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2011 Commission Summary for Harlan County

Residential Real Property - Current

Number of Sales	121	Median	92.89
Total Sales Price	\$6,535,228	Mean	101.21
Total Adj. Sales Price	\$6,550,528	Wgt. Mean	90.67
Total Assessed Value	\$5,939,080	Average Assessed Value of the Base	\$41,281
Avg. Adj. Sales Price	\$54,137	Avg. Assessed Value	\$49,083

Confidence Interval - Current

95% Median C.I	90.10 to 95.02
95% Mean C.I	86.70 to 94.63
95% Wgt. Mean C.I	89.56 to 112.86
% of Value of the Class of all Real Property Value in the County	22.26
% of Records Sold in the Study Period	5.18
% of Value Sold in the Study Period	6.15

Residential Real Property - History

Year	Number of Sales	LOV	Median
2010	124	96	96
2009	134	97	97
2008	145	97	97
2007	127	98	98

2011 Commission Summary for Harlan County

Commercial Real Property - Current

Number of Sales	17	Median	101.80
Total Sales Price	\$3,880,100	Mean	111.94
Total Adj. Sales Price	\$3,880,100	Wgt. Mean	56.20
Total Assessed Value	\$2,180,555	Average Assessed Value of the Base	\$77,867
Avg. Adj. Sales Price	\$228,241	Avg. Assessed Value	\$128,268

Confidence Interval - Current

95% Median C.I	69.56 to 134.85
95% Mean C.I	82.39 to 141.49
95% Wgt. Mean C.I	27.17 to 85.23
% of Value of the Class of all Real Property Value in the County	5.30
% of Records Sold in the Study Period	5.76
% of Value Sold in the Study Period	9.49

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2010	22	100	96
2009	28	98	98
2008	27	100	100
2007	28	100	100

2011 Opinions of the Property Tax Administrator for Harlan 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.

Class	Level of Value	Quality of Assessment	Non-binding recommendation
Residential Real Property	93	Meets generally accepted mass appraisal practices.	No recommendation.
Commercial Real Property	*NEI	Meets generally accepted mass appraisal practices.	No recommendation.
Agricultural Land	71	The qualitative measures calculated in the random exclude sample best reflect the dispersion of the assessed values within the population. The quality of assessment meets generally accepted mass appraisal practices.	No recommendation.

***A level of value displayed as NEI, not enough information, represents a class of property with insufficient information to determine a level of value.*

Dated this 11th day of April, 2011.



Ruth A. Sorensen
Property Tax Administrator

2011 Assessment Actions for Harlan County

taken to address the following property classes/subclasses:

Residential

A physical inspection of the rural residential parcels in 12 townships was completed; as was a review of parcels in the North Shore Cabin Area at Harlan County Reservoir. A physical inspection includes an exterior review of the property. New photographs are taken and measurements are checked where necessary. The quality and condition of the parcel are reviewed. Door hangers are left when additional information is required.

A sales study was completed, and supported the continued use of the existing appraisal tables. Only routine maintenance occurred within the rest of the residential class. The pickup work was completed timely.

2011 Residential Assessment Survey for Harlan County

1.	Valuation data collection done by:	
	The appraisal staff and the assessment staff as needed.	
2.	List the valuation groupings used by the County and describe the unique characteristics that effect value:	
	<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>
	01	Alma – the largest community in the county. Alma offers the most businesses and amenities and is influenced by its proximity to Harlan County Reservoir. The market is fairly active in Alma and is stronger than other parts of the county.
	02	Acreages – all residential parcels not located in the political boundaries of a Village with the exception of the properties located at Harlan County Reservoir. There continues to be strong demand for rural homes in Harlan County.
	03	Lake Homes: Hunters Hill, N Shore Cabin, and Hanchetts – these properties are located at Harlan County Reservoir. Properties at the lake continue to sell well due to the recreational influence provided by the lake.
	04	Lake Trailers: Taylor Manor, Republican City – these properties are lake influenced, but the majority of properties in these areas are mobile homes, making the area less desirable to buyers.
	05	Oxford & Orleans – small communities within Harlan County. These communities have some main street businesses and a few amenities. The market is generally softer here than it is in groups 1-4.
	06	Huntley, Ragan & Stamford – these are very small communities (populations less than 100). There is very little activity within these communities each year, and the market is not organized.
3.	List and describe the approach(es) used to estimate the market value of residential properties.	
	Only the cost approach is used.	
4.	When was the last lot value study completed?	
	Lot values were last established for 2002; however, a sales study of lot values is completed yearly to monitor values.	
5.	Describe the methodology used to determine the residential lot values.	
	For the towns and villages a market study is completed and the square foot method is used. Lots at Harlan County Reservoir are established differently. Values are determined by location at the lake and are not based on lot size.	
6.	What costing year for the cost approach is being used for each valuation grouping?	
	June, 2002 is used for the entire class.	
7.	If the cost approach is used, does the County develop the depreciation study(ies) based on local market information or does the county use the tables provided by the CAMA vendor?	

	Depreciation tables are established using local market information.
8.	Are individual depreciation tables developed for each valuation grouping?
	Depreciation tables are established by location.
9.	How often does the County update the depreciation tables?
	Annually, if the sales study indicates a need.
10.	Is the valuation process (cost date and depreciation schedule or market comparison) used for the pickup work the same as was used for the general population of the class/valuation grouping?
	Yes
11.	Describe the method used to determine whether a sold parcel is substantially changed.
	Generally, a parcel is considered substantially changed when an improvement is either added to or removed from a parcel. However, major additions/remodels may also warrant a sale being coded substantially changed.
12.	Please provide any documents related to the policies or procedures used for the residential class of property.
	The office does not have any documents specific to the residential class, but does have a procedure manual in use.

**42 Harlan
RESIDENTIAL**

PAD 2011 R&O Statistics (Using 2011 Values)

Qualified

Date Range: 7/1/2008 To 6/30/2010 Posted on: 2/17/2011

Number of Sales : 121
 Total Sales Price : 6,535,228
 Total Adj. Sales Price : 6,550,528
 Total Assessed Value : 5,939,080
 Avg. Adj. Sales Price : 54,137
 Avg. Assessed Value : 49,083

MEDIAN : 93
 WGT. MEAN : 91
 MEAN : 101
 COD : 22.88
 PRD : 111.62

COV : 64.61
 STD : 65.39
 Avg. Abs. Dev : 21.25
 MAX Sales Ratio : 760.33
 MIN Sales Ratio : 49.42

95% Median C.I. : 90.10 to 95.02
 95% Wgt. Mean C.I. : 86.70 to 94.63
 95% Mean C.I. : 89.56 to 112.86

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DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qtrts</u>											
01-JUL-08 To 30-SEP-08	16	100.36	100.12	94.58	17.98	105.86	62.00	204.79	78.64 to 103.98	38,163	36,093
01-OCT-08 To 31-DEC-08	12	93.16	96.51	95.81	07.44	100.73	81.00	132.30	90.85 to 101.30	44,638	42,769
01-JAN-09 To 31-MAR-09	12	100.73	98.92	85.79	19.06	115.30	58.25	168.54	81.89 to 107.24	67,833	58,196
01-APR-09 To 30-JUN-09	17	91.32	91.32	91.71	06.71	99.57	73.16	105.53	86.83 to 96.77	82,376	75,543
01-JUL-09 To 30-SEP-09	17	94.47	91.39	85.54	18.94	106.84	49.42	138.19	65.80 to 107.67	70,474	60,282
01-OCT-09 To 31-DEC-09	10	90.41	89.34	93.57	10.37	95.48	71.98	104.16	77.20 to 98.28	46,020	43,062
01-JAN-10 To 31-MAR-10	9	102.00	103.91	94.19	13.67	110.32	85.97	151.65	86.68 to 116.67	57,822	54,462
01-APR-10 To 30-JUN-10	28	89.00	120.18	91.00	51.04	132.07	56.64	760.33	78.51 to 94.27	36,115	32,864
<u>Study Yrs</u>											
01-JUL-08 To 30-JUN-09	57	93.43	96.48	91.45	13.89	105.50	58.25	204.79	90.85 to 99.85	58,959	53,918
01-JUL-09 To 30-JUN-10	64	91.18	105.43	89.84	31.31	117.35	49.42	760.33	85.97 to 98.13	49,842	44,778
<u>Calendar Yrs</u>											
01-JAN-09 To 31-DEC-09	56	92.81	92.62	88.78	14.49	104.33	49.42	168.54	89.07 to 98.13	69,154	61,393
<u>ALL</u>	121	92.89	101.21	90.67	22.88	111.62	49.42	760.33	90.10 to 95.02	54,137	49,083

VALUATION GROUPING

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	40	92.18	95.89	90.53	20.07	105.92	49.42	204.79	82.63 to 99.85	63,365	57,365
02	16	92.58	92.67	87.87	14.97	105.46	58.25	132.30	81.89 to 101.62	93,553	82,206
03	6	86.68	84.13	80.84	10.60	104.07	58.33	96.77	58.33 to 96.77	148,500	120,051
04	28	93.92	101.88	101.18	18.92	100.69	68.13	194.50	88.78 to 103.98	30,587	30,946
05	22	95.62	125.44	96.31	41.45	130.25	71.98	760.33	88.79 to 102.83	27,211	26,207
06	9	91.60	90.16	95.86	21.02	94.05	62.00	138.19	64.90 to 104.85	19,222	18,427
<u>ALL</u>	121	92.89	101.21	90.67	22.88	111.62	49.42	760.33	90.10 to 95.02	54,137	49,083

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	113	92.38	101.34	90.56	23.48	111.90	49.42	760.33	89.76 to 95.08	56,387	51,064
06											
07	8	94.50	99.48	94.42	15.49	105.36	68.13	151.65	68.13 to 151.65	22,350	21,104
<u>ALL</u>	121	92.89	101.21	90.67	22.88	111.62	49.42	760.33	90.10 to 95.02	54,137	49,083

**42 Harlan
RESIDENTIAL**

PAD 2011 R&O Statistics (Using 2011 Values)

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SALE PRICE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Asstd. Val	
<u>Low \$</u>												
1 TO 4999	5	87.00	217.35	182.67	162.70	118.99	62.00	760.33	N/A	2,100	3,836	
5000 TO 9999	14	95.18	101.95	101.02	22.95	100.92	64.90	204.79	72.88 to 116.67	8,600	8,688	
<u>Total \$</u>												
1 TO 9999	19	92.22	132.32	107.57	58.14	123.01	62.00	760.33	81.00 to 108.00	6,889	7,411	
10000 TO 29999	28	98.92	107.91	105.43	24.36	102.35	65.39	194.50	91.05 to 103.98	19,583	20,647	
30000 TO 59999	43	93.49	91.51	90.70	14.01	100.89	49.42	132.30	85.79 to 98.28	44,873	40,701	
60000 TO 99999	12	96.99	97.16	96.92	06.39	100.25	86.83	107.24	88.79 to 105.51	77,188	74,814	
100000 TO 149999	10	86.08	80.71	80.38	11.72	100.41	58.25	92.38	59.53 to 91.04	114,150	91,756	
150000 TO 249999	6	93.27	92.93	92.82	08.67	100.12	81.89	104.16	81.89 to 104.16	179,833	166,916	
250000 TO 499999	3	86.68	81.90	82.17	16.29	99.67	58.33	100.68	N/A	265,000	217,742	
500000 +												
<u>ALL</u>	121	92.89	101.21	90.67	22.88	111.62	49.42	760.33	90.10 to 95.02	54,137	49,083	

**2011 Correlation Section
for Harlan County**

A. Residential Real Property

The residential statistics are a reliable representation of residential parcels within the county, and can be considered for measurement purposes. Only the median is within the acceptable range. When low dollar sales are removed, there is very little difference in the calculated median or weighted mean, however, the mean improves to 94% and the COD and PRD improve to 14.97% and 104.14% respectively. All subclasses with a sufficient number of sales are within the acceptable range.

The county employs a thorough sales verification process. The appraisal staff reviews sales information, and will interview the buyer and/or seller regarding sale terms whenever possible. A review of the qualified and non-qualified sales rosters revealed no bias in qualification determinations.

The county is complying with the six year inspection requirement. So far, three-fourths of the rural areas have been completed, as have most of the neighborhoods around Harlan County Reservoir, and the communities of Alma and Oxford. The physical review work is very thorough and includes interviews or questionnaires to property owners when additional information is needed. Both the assessment manager and the appraisal staff are knowledgeable of the market within the county, and annually review the appraisal models to determine whether adjustments are necessary.

When the low dollar sales were removed, the coefficient of dispersion is within the acceptable range, and the PRD is only slightly above the range recommended by IAAO. Because the county has demonstrated consistency in the appraisal process, it is believed that assessments are uniform and proportionate within the county.

Based on all available information, it has been determined that the level of value of the residential class in Harlan County is 93%; all subclasses are within the acceptable range.

**2011 Correlation Section
for Harlan County**

B. 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.

**2011 Correlation Section
for Harlan County**

C. 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.

2011 Correlation Section for Harlan County

D. 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,

**2011 Correlation Section
for Harlan County**

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.

2011 Assessment Actions for Harlan County

taken to address the following property classes/subclasses:

Commercial

A physical inspection of the commercial parcels in the Marinas Valuation Grouping was completed. A physical inspection includes an exterior review of the property. New photographs are taken and new measurements are taken where necessary. The quality and condition of the parcel are reviewed.

A sales study was completed, and supported the continued use of the current appraisal tables. The pickup work was completed timely.

2011 Commercial Assessment Survey for Harlan County

1.	Valuation data collection done by:	
	The appraisal staff and the assessment staff as needed.	
2.	List the valuation groupings used by the County and describe the unique characteristics that effect value:	
	<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>
	01	Alma – the largest community in the county. Alma offers the most businesses and is influenced by its proximity to Harlan County Reservoir. The market is fairly active in Alma and is stronger than other parts of the county.
	02	Rural – contains all parcels that occur outside the City limits, except for those located in the Marinas at Harlan County Reservoir. Most of the businesses in the rural area are agricultural based and are generally not comparable to the properties found within the communities.
	03	Marinas – includes all commercial parcels located at Harlan County Reservoir. This area is influenced by the recreational activities that take place at the lake and are not comparable to the communities within the county.
	04	Republican City – its proximity to the lake gives it more traffic in its commercial businesses, making the market somewhat stronger than the other small communities in the county. However, the market here is not as strong as it is in Alma.
	05	Oxford & Orleans –are small communities. The market here is softer than it is in the other communities as these towns are not close to the lake nor are they located along major highways. Each of these communities does have a business district and some commercial sales activity each year.
	06	Huntley, Ragan & Stamford – these are very small communities. There is no organized market within these towns. The commercial parcels that occasionally sell are generally vacant buildings.
3.	List and describe the approach(es) used to estimate the market value of commercial properties.	
	The cost approach is primarily used. The income approach is used when the income/expense and rent information is available and applicable. There are generally not enough sales to develop the market or sales comparison approach in Harlan County.	
4.	When was the last lot value study completed?	
	Lot values were last established in 2002; however, a sales study is completed yearly to monitor the values.	
5.	Describe the methodology used to determine the commercial lot values.	
	For the towns and villages a market study is completed using the square foot method. Lots at Harlan County Reservoir are established by location and are not	

	based on lot size.
6.	What costing year for the cost approach is being used for each valuation grouping?
	June, 2002 is used for the entire class.
7.	If the cost approach is used, does the County develop the depreciation study(ies) based on local market information or does the county use the tables provided by the CAMA vendor?
	Depreciation tables are developed using local market information.
8.	Are individual depreciation tables developed for each valuation grouping?
	Deprecation tables are established by location.
9.	How often does the County update the depreciation tables?
	Annually, if the sales study indicates a need.
10.	Is the valuation process (cost date and depreciation schedule or market comparison) used for the pickup work the same as was used for the general population of the class/valuation grouping?
	Yes
11.	Describe the method used to determine whether a sold parcel is substantially changed.
	Generally, a parcel is considered substantially changed when an improvement is either added to or removed from a parcel. However, major additions/remodels may also warrant a sale being coded substantially changed.
12.	Please provide any documents related to the policies or procedures used for the commercial class of property.
	The office does not have any documents specific to the commercial class, but does have a procedure manual in use.

42 Harlan
COMMERCIAL

PAD 2011 R&O Statistics (Using 2011 Values)

Qualified

Date Range: 7/1/2007 To 6/30/2010 Posted on: 2/17/2011

Number of Sales : 17
Total Sales Price : 3,880,100
Total Adj. Sales Price : 3,880,100
Total Assessed Value : 2,180,555
Avg. Adj. Sales Price : 228,241
Avg. Assessed Value : 128,268

MEDIAN : 102
WGT. MEAN : 56
MEAN : 112
COD : 41.42
PRD : 199.18

COV : 51.35
STD : 57.48
Avg. Abs. Dev : 42.17
MAX Sales Ratio : 245.67
MIN Sales Ratio : 32.26

95% Median C.I. : 69.56 to 134.85
95% Wgt. Mean C.I. : 27.17 to 85.23
95% Mean C.I. : 82.39 to 141.49

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DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qrtrs</u>											
01-JUL-07 To 30-SEP-07	1	105.14	105.14	105.14	00.00	100.00	105.14	105.14	N/A	45,000	47,315
01-OCT-07 To 31-DEC-07	1	91.83	91.83	91.83	00.00	100.00	91.83	91.83	N/A	163,350	150,000
01-JAN-08 To 31-MAR-08	2	81.94	81.94	68.64	17.77	119.38	67.38	96.50	N/A	23,000	15,788
01-APR-08 To 30-JUN-08	2	116.34	116.34	108.03	12.50	107.69	101.80	130.88	N/A	70,000	75,620
01-JUL-08 To 30-SEP-08	2	52.95	52.95	33.95	39.07	155.96	32.26	73.63	N/A	1,042,500	353,883
01-OCT-08 To 31-DEC-08	1	134.85	134.85	134.85	00.00	100.00	134.85	134.85	N/A	87,750	118,330
01-JAN-09 To 31-MAR-09	1	69.56	69.56	69.56	00.00	100.00	69.56	69.56	N/A	1,085,500	755,035
01-APR-09 To 30-JUN-09	2	164.67	164.67	206.13	25.91	79.89	122.00	207.33	N/A	17,750	36,588
01-JUL-09 To 30-SEP-09	1	127.82	127.82	127.82	00.00	100.00	127.82	127.82	N/A	5,500	7,030
01-OCT-09 To 31-DEC-09											
01-JAN-10 To 31-MAR-10	1	71.30	71.30	71.30	00.00	100.00	71.30	71.30	N/A	150,000	106,950
01-APR-10 To 30-JUN-10	3	185.35	156.90	88.05	37.04	178.19	39.68	245.67	N/A	12,167	10,713
<u>Study Yrs</u>											
01-JUL-07 To 30-JUN-08	6	99.15	98.92	96.39	13.81	102.62	67.38	130.88	67.38 to 130.88	65,725	63,355
01-JUL-08 To 30-JUN-09	6	97.82	106.61	50.23	49.19	212.24	32.26	207.33	32.26 to 207.33	548,958	275,718
01-JUL-09 To 30-JUN-10	5	127.82	133.96	76.10	50.08	176.03	39.68	245.67	N/A	38,400	29,224
<u>Calendar Yrs</u>											
01-JAN-08 To 31-DEC-08	7	96.50	91.04	42.77	28.76	212.86	32.26	134.85	32.26 to 134.85	336,964	144,130
01-JAN-09 To 31-DEC-09	4	124.91	131.68	74.14	28.74	177.61	69.56	207.33	N/A	281,625	208,810
<u>ALL</u>	17	101.80	111.94	56.20	41.42	199.18	32.26	245.67	69.56 to 134.85	228,241	128,268

VALUATION GROUPING

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	6	89.39	92.07	88.42	34.15	104.13	39.68	134.85	39.68 to 134.85	66,375	58,688
02	1	32.26	32.26	32.26	00.00	100.00	32.26	32.26	N/A	2,000,000	645,180
03	2	80.70	80.70	72.47	13.80	111.36	69.56	91.83	N/A	624,425	452,518
04	3	185.35	164.83	131.02	18.98	125.81	101.80	207.33	N/A	51,667	67,692
05	4	126.44	148.76	133.79	31.25	111.19	96.50	245.67	N/A	8,500	11,373
06	1	67.38	67.38	67.38	00.00	100.00	67.38	67.38	N/A	44,000	29,645
<u>ALL</u>	17	101.80	111.94	56.20	41.42	199.18	32.26	245.67	69.56 to 134.85	228,241	128,268

42 Harlan
COMMERCIAL

PAD 2011 R&O Statistics (Using 2011 Values)

Qualified

Date Range: 7/1/2007 To 6/30/2010 Posted on: 2/17/2011

Number of Sales : 17
Total Sales Price : 3,880,100
Total Adj. Sales Price : 3,880,100
Total Assessed Value : 2,180,555
Avg. Adj. Sales Price : 228,241
Avg. Assessed Value : 128,268

MEDIAN : 102
WGT. MEAN : 56
MEAN : 112
COD : 41.42
PRD : 199.18

COV : 51.35
STD : 57.48
Avg. Abs. Dev : 42.17
MAX Sales Ratio : 245.67
MIN Sales Ratio : 32.26

95% Median C.I. : 69.56 to 134.85
95% Wgt. Mean C.I. : 27.17 to 85.23
95% Mean C.I. : 82.39 to 141.49

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PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
02											
03	17	101.80	111.94	56.20	41.42	199.18	32.26	245.67	69.56 to 134.85	228,241	128,268
04											
<u>ALL</u>	17	101.80	111.94	56.20	41.42	199.18	32.26	245.67	69.56 to 134.85	228,241	128,268

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Low \$</u>											
1 TO 4999	3	122.00	154.72	155.63	40.75	99.42	96.50	245.67	N/A	1,333	2,075
5000 TO 9999	1	127.82	127.82	127.82	00.00	100.00	127.82	127.82	N/A	5,500	7,030
<u>Total \$</u>											
1 TO 9999	4	124.91	148.00	139.53	31.02	106.07	96.50	245.67	N/A	2,375	3,314
10000 TO 29999	2	112.52	112.52	81.30	64.74	138.40	39.68	185.35	N/A	17,500	14,228
30000 TO 59999	4	118.01	127.68	122.59	35.10	104.15	67.38	207.33	N/A	38,500	47,198
60000 TO 99999	2	104.24	104.24	104.73	29.36	99.53	73.63	134.85	N/A	86,375	90,458
100000 TO 149999	1	101.80	101.80	101.80	00.00	100.00	101.80	101.80	N/A	110,000	111,975
150000 TO 249999	2	81.57	81.57	82.00	12.59	99.48	71.30	91.83	N/A	156,675	128,475
250000 TO 499999											
500000 +	2	50.91	50.91	45.38	36.63	112.19	32.26	69.56	N/A	1,542,750	700,108
<u>ALL</u>	17	101.80	111.94	56.20	41.42	199.18	32.26	245.67	69.56 to 134.85	228,241	128,268

OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Blank	1	96.50	96.50	96.50	00.00	100.00	96.50	96.50	N/A	2,000	1,930
340	1	130.88	130.88	130.88	00.00	100.00	130.88	130.88	N/A	30,000	39,265
343	2	81.57	81.57	82.00	12.59	99.48	71.30	91.83	N/A	156,675	128,475
344	1	245.67	245.67	245.67	00.00	100.00	245.67	245.67	N/A	1,500	3,685
346	1	207.33	207.33	207.33	00.00	100.00	207.33	207.33	N/A	35,000	72,565
353	2	156.59	156.59	164.94	18.37	94.94	127.82	185.35	N/A	7,750	12,783
406	4	89.39	85.11	77.45	31.84	109.89	39.68	122.00	N/A	38,875	30,108
419	1	69.56	69.56	69.56	00.00	100.00	69.56	69.56	N/A	1,085,500	755,035
467	1	101.80	101.80	101.80	00.00	100.00	101.80	101.80	N/A	110,000	111,975
494	1	134.85	134.85	134.85	00.00	100.00	134.85	134.85	N/A	87,750	118,330
528	1	67.38	67.38	67.38	00.00	100.00	67.38	67.38	N/A	44,000	29,645
899	1	32.26	32.26	32.26	00.00	100.00	32.26	32.26	N/A	2,000,000	645,180
<u>ALL</u>	17	101.80	111.94	56.20	41.42	199.18	32.26	245.67	69.56 to 134.85	228,241	128,268

**2011 Correlation Section
for Harlan County**

A. Commerical Real Property

The sales in the commercial sample are not representative of commercial parcels within Harlan County. The COD shows significant dispersion in the assessment to sale ratios. The seventeen sales in the file include four extremely low dollar sales, as well as two sales with selling prices exceeding one million dollars. A review of the occupancy code substrata indicates that only warehouses (406) occur with any frequency in the sales file. Since commercial parcels within the county consist of a much broader mix of occupancies, the calculated median should not be used as an indication of the level of value.

The county employs a thorough sales verification process. The appraisal staff reviews sales information, and will interview the buyer and/or seller regarding sale terms whenever possible. A review of the qualified and non-qualified sales rosters revealed no bias in qualification determinations.

Since there was no reliable market information with which to base valuation adjustments, the county did not make adjustments to the appraisal tables this year. The majority of commercial parcels within the county have not been physically inspected within this review cycle; the three year plan indicates that this work will be completed for 2012. Based on the process employed by the county in past assessment years, it is believed that assessments are as uniform and proportionate as possible within the class.

There is no reliable information available to determine the level of value of the commercial class in Harlan County.

**2011 Correlation Section
for Harlan County**

B. 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.

**2011 Correlation Section
for Harlan County**

C. 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.

2011 Correlation Section for Harlan County

D. 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,

**2011 Correlation Section
for Harlan County**

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.

2011 Assessment Actions for Harlan County

taken to address the following property classes/subclasses:

Agricultural

A physical inspection of the improved parcels in 12 townships was completed. A physical inspection includes an exterior review of the property. New photographs are taken and measurements are checked where necessary. The quality and condition of the parcel is reviewed. Door hangers are left when additional information is required.

A sales study was completed, and supported the continued use of the existing appraisal tables.

A new classification of agricultural land was identified. Parcels that were enrolled in the AWEP program have been classified as such for 2011; AWEP pays landowners to not use their irrigation allocations.

A review of the market areas and a study of agricultural land sales was completed. The study indicated that the market value of dry and grass land in market areas 2 and 3 was very similar. After considering the characteristics of the market areas, the county staff determined that the main difference between areas 2 and 3 was the irrigation potential. Therefore, it was determined that dry and grassland in areas 2 and 3 would be valued using the same schedule of values. Area 1 has superior soils and flatter topography, therefore, the dry land in area 1 will carry a different value. There is very little grassland in area 1 so it is valued the same as areas 2 and 3 also. After completing the sales study, the following adjustments to value were made.

- Market Area 1: Irrigated and dry lands were increased about 10%; grass land received a 2% increase.
- Market Area 2: Irrigated land increased about 20%, dry land increased approximately 10%, and grass land increased 2%.
- Market Area 3: Irrigated and dry land increased about 20% and grassland increased about 5%. The dry and grass land increases were slightly higher in this area to equalize the value with area 2.

2011 Agricultural Assessment Survey for Harlan County

1.	Valuation data collection done by:	
	The appraisal staff and the assessment staff as needed.	
2.	List each market area, and describe the location and the specific characteristics that make each unique.	
	Market Area	Description of unique characteristics
	01	Area 1 is located in the Northeast part of the county. This area contains the best farmland with high concentrations of 1A classifications. Irrigation is plentiful in this portion of the county and well depths are generally shallow.
	02	Area 2 is in the middle of the county, and is the largest market area. This area contains some irrigation; however, the land type varies between good level farm ground and areas where the ground is rougher. Well depths also vary in this area.
	03	Area 3 is South of the Harlan County Reservoir and the Republican River. The terrain in this market area is rough, with little irrigation and deep wells. The primary activity in this market area is pasture land; however, there are some places with less slope and good productive farm land.
3.	Describe the process that is used to determine and monitor market areas.	
	The market areas were developed using geographic information and unique market characteristics. A sales study is completed annually to monitor the market areas.	
4.	Describe the process used to identify and value rural residential land and recreational land in the county.	
	Land is classified annually based on the findings of the land use study. Valuations are based on local market information.	
5.	Do farm home sites carry the same value as rural residential home sites or are market differences recognized? If differences, what are the recognized market differences?	
	Yes, farm homes sites and rural residential home sites carry the same value countywide.	
6.	What land characteristics are used to assign differences in assessed values?	
	For irrigated and dry land, values are assigned by lcg and/or by soil. Grass land is valued by use, with one value for all acres countywide.	
7.	What process is used to annually update land use? (Physical inspection, FSA maps, etc.)	
	AgriData Software, information from NRD's, FSA maps, taxpayers and some physical inspection.	
8.	Describe the process used to identify and monitor the influence of non-agricultural characteristics.	
	Sales are plotted annually to monitor non-agricultural influences. The sales verification process also helps monitor the influence of non-ag characteristics. The county has had a few sales that were recreational influenced, however they have not yet been able to identify a common characteristic (water access, tree cover, etc.)	

	among the sales.
9.	Have special valuations applications been filed in the county? If yes, is there a value difference for the special valuation parcels.
	No
10.	Is the valuation process (cost date and depreciation schedule or market comparison) used for the pickup work on the rural improvements the same as was used for the general population of the class?
	Yes
11.	Describe the method used to determine whether a sold parcel is substantially changed.
	Generally, a parcel is considered substantially changed when an improvement is either added to or removed from a parcel. However, major additions/remodels may also warrant a sale being coded substantially changed. Within the agricultural class, land use changes will also constitute a parcel being coded substantially changed.
12.	Please provide any documents related to the policies or procedures used for the agricultural class of property.
	The office does not have any documents specific to the agricultural class, but does have a procedure manual in use.

42 Harlan

PAD 2011 R&O Statistics (Using 2011 Values)

Qualified

AGRICULTURAL - BASE STAT

Date Range: 7/1/2007 To 6/30/2010 Posted on: 2/17/2011

Number of Sales : 49
 Total Sales Price : 13,094,065
 Total Adj. Sales Price : 13,435,884
 Total Assessed Value : 9,650,175
 Avg. Adj. Sales Price : 274,202
 Avg. Assessed Value : 196,942

MEDIAN : 72
 WGT. MEAN : 72
 MEAN : 74
 COD : 17.99
 PRD : 103.72

COV : 24.82
 STD : 18.49
 Avg. Abs. Dev : 13.04
 MAX Sales Ratio : 131.30
 MIN Sales Ratio : 39.73

95% Median C.I. : 68.55 to 75.48
 95% Wgt. Mean C.I. : 66.41 to 77.24
 95% Mean C.I. : 69.31 to 79.67

Printed:3/24/2011 3:39:03PM

DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qtrts</u>											
01-JUL-07 To 30-SEP-07	3	72.49	73.49	74.35	03.55	98.84	70.13	77.84	N/A	292,167	217,213
01-OCT-07 To 31-DEC-07	2	87.97	87.97	92.04	16.13	95.58	73.78	102.16	N/A	404,000	371,858
01-JAN-08 To 31-MAR-08	10	76.71	88.20	80.28	22.76	109.87	64.64	131.30	67.67 to 125.32	288,492	231,605
01-APR-08 To 30-JUN-08	6	63.57	71.99	69.50	26.65	103.58	53.08	107.82	53.08 to 107.82	375,000	260,613
01-JUL-08 To 30-SEP-08	4	74.75	77.36	77.57	05.77	99.73	71.45	88.50	N/A	106,625	82,713
01-OCT-08 To 31-DEC-08	8	69.13	70.55	69.86	14.13	100.99	54.57	92.71	54.57 to 92.71	241,683	168,844
01-JAN-09 To 31-MAR-09	3	69.70	71.41	75.56	13.52	94.51	58.13	86.40	N/A	224,333	169,515
01-APR-09 To 30-JUN-09	4	73.42	73.19	71.23	07.25	102.75	67.19	78.72	N/A	323,875	230,689
01-JUL-09 To 30-SEP-09	1	55.16	55.16	55.16	00.00	100.00	55.16	55.16	N/A	542,000	298,950
01-OCT-09 To 31-DEC-09	4	44.53	55.63	44.68	31.44	124.51	39.73	93.73	N/A	243,250	108,678
01-JAN-10 To 31-MAR-10	2	77.40	77.40	74.89	05.89	103.35	72.84	81.96	N/A	187,000	140,040
01-APR-10 To 30-JUN-10	2	63.10	63.10	62.27	03.71	101.33	60.76	65.44	N/A	199,500	124,228
<u>Study Yrs</u>											
01-JUL-07 To 30-JUN-08	21	73.86	81.45	77.35	20.96	105.30	53.08	131.30	69.75 to 92.55	324,734	251,194
01-JUL-08 To 30-JUN-09	19	71.49	72.67	71.92	11.26	101.04	54.57	92.71	66.76 to 78.72	227,814	163,837
01-JUL-09 To 30-JUN-10	9	60.76	62.07	55.17	23.78	112.51	39.73	93.73	43.53 to 81.96	254,222	140,244
<u>Calendar Yrs</u>											
01-JAN-08 To 31-DEC-08	28	73.47	78.14	74.20	19.00	105.31	53.08	131.30	67.67 to 83.98	267,674	198,619
01-JAN-09 To 31-DEC-09	12	67.87	65.39	62.15	20.39	105.21	39.73	93.73	45.52 to 78.72	290,292	180,413
<u>ALL</u>	49	72.49	74.49	71.82	17.99	103.72	39.73	131.30	68.55 to 75.48	274,202	196,942

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	5	73.86	73.35	73.20	05.05	100.20	64.64	77.94	N/A	470,100	344,135
2	34	71.79	72.93	70.90	18.60	102.86	39.73	131.30	65.44 to 78.28	243,573	172,700
3	10	72.81	80.33	73.39	22.55	109.46	54.68	125.32	57.38 to 101.18	280,392	205,770
<u>ALL</u>	49	72.49	74.49	71.82	17.99	103.72	39.73	131.30	68.55 to 75.48	274,202	196,942

42 Harlan
AGRICULTURAL - BASE STAT

PAD 2011 R&O Statistics (Using 2011 Values)

Qualified

Date Range: 7/1/2007 To 6/30/2010 Posted on: 2/17/2011

Number of Sales : 49
 Total Sales Price : 13,094,065
 Total Adj. Sales Price : 13,435,884
 Total Assessed Value : 9,650,175
 Avg. Adj. Sales Price : 274,202
 Avg. Assessed Value : 196,942

MEDIAN : 72
 WGT. MEAN : 72
 MEAN : 74
 COD : 17.99
 PRD : 103.72

COV : 24.82
 STD : 18.49
 Avg. Abs. Dev : 13.04
 MAX Sales Ratio : 131.30
 MIN Sales Ratio : 39.73

95% Median C.I. : 68.55 to 75.48
 95% Wgt. Mean C.I. : 66.41 to 77.24
 95% Mean C.I. : 69.31 to 79.67

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95%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
_____Irrigated_____											
County	7	72.84	69.37	66.62	16.91	104.13	45.52	93.73	45.52 to 93.73	318,429	212,134
1	3	77.84	73.47	73.00	05.69	100.64	64.64	77.94	N/A	411,333	300,293
2	4	62.96	66.29	58.70	26.99	112.93	45.52	93.73	N/A	248,750	146,015
_____Dry_____											
County	1	78.28	78.28	78.28	00.00	100.00	78.28	78.28	N/A	64,000	50,100
2	1	78.28	78.28	78.28	00.00	100.00	78.28	78.28	N/A	64,000	50,100
_____Grass_____											
County	7	74.84	74.20	69.70	09.03	106.46	57.38	88.50	57.38 to 88.50	147,671	102,921
2	5	74.84	77.31	78.31	07.80	98.72	69.75	88.50	N/A	89,300	69,930
3	2	66.43	66.43	63.15	13.62	105.19	57.38	75.48	N/A	293,600	185,400
_____ALL_____	49	72.49	74.49	71.82	17.99	103.72	39.73	131.30	68.55 to 75.48	274,202	196,942

80%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
_____Irrigated_____											
County	14	70.70	68.06	66.37	21.47	102.55	39.73	107.82	45.52 to 78.72	369,179	245,041
1	3	77.84	73.47	73.00	05.69	100.64	64.64	77.94	N/A	411,333	300,293
2	11	68.55	66.59	64.30	25.18	103.56	39.73	107.82	43.53 to 93.73	357,682	229,973
_____Dry_____											
County	4	71.11	72.04	70.14	04.42	102.71	67.67	78.28	N/A	139,200	97,633
2	2	75.19	75.19	74.96	04.12	100.31	72.09	78.28	N/A	69,000	51,725
3	2	68.90	68.90	68.55	01.79	100.51	67.67	70.13	N/A	209,400	143,540
_____Grass_____											
County	9	73.08	71.89	68.74	10.28	104.58	54.57	88.50	57.38 to 81.96	153,856	105,754
2	7	73.08	73.46	72.85	09.67	100.84	54.57	88.50	54.57 to 88.50	113,929	82,999
3	2	66.43	66.43	63.15	13.62	105.19	57.38	75.48	N/A	293,600	185,400
_____ALL_____	49	72.49	74.49	71.82	17.99	103.72	39.73	131.30	68.55 to 75.48	274,202	196,942

42 Harlan

AGRICULTURAL - RANDOM INCLUDE

PAD 2011 R&O Statistics (Using 2011 Values)

Qualified

Date Range: 7/1/2007 To 6/30/2010 Posted on: 2/17/2011

Number of Sales : 70	MEDIAN : 71	COV : 31.36	95% Median C.I. : 67.19 to 73.86
Total Sales Price : 20,339,580	WGT. MEAN : 69	STD : 22.94	95% Wgt. Mean C.I. : 63.66 to 75.28
Total Adj. Sales Price : 20,757,899	MEAN : 73	Avg. Abs. Dev : 15.92	95% Mean C.I. : 67.78 to 78.52
Total Assessed Value : 14,420,420			
Avg. Adj. Sales Price : 296,541	COD : 22.49	MAX Sales Ratio : 162.35	
Avg. Assessed Value : 206,006	PRD : 105.30	MIN Sales Ratio : 26.16	

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DATE OF SALE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Asd. Val	
<u>Qtrts</u>												
01-JUL-07 To 30-SEP-07	4	75.17	76.21	76.93	06.52	99.06	70.13	84.37	N/A	295,375	227,245	
01-OCT-07 To 31-DEC-07	5	73.78	78.06	80.80	13.00	96.61	65.66	102.16	N/A	393,876	318,269	
01-JAN-08 To 31-MAR-08	15	77.94	92.71	90.05	27.65	102.95	64.64	162.35	72.09 to 123.19	263,767	237,524	
01-APR-08 To 30-JUN-08	8	64.51	70.12	68.39	21.72	102.53	53.08	107.82	53.08 to 107.82	508,556	347,807	
01-JUL-08 To 30-SEP-08	3	88.50	83.55	82.09	07.24	101.78	71.45	90.69	N/A	109,437	89,842	
01-OCT-08 To 31-DEC-08	10	63.39	63.12	63.59	22.84	99.26	34.94	92.71	44.90 to 83.98	238,352	151,573	
01-JAN-09 To 31-MAR-09	3	69.70	71.41	75.56	13.52	94.51	58.13	86.40	N/A	224,333	169,515	
01-APR-09 To 30-JUN-09	5	68.55	70.64	70.36	08.56	100.40	60.44	78.72	N/A	281,700	198,210	
01-JUL-09 To 30-SEP-09	1	55.16	55.16	55.16	00.00	100.00	55.16	55.16	N/A	542,000	298,950	
01-OCT-09 To 31-DEC-09	7	51.19	61.92	48.69	34.79	127.17	39.73	100.27	39.73 to 100.27	185,200	90,168	
01-JAN-10 To 31-MAR-10	5	69.23	60.52	45.12	22.03	134.13	26.16	81.96	N/A	336,860	151,986	
01-APR-10 To 30-JUN-10	4	63.10	58.40	47.38	17.37	123.26	34.12	73.28	N/A	316,510	149,968	
<u>Study Yrs</u>												
01-JUL-07 To 30-JUN-08	32	74.58	82.71	79.15	22.19	104.50	53.08	162.35	69.72 to 84.37	349,245	276,426	
01-JUL-08 To 30-JUN-09	21	69.70	69.01	68.53	17.14	100.70	34.94	92.71	60.02 to 78.72	228,254	156,422	
01-JUL-09 To 30-JUN-10	17	59.48	60.28	47.82	26.66	126.06	26.16	100.27	43.53 to 73.28	281,690	134,702	
<u>Calendar Yrs</u>												
01-JAN-08 To 31-DEC-08	36	72.59	78.71	75.73	25.24	103.94	34.94	162.35	66.76 to 83.98	298,244	225,849	
01-JAN-09 To 31-DEC-09	16	63.82	66.00	61.98	22.49	106.49	39.73	100.27	51.19 to 78.72	244,994	151,858	
<u>ALL</u>	70	70.79	73.15	69.47	22.49	105.30	26.16	162.35	67.19 to 73.86	296,541	206,006	

AREA (MARKET)											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Asd. Val	
1	11	73.86	74.48	70.93	17.90	105.00	34.12	123.19	59.48 to 84.37	381,349	270,477	
2	41	71.49	75.34	73.04	20.46	103.15	39.73	162.35	66.76 to 78.28	286,308	209,116	
3	18	64.06	67.38	59.52	30.44	113.21	26.16	125.32	51.19 to 89.23	268,024	159,522	
<u>ALL</u>	70	70.79	73.15	69.47	22.49	105.30	26.16	162.35	67.19 to 73.86	296,541	206,006	

42 Harlan
AGRICULTURAL - RANDOM INCLUDE

PAD 2011 R&O Statistics (Using 2011 Values)

Qualified

Date Range: 7/1/2007 To 6/30/2010 Posted on: 2/17/2011

Number of Sales : 70
 Total Sales Price : 20,339,580
 Total Adj. Sales Price : 20,757,899
 Total Assessed Value : 14,420,420
 Avg. Adj. Sales Price : 296,541
 Avg. Assessed Value : 206,006

MEDIAN : 71
 WGT. MEAN : 69
 MEAN : 73
 COD : 22.49
 PRD : 105.30

COV : 31.36
 STD : 22.94
 Avg. Abs. Dev : 15.92
 MAX Sales Ratio : 162.35
 MIN Sales Ratio : 26.16

95% Median C.I. : 67.19 to 73.86
 95% Wgt. Mean C.I. : 63.66 to 75.28
 95% Mean C.I. : 67.78 to 78.52

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95%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
_____Irrigated_____											
County	8	68.74	68.11	65.34	18.16	104.24	45.52	93.73	45.52 to 93.73	337,425	220,487
1	3	77.84	73.47	73.00	05.69	100.64	64.64	77.94	N/A	411,333	300,293
2	5	59.30	64.89	58.89	22.92	110.19	45.52	93.73	N/A	293,080	172,603
_____Dry_____											
County	2	68.88	68.88	63.15	13.65	109.07	59.48	78.28	N/A	164,000	103,563
1	1	59.48	59.48	59.48	00.00	100.00	59.48	59.48	N/A	264,000	157,026
2	1	78.28	78.28	78.28	00.00	100.00	78.28	78.28	N/A	64,000	50,100
_____Grass_____											
County	14	70.62	73.29	69.40	14.30	105.61	51.19	100.27	60.44 to 88.50	138,646	96,217
1	1	69.23	69.23	69.23	00.00	100.00	69.23	69.23	N/A	104,299	72,207
2	8	73.40	77.70	73.16	12.00	106.21	65.70	100.27	65.70 to 100.27	127,529	93,305
3	5	60.44	67.04	64.71	19.06	103.60	51.19	90.69	N/A	163,302	105,676
_____ALL_____	70	70.79	73.15	69.47	22.49	105.30	26.16	162.35	67.19 to 73.86	296,541	206,006

80%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
_____Irrigated_____											
County	18	69.14	66.25	62.97	22.59	105.21	26.16	107.82	53.08 to 77.94	452,608	285,021
1	4	77.89	76.20	75.26	06.37	101.25	64.64	84.37	N/A	384,750	289,555
2	13	68.55	66.27	65.16	22.48	101.70	39.73	107.82	45.52 to 78.72	442,535	288,345
3	1	26.16	26.16	26.16	00.00	100.00	26.16	26.16	N/A	855,000	223,685
_____Dry_____											
County	6	68.90	66.07	62.97	10.78	104.92	48.77	78.28	48.77 to 78.28	172,800	108,816
1	1	59.48	59.48	59.48	00.00	100.00	59.48	59.48	N/A	264,000	157,026
2	2	75.19	75.19	74.96	04.12	100.31	72.09	78.28	N/A	69,000	51,725
3	3	67.67	62.19	61.82	10.52	100.60	48.77	70.13	N/A	211,600	130,807
_____Grass_____											
County	17	69.75	71.72	68.45	13.84	104.78	51.19	100.27	60.44 to 81.96	154,678	105,881
1	1	69.23	69.23	69.23	00.00	100.00	69.23	69.23	N/A	104,299	72,207
2	11	71.49	74.08	70.19	12.06	105.54	54.57	100.27	65.66 to 88.50	155,338	109,035
3	5	60.44	67.04	64.71	19.06	103.60	51.19	90.69	N/A	163,302	105,676
_____ALL_____	70	70.79	73.15	69.47	22.49	105.30	26.16	162.35	67.19 to 73.86	296,541	206,006

42 Harlan
AGRICULTURAL - RANDOM EXCLUDE

PAD 2011 R&O Statistics (Using 2011 Values)

Qualified

Date Range: 7/1/2007 To 6/30/2010 Posted on: 2/17/2011

Number of Sales : 70
 Total Sales Price : 19,541,980
 Total Adj. Sales Price : 19,960,299
 Total Assessed Value : 13,875,707
 Avg. Adj. Sales Price : 285,147
 Avg. Assessed Value : 198,224

MEDIAN : 71
 WGT. MEAN : 70
 MEAN : 73
 COD : 22.40
 PRD : 105.32

COV : 31.38
 STD : 22.98
 Avg. Abs. Dev : 16.01
 MAX Sales Ratio : 162.35
 MIN Sales Ratio : 26.16

95% Median C.I. : 67.67 to 74.66
 95% Wgt. Mean C.I. : 63.48 to 75.56
 95% Mean C.I. : 67.84 to 78.60

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DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qtrts</u>											
01-JUL-07 To 30-SEP-07	4	75.17	76.21	76.93	06.52	99.06	70.13	84.37	N/A	295,375	227,245
01-OCT-07 To 31-DEC-07	5	73.78	78.06	80.80	13.00	96.61	65.66	102.16	N/A	393,876	318,269
01-JAN-08 To 31-MAR-08	14	80.01	93.95	90.42	28.62	103.90	64.64	162.35	67.67 to 125.32	275,750	249,327
01-APR-08 To 30-JUN-08	9	69.72	71.91	68.82	20.50	104.49	53.08	107.82	54.68 to 89.23	463,272	318,839
01-JUL-08 To 30-SEP-08	5	74.84	80.03	79.54	08.85	100.62	71.45	90.69	N/A	100,362	79,829
01-OCT-08 To 31-DEC-08	9	60.02	60.25	59.55	21.46	101.18	34.94	92.71	44.90 to 73.08	173,046	103,041
01-JAN-09 To 31-MAR-09	3	69.70	71.41	75.56	13.52	94.51	58.13	86.40	N/A	224,333	169,515
01-APR-09 To 30-JUN-09	4	73.42	71.50	70.74	09.53	101.07	60.44	78.72	N/A	314,625	222,568
01-JUL-09 To 30-SEP-09	1	55.16	55.16	55.16	00.00	100.00	55.16	55.16	N/A	542,000	298,950
01-OCT-09 To 31-DEC-09	7	51.19	61.92	48.69	34.79	127.17	39.73	100.27	39.73 to 100.27	185,200	90,168
01-JAN-10 To 31-MAR-10	5	69.23	60.52	45.12	22.03	134.13	26.16	81.96	N/A	336,860	151,986
01-APR-10 To 30-JUN-10	4	63.10	58.40	47.38	17.37	123.26	34.12	73.28	N/A	316,510	149,968
<u>Study Yrs</u>											
01-JUL-07 To 30-JUN-08	32	74.67	83.05	79.25	22.62	104.79	53.08	162.35	69.72 to 86.23	349,401	276,889
01-JUL-08 To 30-JUN-09	21	71.45	68.70	68.29	16.50	100.60	34.94	92.71	60.02 to 78.28	190,035	129,778
01-JUL-09 To 30-JUN-10	17	59.48	60.28	47.82	26.66	126.06	26.16	100.27	43.53 to 73.28	281,690	134,702
<u>Calendar Yrs</u>											
01-JAN-08 To 31-DEC-08	37	73.08	78.51	76.19	24.70	103.05	34.94	162.35	67.67 to 82.08	272,681	207,747
01-JAN-09 To 31-DEC-09	15	60.44	65.92	61.78	24.59	106.70	39.73	100.27	51.19 to 78.72	251,327	155,263
<u>ALL</u>	70	71.47	73.22	69.52	22.40	105.32	26.16	162.35	67.67 to 74.66	285,147	198,224

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	11	73.86	74.48	70.93	17.90	105.00	34.12	123.19	59.48 to 84.37	381,349	270,477
2	41	72.09	75.44	73.38	20.47	102.81	39.73	162.35	65.70 to 78.28	266,854	195,831
3	18	64.06	67.38	59.52	30.44	113.21	26.16	125.32	51.19 to 89.23	268,024	159,522
<u>ALL</u>	70	71.47	73.22	69.52	22.40	105.32	26.16	162.35	67.67 to 74.66	285,147	198,224

42 Harlan
AGRICULTURAL - RANDOM EXCLUDE

PAD 2011 R&O Statistics (Using 2011 Values)

Qualified

Date Range: 7/1/2007 To 6/30/2010 Posted on: 2/17/2011

Number of Sales : 70	MEDIAN : 71	COV : 31.38	95% Median C.I. : 67.67 to 74.66
Total Sales Price : 19,541,980	WGT. MEAN : 70	STD : 22.98	95% Wgt. Mean C.I. : 63.48 to 75.56
Total Adj. Sales Price : 19,960,299	MEAN : 73	Avg. Abs. Dev : 16.01	95% Mean C.I. : 67.84 to 78.60
Total Assessed Value : 13,875,707			
Avg. Adj. Sales Price : 285,147	COD : 22.40	MAX Sales Ratio : 162.35	
Avg. Assessed Value : 198,224	PRD : 105.32	MIN Sales Ratio : 26.16	

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95%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
_____Irrigated_____											
County	8	68.74	68.11	65.34	18.16	104.24	45.52	93.73	45.52 to 93.73	337,425	220,487
1	3	77.84	73.47	73.00	05.69	100.64	64.64	77.94	N/A	411,333	300,293
2	5	59.30	64.89	58.89	22.92	110.19	45.52	93.73	N/A	293,080	172,603
_____Dry_____											
County	3	78.28	74.66	68.58	11.39	108.87	59.48	86.23	N/A	143,000	98,074
1	1	59.48	59.48	59.48	00.00	100.00	59.48	59.48	N/A	264,000	157,026
2	2	82.26	82.26	83.15	04.84	98.93	78.28	86.23	N/A	82,500	68,598
_____Grass_____											
County	14	70.62	73.25	69.23	14.26	105.81	51.19	100.27	60.44 to 88.50	135,182	93,592
1	1	69.23	69.23	69.23	00.00	100.00	69.23	69.23	N/A	104,299	72,207
2	8	73.17	77.64	73.03	11.96	106.31	65.70	100.27	65.70 to 100.27	121,467	88,713
3	5	60.44	67.04	64.71	19.06	103.60	51.19	90.69	N/A	163,302	105,676
_____ALL_____	70	71.47	73.22	69.52	22.40	105.32	26.16	162.35	67.67 to 74.66	285,147	198,224

80%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
_____Irrigated_____											
County	18	69.14	66.25	62.97	22.59	105.21	26.16	107.82	53.08 to 77.94	452,608	285,021
1	4	77.89	76.20	75.26	06.37	101.25	64.64	84.37	N/A	384,750	289,555
2	13	68.55	66.27	65.16	22.48	101.70	39.73	107.82	45.52 to 78.72	442,535	288,345
3	1	26.16	26.16	26.16	00.00	100.00	26.16	26.16	N/A	855,000	223,685
_____Dry_____											
County	7	70.13	68.95	65.04	12.36	106.01	48.77	86.23	48.77 to 86.23	162,543	105,713
1	1	59.48	59.48	59.48	00.00	100.00	59.48	59.48	N/A	264,000	157,026
2	3	78.28	78.87	79.73	06.02	98.92	72.09	86.23	N/A	79,667	63,515
3	3	67.67	62.19	61.82	10.52	100.60	48.77	70.13	N/A	211,600	130,807
_____Grass_____											
County	17	69.75	71.70	68.32	13.79	104.95	51.19	100.27	60.44 to 81.96	151,825	103,720
1	1	69.23	69.23	69.23	00.00	100.00	69.23	69.23	N/A	104,299	72,207
2	11	71.49	74.04	70.03	12.00	105.73	54.57	100.27	65.66 to 88.50	150,929	105,696
3	5	60.44	67.04	64.71	19.06	103.60	51.19	90.69	N/A	163,302	105,676
_____ALL_____	70	71.47	73.22	69.52	22.40	105.32	26.16	162.35	67.67 to 74.66	285,147	198,224

2011 Correlation Section for Harlan County

A. Agricultural Land

Harlan County is in the center of the Republican River Basin. The county is split into three different market areas, however, grass land is valued the same throughout the county. Dry land is also valued using the same schedule in market areas 2 and 3. Area 1 contains superior soils and flatter topography and carries a separate value for both irrigated and dry land. The county is primarily rolling plains. Harlan County is comparable to Furnas and Franklin Counties. All three of these counties are in the same natural resource district and are affected by similar irrigation restrictions. The southwest corner of Gosper County is also comparable. Phelps and Kearney County are not comparable for topography or soil type and also are not impacted by the water restrictions in the Republican Basin.

Three statistical samples were analyzed in determining the level of value of agricultural land. The base sample was not proportionately distributed in any market area. The area 1 sample was not representative of the land use in the population. The samples in areas 1 and 3 were also too small to be statistically adequate as were all of the subclass samples.

Sales from the comparable areas outside of the county were used to expand the base sample. In market area 1, the expanded samples were representative of the population. However; after expanding the perimeter 12 miles into the comparable area, sales were still not proportionately distributed. Since the sample is small and disproportionate the reliability of any statistics produced for market area 1 are suspect. When reliable statistical data is not available, an analysis of surrounding county values and the actions of the assessor are considered. In market area 1, dry land values were increased at the same percentage as areas 2 and 3; grass land is valued the same county wide. Irrigated land increased 10% to equalize values with surrounding counties.

In market area 2, a proportionate distribution was achieved in both samples. In all three methods, the statistics of the market area and the irrigated and grass land subclasses support that assessments are acceptable.

For area 3, the comparable perimeter was also expanded to 12 miles, but because very few sales from the newest year of the study period were available, the sample is not proportionately distributed. Typically, after exhausting all efforts to expand the sample, sales would be randomly removed from the subject county to meet the threshold. In these samples, doing so would have stripped the market area of a sufficient number of sales. Market area 3 is 95% dry and grass land; because the county values grass land the same throughout the county and dry land the same in areas 2 and 3, dry and grass land sales from these market areas can be combined for measurement purposes. These sales were combined, and samples of 27-41 sales were analyzed. The calculated medians were within the acceptable range for both the substrata and the overall sample; all medians ranged from 70-72%. All indications support that the dry and grass land values in Harlan County are acceptable, therefore, there is no recommended adjustment to market area 3.

A comparison of Harlan and surrounding county values was made. Harlan County's values are generally higher than Furnas County and lower than Franklin County. Since the agricultural

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market typically increases moving east in Nebraska, these results are typical and support that the values are equalized across county lines.

When analyzing assessment quality and intra-county equalization, both the statistical measures and the assessment actions are considered. The coefficient of dispersion in each of the three statistical profiles supports that the statistics are reliable for measurement purposes. Where sufficient sales exist, the subclass samples support that all land uses have been valued proportionately. As described, similar adjustments were made to the subclasses of land within the three market areas, further supporting that assessments are uniform and proportionate.

Based on the analysis of all available information, the level of value of agricultural land in Harlan County is determined to be 71%; all subclasses are within the required range.

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B. 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.

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C. 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.

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D. 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,

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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.

Total Real Property Sum Lines 17, 25, & 30	Records : 4,881	Value : 433,590,455	Growth 2,072,575	Sum Lines 17, 25, & 41
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Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
01. Res UnImp Land	241	630,025	45	361,040	20	111,520	306	1,102,585	
02. Res Improve Land	1,261	5,577,240	168	4,509,570	205	4,513,465	1,634	14,600,275	
03. Res Improvements	1,273	44,372,945	171	13,029,000	216	15,374,455	1,660	72,776,400	
04. Res Total	1,514	50,580,210	216	17,899,610	236	19,999,440	1,966	88,479,260	484,010
% of Res Total	77.01	57.17	10.99	20.23	12.00	22.60	40.28	20.41	23.35
05. Com UnImp Land	45	170,785	1	1,500	3	32,170	49	204,455	
06. Com Improve Land	218	1,391,750	2	14,020	5	224,180	225	1,629,950	
07. Com Improvements	231	16,529,235	4	1,140,540	11	3,466,575	246	21,136,350	
08. Com Total	276	18,091,770	5	1,156,060	14	3,722,925	295	22,970,755	1,017,650
% of Com Total	93.56	78.76	1.69	5.03	4.75	16.21	6.04	5.30	49.10
09. Ind UnImp Land	0	0	0	0	0	0	0	0	
10. Ind Improve Land	0	0	0	0	0	0	0	0	
11. Ind Improvements	0	0	0	0	0	0	0	0	
12. Ind Total	0	0	0	0	0	0	0	0	0
% of Ind Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13. Rec UnImp Land	0	0	2	7,900	0	0	2	7,900	
14. Rec Improve Land	0	0	264	2,382,110	1	12,180	265	2,394,290	
15. Rec Improvements	13	127,865	356	5,505,055	1	750	370	5,633,670	
16. Rec Total	13	127,865	358	7,895,065	1	12,930	372	8,035,860	176,125
% of Rec Total	3.49	1.59	96.24	98.25	0.27	0.16	7.62	1.85	8.50
Res & Rec Total	1,527	50,708,075	574	25,794,675	237	20,012,370	2,338	96,515,120	660,135
% of Res & Rec Total	65.31	52.54	24.55	26.73	10.14	20.73	47.90	22.26	31.85
Com & Ind Total	276	18,091,770	5	1,156,060	14	3,722,925	295	22,970,755	1,017,650
% of Com & Ind Total	93.56	78.76	1.69	5.03	4.75	16.21	6.04	5.30	49.10
17. Taxable Total	1,803	68,799,845	579	26,950,735	251	23,735,295	2,633	119,485,875	1,677,785
% of Taxable Total	68.48	57.58	21.99	22.56	9.53	19.86	53.94	27.56	80.95

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	197,065	2,316,405	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	197,065	2,316,405
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				4	197,065	2,316,405

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	5	1,279,600	5	1,279,600	0
24. Non-Producing	0	0	0	0	0	0	0	0	0
25. Total	0	0	0	0	5	1,279,600	5	1,279,600	0

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	108	0	83	191

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	5	80,230	10	67,280	1,774	219,960,580	1,789	220,108,090
28. Ag-Improved Land	0	0	1	15,500	431	72,087,350	432	72,102,850
29. Ag Improvements	0	0	1	13,855	453	20,600,185	454	20,614,040
30. Ag Total							2,243	312,824,980

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	1	4.00	4,000	8	15.00	7,500	
36. FarmSite Improv Land	0	0.00	0	1	2.00	15,500	
37. FarmSite Improvements	0	0.00	0	1	0.00	13,855	
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	20	20.00	70,000	20	20.00	70,000	
32. HomeSite Improv Land	233	249.00	3,309,000	233	249.00	3,309,000	
33. HomeSite Improvements	274	217.00	13,790,255	274	217.00	13,790,255	394,790
34. HomeSite Total				294	269.00	17,169,255	
35. FarmSite UnImp Land	70	142.60	105,300	79	161.60	116,800	
36. FarmSite Improv Land	379	1,013.03	1,587,640	380	1,015.03	1,603,140	
37. FarmSite Improvements	415	0.00	6,809,930	416	0.00	6,823,785	0
38. FarmSite Total				495	1,176.63	8,543,725	
39. Road & Ditches	0	6,406.52	0	0	6,406.52	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
41. Total Section VI				789	7,852.15	25,712,980	394,790

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

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

Schedule VIII : Agricultural Records : Special Value

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

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

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 1

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	19,238.50	81.57%	39,480,145	89.34%	2,052.14
47. 2A1	770.00	3.26%	1,268,850	2.87%	1,647.86
48. 2A	86.00	0.36%	122,980	0.28%	1,430.00
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	1,224.70	5.19%	1,163,465	2.63%	950.00
52. 4A	2,267.00	9.61%	2,153,650	4.87%	950.00
53. Total	23,586.20	100.00%	44,189,090	100.00%	1,873.51
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	7,677.00	79.58%	7,627,425	85.36%	993.54
56. 2D1	419.00	4.34%	370,815	4.15%	885.00
57. 2D	27.00	0.28%	23,625	0.26%	875.00
58. 3D1	0.00	0.00%	0	0.00%	0.00
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	612.00	6.34%	367,200	4.11%	600.00
61. 4D	912.00	9.45%	547,040	6.12%	599.82
62. Total	9,647.00	100.00%	8,936,105	100.00%	926.31
Grass					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	893.00	15.80%	401,850	15.80%	450.00
65. 2G1	219.00	3.87%	98,550	3.87%	450.00
66. 2G	70.00	1.24%	31,500	1.24%	450.00
67. 3G1	0.00	0.00%	0	0.00%	0.00
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	413.00	7.31%	185,850	7.31%	450.00
70. 4G	4,057.00	71.78%	1,825,650	71.78%	450.00
71. Total	5,652.00	100.00%	2,543,400	100.00%	450.00
Irrigated Total					
Irrigated Total	23,586.20	60.42%	44,189,090	79.37%	1,873.51
Dry Total					
Dry Total	9,647.00	24.71%	8,936,105	16.05%	926.31
Grass Total					
Grass Total	5,652.00	14.48%	2,543,400	4.57%	450.00
72. Waste	149.00	0.38%	7,450	0.01%	50.00
73. Other	3.00	0.01%	150	0.00%	50.00
74. Exempt	44.04	0.11%	0	0.00%	0.00
75. Market Area Total	39,037.20	100.00%	55,676,195	100.00%	1,426.23

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	49,825.23	65.50%	89,971,110	75.96%	1,805.73
47. 2A1	5,742.00	7.55%	8,596,500	7.26%	1,497.13
48. 2A	774.00	1.02%	1,006,200	0.85%	1,300.00
49. 3A1	614.00	0.81%	664,400	0.56%	1,082.08
50. 3A	1,082.00	1.42%	1,070,600	0.90%	989.46
51. 4A1	4,018.00	5.28%	3,812,920	3.22%	948.96
52. 4A	14,019.00	18.43%	13,318,050	11.24%	950.00
53. Total	76,074.23	100.00%	118,439,780	100.00%	1,556.90
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	43,216.75	75.13%	32,233,830	80.90%	745.86
56. 2D1	1,320.00	2.29%	830,160	2.08%	628.91
57. 2D	246.00	0.43%	150,060	0.38%	610.00
58. 3D1	154.00	0.27%	81,620	0.20%	530.00
59. 3D	141.00	0.25%	73,260	0.18%	519.57
60. 4D1	4,397.00	7.64%	2,291,240	5.75%	521.09
61. 4D	8,045.36	13.99%	4,184,985	10.50%	520.17
62. Total	57,520.11	100.00%	39,845,155	100.00%	692.72
Grass					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	8,245.00	11.21%	3,720,825	11.22%	451.28
65. 2G1	915.00	1.24%	413,150	1.25%	451.53
66. 2G	482.00	0.66%	217,075	0.65%	450.36
67. 3G1	62.00	0.08%	27,900	0.08%	450.00
68. 3G	103.00	0.14%	46,350	0.14%	450.00
69. 4G1	4,496.00	6.12%	2,027,225	6.11%	450.90
70. 4G	59,218.83	80.55%	26,707,745	80.54%	451.00
71. Total	73,521.83	100.00%	33,160,270	100.00%	451.03
Irrigated Total	76,074.23	36.02%	118,439,780	61.80%	1,556.90
Dry Total	57,520.11	27.24%	39,845,155	20.79%	692.72
Grass Total	73,521.83	34.81%	33,160,270	17.30%	451.03
72. Waste	4,075.00	1.93%	204,190	0.11%	50.11
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	14,332.76	6.79%	0	0.00%	0.00
75. Market Area Total	211,191.17	100.00%	191,649,395	100.00%	907.47

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	2,487.20	65.16%	2,419,010	75.51%	972.58
47. 2A1	227.00	5.95%	177,060	5.53%	780.00
48. 2A	7.00	0.18%	4,550	0.14%	650.00
49. 3A1	3.00	0.08%	1,800	0.06%	600.00
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	166.00	4.35%	91,300	2.85%	550.00
52. 4A	927.00	24.28%	509,850	15.92%	550.00
53. Total	3,817.20	100.00%	3,203,570	100.00%	839.25
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	21,245.00	74.31%	15,914,905	80.53%	749.11
56. 2D1	215.00	0.75%	135,450	0.69%	630.00
57. 2D	38.00	0.13%	23,180	0.12%	610.00
58. 3D1	0.00	0.00%	0	0.00%	0.00
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	1,638.00	5.73%	851,760	4.31%	520.00
61. 4D	5,455.00	19.08%	2,838,200	14.36%	520.29
62. Total	28,591.00	100.00%	19,763,495	100.00%	691.25
Grass					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	3,806.00	10.22%	1,716,375	10.22%	450.97
65. 2G1	41.00	0.11%	18,450	0.11%	450.00
66. 2G	88.00	0.24%	39,600	0.24%	450.00
67. 3G1	0.00	0.00%	0	0.00%	0.00
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	1,820.00	4.88%	819,000	4.88%	450.00
70. 4G	31,502.60	84.55%	14,196,770	84.55%	450.65
71. Total	37,257.60	100.00%	16,790,195	100.00%	450.65
Irrigated Total	3,817.20	5.43%	3,203,570	8.05%	839.25
Dry Total	28,591.00	40.70%	19,763,495	49.67%	691.25
Grass Total	37,257.60	53.04%	16,790,195	42.20%	450.65
72. Waste	583.00	0.83%	29,150	0.07%	50.00
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	70,248.80	100.00%	39,786,410	100.00%	566.36

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	41.79	76,230	0.00	0	103,435.84	165,756,210	103,477.63	165,832,440
77. Dry Land	0.00	0	90.00	59,780	95,668.11	68,484,975	95,758.11	68,544,755
78. Grass	0.00	0	0.00	0	116,431.43	52,493,865	116,431.43	52,493,865
79. Waste	0.00	0	0.00	0	4,807.00	240,790	4,807.00	240,790
80. Other	0.00	0	0.00	0	3.00	150	3.00	150
81. Exempt	0.00	0	0.00	0	14,376.80	0	14,376.80	0
82. Total	41.79	76,230	90.00	59,780	320,345.38	286,975,990	320,477.17	287,112,000

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	103,477.63	32.29%	165,832,440	57.76%	1,602.59
Dry Land	95,758.11	29.88%	68,544,755	23.87%	715.81
Grass	116,431.43	36.33%	52,493,865	18.28%	450.86
Waste	4,807.00	1.50%	240,790	0.08%	50.09
Other	3.00	0.00%	150	0.00%	50.00
Exempt	14,376.80	4.49%	0	0.00%	0.00
Total	320,477.17	100.00%	287,112,000	100.00%	895.89

2011 County Abstract of Assessment for Real Property, Form 45 Compared with the 2010 Certificate of Taxes Levied (CTL)

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	2010 CTL County Total	2011 Form 45 County Total	Value Difference (2011 form 45 - 2010 CTL)	Percent Change	2011 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	87,724,895	88,479,260	754,365	0.86%	484,010	0.31%
02. Recreational	7,467,580	8,035,860	568,280	7.61%	176,125	5.25%
03. Ag-Homesite Land, Ag-Res Dwelling	17,147,110	17,169,255	22,145	0.13%	394,790	-2.17%
04. Total Residential (sum lines 1-3)	112,339,585	113,684,375	1,344,790	1.20%	1,054,925	0.26%
05. Commercial	21,615,250	22,970,755	1,355,505	6.27%	1,017,650	1.56%
06. Industrial	0	0	0		0	
07. Ag-Farmsite Land, Outbuildings	8,107,540	8,543,725	436,185	5.38%	0	5.38%
08. Minerals	572,770	1,279,600	706,830	123.41	0	123.41
09. Total Commercial (sum lines 5-8)	30,295,560	32,794,080	2,498,520	8.25%	1,017,650	4.89%
10. Total Non-Agland Real Property	142,635,145	146,478,455	3,843,310	2.69%	2,072,575	1.24%
11. Irrigated	137,980,695	165,832,440	27,851,745	20.19%		
12. Dryland	61,992,690	68,544,755	6,552,065	10.57%		
13. Grassland	50,882,310	52,493,865	1,611,555	3.17%		
14. Wasteland	240,890	240,790	-100	-0.04%		
15. Other Agland	0	150	150			
16. Total Agricultural Land	251,096,585	287,112,000	36,015,415	14.34%		
17. Total Value of all Real Property (Locally Assessed)	393,731,730	433,590,455	39,858,725	10.12%	2,072,575	9.60%

**2010 PLAN OF ASSESSMENT
FOR
HARLAN COUNTY
By Pam Meisenbach and Tara Drain**

Plan of Assessment Requirements:

Pursuant to Neb. Rev. Stat. §77-1311.02 (2007), on or before June 15 each year, the assessor shall prepare a plan of assessment, (herein after referred to as the “plan”), which describes the assessment actions planned for the next assessment year and two years thereafter. The plan shall indicate the classes or subclasses of real property that the county assessor plans to examine during the years contained in the plan of assessment. The plan shall describe all the assessment actions necessary to achieve the levels of value and quality of assessment practices required by law, and the resources necessary to complete those actions. On or before July 31 each year, the assessor shall present the plan to the county board of equalization and the assessor may amend the plan, if necessary, after the budget is approved by the county board. A copy of the plan and any amendments thereto shall be mailed to the Department of Revenue, Property Assessment Division on or before October 31 each year.

Real Property Assessment Requirements:

All property in the State of Nebraska is subject to property tax unless expressly exempt by Nebraska Constitution, Article VIII, or permitted by the constitution and enabling legislation adopted by the legislature. The uniform standard for the assessed value of real property for tax purposes is actual value, which is defined by law as “the market value of real property in the ordinary course of trade.” Neb. Rev. Stat. §77-112 (2003).

Assessment levels required for real property are as follows:

- 1) 100% of actual value for all classes of real property excluding agricultural and horticultural land;
- 2) 75% of actual value for agricultural land and horticultural land; and
- 3) 75% of special value for agricultural and horticultural land which meets the qualifications for special valuation under §77-1344.

See Neb. Rev. Stat. §77-201 (2009).

General Description of Real Property in Harlan County:

Per the 2010 County Abstract, Harlan County consists of the following real property types:

	Parcels	% of Total Parcels	% of Taxable Value Base
Residential	1970	40%	22%
Commercial	293	6%	5%
Recreational	372	8%	2%
Agricultural	2238	46%	70%
Mineral	5	0	0
Exempt	191	0	0

Agricultural land - taxable acres 320,499.17

Other pertinent facts: For agland 36% of county is grass, 32% is irrigated, 30% is dry, and 2% is other.

For more information see 2010 Reports & Opinion, Abstract and Assessor Survey.

Current Resources:

A. Staff/Budget/Training

1 Assessment Manager (shared with Hitchcock County), 1 Assessment Clerk,

1 Appraiser (shared with Hitchcock County)

Appraiser Assistant-Vacant (due to hiring freeze by Governor & LB 121).

The assessor is required to obtain 60 hours of continuing education every 4 years. The assessor has met all the educational hours required. The assessor also attends other workshops and meetings to further her knowledge of the assessment field.

The assessment staff at this time does not have continuing education requirements. The staff has voluntarily taken classes such as Windows, TerraScan user education, as well as IAAO classes.

The Appraiser is licensed, and has taken the continued education required to retain the appraiser license.

B. Cadastral Maps

The Harlan County cadastral maps were purchased in 1982. The assessment staff maintains the maps. All new subdivisions and parcel splits are kept up to date, as well as ownership transfers. At the present time, the cadastral maps are in dire need of updating and repair work as the 28 years of use have taken its toll. We are still anxiously awaiting the new GIS program and hope to have it in place for 2011 so that we might be in line with the neighboring County counties that already have a GIS program.

C. Property Record Cards

We utilize the property record cards available from the Terra Scan system. We also have aerial photos of rural parcels from a 1984 flight. The information from our re-appraisal of 1995-6 is on the computer as reference. We add new information as we gather it in review and pick-up work to further enhance our records. These records are in good condition. The Terra Scan system implemented a working and historical appraisal file that at the present needs design changes. We are waiting patiently for installation of the new CAMA/GIS system by Tyler Technologies.

D. Software for CAMA, Assessment Administration, GIS

Harlan County became a State assumed county in July 1998. We had in place the same CAMA package (Terra Scan) that is now used by the State assumed counties. At this time all data is entered in the ATR file and also the appraisal file. This data is from our re-appraisal of Harlan County in 1996 and also new improvements and review of the sales for each period. Alma, Oxford and Taylor Manor residential were all reviewed in 2008-2009. In 2010 3/4 of the rural res was reviewed on site. At this time we have all sketches

and digital pictures in the CAMA system. We do not have a GIS system.

- E. Web based – property record information access provided by Marcus Tooze
Gisworkshop web site: <http://harlan.pat.gisworkshop.com>

Current Assessment Procedures for Real Property:

- A. Discover, List & Inventory all property.
- B. Data Collection.
- C. Review assessment sales ratio studies before assessment actions.
- D. Approaches to Value;
 - 1) Market Approach; sales comparisons,
 - 2) Cost Approach; cost manual used & date of manual and latest depreciation study,
 - 3) Income Approach; income and expense data collection/analysis from the market,
 - 4) Land valuation studies, establish market areas, special value for agricultural land
- E. Reconciliation of Final Value and documentation
- F. Review assessment sales ratio studies after assessment actions.
- G. Notices and Public Relations

Level of Value, Quality, and Uniformity for assessment year 2010:

<u>Property Class</u>	<u>Median</u>	<u>COD*</u>	<u>PRD*</u>
Residential	.96	14.05	102.75
Commercial	N/A	34.83	N/A
Agricultural Land	.71	18.64	101.91
Special Value Agland	N/A	N/A	N/A

*COD means coefficient of dispersion and PRD means price related differential.
For more information regarding statistical measures see 2010 Reports & Opinions.

Assessment Actions Planned for Assessment Year 2011:

Continue with the new CAMA/GIS system with Tyler Technologies that was implemented in 2010. We will complete our rural res review of the last 4 townships. We will review statistics from previous year to find any hot spots to be corrected. Continue to track acres enrolled in CREP & EQIP. Update ag land acre values with new sales data. Research sales of agland properties for recreational use such as hunting, which may show a need for special valuation in Harlan County. Do normal pick-up work and sales reviews. Review areas starting with Orleans and Republican City. Our expectations of review work being completed has diminished with the hiring freeze and the absence of appraisal assistants. With the passage of LB121 in 2009, the county could take over the budget for the assessment of Harlan County.

Assessment Actions Planned for Assessment Year 2012:

Review areas starting with Patterson Harbor, North Shore Marina and B & R Mobile Home Park. We would like to update Marshall & Swift tables to 06/08 and do a complete review of commercials. Review statistics to determine if any major or minor adjustments need to be made. Review market areas and any new TIF projects that develop. Do regular pick-up work and sale reviews. Verify accuracy of depreciation tables and site improvements tables with information from the market data. Implement our new GIS program. Continue to do county review as set up by the Property Assessment Division.

Assessment Actions Planned for Assessment Year 2013:

We will review another ¼ of the townships. Review statistics to see if any new data has appeared that would change any of our tables that are developed from the market. Review market areas for accuracy from the sales that have occurred. Do regular pick-up work based on building permits and information from the zoning director. Continue use of GIS. Continue to do county review as set up by the Property Assessment Division.

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

1. Record Maintenance, Mapping updates, & Ownership changes
2. Annually prepare and file Assessor Administrative Reports required by law/regulation:
 - a. Abstracts (Real & Personal Property)
 - b. Assessor Survey
 - c. Sales information to PAD rosters & annual Assessed Value Update w/Abstract
 - d. Certification of Value to Political Subdivisions
 - e. School District Taxable Value Report
 - f. Homestead Exemption Tax Loss Report (in conjunction with Treasurer)
 - g. Certificate of Taxes Levied Report
 - h. Report of current values for properties owned by Board of Education Lands & Funds
 - i. Report of all Exempt Property and Taxable Government Owned Property
 - j. Annual Plan of Assessment Report
3. Personal Property; administer annual filing of 617 schedules; prepare subsequent notices for incomplete filings or failure to file and penalties applied, as required.
4. Permissive Exemptions: administer annual filings of applications for new or continued exempt use, review and make recommendations to county board.
5. Taxable Government Owned Property – annual review of government owned property not used for public purpose, send notices of intent to tax, etc.
6. Homestead Exemptions; administer 173 annual filings of applications, approval/denial process, taxpayer notifications, and taxpayer assistance.

7. Centrally Assessed – review of valuations as certified by PAD for railroads and public service entities, establish assessment records and tax billing for tax list.
8. Tax Increment Financing – management of record/valuation information for properties in community redevelopment projects for proper reporting on administrative reports and allocation of ad valorem tax.
9. Tax Districts and Tax Rates – management of school district and other tax entity boundary changes necessary for correct assessment and tax information; input/review of tax rates used for tax billing process.
10. Tax Lists; prepare and certify tax lists to county treasurer for real property, personal property, and centrally assessed.
11. Tax List Corrections – prepare tax list correction documents for county board approval.
12. County Board of Equalization - attend county board of equalization meetings for valuation protests – assemble and provide information
13. TERC Appeals - prepare information and attend taxpayer appeal hearings before TERC, defend valuation.
14. TERC Statewide Equalization – attend hearings if applicable to county, defend values, and/or implement orders of the TERC.
15. Education: Assessor and/or Appraisal Education – attend meetings, workshops, and educational classes to obtain required hours of continuing education to maintain assessor certification and/or appraiser license, etc.

Conclusion:

With all the entities of county government that utilize the assessor records in their operation, it is paramount for this office to constantly work toward perfection in record keeping.

With the continual review of all properties, records will become more accurate, and values will be assessed more equally and fairly across the county. With a well-developed plan in place, this process can flow more smoothly. Sales review will continue to be important in order to adjust for market areas in the county.

Respectfully submitted:

Pam Meisenbach, Assessment Manager 10/28/2010

Tara Drain, Appraiser 10/28/2010

2011 Assessment Survey for Harlan County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	0
2.	Appraiser(s) on staff:
	1 appraiser, 1 appraisal assistance
3.	Other full-time employees:
	The administrative assessment manager
4.	Other part-time employees:
	0
5.	Number of shared employees:
	The assessment manager and the appraiser are shared between Harlan and Hitchcock Counties
6.	Assessor's requested budget for current fiscal year:
	n/a
7.	Adopted budget, or granted budget if different from above:
	The expenditures for assessment functions in Harlan County during the 2009-2010 fiscal years were \$88,925.84.
8.	Amount of the total budget set aside for appraisal work:
	n/a
9.	Appraisal/Reappraisal budget, if not part of the total budget:
	The expenditures for appraisal functions in Harlan County during the 2009-2010 fiscal years were \$60,310.55.
10.	Part of the budget that is dedicated to the computer system:
	\$6,731.62
11.	Amount of the total budget set aside for education/workshops:
	n/a
12.	Other miscellaneous funds:
	None
13.	Amount of last year's budget not used:
	n/a

B. Computer, Automation Information and GIS

1.	Administrative software:
	TerraScan
2.	CAMA software:
	TerraScan
3.	Are cadastral maps currently being used?
	Yes, but they are in poor condition after many years of use.
4.	If so, who maintains the Cadastral Maps?

	The office staff.
5.	Does the county have GIS software?
	No
6.	Who maintains the GIS software and maps?
	n/a
7.	Personal Property software:
	TerraScan

C. Zoning Information

1.	Does the county have zoning?
	Yes
2.	If so, is the zoning countywide?
	Yes
3.	What municipalities in the county are zoned?
	Alma
4.	When was zoning implemented?
	2002

D. Contracted Services

1.	Appraisal Services:
	Pritchard and Abbott are contracted with yearly to do the oil and gas mineral appraisals.
2.	Other services:
	None

2011 Certification for Harlan County

This is to certify that the 2011 Reports and Opinions of the Property Tax Administrator have been sent to the following:

One copy by electronic transmission to the Tax Equalization and Review Commission.

One copy by electronic transmission to the Harlan County Assessor.

Dated this 11th day of April, 2011.



A handwritten signature in cursive script that reads "Ruth A. Sorensen".

Ruth A. Sorensen
Property Tax Administrator

