraisal of all improved property (residential, commercial, and agricultural) within Morrill County was conducted. The order allowed for the work to be done over a two year period however, the County Board of Equalization pushed to have it completed within one year so the taxpayers of Morrill County would have uniform and proportionate treatment in the valuation of their property. Stanard Appraisal Services was contracted to do this work with the assistance of the assessor and staff.

All of the commercial improved parcels were physically reviewed and inspected. When on site, the quality and condition of each building was verified, the measurements of each building were confirmed, new additions were added and omitted buildings were noted for removal, if possible an interior inspection was also done.

All buildings were re-priced with Marshall & Swift cost indexing as of July 2008 and new depreciation was determined from the market. For the cost approach new construction was pulled to compare to the factoring tables and the correct local cost multipliers were applied. Models were built, and the sales charted, for a cost range per square foot (less depreciation, land and outbuildings) based on quality, condition, age and occupancy. When possible the income and expense data provided by the property owners would be utilized to develop an income approach. All three approaches to value were used; the capitalization rates were developed out of the market, expense and vacancy rates were developed based on use. Lot values were established for each town based on a square foot method, site values were established on a per acre cost for larger parcels, tables were then built into the CAMA system. Fifty-two feedlots (28 being very large) and an ethanol plant are examples of the more complex commercial properties that were handled in the reappraisal.

As the field work was completed the assessor and office staff did the data entry into the CAMA system, along with sketches and pictures.

The week of March 15 through March 19 preliminary hearings were held to give the taxpayers the opportunity to speak with the appraisers and go over any concerns or disagreements they might have with the value shown on the preliminary notice of valuation change prior to the formal notices that will go out on or before June 30.

## 2010 Assessment Survey for Morrill County

### Commercial / Industrial Appraisal Information

1.	<b>Valuation data collection done by:</b>
	Currently Stanard Appraisal Services, usually it is done by the office staff.
2.	<b>List the valuation groupings used by the County:</b>
	Valuation Grouping 1 – Bridgeport Valuation Grouping 2 – Bayard Valuation Grouping 3 – Broadwater Valuation Grouping 4 – Rural
a.	<b>Describe the specific characteristics of the valuation groupings that make them unique.</b>
	<p>Each town is different in size, economy, and job availability.</p> <p>Bridgeport would be considered the main business district for the county, and would have a higher exposure to the market and highway traffic. There are enough sales to analyze the market on its own merits.</p> <p>Bayard has the closest proximity to Scottsbluff and several going businesses.</p> <p>Broadwater lies to the east of Bridgeport and there are no other villages within the county to compare it to. The closest like village would be Lisco in Garden County to the east of Morrill.</p> <p>The rural market would be somewhat specialized with sugar beet holding and processing plants due to the sugar beets grown in the area.</p>
3.	<b>What approach(es) to value is/are used for this class to estimate the market value of properties? List or describe.</b>
	All three approaches will be looked at, but primarily the market and income approaches will carry the most weight.
4	<b>When was the last lot value study completed?</b>
	2010
a.	<b>What methodology was used to determine the commercial lot values?</b>
	From the market a square foot method will be developed.
5.	<b>Is the same costing year for the cost approach being used for the entire valuation grouping? If not, identify and explain the differences?</b>
	Yes

6.	<b>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?</b>
	Models will be built from the market.
a.	<b>How often does the County update depreciation tables?</b>
	Following the reappraisal this year, future plans are to review and update if needed every four to six years.
7.	<b>Pickup work:</b>
a.	<b>Is pickup work done annually and is it completed by March 19<sup>th</sup>?</b>
	Yes
b.	<b>By Whom?</b>
	Office staff and Stanard Appraisal Service.
c.	<b>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?</b>
	Yes
8.	<b>What is the County's progress with the 6 year inspection and review requirement? (Statute 77-1311.03)</b>
	A complete reappraisal will be implemented for 2010 as the result of an order issued by the Department of Revenue, Property Assessment Division. A six-year plan will be determined after that.
a.	<b>Does the County maintain a tracking process? If yes describe.</b>
	A tracking process will be implemented.
b.	<b>How are the results of the portion of the properties inspected and reviewed applied to the balance of the county?</b>
	Will be applied to the class as a whole.

**PAD 2010 R&O Statistics**

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2006 to 06/30/2009 Posted Before: 04/01/2010

NUMBER of Sales:	12	<b>MEDIAN:</b>	<b>94</b>	COV:	28.25	95% Median C.I.:	91.60 to 98.00	(! : Derived)
TOTAL Sales Price:	525,500	WGT. MEAN:	81	STD:	24.78	95% Wgt. Mean C.I.:	50.39 to 110.63	
TOTAL Adj.Sales Price:	525,500	MEAN:	88	AVG.ABS.DEV:	9.20	95% Mean C.I.:	71.97 to 103.45	
TOTAL Assessed Value:	423,070							
AVG. Adj. Sales Price:	43,791	COD:	9.76	MAX Sales Ratio:	100.93			
AVG. Assessed Value:	35,255	PRD:	108.95	MIN Sales Ratio:	9.71			

Printed: 04/01/2010 10:11:10

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	94.20	94.20	94.20			94.20	94.20	N/A	45,000	42,390
10/01/06 TO 12/31/06	2	94.77	94.77	97.02	6.51	97.68	88.60	100.93	N/A	15,750	15,280
01/01/07 TO 03/31/07											
04/01/07 TO 06/30/07	3	93.33	67.21	51.07	31.74	131.60	9.71	98.58	N/A	56,666	28,938
07/01/07 TO 09/30/07	1	94.36	94.36	94.36			94.36	94.36	N/A	19,500	18,400
10/01/07 TO 12/31/07											
01/01/08 TO 03/31/08	1	91.60	91.60	91.60			91.60	91.60	N/A	5,000	4,580
04/01/08 TO 06/30/08	1	94.84	94.84	94.84			94.84	94.84	N/A	47,000	44,575
07/01/08 TO 09/30/08											
10/01/08 TO 12/31/08											
01/01/09 TO 03/31/09	3	94.77	95.47	94.34	1.54	101.20	93.63	98.00	N/A	69,166	65,250
04/01/09 TO 06/30/09											
<u>Study Years</u>											
07/01/06 TO 06/30/07	6	93.77	80.89	64.81	18.14	124.81	9.71	100.93	9.71 to 100.93	41,083	26,627
07/01/07 TO 06/30/08	3	94.36	93.60	94.48	1.14	99.07	91.60	94.84	N/A	23,833	22,518
07/01/08 TO 06/30/09	3	94.77	95.47	94.34	1.54	101.20	93.63	98.00	N/A	69,166	65,250
<u>Calendar Yrs</u>											
01/01/07 TO 12/31/07	4	93.85	73.99	55.52	23.95	133.27	9.71	98.58	N/A	47,375	26,303
01/01/08 TO 12/31/08	2	93.22	93.22	94.53	1.74	98.62	91.60	94.84	N/A	26,000	24,577
<u>ALL</u>											
	12	94.28	87.71	80.51	9.76	108.95	9.71	100.93	91.60 to 98.00	43,791	35,255

VALUATION GROUP	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
01	6	94.20	80.41	72.68	17.45	110.63	9.71	100.93	9.71 to 100.93	58,500	42,520
02	4	96.18	96.29	96.68	2.08	99.59	94.20	98.58	N/A	38,625	37,342
03	1	91.60	91.60	91.60			91.60	91.60	N/A	5,000	4,580
04	1	93.33	93.33	93.33			93.33	93.33	N/A	15,000	14,000
<u>ALL</u>											
	12	94.28	87.71	80.51	9.76	108.95	9.71	100.93	91.60 to 98.00	43,791	35,255

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	11	94.36	87.20	80.13	10.54	108.82	9.71	100.93	88.60 to 98.58	46,409	37,188
2	1	93.33	93.33	93.33			93.33	93.33	N/A	15,000	14,000
<u>ALL</u>											
	12	94.28	87.71	80.51	9.76	108.95	9.71	100.93	91.60 to 98.00	43,791	35,255

**PAD 2010 R&O Statistics**

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2006 to 06/30/2009 Posted Before: 04/01/2010

NUMBER of Sales:	12	<b>MEDIAN:</b>	<b>94</b>	COV:	28.25	95% Median C.I.:	91.60 to 98.00	(!: Derived)
TOTAL Sales Price:	525,500	WGT. MEAN:	81	STD:	24.78	95% Wgt. Mean C.I.:	50.39 to 110.63	
TOTAL Adj.Sales Price:	525,500	MEAN:	88	AVG.ABS.DEV:	9.20	95% Mean C.I.:	71.97 to 103.45	
TOTAL Assessed Value:	423,070							
AVG. Adj. Sales Price:	43,791	COD:	9.76	MAX Sales Ratio:	100.93			
AVG. Assessed Value:	35,255	PRD:	108.95	MIN Sales Ratio:	9.71			

Printed: 04/01/2010 10:11:10

**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	12	94.28	87.71	80.51	9.76	108.95	9.71	100.93	91.60 to 98.00	43,791	35,255
04											
ALL	12	94.28	87.71	80.51	9.76	108.95	9.71	100.93	91.60 to 98.00	43,791	35,255

**SALE PRICE \***

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
5000 TO 9999	1	91.60	91.60	91.60			91.60	91.60	N/A	5,000	4,580
Total \$											
1 TO 9999	1	91.60	91.60	91.60			91.60	91.60	N/A	5,000	4,580
10000 TO 29999	5	94.36	95.04	96.11	3.60	98.89	88.60	100.93	N/A	18,200	17,492
30000 TO 59999	3	94.77	94.60	94.59	0.23	100.01	94.20	94.84	N/A	41,500	39,255
60000 TO 99999	2	54.15	54.15	46.98	82.07	115.26	9.71	98.58	N/A	77,500	36,407
150000 TO 249999	1	93.63	93.63	93.63			93.63	93.63	N/A	150,000	140,450
ALL	12	94.28	87.71	80.51	9.76	108.95	9.71	100.93	91.60 to 98.00	43,791	35,255

**OCCUPANCY CODE**

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	2	94.09	94.09	94.48	0.80	99.59	93.33	94.84	N/A	31,000	29,287
113	1	94.36	94.36	94.36			94.36	94.36	N/A	19,500	18,400
300	1	98.58	98.58	98.58			98.58	98.58	N/A	65,000	64,080
349	1	94.20	94.20	94.20			94.20	94.20	N/A	45,000	42,390
353	4	94.80	75.06	42.06	25.74	178.46	9.71	100.93	N/A	35,375	14,878
447	1	88.60	88.60	88.60			88.60	88.60	N/A	10,000	8,860
50	2	94.20	94.20	93.84	0.61	100.39	93.63	94.77	N/A	91,250	85,625
ALL	12	94.28	87.71	80.51	9.76	108.95	9.71	100.93	91.60 to 98.00	43,791	35,255



**2010 Correlation Section  
for Morrill County**

---

**Commerical Real Property**

**I. Correlation**

The level of value for the commercial real property in Morrill County, as determined by the PTA is 94%. The mathematically calculated median is 94%.

COMMERCIAL:Com - It is the opinion of the Division that the level of value for the commercial class of property in Morrill County as evidenced by the calculated median from the statistical sample of 12 sales is 94%. The qualitative measures, coefficient of dispersion and the price related differential, are reflective of the commercial reappraisal that was completed by Stanard Appraisal Service with the assistance of the assessor and staff and implemented for assessment year 2010. The commercial properties are being treated in a uniform and proportionate manner. The bar has been raised on the quality of work it takes to achieve these goals; it would not be unreasonable to expect these assessment practices to continue and to see a sales review procedure in place, and to see a schedule of continued maintenance be outlined in the next three year plan of assessment and six year cycle of physical inspection and review.

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

**2010 Correlation Section  
for Morrill 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:It was apparent from the efforts of the contracted appraisal company that just finished a reappraisal of all improved properties in Morrill County that the sales verification process needed to be done more thoroughly.

The new assessor is adopting a much needed policy for the verification of sales in determining qualified versus non-qualified arms length transactions. The primary tool will be questionnaires, however telephone calls and in-person interviews with buyers, sellers, or third parties involved in the transaction will be used in conjunction with them. All data gathered by any of the above resources will be held on file in the assessor's office.

**2010 Correlation Section  
for Morrill 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.

	<b>Median</b>	<b>Wgt. Mean</b>	<b>Mean</b>
<b>R&amp;O Statistics</b>	<b>94</b>	<b>81</b>	<b>88</b>

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

	<b>COD</b>	<b>PRD</b>
<b>R&amp;O Statistics</b>	<b>9.76</b>	<b>108.95</b>

COMMERCIAL:A complete reappraisal has been done for the commercial class of property in Morrill County. The qualitative measures are indicative of the efforts put forth to accomplish the reappraisal. Even though the PRD is slightly out by less than six points (5.95) this would be considered appropriate for the commercial class considering the disparity and diversification of the sales. The sales are occurring in communities ranging in population from approximately 1580 to 180. It is the opinion of the Division that both the coefficient of dispersion and price related differential are indicators of the uniform and proportionate assessment that has been achieved within the commercial class.

**Agricultural or Special  
Valuation Reports**

## 2010 Assessment Actions for Morrill County

### taken to address the following property classes/subclasses:

#### Agricultural

As previously stated in the residential 2010 Assessment Actions, all of the residential improved parcels, which includes the agricultural homes and sites with outbuildings, were physically reviewed and inspected. New costing and depreciation was applied. Since the sites values had received a percent increase last year, those values were left as they were.

As the field work was completed the assessor and office staff did the data entry into the CAMA system, along with sketches and pictures.

Again, the taxpayers were given the opportunity to speak with the appraisers and go over any concerns or disagreements they might have with the value shown on the preliminary notice of valuation change the week of March 15 through March 19 prior to the formal notices that will go out on or before June 30.

As part of the assessment actions for 2010 there was an analysis of the two market areas taking into consideration the unique makeup of the geographic, topographic, and soil characteristics of Morrill County. As a result of this study new boundary lines were established and four new market areas were created.

- 1) **Market area 1** - (in the northeast corner) is sand hills similar to Garden with lush grasses and better feeding conditions for cattle.
- 2) **Market area 2** - is the remainder of the sand hills and the composition of soil changes to a very fine to powder like sand and the grasses are thinly populated even though they are the same as in market area one, because of the makeup of this ground the carrying capacity for cattle lessens.
- 3) **Market area 3** - begins at the escarpments and falls off into the valley and covers the remainder of Morrill County. GIS Workshop was contacted for help in determining what soil type(s) would be the best indicator in determining the line for this change in topography and they have indicated that soils 4810 through 4807 are the best; the makeup of this area makes it difficult to give one specific soil as the key factor.
- 4) **Market area 4** (recreational) – is the area along the river as identified by numerical code 9999 (which is the river itself) and 6312 the islands. This area may become special value.

The sales within each new market area, as well as the market activity of the surrounding counties, were studied and valuations changes were made accordingly to meet the statutory obligation of being within the standard of 69-75% of market value.

## 2010 Assessment Survey for Morrill County

### Agricultural Appraisal Information

1.	<b>Valuation data collection done by:</b>
	Part-time clerical is doing the land usage and Stanard Appraisal Services are doing the improvements.
2.	<b>Does the County maintain more than one market area / valuation grouping in the agricultural property class?</b>
	Four market areas.
a.	<b>What is the process used to determine and monitor market areas / valuation groupings? (Neb. Rev. Stat. § 77-1363) List or describe.</b> 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.
	The determination is made through the process of a sales review and verification, location and use of the property and a physical inspection if needed.
b.	<b>Describe the specific characteristics of the market area / valuation groupings that make them unique?</b>
	<ol style="list-style-type: none"> <li>1) <b><u>Market area 1</u></b> - (in the northeast corner) is sand hills similar to Garden with lush grasses and better feeding conditions for cattle.</li> <li>2) <b><u>Market area 2</u></b> - is the remainder of the sand hills and the composition of soil changes to a very fine to powder like sand and the grasses are thinly populated even though they are the same as in market area one, because of the makeup of this ground the carrying capacity for cattle lessens.</li> <li>3) <b><u>Market area 3</u></b> - begins at the escarpments and falls off into the valley and covers the remainder of Morrill County. GIS Workshop was contacted for help in determining what soil type(s) would be the best indicator in determining the line for this change in topography and they have indicated that soils 4810 through 4807 are the best; the makeup of this area makes it difficult to give one specific soil as the key factor.</li> <li>4) <b><u>Market area 4</u></b> (recreational) – is the area along the river as identified by numerical code 9999 (which is the river itself) and 6312 the islands. This area may become special value.</li> </ol>
3.	<b>Agricultural Land</b>
a.	<b>How is agricultural land defined in this county?</b>
	By statute and directive.

b.	<b>When is it agricultural land, when is it residential, when is it is recreational?</b>
	The primary use of the land is a good indicator in determining if it is agricultural, after an on-site review and if the verification process reveals the parcel was not purchased with the intent to farm or ranch it is considered residential, normally after verification with the buyer and/or seller, or realtor listed on the Real Estate Transfer Statement, Form 521 it can be determined if the parcel is going to be used for recreational purposes.
c.	<b>Are these definitions in writing?</b>
	No
d.	<b>What are the recognized differences?</b>
	Recreational properties have been identified along the North Platte River that are suited to hunting geese, deer and turkey. Agricultural land is purchased with the intent of crop production or animal pasture or hay. Residential parcels are purchased for the aesthetic value of being in the country.
e.	<b>How are rural homes sites valued?</b>
	The first acre will carry one value, and the remaining acres/excess acres are then valued at a lower rate per acre.
f.	<b>Are all rural home sites valued the same as rural residential home sites?</b>
	Yes – it was determined to leave the site values as they were for the 2010 year.
g.	<b>Are all rural home sites valued the same or are market differences recognized?</b>
	Yes
h.	<b>What are the recognized differences?</b>
	Not applicable.
4.	<b>What is the status of the soil conversion from the alpha to numeric notation?</b>
	The soil conversion with the numeric notations will be in place for 2010.
a.	<b>Are land capability groupings (LCG) used to determine assessed value?</b>
	The inventory of the land as noted by the LCG's is helpful in determining where the majority of the acres are that are selling.
b.	<b>What other land characteristics or analysis are/is used to determine assessed values?</b>
	A part-time individual has been hired to review all agricultural land in Morrill County. As part of the reappraisal it was imperative to check for land that had been converted to irrigation.
5.	<b>Is land use updated annually?</b>
	A maintenance plan will be implemented.

a.	<b>By what method? (Physical inspection, FSA maps, etc.)</b>
	Physical inspections, NRD and FSA maps, and personal property listing irrigated equipment. The county is in the early stages of implementing a GIS system that will be an added asset.
6.	<b>Is there agricultural land in the County that has a non-agricultural influence?</b>
	Yes
a.	<b>How is the County developing the value for non-agricultural influences?</b>
	Values will be developed from a market analysis of the sales of parcels along the river that have been determined to have recreational influence.
b.	<b>Has the County received applications for special valuation?</b>
	No
c.	<b>Describe special value methodology</b>
	Not applicable.
7	<b>Pickup work:</b>
a.	<b>Is pickup work done annually and is it completed by March 19<sup>th</sup>?</b>
	Yes
b.	<b>By Whom?</b>
	The office staff and Stanard Appraisal Services.
c.	<b>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?</b>
	Yes
d.	<b>Is the pickup work schedule the same for the land as for the improvements?</b>
	Yes
8.	<b>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)</b>
	A complete reappraisal will be implemented for 2010 as the result of an order issued by the Department of Revenue, Property Assessment Division. A six-year plan will be determined after that.
a.	<b>Does the County maintain a tracking process?</b>
	A tracking process will be implemented.
b.	<b>How are the results of the portion of the properties inspected and reviewed applied to the balance of the county?</b>
	To be determined.



## Morrill County 62

### 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	Area 2	Area 3	Area 4
07/01/06 - 06/30/07	21	0	7	14	0
07/01/07 - 06/30/08	21	1	8	10	2
07/01/08 - 06/30/09	8	0	4	2	2
Totals	50	1	19	26	4

##### Added Sales:

Study Year	Total	Mkt 1	Mkt 2	Mkt 3	Mkt 4
7/1/06 - 6/30/07	-5	0	0	-5	0
7/1/07 - 6/30/08	0	0	0	0	0
7/1/08 - 6/30/09	10	2	1	7	0
	5	2	1	2	

##### Final Results:

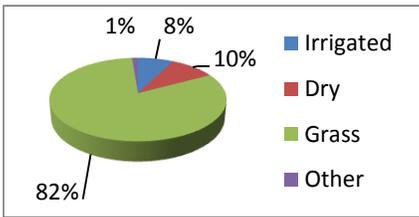
Study Year	County	Area 1	Area 2	Area 3	Area 4
07/01/06 - 06/30/07	16	0	7	9	0
07/01/07 - 06/30/08	21	1	8	10	2
07/01/08 - 06/30/09	18	2	5	9	2
Totals	55	3	20	28	4

## Representativeness by Majority Land Use

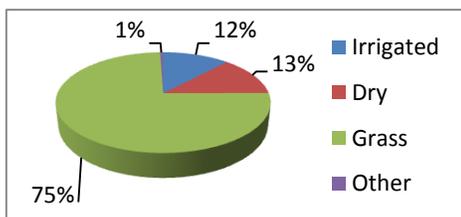
The following tables and charts compare the makeup of land use in the population to the make up of land use in both the sales file and the representative sample.

	Entire County		
	county	sales file	Sample
Irrigated	8%	12%	9%
Dry	10%	13%	8%
Grass	82%	75%	81%
Other	1%	1%	1%

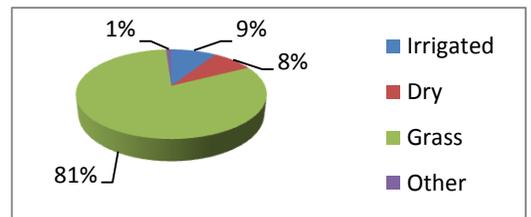
County



Original Sales File

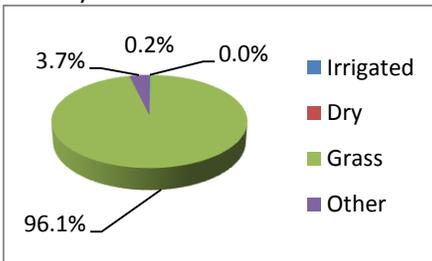


Representative Sample

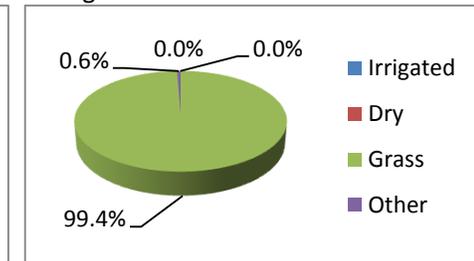


	Mkt Area 1		
	county	sales file	sample
Irrigated	0%	0%	0%
Dry	0%	0%	0%
Grass	96%	99%	95%
Other	4%	1%	5%

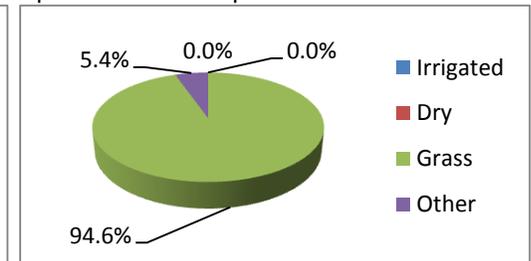
County



Original Sales File

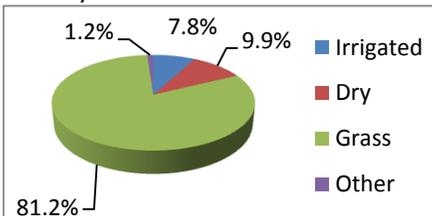


Representative Sample

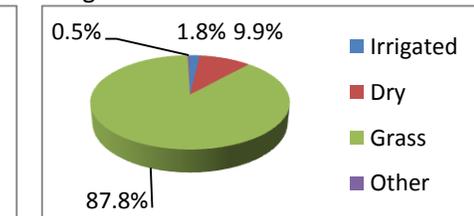


	Mkt Area 2		
	county	sales file	sample
Irrigated	8%	2%	2%
Dry	10%	10%	10%
Grass	81%	88%	87%
Other	1%	0%	0%

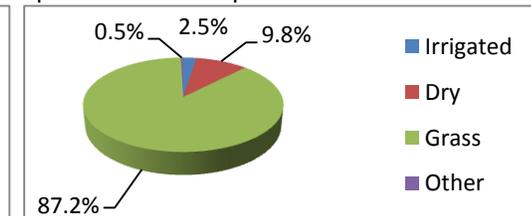
County



Original Sales File

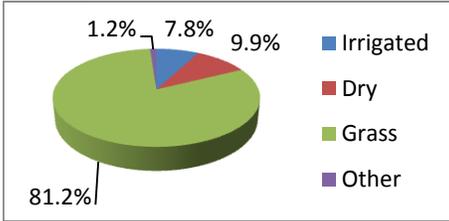


Representative Sample

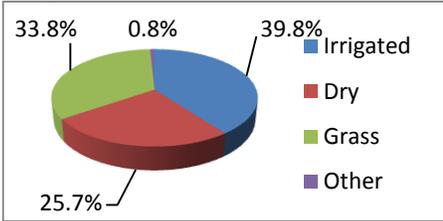


Mkt Area 3			
	county	sales file	sample
Irrigated	8%	40%	25%
Dry	10%	26%	8%
Grass	81%	34%	66%
Other	1%	1%	1%

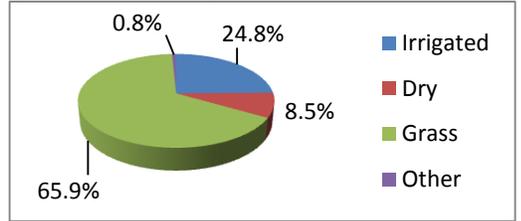
County



Original Sales File

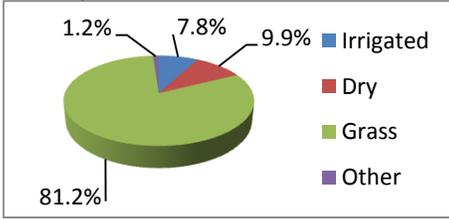


Representative Sample

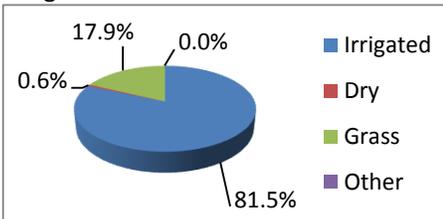


Mkt Area 4			
	county	sales file	sample
Irrigated	8%	81%	81%
Dry	10%	1%	1%
Grass	81%	18%	18%
Other	1%	0%	0%

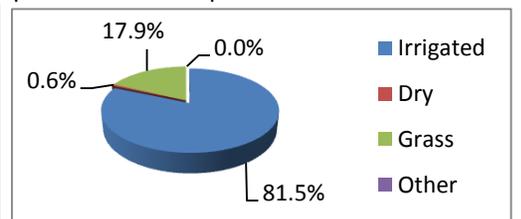
County



Original Sales File



Representative Sample



### Adequacy of Sample

	County Total	Mrkt Area 1	Mrkt Area 2	Mrkt Area 3	Mrkt Area 4
Number of Sales - Original Sales File	50	1	19	26	4
Number of Sales - Expanded Sample	55	3	20	28	4
Total Number of Acres Added	3735	1940	155	1640	0

# Ratio Study

## Final Statistics

## Preliminary Statistics

County		Median	72%	AAD	15.74%
# sales	55	Mean	73%	COD	21.75%
		W. Mean	67%	PRD	109.08%

Median	60%	AAD	14.67%
Mean	63%	COD	24.58%
W. Mean	23%	PRD	273.03%

Market Area 1		Median	72%	AAD	1.85%
# sales	3	Mean	72%	COD	2.55%
		W. Mean	73%	PRD	99.66%

Median	68%	AAD	3.64%
Mean	66%	COD	5.38%
W. Mean	66%	PRD	100.14%

Market Area 2		Median	73%	AAD	18.51%
# sales	20	Mean	72%	COD	25.29%
		W. Mean	63%	PRD	114.91%

Median	62%	AAD	16.71%
Mean	63%	COD	27.03%
W. Mean	49%	PRD	128.35%

Market Area 3		Median	72%	AAD	16.36%
# sales	28	Mean	75%	COD	22.57%
		W. Mean	73%	PRD	102.60%

Median	62%	AAD	14.93%
Mean	65%	COD	23.93%
W. Mean	58%	PRD	112.57%

Market Area 4		Median	71%	AAD	8.03%
# sales	4	Mean	72%	COD	11.38%
		Mean	69%	PRD	104.44%

Median	41%	AAD	10.91%
Mean	42%	COD	26.65%
W. Mean	41%	PRD	103.19%

## Majority Land Use

95% MLU	Irrigated		Dry		Grass	
	# Sales	Median	#	Median	# Sales	Median
County	6	72.95%	5	75.14%	15	72.90%
Mkt Area 1	0	N/A	0	N/A	1	69.64%
Mkt Area 2	1	74.41%	3	75.14%	8	74.03%
Mkt Area 3	3	61.47%	2	72.78%	6	73.86%
Mkt Area 4	2	80.07%	0	N/A	0	N/A

80% MLU	Irrigated		Dry		Grass	
	# Sales	Median	#	Median	# Sales	Median
County	16	73.62%	6	74.24%	21	72.90%
Mkt Area 1	0	N/A	0	N/A	3	72.39%
Mkt Area 2	3	74.41%	4	74.24%	10	72.57%
Mkt Area 3	10	74.66%	2	72.78%	8	73.86%
Mkt Area 4	3	71.50%	0	N/A	0	N/A

**Agricultural or Special  
Valuation Correlation**

## 2010 Correlation Section

### For Morrill County

---

#### Agricultural Land

##### I. Correlation

The level of value for the agricultural land in Morrill County, as determined by the PTA is 72%. The mathematically calculated median is 72%.

##### AGRICULTURAL LAND:

A review of the agricultural sales in Morrill County from 7/1/06 to 6/30/09 revealed a total of 50 sales, further broke down by 1 sale in market area one, 19 sales in market area two, 26 sales in market area three and 4 sales in market area four. It is possible that by the way these sales are distributed across the sales file study years with a rapidly appreciating market the statistic could demonstrate a time bias when used to compare to counties with a balanced distribution across the time period.

A review of the breakdown of the sales revealed that in market area 1 the sale occurred within the middle year of the study period, the one sale may represent the makeup of the land use in the total area however a time bias exists. In market area 2 there are 7 sales in the first year, 8 in the second year and 4 in the third year and even though a time bias exists in this market area the sales are a reasonable representation of the population. In market area 3 the third year is under-represented in comparison to the first and second years and the sales file is heavily weighted with irrigated and dry land sales, more grass sales need brought into the analysis. In market area 4 the first year is under-represented in comparison to the second and third years, and the sales file is heavily weighted with irrigated sales, if possible dry and grass sales should be brought into the analysis.

The ability of Morrill County to locate comparable sales is somewhat hindered by its location, even though six counties (Box Butte, Sheridan, Garden, Cheyenne, Banner and Scotts Bluff) adjoin it. The county is located in the panhandle of Nebraska and nearer to the states of Colorado Wyoming and South Dakota, the fact that it is located within three of the Major Land Resource Areas (MLRA) also adds to the complexity of the position when looking for comparables. In the northeastern corner is MLRA 65 (Nebraska Sand Hills) which is part of a large sand-dune area and the average annual precipitation is 15 to 26 inches. Next is a narrow strip of land running from the northwest corner down to a point in the southeast corner known as MLRA 64 (Mixed Sandy and Silty Tableland and Badlands) which comprises 42% in South Dakota, 41% in Nebraska and 17% in Wyoming. Land use consists of eroded walls and escarpments, grass tablelands and scattered eroded buttes. The last MLRA is 67A (Central High Plains, Northern Part) which comprises 68% in Wyoming, 29% in Nebraska and 3% in Colorado. Land use is predominantly grass, and approximately a third cropland. Higher parts of the tableland are nearly level to moderately sloping, but steeper areas are on the sides of ridges and drainage ways. Average annual precipitation in the last two areas is approximately 12-19 inches.

## 2010 Correlation Section

### For Morrill County

---

Four market areas have been established that somewhat mirror the MLRA it is located in. For instance market area 1 (in the northeast corner) is sand hills similar to Garden with lush grasses and better feeding conditions for cattle. Market area 2 is the remainder of the sand hills and the composition of soil changes to a very fine to powder like sand and the grasses are thinly populated even though they are the same as in market area one, because of the makeup of this ground the carrying capacity for cattle lessens. Market Area 3 will take in the escarpments and falls off into the valley and covers the remainder of Morrill County. GIS Workshop was contacted for help in determining what soil type(s) would be the best indicator in determining the line for this change in topography and they indicated that soils 4810 through 4807 would work best. The makeup of this area makes it difficult to give one specific soil as the key factor. An effort was made to keep the boundary line on sections lines, any other attempt at establishing this line to the contour of the escarpments would have entailed a great deal of cost to hire a contracted surveyor to establish it. Market area 4 is along the river as identified by numerical code 9999 (which is the river itself) and 6312 (the islands) as established by the Natural Resources Conservation Service of the US Department of Agriculture. This area may become special value due to the hunting and recreational potential along the Platte River. The section lines were used for this boundary as well since hiring a surveyor to account for the curves in the river would have been costly. The potential exists to use spot symbols where section lines were used since the ability to identify specific areas did not exist.

The assessor analyzed all data available to her from the surrounding counties. The data was sorted according to sale date, usage, soils, topography, proximity, and market. These selection criteria coupled with the aforementioned discussion of major land resource areas left few sales available for inclusion in the analysis in Morrill County. After all resources and options had been exhausted in an effort to obtain a balanced and proportionate sample for each market area sales were selected at random and hypothetically removed from the analysis of area three and market area four was left as is. The resulting endeavor was not ideal but an effort was made to mitigate the time bias that had previously existed and improve or retain the makeup of the sales file in comparison to the composition of each market area.

The potential for special value (recreation and hunting) exists all along the Platte River throughout Nebraska however; the sales were just not available to move forward with the valuation process in Morrill County. If and when they occur the ground work has been laid to account for it.

Morrill County has tried to achieve good equalization of the agricultural land and has a level of value of 72% of market as well as a calculated median of 72%. All four market areas somewhat hover around this same level of value.

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

## 2010 Correlation Section

### For Morrill 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:

A sales verification process will now be implemented in Morrill County. A questionnaire, specific to each property class (residential, commercial, and agricultural), will be sent to both the buyer and seller with a stamped return envelope. The assessor is developing a tracking process for the questionnaires, each time one is returned it will be noted on the spreadsheet.

Phone calls will still be utilized when needed and the information will be documented. Other sources of data collection are county board members, neighbors, and personal knowledge in some instances, the realtors, title insurance agents, and attorneys are also helpful in verifying sales data.

After a review of the qualified and non-qualified sales it is believed the assessor is using as many qualified sales as possible in the analysis of the agricultural market.

## 2010 Correlation Section

### For Morrill 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.

	<b>Median</b>	<b>Wgt.Mean</b>	<b>Mean</b>
<b>R&amp;O Statistics</b>	<b>72</b>	<b>67</b>	<b>73</b>

## 2010 Correlation Section

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

	COD	PRD
<b>R&amp;O Statistics</b>	<b>21.75</b>	<b>109.08</b>

#### AGRICULTURAL LAND:

The qualitative measures are slightly above the acceptable standards, the coefficient of dispersion is above by approximately two points (1.75) when rounded and the price related differential is above by approximately six points (6.08) when rounded. It is the opinion of the liaison that the agricultural properties are being treated in a uniform and proportionate manner. Every effort has been made this last year to properly identify market areas, verify sales and analyze the agricultural market to determine the appropriate steps needed to achieve an acceptable level of value and quality assessment practices within the agricultural class of property.



<b>Total Real Property</b> Sum Lines 17, 25, & 30	<b>Records : 7,162</b>	<b>Value : 469,627,093</b>	<b>Growth 1,173,742</b>	<b>Sum Lines 17, 25, &amp; 41</b>
--	------------------------	----------------------------	-------------------------	-----------------------------------

Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
<b>01. Res UnImp Land</b>	412	997,260	120	224,715	87	1,151,780	619	2,373,755	
<b>02. Res Improve Land</b>	1,289	6,044,630	72	295,305	284	3,621,380	1,645	9,961,315	
<b>03. Res Improvements</b>	1,393	58,023,760	72	2,944,956	355	20,404,460	1,820	81,373,176	
<b>04. Res Total</b>	1,805	65,065,650	192	3,464,976	442	25,177,620	2,439	93,708,246	685,966
<b>% of Res Total</b>	74.01	69.43	7.87	3.70	18.12	26.87	34.05	19.95	58.44
<b>05. Com UnImp Land</b>	42	203,735	9	11,485	19	225,860	70	441,080	
<b>06. Com Improve Land</b>	248	1,787,280	14	46,955	42	1,953,455	304	3,787,690	
<b>07. Com Improvements</b>	248	14,575,322	14	381,865	42	6,463,738	304	21,420,925	
<b>08. Com Total</b>	290	16,566,337	23	440,305	61	8,643,053	374	25,649,695	0
<b>% of Com Total</b>	77.54	64.59	6.15	1.72	16.31	33.70	5.22	5.46	0.00
<b>09. Ind UnImp Land</b>	0	0	0	0	1	0	1	0	
<b>10. Ind Improve Land</b>	0	0	0	0	1	112,680	1	112,680	
<b>11. Ind Improvements</b>	0	0	0	0	1	1,226,670	1	1,226,670	
<b>12. Ind Total</b>	0	0	0	0	2	1,339,350	2	1,339,350	0
<b>% of Ind Total</b>	0.00	0.00	0.00	0.00	100.00	100.00	0.03	0.29	0.00
<b>13. Rec UnImp Land</b>	0	0	0	0	3	340,300	3	340,300	
<b>14. Rec Improve Land</b>	0	0	0	0	0	0	0	0	
<b>15. Rec Improvements</b>	0	0	0	0	0	0	0	0	
<b>16. Rec Total</b>	0	0	0	0	3	340,300	3	340,300	0
<b>% of Rec Total</b>	0.00	0.00	0.00	0.00	100.00	100.00	0.04	0.07	0.00
<b>Res &amp; Rec Total</b>	1,805	65,065,650	192	3,464,976	445	25,517,920	2,442	94,048,546	685,966
<b>% of Res &amp; Rec Total</b>	73.91	69.18	7.86	3.68	18.22	27.13	34.10	20.03	58.44
<b>Com &amp; Ind Total</b>	290	16,566,337	23	440,305	63	9,982,403	376	26,989,045	0
<b>% of Com &amp; Ind Total</b>	77.13	61.38	6.12	1.63	16.76	36.99	5.25	5.75	0.00
<b>17. Taxable Total</b>	2,095	81,631,987	215	3,905,281	508	35,500,323	2,818	121,037,591	685,966
<b>% of Taxable Total</b>	74.34	67.44	7.63	3.23	18.03	29.33	39.35	25.77	58.44

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	4	20,500	41,868,800	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	4	20,500	41,868,800
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				4	20,500	41,868,800

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	70	4,419,550	70	4,419,550	0
24. Non-Producing	0	0	0	0	42	39,215	42	39,215	0
25. Total	0	0	0	0	112	4,458,765	112	4,458,765	0

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Producing	207	16	251	474

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	1	0	0	0	3,358	211,193,120	3,359	211,193,120
28. Ag-Improved Land	0	0	0	0	873	75,060,410	873	75,060,410
29. Ag Improvements	0	0	0	0	873	57,877,207	873	57,877,207
30. Ag Total							4,232	344,130,737

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	44	45.00	360,000	44	45.00	360,000	
32. HomeSite Improv Land	593	668.16	5,349,100	593	668.16	5,349,100	
33. HomeSite Improvements	618	0.00	37,881,377	618	0.00	37,881,377	487,776
34. HomeSite Total				<b>662</b>	<b>713.16</b>	<b>43,590,477</b>	
35. FarmSite UnImp Land	81	80.87	80,870	81	80.87	80,870	
36. FarmSite Improv Land	751	759.98	759,980	751	759.98	759,980	
37. FarmSite Improvements	820	0.00	19,995,830	820	0.00	19,995,830	0
38. FarmSite Total				<b>901</b>	<b>840.85</b>	<b>20,836,680</b>	
39. Road & Ditches	2,141	7,267.31	0	2,141	7,267.31	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
41. Total Section VI				<b>1,563</b>	<b>8,821.32</b>	<b>64,427,157</b>	<b>487,776</b>

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	2	591.00	222,245	2	591.00	222,245

Schedule VIII : Agricultural Records : Special Value

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

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

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 1

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	0.00	0.00%	0	0.00%	0.00
48. 2A	0.00	0.00%	0	0.00%	0.00
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	5.00	4.46%	3,275	4.46%	655.00
51. 4A1	66.00	58.93%	43,230	58.93%	655.00
52. 4A	41.00	36.61%	26,855	36.61%	655.00
<b>53. Total</b>	<b>112.00</b>	<b>100.00%</b>	<b>73,360</b>	<b>100.00%</b>	<b>655.00</b>
<b>Dry</b>					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	0.00	0.00%	0	0.00%	0.00
56. 2D1	0.00	0.00%	0	0.00%	0.00
57. 2D	0.00	0.00%	0	0.00%	0.00
58. 3D1	0.00	0.00%	0	0.00%	0.00
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	0.00	0.00%	0	0.00%	0.00
61. 4D	0.00	0.00%	0	0.00%	0.00
<b>62. Total</b>	<b>0.00</b>	<b>0.00%</b>	<b>0</b>	<b>0.00%</b>	<b>0.00</b>
<b>Grass</b>					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	0.00	0.00%	0	0.00%	0.00
65. 2G1	0.00	0.00%	0	0.00%	0.00
66. 2G	51.00	0.08%	10,710	0.08%	210.00
67. 3G1	0.00	0.00%	0	0.00%	0.00
68. 3G	357.50	0.58%	75,075	0.58%	210.00
69. 4G1	13,189.41	21.48%	2,769,780	21.48%	210.00
70. 4G	47,818.98	77.86%	10,041,970	77.86%	210.00
<b>71. Total</b>	<b>61,416.89</b>	<b>100.00%</b>	<b>12,897,535</b>	<b>100.00%</b>	<b>210.00</b>
<b>Irrigated Total</b>					
<b>Irrigated Total</b>	<b>112.00</b>	<b>0.18%</b>	<b>73,360</b>	<b>0.56%</b>	<b>655.00</b>
<b>Dry Total</b>					
<b>Dry Total</b>	<b>0.00</b>	<b>0.00%</b>	<b>0</b>	<b>0.00%</b>	<b>0.00</b>
<b>Grass Total</b>					
<b>Grass Total</b>	<b>61,416.89</b>	<b>96.08%</b>	<b>12,897,535</b>	<b>98.89%</b>	<b>210.00</b>
<b>Waste</b>					
<b>Waste</b>	<b>2,312.19</b>	<b>3.62%</b>	<b>69,365</b>	<b>0.53%</b>	<b>30.00</b>
<b>Other</b>					
<b>Other</b>	<b>78.51</b>	<b>0.12%</b>	<b>2,355</b>	<b>0.02%</b>	<b>30.00</b>
<b>Exempt</b>					
<b>Exempt</b>	<b>506.63</b>	<b>0.79%</b>	<b>100,550</b>	<b>0.77%</b>	<b>198.47</b>
<b>Market Area Total</b>	<b>63,919.59</b>	<b>100.00%</b>	<b>13,042,615</b>	<b>100.00%</b>	<b>204.05</b>

## Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 2

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	538.50	3.90%	525,040	5.47%	975.00
47. 2A1	1.00	0.01%	925	0.01%	925.00
48. 2A	2,568.60	18.60%	2,119,120	22.08%	825.01
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	4,650.60	33.68%	3,022,890	31.49%	650.00
51. 4A1	4,970.50	36.00%	3,230,825	33.66%	650.00
52. 4A	1,077.91	7.81%	700,640	7.30%	650.00
53. Total	13,807.11	100.00%	9,599,440	100.00%	695.25
<b>Dry</b>					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	5,122.20	15.81%	1,280,550	15.81%	250.00
56. 2D1	4.50	0.01%	1,125	0.01%	250.00
57. 2D	9,187.74	28.36%	2,296,945	28.36%	250.00
58. 3D1	0.00	0.00%	0	0.00%	0.00
59. 3D	8,480.67	26.18%	2,120,175	26.18%	250.00
60. 4D1	7,066.74	21.81%	1,766,690	21.81%	250.00
61. 4D	2,532.53	7.82%	633,140	7.82%	250.00
62. Total	32,394.38	100.00%	8,098,625	100.00%	250.00
<b>Grass</b>					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	2,011.70	0.74%	462,690	0.88%	230.00
65. 2G1	14.00	0.01%	3,220	0.01%	230.00
66. 2G	7,204.55	2.65%	1,585,005	3.02%	220.00
67. 3G1	0.00	0.00%	0	0.00%	0.00
68. 3G	15,668.45	5.77%	3,133,690	5.96%	200.00
69. 4G1	53,438.03	19.68%	10,687,615	20.33%	200.00
70. 4G	193,133.12	71.14%	36,695,315	69.81%	190.00
71. Total	271,469.85	100.00%	52,567,535	100.00%	193.64
<b>Irrigated Total</b>					
Irrigated Total	13,807.11	4.32%	9,599,440	13.63%	695.25
<b>Dry Total</b>					
Dry Total	32,394.38	10.14%	8,098,625	11.50%	250.00
<b>Grass Total</b>					
Grass Total	271,469.85	84.94%	52,567,535	74.67%	193.64
<b>Waste</b>					
Waste	1,785.52	0.56%	53,565	0.08%	30.00
<b>Other</b>					
Other	138.00	0.04%	84,900	0.12%	615.22
<b>Exempt</b>					
Exempt	268.88	0.08%	5,575	0.01%	20.73
<b>Market Area Total</b>					
Market Area Total	319,594.86	100.00%	70,404,065	100.00%	220.29

## Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 3

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	1,665.87	2.19%	1,582,575	2.30%	950.00
47. 2A1	7,816.82	10.26%	7,425,990	10.80%	950.00
48. 2A	30,914.82	40.59%	29,369,080	42.70%	950.00
49. 3A1	716.76	0.94%	609,245	0.89%	850.00
50. 3A	11,099.23	14.57%	9,434,350	13.72%	850.00
51. 4A1	21,424.29	28.13%	18,210,645	26.48%	850.00
52. 4A	2,531.22	3.32%	2,151,545	3.13%	850.00
53. Total	76,169.01	100.00%	68,783,430	100.00%	903.04
<b>Dry</b>					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	7,536.96	19.11%	2,562,565	22.37%	340.00
56. 2D1	1,789.80	4.54%	608,530	5.31%	340.00
57. 2D	15,448.88	39.17%	4,634,670	40.47%	300.00
58. 3D1	435.00	1.10%	121,800	1.06%	280.00
59. 3D	4,344.42	11.01%	1,086,110	9.48%	250.00
60. 4D1	8,799.27	22.31%	2,199,825	19.21%	250.00
61. 4D	1,090.82	2.77%	239,980	2.10%	220.00
62. Total	39,445.15	100.00%	11,453,480	100.00%	290.36
<b>Grass</b>					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	3,612.89	1.19%	1,174,220	1.85%	325.01
65. 2G1	969.22	0.32%	290,765	0.46%	300.00
66. 2G	30,223.39	9.97%	8,311,540	13.10%	275.00
67. 3G1	269.00	0.09%	67,250	0.11%	250.00
68. 3G	18,894.47	6.24%	3,778,895	5.96%	200.00
69. 4G1	96,058.72	31.70%	19,211,755	30.29%	200.00
70. 4G	153,007.46	50.49%	30,601,495	48.24%	200.00
71. Total	303,035.15	100.00%	63,435,920	100.00%	209.34
<b>Irrigated Total</b>					
Irrigated Total	76,169.01	18.08%	68,783,430	47.69%	903.04
<b>Dry Total</b>					
Dry Total	39,445.15	9.36%	11,453,480	7.94%	290.36
<b>Grass Total</b>					
Grass Total	303,035.15	71.91%	63,435,920	43.99%	209.34
<b>Waste</b>					
Waste	1,981.22	0.47%	59,435	0.04%	30.00
<b>Other</b>					
Other	772.62	0.18%	488,440	0.34%	632.19
<b>Exempt</b>					
Exempt	1,082.82	0.26%	133,355	0.09%	123.16
<b>Market Area Total</b>					
Market Area Total	421,403.15	100.00%	144,220,705	100.00%	342.24

## Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 4

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	1,833.33	7.25%	3,116,655	8.92%	1,700.00
47. 2A1	2,069.71	8.18%	3,363,295	9.63%	1,625.01
48. 2A	6,507.51	25.73%	10,249,395	29.34%	1,575.01
49. 3A1	288.44	1.14%	403,815	1.16%	1,400.00
50. 3A	3,253.08	12.86%	4,310,345	12.34%	1,325.00
51. 4A1	8,861.53	35.04%	11,076,950	31.71%	1,250.00
52. 4A	2,474.28	9.78%	2,412,445	6.91%	975.01
53. Total	25,287.88	100.00%	34,932,900	100.00%	1,381.41
<b>Dry</b>					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	9.00	1.39%	4,050	2.02%	450.00
56. 2D1	0.00	0.00%	0	0.00%	0.00
57. 2D	113.45	17.49%	45,380	22.67%	400.00
58. 3D1	0.00	0.00%	0	0.00%	0.00
59. 3D	150.00	23.13%	48,755	24.35%	325.03
60. 4D1	320.79	49.47%	88,215	44.06%	274.99
61. 4D	55.24	8.52%	13,810	6.90%	250.00
62. Total	648.48	100.00%	200,210	100.00%	308.74
<b>Grass</b>					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	214.00	0.45%	80,250	0.73%	375.00
65. 2G1	135.31	0.29%	47,360	0.43%	350.01
66. 2G	2,715.95	5.76%	882,695	8.01%	325.00
67. 3G1	62.37	0.13%	18,710	0.17%	299.98
68. 3G	3,340.93	7.08%	835,255	7.58%	250.01
69. 4G1	20,694.92	43.86%	4,656,440	42.23%	225.00
70. 4G	20,021.20	42.43%	4,504,840	40.86%	225.00
71. Total	47,184.68	100.00%	11,025,550	100.00%	233.67
<b>Irrigated Total</b>					
Irrigated Total	25,287.88	29.00%	34,932,900	67.13%	1,381.41
<b>Dry Total</b>					
Dry Total	648.48	0.74%	200,210	0.38%	308.74
<b>Grass Total</b>					
Grass Total	47,184.68	54.11%	11,025,550	21.19%	233.67
<b>Waste</b>					
Waste	2,320.04	2.66%	69,600	0.13%	30.00
<b>Other</b>					
Other	11,759.74	13.49%	5,807,935	11.16%	493.88
<b>Exempt</b>					
Exempt	924.24	1.06%	52,585	0.10%	56.90
<b>Market Area Total</b>					
Market Area Total	87,200.82	100.00%	52,036,195	100.00%	596.74

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
<b>76. Irrigated</b>	0.00	0	0.00	0	115,376.00	113,389,130	115,376.00	113,389,130
<b>77. Dry Land</b>	0.00	0	0.00	0	72,488.01	19,752,315	72,488.01	19,752,315
<b>78. Grass</b>	0.00	0	0.00	0	683,106.57	139,926,540	683,106.57	139,926,540
<b>79. Waste</b>	0.00	0	0.00	0	8,398.97	251,965	8,398.97	251,965
<b>80. Other</b>	0.00	0	0.00	0	12,748.87	6,383,630	12,748.87	6,383,630
<b>81. Exempt</b>	0.00	0	0.00	0	2,782.57	292,065	2,782.57	292,065
<b>82. Total</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>892,118.42</b>	<b>279,703,580</b>	<b>892,118.42</b>	<b>279,703,580</b>

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
<b>Irrigated</b>	115,376.00	12.93%	113,389,130	40.54%	982.78
<b>Dry Land</b>	72,488.01	8.13%	19,752,315	7.06%	272.49
<b>Grass</b>	683,106.57	76.57%	139,926,540	50.03%	204.84
<b>Waste</b>	8,398.97	0.94%	251,965	0.09%	30.00
<b>Other</b>	12,748.87	1.43%	6,383,630	2.28%	500.72
<b>Exempt</b>	2,782.57	0.31%	292,065	0.10%	104.96
<b>Total</b>	<b>892,118.42</b>	<b>100.00%</b>	<b>279,703,580</b>	<b>100.00%</b>	<b>313.53</b>

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

62 Morrill

	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	85,964,493	93,708,246	7,743,753	9.01%	685,966	8.21%
02. Recreational	339,575	340,300	725	0.21%	0	0.21%
03. Ag-Homesite Land, Ag-Res Dwelling	41,002,548	43,590,477	2,587,929	6.31%	487,776	5.12%
<b>04. Total Residential (sum lines 1-3)</b>	<b>127,306,616</b>	<b>137,639,023</b>	<b>10,332,407</b>	<b>8.12%</b>	<b>1,173,742</b>	<b>7.19%</b>
05. Commercial	19,243,066	25,649,695	6,406,629	33.29%	0	33.29%
06. Industrial	1,879,305	1,339,350	-539,955	-28.73%	0	-28.73%
07. Ag-Farmsite Land, Outbuildings	35,768,985	20,836,680	-14,932,305	-41.75%	0	-41.75%
08. Minerals	5,128,415	4,458,765	-669,650	-13.06	0	-13.06
<b>09. Total Commercial (sum lines 5-8)</b>	<b>62,019,771</b>	<b>52,284,490</b>	<b>-9,735,281</b>	<b>-15.70%</b>	<b>0</b>	<b>-15.70%</b>
<b>10. Total Non-Agland Real Property</b>	<b>189,326,387</b>	<b>189,923,513</b>	<b>597,126</b>	<b>0.32%</b>	<b>1,173,742</b>	<b>-0.30%</b>
11. Irrigated	95,603,365	113,389,130	17,785,765	18.60%		
12. Dryland	21,245,105	19,752,315	-1,492,790	-7.03%		
13. Grassland	126,891,660	139,926,540	13,034,880	10.27%		
14. Wasteland	238,220	251,965	13,745	5.77%		
15. Other Agland	6,002,190	6,383,630	381,440	6.36%		
<b>16. Total Agricultural Land</b>	<b>249,980,540</b>	<b>279,703,580</b>	<b>29,723,040</b>	<b>11.89%</b>		
<b>17. Total Value of all Real Property</b> (Locally Assessed)	<b>439,306,927</b>	<b>469,627,093</b>	<b>30,320,166</b>	<b>6.90%</b>	<b>1,173,742</b>	<b>6.63%</b>

**Rose M Nelson  
Morrill County Assessor  
PO Box 868  
Bridgeport, NE 69336**

### Three Year Plan of Assessment for Morrill County

Morrill County is under orders from the Department of Revenue, Property Assessment Division to reappraise the entire county. Currently this work is being done by the contracted appraisal company, Stanard Appraisal of Central City, NE. Our scheduled completion date is February 10<sup>th</sup>, 2010. The focus is getting this work done, and complying with this order.

Due to serious problems, the Morrill County Assessor's office is now under the direction of Rose M Nelson as the new assessor. I have raised value in accordance with sales in all residential, commercial and ag lands to be in statutory compliance for 2009. The new appraisal will then adjust these values for the 2010 tax year. The appraisal will include the appraisal processes of data collection, data entry, setting values, and also informal hearings.

There are also internal issues within the office. In the computer system, there are some serious coding issues regarding exempt properties, centrally assessed, IOLL's and more. All staff is currently being trained and certain duties are being delegated to them. Part time help has also been hired to help with appraisal data entry, land usage review, and general every day duties in the office. The GIS system that had just been put in place with little training has caused all work with this system to be put on hold. The Assessor's office will also be undertaking the complete review of agricultural markets, and possibly establishing new market areas.

I am also currently keeping Morrill County in compliance by filing administrative reports, continuing education, and providing any other information as requested by the Property Tax Administrator, Ruth Sorensen.

This plan has not been divided into a three year period due to the nature of the work and the orders that need to be complied with. It is hoped in the future that a three year plan will be developed that will coincide with the six year plan of review and physical inspection.

## 2010 Assessment Survey for Morrill County

### I. General Information

#### A. Staffing and Funding Information

1.	<b>Deputy(ies) on staff</b>
	0
2.	<b>Appraiser(s) on staff</b>
	0
3.	<b>Other full-time employees</b>
	2
4.	<b>Other part-time employees</b>
	3 – two data entry and one land reviewer
5.	<b>Number of shared employees</b>
	0
6.	<b>Assessor's requested budget for current fiscal year</b>
	\$576,426
7.	<b>Adopted budget, or granted budget if different from above</b>
	\$521,290 (\$373,650 is for the contracted reappraisal work of Standard Appraisal Services)
8.	<b>Amount of the total budget set aside for appraisal work</b>
	\$373,650
9.	<b>Appraisal/Reappraisal budget, if not part of the total budget</b>
	0
10.	<b>Part of the budget that is dedicated to the computer system</b>
	\$1500
11.	<b>Amount of the total budget set aside for education/workshops</b>
	\$3000
12.	<b>Other miscellaneous funds</b>
	0
13.	<b>Was any of last year's budget not used:</b>

	No
--	----

### **B. Computer, Automation Information and GIS**

1.	<b>Administrative software</b>
	MIPS
2.	<b>CAMA software</b>
	MIPS
3.	<b>Cadastral maps: Are they currently being used?</b>
	Yes
4.	<b>Who maintains the Cadastral Maps?</b>
	Assessor and clerk
5.	<b>Does the county have GIS software?</b>
	Yes, GIS Workshop
6.	<b>Who maintains the GIS software and maps?</b>
	Still in the preliminary stages of getting started.
7.	<b>Personal Property software:</b>
	MIPS

### **C. Zoning Information**

1.	<b>Does the county have zoning?</b>
	Yes
2.	<b>If so, is the zoning countywide?</b>
	Yes
3.	<b>What municipalities in the county are zoned?</b>
	Bridgeport, Bayard, and Broadwater
4.	<b>When was zoning implemented?</b>
	2001

### D. Contracted Services

1.	<b>Appraisal Services</b>
	Stanard Appraisal Services for the reappraisal. Pritchard & Abbott for the oil and gas.
2.	<b>Other services</b>
	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 Morrill 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