

Table of Contents

2011 Commission Summary

2011 Opinions of the Property Tax Administrator

Residential Reports

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

Residential Correlation

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

Commercial Reports

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

Commercial Correlation

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

Agricultural or Special Valuation Reports

- Agricultural Assessment Actions
- Agricultural Assessment Survey
- Agricultural Base Analysis Statistics
- Agricultural Random Inclusion Analysis Statistics
- Agricultural Random Exclusion Analysis Statistics

Special Valuation Statistics

- Special Valuation Methodology
- Special Valuation Base Analysis Statistics
- Special Valuation Random Inclusion Analysis Statistics
- Special Valuation Random Exclusion Analysis Statistics

Agricultural or Special Valuation Correlation

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

IV. Analysis of Quality of Assessment

County Reports

- 2011 County Abstract of Assessment for Real Property, Form 45
- 2011 County Agricultural Land Detail
- 2011 County Abstract of Assessment for Real Property Compared with the 2009 Certificate of Taxes Levied (CTL)
- County Assessor's Three Year Plan of Assessment
- Assessment Survey – General Information

Certification

Maps

- Market Areas
- Registered Wells > 500 GPM
- Geo Codes
- Soil Classes

Valuation History Charts

2011 Commission Summary for Saline County

Residential Real Property - Current

Number of Sales	180	Median	96.68
Total Sales Price	\$17,422,375	Mean	102.78
Total Adj. Sales Price	\$17,452,895	Wgt. Mean	97.67
Total Assessed Value	\$17,046,940	Average Assessed Value of the Base	\$73,542
Avg. Adj. Sales Price	\$96,961	Avg. Assessed Value	\$94,705

Confidence Interval - Current

95% Median C.I	94.53 to 98.23
95% Mean C.I	
95% Wgt. Mean C.I	94.58 to 110.98
% of Value of the Class of all Real Property Value in the County	30.60
% of Records Sold in the Study Period	3.43
% of Value Sold in the Study Period	4.42

Residential Real Property - History

Year	Number of Sales	LOV	Median
2010	173	96	96
2009	235	96	96
2008	296	98	98
2007	343	99	99

2011 Commission Summary for Saline County

Commercial Real Property - Current

Number of Sales	23	Median	95.69
Total Sales Price	\$3,704,600	Mean	93.05
Total Adj. Sales Price	\$3,483,420	Wgt. Mean	93.75
Total Assessed Value	\$3,265,545	Average Assessed Value of the Base	\$208,083
Avg. Adj. Sales Price	\$151,453	Avg. Assessed Value	\$141,980

Confidence Interval - Current

95% Median C.I	92.19 to 96.27
95% Mean C.I	88.15 to 97.95
95% Wgt. Mean C.I	90.00 to 97.49
% of Value of the Class of all Real Property Value in the County	10.99
% of Records Sold in the Study Period	3.45
% of Value Sold in the Study Period	2.36

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2010	29	96	96
2009	32	99	99
2008	38	99	99
2007	44	99	99

2011 Opinions of the Property Tax Administrator for Saline 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	97	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 include sample best reflect the dispersion of the assessed values within the population. The quality of assessment meets generally accepted mass appraisal practices.	No recommendation.
Special Valuation of Agricultural Land	71	The qualitative measures calculated in the random include 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 Residential Assessment Actions for Saline County

For 2011, Saline County has followed their 3 Year Plan which includes the following actions:

The county completed all pickup work of new improvements on residential parcels.

The county conducted a thorough sale verification and analysis process. This resulted in the adjustment of values of all residential improvements in Friend by -4%; Wilber by +4%; and DeWitt by -10%.

For 2011, Saline County has done inspections of the residences in the valuation groups of Y-Cabins and all of the three rural valuation groups. The project was conducted throughout 2009 and 2010 for use in 2011. This included the rural residential (acreage) houses, and the residences on the agricultural parcels.

The inspection and revaluation process included an on-site inspection using the record cards to verify the measurements, classification and condition of the existing improvements. If there was a discrepancy that required a measurement or closer inspection, they measured the building. The county listed new unreported improvements and removed any houses or buildings from the records that had been torn down. Interior inspections were only done for new or remodeled property or on the request of the owner. They took new photos of houses and other significant buildings. There were new costs using 2010 costs, new depreciation, new record cards, and new sketches done for this project.

2011 Residential Assessment Survey for Saline County

1.	Valuation data collection done by:	
	The contract appraiser, the office appraiser and part time listers	
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	Wilber: Wilber is the county seat and is a local trade center.
	02	Crete: Crete is influenced by its proximity to Lincoln and also has a significant amount of industry and employment opportunities within the community.
	03	DeWitt: DeWitt is currently experiencing a depressed market due to lingering effects of the loss of a major industrial employer.
	04	Dorchester: This is one of 5 small communities within Saline County; each has unique characteristics related to location, schools, commercial businesses and employment.
	05	Friend: This is one of 5 small communities within Saline County; each has unique characteristics related to location, schools, commercial businesses and employment.
	06	Swanton: This is one of 5 small communities within Saline County; each has unique characteristics related to location, schools, commercial businesses and employment.
	07	Tobias: This is one of 5 small communities within Saline County; each has unique characteristics related to location, schools, commercial businesses and employment.
	08	Western: This is one of 5 small communities within Saline County; each has unique characteristics related to location, schools, commercial businesses and employment.
	09	Y-BRL: The Y-BRL valuation grouping consists of the cabins at Blue River Lodge and gets significant influence from the recreational opportunities present.
	10	Y-Cabin: The Y-Cabin valuation grouping consists of rural cabins with recreational influence.

	11	Rural Residential Area 4500: The three rural valuation groupings are aligned closely aligned with the agricultural market areas. The assessor notes that the areas closest to Lincoln and Crete are the more desirable because of the commuting opportunities; the influence decreases the further southwest you move though the county. Area 4500 corresponds to Ag Market Area 3 which is in the north part of the county.
	12	Rural Residential Area 4505: The three rural valuation groupings are aligned closely aligned with the agricultural market areas. The assessor notes that the areas closest to Lincoln and Crete are the more desirable because of the commuting opportunities; the influence decreases the further southwest you move though the county. Area 4505 corresponds to Ag Market Area 2 which is in the southern part of the county.
	13	Rural Residential Area 4510: The three rural valuation groupings are aligned closely aligned with the agricultural market areas. The assessor notes that the areas closest to Lincoln and Crete are the more desirable because of the commuting opportunities; the influence decreases the further southwest you move though the county. Area 4510 corresponds to Ag Market Area 1 which is in the center part of the county.
3.	List and describe the approach(es) used to estimate the market value of residential properties.	
	The cost approach to value is used.	
4	When was the last lot value study completed?	
	A lot value study is completed each time a valuation grouping is reappraised, so it varies between the valuation groups.	
5.	Describe the methodology used to determine the residential lot values.	
	A market analysis is conducted by using vacant lot sales.	
6.	What costing year for the cost approach is being used for each valuation grouping?	
	2004 – Wilber, DeWitt and Tobias 2006 - Crete 2008 – Friend, Dorchester, Swanton, Western, Y-BRL 2010 –All of the Rural Residential and Y-Cabin	
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?	
	Yes	
9.	How often does the County update the depreciation tables?	
	Depreciation tables are established for individual valuation groupings each time a reappraisal is completed.	

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.
	The sale verification and inspection provides information about changes to the property. Additionally information provided by seller/buyer during the sales review process is used to determine if a change is substantial.
12.	Please provide any documents related to the policies or procedures used for the residential class of property.
	Copies of the county's policies and procedures used in the valuation of residential property were provided.

76 Saline
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 : 180
Total Sales Price : 17,422,375
Total Adj. Sales Price : 17,452,895
Total Assessed Value : 17,046,940
Avg. Adj. Sales Price : 96,961
Avg. Assessed Value : 94,705

MEDIAN : 97
WGT. MEAN : 98
MEAN : 103
COD : 15.76
PRD : 105.23

COV : 54.64
STD : 56.16
Avg. Abs. Dev : 15.24
MAX Sales Ratio : 800.25
MIN Sales Ratio : 39.58

95% Median C.I. : 94.53 to 98.23
95% Wgt. Mean C.I. :
95% Mean C.I. : 94.58 to 110.98

Printed:4/5/2011 3:36:47PM

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-08 To 30-SEP-08	31	92.96	92.33	92.49	05.85	99.83	80.41	107.47	87.63 to 96.46	100,152	92,634
01-OCT-08 To 31-DEC-08	20	98.59	107.95	101.57	18.29	106.28	74.18	275.83	92.80 to 105.77	100,718	102,300
01-JAN-09 To 31-MAR-09	8	95.94	95.07	95.63	08.08	99.41	80.96	107.76	80.96 to 107.76	121,891	116,563
01-APR-09 To 30-JUN-09	21	100.04	99.98	99.73	07.30	100.25	72.86	124.73	95.08 to 105.01	97,010	96,744
01-JUL-09 To 30-SEP-09	27	96.11	125.65	101.19	38.54	124.17	75.21	800.25	90.04 to 103.47	118,070	119,471
01-OCT-09 To 31-DEC-09	20	98.37	104.20	100.02	14.31	104.18	81.68	185.08	91.32 to 107.34	89,213	89,232
01-JAN-10 To 31-MAR-10	14	94.23	90.33	92.08	13.31	98.10	39.58	115.51	75.38 to 101.59	60,893	56,073
01-APR-10 To 30-JUN-10	39	97.64	99.42	96.37	13.09	103.16	67.38	156.32	91.43 to 103.22	89,663	86,405
<u>Study Yrs</u>											
01-JUL-08 To 30-JUN-09	80	96.16	98.52	96.93	10.08	101.64	72.86	275.83	94.17 to 98.32	101,642	98,522
01-JUL-09 To 30-JUN-10	100	97.47	106.19	98.32	20.15	108.00	39.58	800.25	93.48 to 100.08	93,215	91,652
<u>Calendar Yrs</u>											
01-JAN-09 To 31-DEC-09	76	98.41	109.69	99.88	20.10	109.82	72.86	800.25	94.52 to 100.62	105,059	104,928
<u>ALL</u>	180	96.68	102.78	97.67	15.76	105.23	39.58	800.25	94.53 to 98.23	96,961	94,705

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	95.94	98.12	94.70	12.58	103.61	75.21	185.08	88.02 to 101.25	100,693	95,361
02	74	95.22	105.81	97.69	18.67	108.31	67.38	800.25	92.15 to 98.36	109,100	106,583
03	9	97.38	104.26	95.10	18.61	109.63	74.18	142.31	86.32 to 140.73	53,667	51,038
04	9	100.04	98.08	95.46	06.64	102.74	85.47	110.00	87.63 to 107.84	84,706	80,862
05	25	97.20	101.60	102.03	12.15	99.58	70.47	148.46	94.79 to 100.35	91,694	93,553
06	1	92.23	92.23	92.23	00.00	100.00	92.23	92.23	N/A	15,000	13,835
07	1	39.58	39.58	39.58	00.00	100.00	39.58	39.58	N/A	18,000	7,125
08	4	94.07	93.64	94.47	06.29	99.12	83.70	102.70	N/A	45,000	42,510
09	5	100.11	110.85	109.51	12.98	101.22	95.63	156.32	N/A	19,148	20,969
11	5	95.08	92.86	94.41	06.64	98.36	74.67	101.38	N/A	85,165	80,405
12	5	102.73	99.43	100.58	05.07	98.86	87.29	107.47	N/A	186,500	187,578
13	2	181.05	181.05	124.96	52.35	144.89	86.27	275.83	N/A	73,500	91,843
<u>ALL</u>	180	96.68	102.78	97.67	15.76	105.23	39.58	800.25	94.53 to 98.23	96,961	94,705

76 Saline
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 : 180
Total Sales Price : 17,422,375
Total Adj. Sales Price : 17,452,895
Total Assessed Value : 17,046,940
Avg. Adj. Sales Price : 96,961
Avg. Assessed Value : 94,705

MEDIAN : 97
WGT. MEAN : 98
MEAN : 103
COD : 15.76
PRD : 105.23

COV : 54.64
STD : 56.16
Avg. Abs. Dev : 15.24
MAX Sales Ratio : 800.25
MIN Sales Ratio : 39.58

95% Median C.I. : 94.53 to 98.23
95% Wgt. Mean C.I. :
95% Mean C.I. : 94.58 to 110.98

Printed:4/5/2011 3:36:47PM

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	174	96.45	102.75	97.63	15.73	105.24	39.58	800.25	94.52 to 98.16	99,685	97,322
06	5	100.11	110.85	109.51	12.98	101.22	95.63	156.32	N/A	19,148	20,969
07	1	67.38	67.38	67.38	00.00	100.00	67.38	67.38	N/A	12,000	8,085
<u>ALL</u>	180	96.68	102.78	97.67	15.76	105.23	39.58	800.25	94.53 to 98.23	96,961	94,705

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											
5000 TO 9999											
<u>Total \$</u>											
1 TO 9999											
10000 TO 29999	21	100.11	106.59	108.34	23.36	98.38	39.58	185.08	87.16 to 121.90	18,869	20,441
30000 TO 59999	25	96.41	103.75	101.89	17.03	101.83	70.47	275.83	91.73 to 101.59	44,628	45,471
60000 TO 99999	57	97.07	97.92	97.99	09.38	99.93	74.18	128.65	93.53 to 99.01	77,292	75,735
100000 TO 149999	48	95.82	96.36	96.48	08.47	99.88	75.21	148.46	91.43 to 100.04	127,583	123,090
150000 TO 249999	25	93.48	94.58	94.72	07.92	99.85	79.60	114.72	89.18 to 97.65	185,872	176,066
250000 TO 499999	2	96.41	96.41	96.47	06.61	99.94	90.04	102.77	N/A	346,250	334,038
500000 +											
<u>ALL</u>	180	96.68	102.78	97.67	15.76	105.23	39.58	800.25	94.53 to 98.23	96,961	94,705

2011 Correlation Section for Saline County

A. Residential Real Property

Saline County is an agriculturally based county with an array of small towns and villages that exist primarily to support agriculture. Crete is the largest town and Wilber is the county seat. Most of the residential properties in the county are in the towns and villages but there are some houses on acreages and houses on agricultural parcels. The county has divided the residential analysis and valuation work into 13 Valuation Groupings, 8 of them centered on individual towns plus two for cabin areas three for rural residential parcels. In the Residential Survey and Residential Assessment Actions section of the R&O, the characteristics of the Valuation Groupings are described in detail. The county believes that each grouping is unique with differing combinations of population, schools, available commercial services, healthcare services and employment outside the agricultural sector. The closing of a manufacturing plant in DeWitt has not impacted the value of residential property throughout the county at this time. Some locations have shown positive residential growth and some have shown decline. In all, the residential is stable, but values are somewhat flat to slightly increasing. Over the past 10 years, the residential valuations have increased at an average of 5.90%, and without growth at an average of 4.08%. In the 2011 Abstract, the change in valuation to the residential class is 2.31%; and 1.05% excluding growth. The assessment sales ratio study of the 180 qualified sales in the 2 year study period sales is among the lowest number of sales in 5 years, indicating a decrease in market activity. The average sales price has decreased from \$ 102,042 in 2010 to \$ 96,961 in 2011.

The basic assessment sales ratio study of the 180 qualified sales produced a median ratio of 97%. The analysis of the assessment process in the county goes beyond the statistics that are produced from the sales that have occurred in the current study period. The actions taken during the assessment process are of considerable importance when determining the quality of assessment. The assessor annually reports their assessment intentions in their 3 Year Plan; they verify their accomplishments during the interview for the Assessment Actions section of the R&O; and explain many of the other details and valuation procedures or policies during the preparation of the Survey. The discussion of their 6 Year Inspection process further reveals steps in any inspection, review or revaluation process and supports the thoroughness and the consistency of their actions.

It is not certain whether the county has achieved equalization in the residential class of property by simply reviewing the R&O Statistics. The Department does not depend solely on the assessment statistics to evaluate equalization in the county. The best basis to evaluate intra-county equalization is to determine that the valuation process is current accurate and applied consistently. The assessment actions narratives prepared this year and in prior years describe a process that likely to produce equalized results.

The Department believes that the quality of assessment of residential property in the county is acceptable. There are numerous reasons, but the most relevant are the Departments ongoing interaction with the assessor, and the annual reporting of their actions with regard to residential property. The county has built current records by the regular inspection of all parcels. The county has done a consistent and uniform job of valuation. They verify all sales, are in regular contact with many property owners and apply their valuation processes even handedly. The costs used are varied, as they are updated when the parcels are inspected. Each Valuation Grouping has consistent costing, and the land values and depreciation schedules

**2011 Correlation Section
for Saline County**

were developed to work with those costs.

The Department is confident that Saline County has conducted an adequate assessment process for residential property. They are thorough and timely in their work, thoroughly analyze current sales to discover needed changes and consistent in the application any changes that are needed. The current R&O Statistics are meaningful to measure the entire class partly because the sample is large and partly because the assessment actions are good. The measurement of any subclass of residential property is considered less reliable in most cases. For 2011, the median ratio is 97% for the residential property. The COD and the PRD are slightly out of the desired ranges. The statistics for this sample of sales indicate that no class or significant subclass is out of the desired range. Considering all of the factors, the level of value is 97%. There are no recommendations for the adjustment of the class or for any subclasses of the residential class. The quality of assessment for the residential class is acceptable.

**2011 Correlation Section
for Saline 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 Saline 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 Saline 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 Saline 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 Commercial Assessment Actions for Saline County

For 2011, Saline County has followed their 3 Year Plan which includes the following actions:

The county completed all pickup work of new improvements on commercial parcels.

The county conducted a thorough sale verification and analysis process.

For 2011, Saline County has done inspections and reappraisal of the commercial property in the valuation groups of Dorchester, Friend, Western and Wilber.

The inspection and revaluation process included an on-site inspection using the record cards to verify the measurements, classification and condition of the existing improvements. If there was a discrepancy that required a measurement or closer inspection, they measured the building. The county listed new unreported improvements and removed any buildings from the records that had been torn down. Interior inspections were done for most of the property. They took new photos of all significant buildings. There were new costs using 2010 costs, new depreciation, new record cards, and new sketches done for this project.

2011 Commercial Assessment Survey for Saline County

1.	Valuation data collection done by:	
	The contract appraiser and office appraiser	
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	Wilber: Wilber is the county seat and is a local trade center.
	02	Crete: Crete is influenced by its proximity to Lincoln and also has a significant amount of industry and employment opportunities within the community.
	03	DeWitt: DeWitt is currently experiencing a depressed market due to lingering effects of the loss of a major industrial employer.
	04	Dorchester: This is one of 5 small communities within Saline County; each has unique characteristics related to location, schools, commercial businesses and employment.
	05	Friend: This is one of 5 small communities within Saline County; each has unique characteristics related to location, schools, commercial businesses and employment.
	06	Swanton: This is one of 5 small communities within Saline County; each has unique characteristics related to location, schools, commercial businesses and employment.
	07	Tobias: This is one of 5 small communities within Saline County; each has unique characteristics related to location, schools, commercial businesses and employment.
	08	Western: This is one of 5 small communities within Saline County; each has unique characteristics related to location, schools, commercial businesses and employment.
	09	Rural: The rural valuation grouping contains all commercial properties that do not lie within one of the towns of Saline County.
3.	List and describe the approach(es) used to estimate the market value of commercial properties.	
	Cost approach is used in the county. The income approach was used on most subclasses in Crete.	

4.	When was the last lot value study completed?
	A lot value study is completed each time a valuation grouping is reappraised.
5.	Describe the methodology used to determine the commercial lot values.
	The front foot method is used in the downtown/main street areas; other areas are assessed using the square foot method. When limited sales of vacant lots are available to establish lot values, a method that abstracts the improvement value from the selling price may be developed.
6.	What costing year for the cost approach is being used for each valuation grouping?
	2007 – Crete 2009 – DeWitt, Swanton, Western, Tobias 2010 – Friend, Wilber, Dorchester, and Rural Commercial
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?
	The CAMA depreciation tables are used; however, local market adjustments are applied when needed.
8.	Are individual depreciation tables developed for each valuation grouping?
	Yes, if the depreciation is close to market we will use the CAMA tables, but if they are not, we will make our own tables.
9.	How often does the County update the depreciation tables?
	The depreciation tables are updated by valuation grouping each time a reappraisal is completed.
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.
	If use has been changed, or physical condition has been altered since last reappraisal. Also gather information from physical inspection and obtaining information provided by seller/buyer through the sale review process.
12.	Please provide any documents related to the policies or procedures used for the commercial class of property.
	Copies of the county’s policies and procedures used in the valuation of commercial property were provided.

76 Saline
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 : 23
Total Sales Price : 3,704,600
Total Adj. Sales Price : 3,483,420
Total Assessed Value : 3,265,545
Avg. Adj. Sales Price : 151,453
Avg. Assessed Value : 141,980

MEDIAN : 96
WGT. MEAN : 94
MEAN : 93
COD : 06.20
PRD : 99.25

COV : 12.19
STD : 11.34
Avg. Abs. Dev : 05.93
MAX Sales Ratio : 110.06
MIN Sales Ratio : 48.73

95% Median C.I. : 92.19 to 96.27
95% Wgt. Mean C.I. : 90.00 to 97.49
95% Mean C.I. : 88.15 to 97.95

Printed:4/5/2011 3:36:49PM

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	95.69	97.59	95.86	02.13	101.80	95.48	101.60	N/A	103,333	99,052
01-OCT-07 To 31-DEC-07	1	94.49	94.49	94.49	00.00	100.00	94.49	94.49	N/A	72,000	68,035
01-JAN-08 To 31-MAR-08	1	88.65	88.65	88.65	00.00	100.00	88.65	88.65	N/A	32,500	28,810
01-APR-08 To 30-JUN-08	2	103.07	103.07	100.08	06.78	102.99	96.08	110.06	N/A	87,500	87,568
01-JUL-08 To 30-SEP-08	6	96.20	88.62	95.53	08.59	92.77	48.73	98.13	48.73 to 98.13	336,262	321,238
01-OCT-08 To 31-DEC-08	2	91.31	91.31	89.79	01.70	101.69	89.76	92.86	N/A	17,675	15,870
01-JAN-09 To 31-MAR-09											
01-APR-09 To 30-JUN-09	1	80.20	80.20	80.20	00.00	100.00	80.20	80.20	N/A	358,000	287,105
01-JUL-09 To 30-SEP-09	2	95.32	95.32	95.52	01.66	99.79	93.74	96.89	N/A	57,500	54,925
01-OCT-09 To 31-DEC-09	1	92.06	92.06	92.06	00.00	100.00	92.06	92.06	N/A	41,500	38,205
01-JAN-10 To 31-MAR-10	3	99.01	96.23	92.90	06.02	103.58	85.89	103.78	N/A	51,333	47,687
01-APR-10 To 30-JUN-10	1	92.19	92.19	92.19	00.00	100.00	92.19	92.19	N/A	172,500	159,025
<u>Study Yrs</u>											
01-JUL-07 To 30-JUN-08	7	95.69	97.44	96.55	04.35	100.92	88.65	110.06	88.65 to 110.06	84,214	81,305
01-JUL-08 To 30-JUN-09	9	96.16	88.28	93.17	08.69	94.75	48.73	98.13	80.20 to 96.27	267,880	249,586
01-JUL-09 To 30-JUN-10	7	93.74	94.79	93.20	04.50	101.71	85.89	103.78	85.89 to 103.78	69,000	64,306
<u>Calendar Yrs</u>											
01-JAN-08 To 31-DEC-08	11	96.16	91.74	95.70	07.63	95.86	48.73	110.06	88.65 to 98.13	205,493	196,646
01-JAN-09 To 31-DEC-09	4	92.90	90.72	84.58	04.94	107.26	80.20	96.89	N/A	128,625	108,790
<u>ALL</u>	23	95.69	93.05	93.75	06.20	99.25	48.73	110.06	92.19 to 96.27	151,453	141,980

VALUATION GROUPING

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	3	99.01	101.19	100.19	05.24	101.00	94.49	110.06	N/A	64,000	64,123
02	12	95.89	93.42	93.82	03.00	99.57	80.20	96.89	92.19 to 96.21	259,938	243,880
03	2	93.39	93.39	90.67	05.08	103.00	88.65	98.13	N/A	20,660	18,733
05	3	101.60	99.15	95.85	03.85	103.44	92.06	103.78	N/A	21,833	20,928
07	2	70.80	70.80	49.24	31.17	143.79	48.73	92.86	N/A	15,175	7,473
08	1	89.76	89.76	89.76	00.00	100.00	89.76	89.76	N/A	35,000	31,415
<u>ALL</u>	23	95.69	93.05	93.75	06.20	99.25	48.73	110.06	92.19 to 96.27	151,453	141,980

76 Saline
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 : 23
Total Sales Price : 3,704,600
Total Adj. Sales Price : 3,483,420
Total Assessed Value : 3,265,545
Avg. Adj. Sales Price : 151,453
Avg. Assessed Value : 141,980

MEDIAN : 96
WGT. MEAN : 94
MEAN : 93
COD : 06.20
PRD : 99.25

COV : 12.19
STD : 11.34
Avg. Abs. Dev : 05.93
MAX Sales Ratio : 110.06
MIN Sales Ratio : 48.73

95% Median C.I. : 92.19 to 96.27
95% Wgt. Mean C.I. : 90.00 to 97.49
95% Mean C.I. : 88.15 to 97.95

Printed:4/5/2011 3:36:49PM

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	23	95.69	93.05	93.75	06.20	99.25	48.73	110.06	92.19 to 96.27	151,453	141,980
04											
<u>ALL</u>	23	95.69	93.05	93.75	06.20	99.25	48.73	110.06	92.19 to 96.27	151,453	141,980

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	1	92.86	92.86	92.86	00.00	100.00	92.86	92.86	N/A	350	325
5000 TO 9999											
<u>Total \$</u>											
1 TO 9999	1	92.86	92.86	92.86	00.00	100.00	92.86	92.86	N/A	350	325
10000 TO 29999	3	101.60	101.17	101.26	01.85	99.91	98.13	103.78	N/A	10,940	11,078
30000 TO 59999	4	89.21	79.80	81.33	12.45	98.12	48.73	92.06	N/A	34,750	28,263
60000 TO 99999	7	96.21	96.61	96.01	04.73	100.62	85.89	110.06	85.89 to 110.06	63,143	60,623
100000 TO 149999	2	95.89	95.89	95.89	00.21	100.00	95.69	96.08	N/A	122,500	117,468
150000 TO 249999	2	93.84	93.84	93.84	01.76	100.00	92.19	95.48	N/A	173,750	163,055
250000 TO 499999	3	96.16	90.85	90.86	05.54	99.99	80.20	96.19	N/A	358,917	326,117
500000 +	1	96.27	96.27	96.27	00.00	100.00	96.27	96.27	N/A	1,200,000	1,155,180
<u>ALL</u>	23	95.69	93.05	93.75	06.20	99.25	48.73	110.06	92.19 to 96.27	151,453	141,980

76 Saline
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 : 23
Total Sales Price : 3,704,600
Total Adj. Sales Price : 3,483,420
Total Assessed Value : 3,265,545
Avg. Adj. Sales Price : 151,453
Avg. Assessed Value : 141,980

MEDIAN : 96
WGT. MEAN : 94
MEAN : 93
COD : 06.20
PRD : 99.25

COV : 12.19
STD : 11.34
Avg. Abs. Dev : 05.93
MAX Sales Ratio : 110.06
MIN Sales Ratio : 48.73

95% Median C.I. : 92.19 to 96.27
95% Wgt. Mean C.I. : 90.00 to 97.49
95% Mean C.I. : 88.15 to 97.95

Printed:4/5/2011 3:36:49PM

OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Blank	6	90.91	85.03	82.36	10.25	103.24	48.73	98.13	48.73 to 98.13	24,695	20,338
297	1	80.20	80.20	80.20	00.00	100.00	80.20	80.20	N/A	358,000	287,105
306	1	94.49	94.49	94.49	00.00	100.00	94.49	94.49	N/A	72,000	68,035
340	1	96.89	96.89	96.89	00.00	100.00	96.89	96.89	N/A	65,000	62,980
349	1	99.01	99.01	99.01	00.00	100.00	99.01	99.01	N/A	70,000	69,305
351	1	96.21	96.21	96.21	00.00	100.00	96.21	96.21	N/A	60,000	57,725
352	1	92.19	92.19	92.19	00.00	100.00	92.19	92.19	N/A	172,500	159,025
353	2	90.99	90.99	92.26	05.61	98.62	85.89	96.08	N/A	100,000	92,260
384	1	93.74	93.74	93.74	00.00	100.00	93.74	93.74	N/A	50,000	46,870
406	2	105.83	105.83	108.11	04.00	97.89	101.60	110.06	N/A	32,500	35,135
419	1	96.19	96.19	96.19	00.00	100.00	96.19	96.19	N/A	235,000	226,050
455	1	96.27	96.27	96.27	00.00	100.00	96.27	96.27	N/A	1,200,000	1,155,180
476	1	103.78	103.78	103.78	00.00	100.00	103.78	103.78	N/A	9,000	9,340
526	1	95.48	95.48	95.48	00.00	100.00	95.48	95.48	N/A	175,000	167,085
528	1	95.69	95.69	95.69	00.00	100.00	95.69	95.69	N/A	120,000	114,830
544	1	96.16	96.16	96.16	00.00	100.00	96.16	96.16	N/A	483,750	465,195
<u>ALL</u>	23	95.69	93.05	93.75	06.20	99.25	48.73	110.06	92.19 to 96.27	151,453	141,980

2011 Correlation Section for Saline County

A. Commercial Real Property

Saline County is an agriculturally based county with an array of small towns and villages that exist primarily to support agriculture. Most of the commercial properties in the county either directly service or support agriculture or the people involved in agriculture. During the past year and even the past 5 to 10 years, commercial property has had no real economic fluctuations. The closing of a manufacturing plant in DeWitt has not impacted the value of commercial at this time. Some property uses have prospered and grown and some have declined. In all, the commercial is stable but somewhat flat in terms of value. There has been an average increase in commercial valuation over the past 10 years of 4.78%, but only 0.37% if growth is excluded.

The basic assessment sales ratio study of the 23 qualified sales produced a median ratio of 96%. The analysis of the assessment process in the county goes beyond the statistics that are produced from the sales that have occurred in the current study period. The actions taken during the assessment process are of considerable importance when determining the quality of assessment. The county annually reports their assessment intentions in their 3 Year Plan; they verify their accomplishments during the interview for the Assessment Actions section of the R&O; and explain many of the other details and valuation procedures or policies during the preparation of the Survey. The discussion of their 6 Year Inspection process further reveals steps in any inspection, review or revaluation process and supports the thoroughness and the consistency of their actions.

There is no way to know whether the county has achieved equalization in the commercial class of property by simply reviewing the R&O Statistics. The Commission Summary in the 2010 R&O indicated an average assessed value of the assessed base was \$71,947 and an average assessed value of the sold parcels was \$96,780. For 2011 the average value of the 23 sold parcels is \$141,980 indicating a lack of representativeness. The lack of sufficient sales and the likelihood that the sales are not representative of the class, leads one to conclude that the actions of the assessor are far more important in evaluating the level of value and likelihood of equalization of the class of commercial property. In the opinion of the Department, Saline County has achieved a reasonable degree of equalization based on their assessment practices, not based on the assessment statistics.

The Department believes that the quality of assessment of commercial property in the county is adequate. There are numerous reasons, but the most relevant are the Departments ongoing interaction with the assessor, and the annual reporting of their actions with regard to commercial property. The county has built their records by the regular inspection of all parcels. The county continually works to do a consistent and uniform job of valuation. They verify all sales, are in regular contact with the property owners and apply their valuation processes even handedly. The costs used are varied, as they are updated when the parcels are inspected. Each Valuation Grouping has consistent costing, and the land values and depreciation schedules were developed to work with those costs.

The Department is confident that Saline County has conducted a sound assessment process for commercial property. They are consistent in their verification and analysis of sales and the application of the results of the analysis. Historically, the county assessment process has produced a level of value of about 95 to 99%. The median of the 2011 statistics is 96%. The Department is reluctant to certify a level of value based on the median ratio of a small sample

**2011 Correlation Section
for Saline County**

of sales that is not apparently representative of this diverse class of property. There is not sufficient data to determine a level of value for the commercial class. There is not sufficient data to recommend any adjustment of the class or of any subclass of commercial property. The quality of assessment for the commercial class is acceptable based on the known practices of the assessor.

**2011 Correlation Section
for Saline 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 Saline 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 Saline 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 Saline 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 Agricultural Assessment Actions for Saline County

For 2011, Saline County has followed their 3 Year Plan which includes the following actions:

The county completed all pickup work of new improvements on agricultural parcels.

The county conducted a thorough sale verification and analysis process. Following that, they implemented new values for agricultural land throughout the county.

For 2011, Saline County has done inspections of the agricultural buildings in all of the three rural valuation groups. The project was conducted throughout 2009 and 2010 for use in 2011. The agricultural buildings were inspected and revalued in conjunction with the revaluation of the rural residential (acreage) houses, and the residences on the agricultural parcels.

The inspection and revaluation process included an on-site inspection using the record cards to verify the measurements, classification and condition of the existing improvements. If there was a discrepancy that required a measurement or closer inspection, they measured the building. The county listed new unreported improvements and removed any buildings from the records that had been torn down. They took new photos of all significant buildings. There were new costs using 2010 costs, new depreciation, new record cards, and new site plan sketches done for this project.

2011 Agricultural Assessment Survey for Saline County

1.	Valuation data collection done by:	
	The office appraiser and other office staff	
2.	List each market area, and describe the location and the specific characteristics that make each unique.	
	Market Area	Description of unique characteristics
	1	Market area 1 is predominantly dry land, as irrigation is not feasible in this area. The topography is rolling.
	2	Market area 2 has topography similar to area 1, but ground water is available for irrigation.
	3	Market area 3 is the flattest area of the county and irrigation is prolific in this area.
3.	Describe the process that is used to determine and monitor market areas.	
	Review the parcel use, type, location, geographic characteristics, zoning, parcel size and market characteristics. The county considers topography and access to ground water for irrigation development in developing the market area.	
4.	Describe the process used to identify and value rural residential land and recreational land in the county.	
	Rural residential property is identified and valued by present use, size and location.	
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, the farm home sites and rural residential home sites are valued the same in within the same market areas. There are three rural valuation groupings, which closely follow the boundaries for agricultural market areas. The primary difference is location. The properties that are within commuting distance to Lincoln and Crete will sell better as well as the properties near Dorchester and Friend, whom have quicker access to interstate.	
6.	What land characteristics are used to assign differences in assessed values?	
	LCG's are generally used as the counties unit of comparison for analyzing the market and then distributing the value back across the general agricultural population. Irrigation potential, general soils, field size, slope of terrain and flood potential are also considered.	
7.	What process is used to annually update land use? (Physical inspection, FSA maps, etc.)	
	Current land use information is obtained from the FSA maps when provided by the land owner. The local NRD office and physical inspections are information sources used in updating the land use. The county looks for evidence of land use changes using current aerial imagery.	
8.	Describe the process used to identify and monitor the influence of non-agricultural characteristics.	
	The county analyzes sales data in an attempt to identify and classify any non-ag influence. It is believed that non ag influence, if any exists may be around the rivers and ponds. At this time, there is no value attributed to non-agricultural influence.	

9.	Have special valuations applications been filed in the county? If yes, is there a value difference for the special valuation parcels.
	The county received one in 2009. At this time there is no value difference for the special valuation parcels.
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.
	The sale verification and inspection provides information about changes to the property. Additionally information provided by seller/buyer during the sales review process is used to determine if a change is substantial. Changes of land use are usually considered to be substantial.
12.	Please provide any documents related to the policies or procedures used for the agricultural class of property.
	Copies of the county's policies and procedures used in the valuation of agricultural property were provided.

76 Saline
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 : 51
 Total Sales Price : 15,203,898
 Total Adj. Sales Price : 15,054,071
 Total Assessed Value : 10,368,331
 Avg. Adj. Sales Price : 295,178
 Avg. Assessed Value : 203,301

MEDIAN : 71
 WGT. MEAN : 69
 MEAN : 74
 COD : 18.31
 PRD : 107.03

COV : 22.21
 STD : 16.37
 Avg. Abs. Dev : 13.06
 MAX Sales Ratio : 121.35
 MIN Sales Ratio : 45.57

95% Median C.I. : 65.38 to 78.38
 95% Wgt. Mean C.I. : 64.13 to 73.62
 95% Mean C.I. : 69.22 to 78.20

Printed: 4/5/2011 3:36:52PM

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	2	65.25	65.25	65.27	08.28	99.97	59.85	70.65	N/A	244,750	159,753
01-OCT-07 To 31-DEC-07	7	85.40	87.15	77.97	17.93	111.77	53.12	121.35	53.12 to 121.35	258,199	201,312
01-JAN-08 To 31-MAR-08	6	82.81	84.70	85.04	10.69	99.60	66.35	104.90	66.35 to 104.90	156,885	133,408
01-APR-08 To 30-JUN-08	3	72.89	74.95	65.93	14.20	113.68	60.45	91.50	N/A	243,400	160,470
01-JUL-08 To 30-SEP-08	2	62.64	62.64	59.03	16.22	106.12	52.48	72.79	N/A	152,000	89,725
01-OCT-08 To 31-DEC-08	5	64.57	66.53	64.56	12.27	103.05	51.14	82.53	N/A	237,917	153,596
01-JAN-09 To 31-MAR-09	2	66.15	66.15	65.26	15.65	101.36	55.80	76.49	N/A	263,577	172,005
01-APR-09 To 30-JUN-09	1	63.47	63.47	63.47	00.00	100.00	63.47	63.47	N/A	818,958	519,760
01-JUL-09 To 30-SEP-09	4	71.65	70.92	71.43	06.85	99.29	62.00	78.38	N/A	308,250	220,179
01-OCT-09 To 31-DEC-09	8	63.45	65.45	59.61	20.30	109.80	45.57	97.58	45.57 to 97.58	334,796	199,584
01-JAN-10 To 31-MAR-10	7	74.18	76.32	80.08	14.21	95.30	60.00	103.59	60.00 to 103.59	264,959	212,168
01-APR-10 To 30-JUN-10	4	74.34	72.59	63.87	21.28	113.65	53.20	88.47	N/A	619,975	396,006
<u>Study Yrs</u>											
01-JUL-07 To 30-JUN-08	18	82.81	81.87	75.86	16.37	107.92	53.12	121.35	70.25 to 92.80	220,467	167,253
01-JUL-08 To 30-JUN-09	10	64.02	65.37	63.78	12.76	102.49	51.14	82.53	52.48 to 76.49	283,970	181,120
01-JUL-09 To 30-JUN-10	23	67.11	70.95	67.26	18.12	105.49	45.57	103.59	61.62 to 78.38	358,521	241,156
<u>Calendar Yrs</u>											
01-JAN-08 To 31-DEC-08	16	72.84	74.43	70.43	16.01	105.68	51.14	104.90	63.10 to 82.94	197,818	139,330
01-JAN-09 To 31-DEC-09	15	65.27	66.87	63.55	15.80	105.22	45.57	97.58	55.80 to 76.49	350,498	222,744
<u>ALL</u>	51	71.33	73.71	68.87	18.31	107.03	45.57	121.35	65.38 to 78.38	295,178	203,301

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	23	70.65	71.16	65.43	17.21	108.76	50.37	97.58	61.62 to 82.68	205,867	134,690
2	7	74.18	73.04	71.90	08.71	101.59	60.45	88.34	60.45 to 88.34	232,219	166,969
3	21	73.28	76.72	70.19	21.82	109.30	45.57	121.35	63.47 to 87.01	413,981	290,557
<u>ALL</u>	51	71.33	73.71	68.87	18.31	107.03	45.57	121.35	65.38 to 78.38	295,178	203,301

76 Saline
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 : 51
 Total Sales Price : 15,203,898
 Total Adj. Sales Price : 15,054,071
 Total Assessed Value : 10,368,331
 Avg. Adj. Sales Price : 295,178
 Avg. Assessed Value : 203,301

MEDIAN : 71
 WGT. MEAN : 69
 MEAN : 74
 COD : 18.31
 PRD : 107.03

COV : 22.21
 STD : 16.37
 Avg. Abs. Dev : 13.06
 MAX Sales Ratio : 121.35
 MIN Sales Ratio : 45.57

95% Median C.I. : 65.38 to 78.38
 95% Wgt. Mean C.I. : 64.13 to 73.62
 95% Mean C.I. : 69.22 to 78.20

Printed:4/5/2011 3:36:52PM

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	4	74.89	76.35	76.08	06.12	100.35	70.25	85.36	N/A	296,848	225,830
2	2	73.37	73.37	73.12	04.25	100.34	70.25	76.49	N/A	262,695	192,070
3	2	79.32	79.32	78.43	07.61	101.13	73.28	85.36	N/A	331,000	259,590
_____Dry_____											
County	10	53.16	63.82	54.32	24.91	117.49	45.57	97.58	50.37 to 91.50	331,433	180,021
1	6	52.92	64.58	56.29	24.89	114.73	50.37	97.58	50.37 to 97.58	284,272	160,007
2	1	60.45	60.45	60.45	00.00	100.00	60.45	60.45	N/A	432,600	261,505
3	3	53.20	63.42	49.20	28.78	128.90	45.57	91.50	N/A	392,033	192,888
_____ALL_____	51	71.33	73.71	68.87	18.31	107.03	45.57	121.35	65.38 to 78.38	295,178	203,301

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	10	71.77	74.26	69.95	12.76	106.16	60.34	103.59	63.47 to 85.36	566,028	395,941
2	2	73.37	73.37	73.12	04.25	100.34	70.25	76.49	N/A	262,695	192,070
3	8	69.65	74.48	69.63	15.33	106.97	60.34	103.59	60.34 to 103.59	641,861	446,909
_____Dry_____											
County	17	70.65	70.33	61.03	21.76	115.24	45.57	97.58	52.71 to 88.47	270,242	164,925
1	12	76.93	73.31	65.80	19.62	111.41	50.37	97.58	52.71 to 88.47	233,990	153,973
2	2	62.86	62.86	61.85	03.83	101.63	60.45	65.27	N/A	305,070	188,695
3	3	53.20	63.42	49.20	28.78	128.90	45.57	91.50	N/A	392,033	192,888
_____ALL_____	51	71.33	73.71	68.87	18.31	107.03	45.57	121.35	65.38 to 78.38	295,178	203,301

76 Saline
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 : 61
 Total Sales Price : 18,423,812
 Total Adj. Sales Price : 18,212,285
 Total Assessed Value : 12,505,027
 Avg. Adj. Sales Price : 298,562
 Avg. Assessed Value : 205,000

MEDIAN : 71
 WGT. MEAN : 69
 MEAN : 74
 COD : 19.73
 PRD : 107.98

COV : 23.33
 STD : 17.30
 Avg. Abs. Dev : 14.07
 MAX Sales Ratio : 121.35
 MIN Sales Ratio : 45.57

95% Median C.I. : 65.27 to 78.38
 95% Wgt. Mean C.I. : 64.56 to 72.77
 95% Mean C.I. : 69.80 to 78.48

Printed: 4/5/2011 3:36:55PM

DATE OF SALE *											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
<u>Qtrts</u>												
01-JUL-07 To 30-SEP-07	2	65.25	65.25	65.27	08.28	99.97	59.85	70.65	N/A	244,750	159,753	
01-OCT-07 To 31-DEC-07	9	85.40	86.04	77.28	19.02	111.34	53.12	121.35	62.69 to 101.62	230,377	178,046	
01-JAN-08 To 31-MAR-08	6	82.81	84.70	85.04	10.69	99.60	66.35	104.90	66.35 to 104.90	156,885	133,408	
01-APR-08 To 30-JUN-08	3	72.89	74.95	65.93	14.20	113.68	60.45	91.50	N/A	243,400	160,470	
01-JUL-08 To 30-SEP-08	3	72.79	76.25	71.23	23.35	107.05	52.48	103.48	N/A	139,667	99,482	
01-OCT-08 To 31-DEC-08	7	64.57	69.46	68.21	14.56	101.83	51.14	89.86	51.14 to 89.86	267,798	182,672	
01-JAN-09 To 31-MAR-09	6	66.15	68.93	63.40	26.44	108.72	46.15	105.91	46.15 to 105.91	418,228	265,159	
01-APR-09 To 30-JUN-09	2	62.10	62.10	63.14	02.21	98.35	60.73	63.47	N/A	464,479	293,282	
01-JUL-09 To 30-SEP-09	4	71.65	70.92	71.43	06.85	99.29	62.00	78.38	N/A	308,250	220,179	
01-OCT-09 To 31-DEC-09	8	63.45	65.45	59.61	20.30	109.80	45.57	97.58	45.57 to 97.58	334,796	199,584	
01-JAN-10 To 31-MAR-10	7	74.18	76.32	80.08	14.21	95.30	60.00	103.59	60.00 to 103.59	264,959	212,168	
01-APR-10 To 30-JUN-10	4	74.34	72.59	63.87	21.28	113.65	53.20	88.47	N/A	619,975	396,006	
<u>Study Yrs</u>												
01-JUL-07 To 30-JUN-08	20	82.81	81.89	75.66	17.09	108.23	53.12	121.35	70.25 to 92.80	211,720	160,189	
01-JUL-08 To 30-JUN-09	18	64.12	69.60	65.50	20.35	106.26	46.15	105.91	55.80 to 76.85	318,440	208,593	
01-JUL-09 To 30-JUN-10	23	67.11	70.95	67.26	18.12	105.49	45.57	103.59	61.62 to 78.38	358,521	241,156	
<u>Calendar Yrs</u>												
01-JAN-08 To 31-DEC-08	19	72.89	76.21	72.10	17.57	105.70	51.14	104.90	63.66 to 89.86	208,689	150,474	
01-JAN-09 To 31-DEC-09	20	64.37	67.25	63.33	18.91	106.19	45.57	105.91	55.80 to 76.49	367,485	232,745	
<u>ALL</u>	61	71.33	74.14	68.66	19.73	107.98	45.57	121.35	65.27 to 78.38	298,562	205,000	

AREA (MARKET)											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
1	24	68.88	70.85	65.29	17.33	108.52	50.37	97.58	61.62 to 82.68	213,956	139,687	
2	10	72.22	71.15	62.94	16.96	113.04	46.15	101.62	52.37 to 88.34	292,462	184,077	
3	27	76.85	78.17	72.02	21.13	108.54	45.57	121.35	63.47 to 89.86	376,027	270,806	
<u>ALL</u>	61	71.33	74.14	68.66	19.73	107.98	45.57	121.35	65.27 to 78.38	298,562	205,000	

76 Saline
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 : 61
 Total Sales Price : 18,423,812
 Total Adj. Sales Price : 18,212,285
 Total Assessed Value : 12,505,027
 Avg. Adj. Sales Price : 298,562
 Avg. Assessed Value : 205,000

MEDIAN : 71
 WGT. MEAN : 69
 MEAN : 74
 COD : 19.73
 PRD : 107.98

COV : 23.33
 STD : 17.30
 Avg. Abs. Dev : 14.07
 MAX Sales Ratio : 121.35
 MIN Sales Ratio : 45.57

95% Median C.I. : 65.27 to 78.38
 95% Wgt. Mean C.I. : 64.56 to 72.77
 95% Mean C.I. : 69.80 to 78.48

Printed:4/5/2011 3:36:55PM

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	5	76.49	79.05	78.74	08.29	100.39	70.25	89.86	N/A	294,478	231,884
2	2	73.37	73.37	73.12	04.25	100.34	70.25	76.49	N/A	262,695	192,070
3	3	85.36	82.83	81.87	06.48	101.17	73.28	89.86	N/A	315,667	258,426
_____Dry_____											
County	12	56.83	63.55	55.48	22.05	114.55	45.57	97.58	51.14 to 82.53	318,694	176,804
1	7	53.12	64.44	57.69	24.08	111.70	50.37	97.58	50.37 to 97.58	300,804	173,524
2	1	60.45	60.45	60.45	00.00	100.00	60.45	60.45	N/A	432,600	261,505
3	4	56.97	62.75	50.19	23.47	125.02	45.57	91.50	N/A	321,525	161,367
_____Grass_____											
County	1	101.62	101.62	101.62	00.00	100.00	101.62	101.62	N/A	68,000	69,100
2	1	101.62	101.62	101.62	00.00	100.00	101.62	101.62	N/A	68,000	69,100
_____ALL_____	61	71.33	74.14	68.66	19.73	107.98	45.57	121.35	65.27 to 78.38	298,562	205,000

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	13	73.28	75.73	69.65	17.63	108.73	46.15	105.91	63.47 to 89.86	526,791	366,900
2	3	70.25	64.30	57.97	14.39	110.92	46.15	76.49	N/A	399,463	231,578
3	10	75.83	79.16	72.12	17.75	109.76	60.34	105.91	63.47 to 103.59	564,989	407,497
_____Dry_____											
County	20	64.47	69.14	61.28	21.36	112.83	45.57	97.58	53.20 to 82.94	265,106	162,464
1	13	71.33	72.56	65.54	20.34	110.71	50.37	97.58	52.71 to 88.47	246,760	161,715
2	2	62.86	62.86	61.85	03.83	101.63	60.45	65.27	N/A	305,070	188,695
3	5	60.73	62.74	51.86	18.24	120.98	45.57	91.50	N/A	296,820	153,919
_____Grass_____											
County	1	101.62	101.62	101.62	00.00	100.00	101.62	101.62	N/A	68,000	69,100
2	1	101.62	101.62	101.62	00.00	100.00	101.62	101.62	N/A	68,000	69,100
_____ALL_____	61	71.33	74.14	68.66	19.73	107.98	45.57	121.35	65.27 to 78.38	298,562	205,000

76 Saline
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 : 97
 Total Sales Price : 33,556,550
 Total Adj. Sales Price : 33,192,023
 Total Assessed Value : 22,264,007
 Avg. Adj. Sales Price : 342,186
 Avg. Assessed Value : 229,526

MEDIAN : 68
 WGT. MEAN : 67
 MEAN : 72
 COD : 20.04
 PRD : 106.69

COV : 24.03
 STD : 17.20
 Avg. Abs. Dev : 13.71
 MAX Sales Ratio : 121.35
 MIN Sales Ratio : 33.63

95% Median C.I. : 64.48 to 74.18
 95% Wgt. Mean C.I. : 63.91 to 70.24
 95% Mean C.I. : 68.15 to 74.99

Printed:4/5/2011 3:36:58PM

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	70.65	75.42	81.40	16.94	92.65	59.85	95.75	N/A	346,500	282,039
01-OCT-07 To 31-DEC-07	14	80.06	81.07	73.95	19.42	109.63	53.12	121.35	62.69 to 100.86	216,814	160,343
01-JAN-08 To 31-MAR-08	11	78.84	81.34	77.41	12.18	105.08	66.35	104.90	67.06 to 97.44	271,837	210,430
01-APR-08 To 30-JUN-08	5	67.63	71.00	66.30	12.24	107.09	60.45	91.50	N/A	326,040	216,177
01-JUL-08 To 30-SEP-08	6	60.50	67.17	61.97	19.70	108.39	52.48	103.48	52.48 to 103.48	304,167	188,500
01-OCT-08 To 31-DEC-08	8	64.12	67.33	64.24	15.19	104.81	51.14	89.86	51.14 to 89.86	313,323	201,281
01-JAN-09 To 31-MAR-09	10	76.27	73.88	71.92	23.15	102.73	46.15	110.37	50.72 to 105.91	469,337	337,570
01-APR-09 To 30-JUN-09	6	62.10	59.49	56.77	14.03	104.79	43.68	76.62	43.68 to 76.62	513,101	291,299
01-JUL-09 To 30-SEP-09	5	70.01	68.01	68.75	09.51	98.92	56.38	78.38	N/A	300,100	206,305
01-OCT-09 To 31-DEC-09	13	61.62	62.31	57.00	21.88	109.32	33.63	97.58	49.34 to 84.94	421,212	240,079
01-JAN-10 To 31-MAR-10	9	68.40	74.05	77.70	13.67	95.30	60.00	103.59	63.80 to 87.01	253,523	196,990
01-APR-10 To 30-JUN-10	7	64.15	68.20	63.39	20.22	107.59	47.67	88.47	47.67 to 88.47	447,886	283,898
<u>Study Yrs</u>											
01-JUL-07 To 30-JUN-08	33	74.95	79.12	74.60	17.28	106.06	53.12	121.35	70.25 to 85.40	263,494	196,562
01-JUL-08 To 30-JUN-09	30	63.57	67.91	64.98	21.43	104.51	43.68	110.37	55.80 to 76.04	403,452	262,158
01-JUL-09 To 30-JUN-10	34	65.33	67.47	63.85	18.23	105.67	33.63	103.59	60.34 to 74.18	364,505	232,728
<u>Calendar Yrs</u>											
01-JAN-08 To 31-DEC-08	30	69.81	73.05	68.55	17.36	106.56	51.14	104.90	63.66 to 78.84	298,400	204,562
01-JAN-09 To 31-DEC-09	34	63.50	66.05	62.90	21.81	105.01	33.63	110.37	54.93 to 76.04	433,771	272,825
<u>ALL</u>	97	68.40	71.57	67.08	20.04	106.69	33.63	121.35	64.48 to 74.18	342,186	229,526

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	29	68.40	69.83	65.26	16.32	107.00	50.37	97.58	61.62 to 74.95	218,708	142,718
2	28	63.67	65.32	58.77	17.61	111.15	43.68	101.62	54.93 to 74.18	349,728	205,544
3	40	75.40	77.20	72.52	21.31	106.45	33.63	121.35	66.02 to 85.40	426,428	309,249
<u>ALL</u>	97	68.40	71.57	67.08	20.04	106.69	33.63	121.35	64.48 to 74.18	342,186	229,526

76 Saline
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 : 97
 Total Sales Price : 33,556,550
 Total Adj. Sales Price : 33,192,023
 Total Assessed Value : 22,264,007
 Avg. Adj. Sales Price : 342,186
 Avg. Assessed Value : 229,526

MEDIAN : 68
 WGT. MEAN : 67
 MEAN : 72
 COD : 20.04
 PRD : 106.69

COV : 24.03
 STD : 17.20
 Avg. Abs. Dev : 13.71
 MAX Sales Ratio : 121.35
 MIN Sales Ratio : 33.63

95% Median C.I. : 64.48 to 74.18
 95% Wgt. Mean C.I. : 63.91 to 70.24
 95% Mean C.I. : 68.15 to 74.99

Printed:4/5/2011 3:36:58PM

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	9	76.49	80.19	80.46	13.92	99.66	63.53	110.37	67.63 to 89.86	368,154	296,215
2	3	70.25	70.09	69.70	06.15	100.56	63.53	76.49	N/A	272,130	189,674
3	6	85.15	85.24	83.98	11.70	101.50	67.63	110.37	67.63 to 110.37	416,167	349,486
_____Dry_____											
County	16	58.42	64.77	56.31	21.72	115.02	45.57	97.58	52.71 to 82.53	289,927	163,252
1	8	54.75	63.44	57.54	21.19	110.25	50.37	97.58	50.37 to 97.58	296,641	170,685
2	4	67.83	69.46	61.36	17.93	113.20	54.16	88.03	N/A	244,900	150,273
3	4	56.97	62.75	50.19	23.47	125.02	45.57	91.50	N/A	321,525	161,367
_____Grass_____											
County	2	86.80	86.80	82.70	17.09	104.96	71.97	101.62	N/A	94,000	77,735
2	2	86.80	86.80	82.70	17.09	104.96	71.97	101.62	N/A	94,000	77,735
_____ALL_____	97	68.40	71.57	67.08	20.04	106.69	33.63	121.35	64.48 to 74.18	342,186	229,526

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	27	68.28	72.67	69.48	20.77	104.59	43.68	110.37	63.53 to 84.94	532,625	370,081
2	8	50.20	56.02	52.32	19.24	107.07	43.68	76.49	43.68 to 76.49	467,249	244,460
3	19	76.04	79.68	75.51	17.07	105.52	60.34	110.37	66.02 to 89.86	560,152	422,974
_____Dry_____											
County	28	64.07	68.04	61.44	19.24	110.74	45.57	97.58	56.38 to 75.21	255,476	156,974
1	16	69.53	70.09	64.55	20.06	108.58	50.37	97.58	53.12 to 85.10	250,524	161,715
2	7	64.48	67.16	62.51	11.38	107.44	54.16	88.03	54.16 to 88.03	237,263	148,319
3	5	60.73	62.74	51.86	18.24	120.98	45.57	91.50	N/A	296,820	153,919
_____Grass_____											
County	2	86.80	86.80	82.70	17.09	104.96	71.97	101.62	N/A	94,000	77,735
2	2	86.80	86.80	82.70	17.09	104.96	71.97	101.62	N/A	94,000	77,735
_____ALL_____	97	68.40	71.57	67.08	20.04	106.69	33.63	121.35	64.48 to 74.18	342,186	229,526

SALINE COUNTY ASSESSOR'S OFFICE
PO BOX 865
WILBER, NE 68465
PHONE: (402) 821-2588 FAX: (402) 821-3319
EMAIL: salineassessor@diodecom.net



February 28, 2011

Dear Ms. Sorensen,

Saline County has received one application for Special Value that has been approved and will remain on file.

Presently, we are unable to discern a non-agricultural influence affecting the value of the property. The taxable value is calculated in the same manner as with all other agricultural land in Saline County.

We continue to analyze the sales market and if a difference is noted, Special valuation will be implemented.

Respectfully,

Brandi Kelly

Brandi Kelly
Saline County Assessor

AGRICULTURAL - BASE STAT

Type : Qualified

Date Range : 07/01/2007 to 06/30/2010 Posted Before : 02/17/2011

Number of Sales :	51	Median :	71	COV :	22.21	95% Median C.I. :	65.38 to 78.38
Total Sales Price :	15,203,898	Wgt. Mean :	69	STD :	16.37	95% Wgt. Mean C.I. :	64.13 to 73.62
Total Adj. Sales Price :	15,054,071	Mean :	74	Avg.Abs.Dev :	13.06	95% Mean C.I. :	69.22 to 78.20
Total Assessed Value :	10,368,331						
Avg. Adj. Sales Price :	295,178	COD :	18.31	MAX Sales Ratio :	121.35		
Avg. Assessed Value :	203,301	PRD :	107.03	MIN Sales Ratio :	45.57		

Printed : 03/30/2011

DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
<u>Qrtrs</u>											
07/01/2007 To 09/30/2007	2	65.25	65.25	65.27	08.28	99.97	59.85	70.65	N/A	244,750	159,753
10/01/2007 To 12/31/2007	7	85.40	87.15	77.97	17.93	111.77	53.12	121.35	53.12 to 121.35	258,199	201,312
01/01/2008 To 03/31/2008	6	82.81	84.70	85.04	10.69	99.60	66.35	104.90	66.35 to 104.90	156,885	133,408
04/01/2008 To 06/30/2008	3	72.89	74.95	65.93	14.20	113.68	60.45	91.50	N/A	243,400	160,470
07/01/2008 To 09/30/2008	2	62.64	62.64	59.03	16.22	106.12	52.48	72.79	N/A	152,000	89,725
10/01/2008 To 12/31/2008	5	64.57	66.53	64.56	12.27	103.05	51.14	82.53	N/A	237,917	153,596
01/01/2009 To 03/31/2009	2	66.15	66.15	65.26	15.65	101.36	55.80	76.49	N/A	263,577	172,005
04/01/2009 To 06/30/2009	1	63.47	63.47	63.47		100.00	63.47	63.47	N/A	818,958	519,760
07/01/2009 To 09/30/2009	4	71.65	70.92	71.43	06.85	99.29	62.00	78.38	N/A	308,250	220,179
10/01/2009 To 12/31/2009	8	63.45	65.45	59.61	20.30	109.80	45.57	97.58	45.57 to 97.58	334,796	199,584
01/01/2010 To 03/31/2010	7	74.18	76.32	80.08	14.21	95.30	60.00	103.59	60.00 to 103.59	264,959	212,168
04/01/2010 To 06/30/2010	4	74.34	72.59	63.87	21.28	113.65	53.20	88.47	N/A	619,975	396,006
<u>Study Yrs</u>											
07/01/2007 To 06/30/2008	18	82.81	81.87	75.86	16.37	107.92	53.12	121.35	70.25 to 92.80	220,467	167,253
07/01/2008 To 06/30/2009	10	64.02	65.37	63.78	12.76	102.49	51.14	82.53	52.48 to 76.49	283,970	181,120
07/01/2009 To 06/30/2010	23	67.11	70.95	67.26	18.12	105.49	45.57	103.59	61.62 to 78.38	358,521	241,156
<u>Calendar Yrs</u>											
01/01/2008 To 12/31/2008	16	72.84	74.43	70.43	16.01	105.68	51.14	104.90	63.10 to 82.94	197,818	139,330
01/01/2009 To 12/31/2009	15	65.27	66.87	63.55	15.80	105.22	45.57	97.58	55.80 to 76.49	350,498	222,744
<u>ALL</u>											
07/01/2007 To 06/30/2010	51	71.33	73.71	68.87	18.31	107.03	45.57	121.35	65.38 to 78.38	295,178	203,301

AGRICULTURAL - BASE STAT

Type : Qualified

Date Range : 07/01/2007 to 06/30/2010 Posted Before : 02/17/2011

Number of Sales :	51	Median :	71	COV :	22.21	95% Median C.I. :	65.38 to 78.38
Total Sales Price :	15,203,898	Wgt. Mean :	69	STD :	16.37	95% Wgt. Mean C.I. :	64.13 to 73.62
Total Adj. Sales Price :	15,054,071	Mean :	74	Avg.Abs.Dev :	13.06	95% Mean C.I. :	69.22 to 78.20
Total Assessed Value :	10,368,331						
Avg. Adj. Sales Price :	295,178	COD :	18.31	MAX Sales Ratio :	121.35		
Avg. Assessed Value :	203,301	PRD :	107.03	MIN Sales Ratio :	45.57		

Printed : 03/30/2011

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
1	23	70.65	71.16	65.43	17.21	108.76	50.37	97.58	61.62 to 82.68	205,867	134,690
2	7	74.18	73.04	71.90	08.71	101.59	60.45	88.34	60.45 to 88.34	232,219	166,969
3	21	73.28	76.72	70.19	21.82	109.30	45.57	121.35	63.47 to 87.01	413,981	290,557
<u>ALL</u>											
07/01/2007 To 06/30/2010	51	71.33	73.71	68.87	18.31	107.03	45.57	121.35	65.38 to 78.38	295,178	203,301

95%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
<u>Irrigated</u>											
County	4	74.89	76.35	76.08	06.12	100.35	70.25	85.36	N/A	296,848	225,830
2	2	73.37	73.37	73.12	04.25	100.34	70.25	76.49	N/A	262,695	192,070
3	2	79.32	79.32	78.43	07.61	101.13	73.28	85.36	N/A	331,000	259,590
<u>Dry</u>											
County	10	53.16	63.82	54.32	24.91	117.49	45.57	97.58	50.37 to 91.50	331,433	180,021
1	6	52.92	64.58	56.29	24.89	114.73	50.37	97.58	50.37 to 97.58	284,272	160,007
2	1	60.45	60.45	60.45		100.00	60.45	60.45	N/A	432,600	261,505
3	3	53.20	63.42	49.20	28.78	128.90	45.57	91.50	N/A	392,033	192,888
<u>ALL</u>											
07/01/2007 To 06/30/2010	51	71.33	73.71	68.87	18.31	107.03	45.57	121.35	65.38 to 78.38	295,178	203,301

AGRICULTURAL - BASE STAT

Type : Qualified

Date Range : 07/01/2007 to 06/30/2010 Posted Before : 02/17/2011

Number of Sales :	51	Median :	71	COV :	22.21	95% Median C.I. :	65.38 to 78.38
Total Sales Price :	15,203,898	Wgt. Mean :	69	STD :	16.37	95% Wgt. Mean C.I. :	64.13 to 73.62
Total Adj. Sales Price :	15,054,071	Mean :	74	Avg.Abs.Dev :	13.06	95% Mean C.I. :	69.22 to 78.20
Total Assessed Value :	10,368,331						
Avg. Adj. Sales Price :	295,178	COD :	18.31	MAX Sales Ratio :	121.35		
Avg. Assessed Value :	203,301	PRD :	107.03	MIN Sales Ratio :	45.57		

Printed : 03/30/2011

80%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
<u>Irrigated</u>											
County	10	71.77	74.26	69.95	12.76	106.16	60.34	103.59	63.47 to 85.36	566,028	395,941
2	2	73.37	73.37	73.12	04.25	100.34	70.25	76.49	N/A	262,695	192,070
3	8	69.65	74.48	69.63	15.33	106.97	60.34	103.59	60.34 to 103.59	641,861	446,909
<u>Dry</u>											
County	17	70.65	70.33	61.03	21.76	115.24	45.57	97.58	52.71 to 88.47	270,242	164,925
1	12	76.93	73.31	65.80	19.62	111.41	50.37	97.58	52.71 to 88.47	233,990	153,973
2	2	62.86	62.86	61.85	03.83	101.63	60.45	65.27	N/A	305,070	188,695
3	3	53.20	63.42	49.20	28.78	128.90	45.57	91.50	N/A	392,033	192,888
<u>ALL</u>											
07/01/2007 To 06/30/2010	51	71.33	73.71	68.87	18.31	107.03	45.57	121.35	65.38 to 78.38	295,178	203,301

AGRICULTURAL-RANDOM INCLUDE

Type : Qualified

Number of Sales :	61	Median :	71	COV :	23.33	95% Median C.I. :	65.27 to 78.38
Total Sales Price :	18,423,812	Wgt. Mean :	69	STD :	17.30	95% Wgt. Mean C.I. :	64.56 to 72.77
Total Adj. Sales Price :	18,212,285	Mean :	74	Avg. Abs. Dev :	14.07	95% Mean C.I. :	69.80 to 78.48
Total Assessed Value :	12,505,027						
Avg. Adj. Sales Price :	298,562	COD :	19.73	MAX Sales Ratio :	121.35		
Avg. Assessed Value :	205,000	PRD :	107.98	MIN Sales Ratio :	45.57		

DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
<u>Qrtrs</u>											
07/01/2007 To 09/30/2007	2	65.25	65.25	65.27	08.28	99.97	59.85	70.65	N/A	244,750	159,753
10/01/2007 To 12/31/2007	9	85.40	86.04	77.28	19.02	111.34	53.12	121.35	62.69 to 101.62	230,377	178,046
01/01/2008 To 03/31/2008	6	82.81	84.70	85.04	10.69	99.60	66.35	104.90	66.35 to 104.90	156,885	133,408
04/01/2008 To 06/30/2008	3	72.89	74.95	65.93	14.20	113.68	60.45	91.50	N/A	243,400	160,470
07/01/2008 To 09/30/2008	3	72.79	76.25	71.23	23.35	107.05	52.48	103.48	N/A	139,667	99,482
10/01/2008 To 12/31/2008	7	64.57	69.46	68.21	14.56	101.83	51.14	89.86	51.14 to 89.86	267,798	182,672
01/01/2009 To 03/31/2009	6	66.15	68.93	63.40	26.44	108.72	46.15	105.91	46.15 to 105.91	418,228	265,159
04/01/2009 To 06/30/2009	2	62.10	62.10	63.14	02.21	98.35	60.73	63.47	N/A	464,479	293,282
07/01/2009 To 09/30/2009	4	71.65	70.92	71.43	06.85	99.29	62.00	78.38	N/A	308,250	220,179
10/01/2009 To 12/31/2009	8	63.45	65.45	59.61	20.30	109.80	45.57	97.58	45.57 to 97.58	334,796	199,584
01/01/2010 To 03/31/2010	7	74.18	76.32	80.08	14.21	95.30	60.00	103.59	60.00 to 103.59	264,959	212,168
04/01/2010 To 06/30/2010	4	74.34	72.59	63.87	21.28	113.65	53.20	88.47	N/A	619,975	396,006
<u>Study Yrs</u>											
07/01/2007 To 06/30/2008	20	82.81	81.89	75.66	17.09	108.23	53.12	121.35	70.25 to 92.80	211,720	160,189
07/01/2008 To 06/30/2009	18	64.12	69.60	65.50	20.35	106.26	46.15	105.91	55.80 to 76.85	318,440	208,593
07/01/2009 To 06/30/2010	23	67.11	70.95	67.26	18.12	105.49	45.57	103.59	61.62 to 78.38	358,521	241,156
<u>Calendar Yrs</u>											
01/01/2008 To 12/31/2008	19	72.89	76.21	72.10	17.57	105.70	51.14	104.90	63.66 to 89.86	208,689	150,474
01/01/2009 To 12/31/2009	20	64.37	67.25	63.33	18.91	106.19	45.57	105.91	55.80 to 76.49	367,485	232,745

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
1	24	68.88	70.85	65.29	17.33	108.52	50.37	97.58	61.62 to 82.68	213,956	139,687
2	10	72.22	71.15	62.94	16.96	113.04	46.15	101.62	52.37 to 88.34	292,462	184,077
3	27	76.85	78.17	72.02	21.13	108.54	45.57	121.35	63.47 to 89.86	376,027	270,806

AGRICULTURAL-RANDOM INCLUDE

Type : Qualified

Number of Sales :	61	Median :	71	COV :	23.33	95% Median C.I. :	65.27 to 78.38
Total Sales Price :	18,423,812	Wgt. Mean :	69	STD :	17.30	95% Wgt. Mean C.I. :	64.56 to 72.77
Total Adj. Sales Price :	18,212,285	Mean :	74	Avg. Abs. Dev :	14.07	95% Mean C.I. :	69.80 to 78.48
Total Assessed Value :	12,505,027						
Avg. Adj. Sales Price :	298,562	COD :	19.73	MAX Sales Ratio :	121.35		
Avg. Assessed Value :	205,000	PRD :	107.98	MIN Sales Ratio :	45.57		

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 Value
<u>Irrigated</u>											
County	5	76.49	79.05	78.74	08.29	100.39	70.25	89.86	N/A	294,478	231,884
2	2	73.37	73.37	73.12	04.25	100.34	70.25	76.49	N/A	262,695	192,070
3	3	85.36	82.83	81.87	06.48	101.17	73.28	89.86	N/A	315,667	258,426
<u>Dry</u>											
County	12	56.83	63.55	55.48	22.05	114.55	45.57	97.58	51.14 to 82.53	318,694	176,804
1	7	53.12	64.44	57.69	24.08	111.70	50.37	97.58	50.37 to 97.58	300,804	173,524
2	1	60.45	60.45	60.45		100.00	60.45	60.45	N/A	432,600	261,505
3	4	56.97	62.75	50.19	23.47	125.02	45.57	91.50	N/A	321,525	161,367
<u>Grass</u>											
County	1	101.62	101.62	101.62		100.00	101.62	101.62	N/A	68,000	69,100
2	1	101.62	101.62	101.62		100.00	101.62	101.62	N/A	68,000	69,100
<u>ALL</u>											
07/01/2007 To 06/30/2010	61	71.33	74.14	68.66	19.73	107.98	45.57	121.35	65.27 to 78.38	298,562	205,000

AGRICULTURAL-RANDOM INCLUDE

Type : Qualified

Number of Sales :	61	Median :	71	COV :	23.33	95% Median C.I. :	65.27 to 78.38
Total Sales Price :	18,423,812	Wgt. Mean :	69	STD :	17.30	95% Wgt. Mean C.I. :	64.56 to 72.77
Total Adj. Sales Price :	18,212,285	Mean :	74	Avg. Abs. Dev :	14.07	95% Mean C.I. :	69.80 to 78.48
Total Assessed Value :	12,505,027						
Avg. Adj. Sales Price :	298,562	COD :	19.73	MAX Sales Ratio :	121.35		
Avg. Assessed Value :	205,000	PRD :	107.98	MIN Sales Ratio :	45.57		

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 Value
<u>Irrigated</u>											
County	13	73.28	75.73	69.65	17.63	108.73	46.15	105.91	63.47 to 89.86	526,791	366,900
2	3	70.25	64.30	57.97	14.39	110.92	46.15	76.49	N/A	399,463	231,578
3	10	75.83	79.16	72.12	17.75	109.76	60.34	105.91	63.47 to 103.59	564,989	407,497
<u>Dry</u>											
County	20	64.47	69.14	61.28	21.36	112.83	45.57	97.58	53.20 to 82.94	265,106	162,464
1	13	71.33	72.56	65.54	20.34	110.71	50.37	97.58	52.71 to 88.47	246,760	161,715
2	2	62.86	62.86	61.85	03.83	101.63	60.45	65.27	N/A	305,070	188,695
3	5	60.73	62.74	51.86	18.24	120.98	45.57	91.50	N/A	296,820	153,919
<u>Grass</u>											
County	1	101.62	101.62	101.62		100.00	101.62	101.62	N/A	68,000	69,100
2	1	101.62	101.62	101.62		100.00	101.62	101.62	N/A	68,000	69,100
<u>ALL</u>											
07/01/2007 To 06/30/2010	61	71.33	74.14	68.66	19.73	107.98	45.57	121.35	65.27 to 78.38	298,562	205,000

AGRICULTURAL-RANDOM EXCLUDE

Type : Qualified

Number of Sales :	91	Median :	68	COV :	23.57	95% Median C.I. :	63.53 to 73.28
Total Sales Price :	28,250,262	Wgt. Mean :	66	STD :	16.77	95% Wgt. Mean C.I. :	62.59 to 69.63
Total Adj. Sales Price :	27,985,735	Mean :	71	Avg. Abs.Dev :	13.51	95% Mean C.I. :	67.69 to 74.59
Total Assessed Value :	18,501,504						
Avg. Adj. Sales Price :	307,536	COD :	19.79	MAX Sales Ratio :	121.35		
Avg. Assessed Value :	203,313	PRD :	107.61	MIN Sales Ratio :	43.68		

DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
<u>Qrtrs</u>											
07/01/2007 To 09/30/2007	2	65.25	65.25	65.27	08.28	99.97	59.85	70.65	N/A	244,750	159,753
10/01/2007 To 12/31/2007	14	82.23	81.46	74.11	18.44	109.92	53.12	121.35	62.69 to 100.86	218,335	161,810
01/01/2008 To 03/31/2008	10	80.76	82.77	80.61	11.61	102.68	66.35	104.90	68.28 to 97.44	228,421	184,126
04/01/2008 To 06/30/2008	5	72.89	76.54	67.12	17.52	114.03	60.45	95.34	N/A	194,040	130,231
07/01/2008 To 09/30/2008	7	59.98	65.35	60.70	18.36	107.66	52.48	103.48	52.48 to 103.48	313,429	190,262
10/01/2008 To 12/31/2008	8	64.12	67.33	64.24	15.19	104.81	51.14	89.86	51.14 to 89.86	313,323	201,281
01/01/2009 To 03/31/2009	8	59.32	65.89	61.58	24.66	107.00	46.15	105.91	46.15 to 105.91	437,421	269,357
04/01/2009 To 06/30/2009	6	62.10	59.49	58.78	14.01	101.21	43.68	76.62	43.68 to 76.62	418,235	245,835
07/01/2009 To 09/30/2009	5	70.01	68.01	68.75	09.51	98.92	56.38	78.38	N/A	300,100	206,305
10/01/2009 To 12/31/2009	10	62.58	64.21	58.88	17.85	109.05	45.57	97.58	50.37 to 85.10	380,937	224,299
01/01/2010 To 03/31/2010	10	67.76	71.53	75.92	15.32	94.22	48.83	103.59	60.00 to 87.01	243,171	184,616
04/01/2010 To 06/30/2010	6	68.66	69.17	63.33	22.47	109.22	47.67	88.47	47.67 to 88.47	455,700	288,603
<u>Study Yrs</u>											
07/01/2007 To 06/30/2008	31	78.84	80.04	74.66	16.51	107.21	53.12	121.35	70.65 to 88.03	219,374	163,783
07/01/2008 To 06/30/2009	29	62.83	64.83	61.37	18.27	105.64	43.68	105.91	53.29 to 71.33	369,288	226,619
07/01/2009 To 06/30/2010	31	65.38	68.14	65.41	17.50	104.17	45.57	103.59	60.34 to 74.18	337,928	221,042
<u>Calendar Yrs</u>											
01/01/2008 To 12/31/2008	30	72.06	73.55	68.32	18.33	107.66	51.14	104.90	63.10 to 82.53	265,166	181,150
01/01/2009 To 12/31/2009	29	62.83	64.35	61.00	17.63	105.49	43.68	105.91	54.93 to 70.01	390,298	238,082

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
1	34	67.76	68.88	64.91	16.91	106.12	47.96	97.58	61.62 to 74.95	222,319	144,317
2	27	63.53	65.20	59.31	17.24	109.93	43.68	101.62	54.43 to 74.18	345,266	204,787
3	30	77.62	79.06	72.63	20.87	108.85	45.57	121.35	65.38 to 89.86	370,158	268,849

AGRICULTURAL-RANDOM EXCLUDE

Type : Qualified

Number of Sales :	91	Median :	68	COV :	23.57	95% Median C.I. :	63.53 to 73.28
Total Sales Price :	28,250,262	Wgt. Mean :	66	STD :	16.77	95% Wgt. Mean C.I. :	62.59 to 69.63
Total Adj. Sales Price :	27,985,735	Mean :	71	Avg. Abs. Dev :	13.51	95% Mean C.I. :	67.69 to 74.59
Total Assessed Value :	18,501,504						
Avg. Adj. Sales Price :	307,536	COD :	19.79	MAX Sales Ratio :	121.35		
Avg. Assessed Value :	203,313	PRD :	107.61	MIN Sales Ratio :	43.68		

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 Value
<u>Irrigated</u>											
County	9	70.25	68.71	70.07	16.11	98.06	47.96	89.86	48.83 to 85.36	289,266	202,701
1	3	48.83	53.21	57.14	10.16	93.12	47.96	62.83	N/A	280,000	160,004
2	3	70.25	70.09	69.70	06.15	100.56	63.53	76.49	N/A	272,130	189,674
3	3	85.36	82.83	81.87	06.48	101.17	73.28	89.86	N/A	315,667	258,426
<u>Dry</u>											
County	17	60.45	65.72	57.02	21.74	115.26	45.57	97.58	52.71 to 82.53	281,184	160,317
1	10	60.02	66.36	59.38	22.68	111.75	50.37	97.58	51.14 to 82.53	260,443	154,652
2	3	60.45	67.55	59.96	18.68	112.66	54.16	88.03	N/A	296,533	177,801
3	4	56.97	62.75	50.19	23.47	125.02	45.57	91.50	N/A	321,525	161,367
<u>Grass</u>											
County	2	86.80	86.80	82.70	17.09	104.96	71.97	101.62	N/A	94,000	77,735
2	2	86.80	86.80	82.70	17.09	104.96	71.97	101.62	N/A	94,000	77,735
<u>ALL</u>											
07/01/2007 To 06/30/2010	91	68.28	71.14	66.11	19.79	107.61	43.68	121.35	63.53 to 73.28	307,536	203,313

AGRICULTURAL-RANDOM EXCLUDE

Type : Qualified

Number of Sales :	91	Median :	68	COV :	23.57	95% Median C.I. :	63.53 to 73.28
Total Sales Price :	28,250,262	Wgt. Mean :	66	STD :	16.77	95% Wgt. Mean C.I. :	62.59 to 69.63
Total Adj. Sales Price :	27,985,735	Mean :	71	Avg. Abs. Dev :	13.51	95% Mean C.I. :	67.69 to 74.59
Total Assessed Value :	18,501,504						
Avg. Adj. Sales Price :	307,536	COD :	19.79	MAX Sales Ratio :	121.35		
Avg. Assessed Value :	203,313	PRD :	107.61	MIN Sales Ratio :	43.68		

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 Value
<u>Irrigated</u>											
County	21	65.38	67.61	65.10	20.43	103.86	43.68	105.91	52.46 to 76.49	479,556	312,178
1	3	48.83	53.21	57.14	10.16	93.12	47.96	62.83	N/A	280,000	160,004
2	7	52.46	57.18	53.42	19.82	107.04	43.68	76.49	43.68 to 76.49	426,970	228,081
3	11	73.28	78.17	71.76	17.32	108.93	60.34	105.91	63.47 to 103.59	567,445	407,196
<u>Dry</u>											
County	31	64.48	68.90	61.72	20.13	111.63	45.57	97.58	56.38 to 79.10	249,149	153,764
1	18	70.99	70.97	65.30	18.62	108.68	50.37	97.58	53.29 to 82.94	235,538	153,805
2	7	62.52	64.19	60.39	11.13	106.29	54.16	88.03	54.16 to 88.03	277,120	167,340
3	6	61.71	68.17	53.55	24.32	127.30	45.57	95.34	45.57 to 95.34	257,350	137,800
<u>Grass</u>											
County	2	86.80	86.80	82.70	17.09	104.96	71.97	101.62	N/A	94,000	77,735
2	2	86.80	86.80	82.70	17.09	104.96	71.97	101.62	N/A	94,000	77,735
<u>ALL</u>											
07/01/2007 To 06/30/2010	91	68.28	71.14	66.11	19.79	107.61	43.68	121.35	63.53 to 73.28	307,536	203,313

2011 Correlation Section for Saline County

A. Agricultural Land

Saline County is an agriculturally based county with an array of small towns and villages that exist primarily to support agriculture. The primary crops are row crops with corn, soybeans, and some grain sorghum. About 29% of the agricultural land is irrigated, 51% dry and 19% grass. The agricultural land is valued using three market areas that are more fully described in the survey. The agricultural economy is strong, driven by a very high grain prices for the past few years. The value of crop land has followed the high grain prices with historic increases in value. Grazing land has also experienced substantial increases over the past 3 to 4 years. The assessed values of agricultural land have likewise increased each year.

The Department has conducted three separate measurement processes for 2011 to determine the level of value of the agricultural land. There were 51 qualified agricultural sales that occurred in the county during the three year study period. 23 are located in Market Area 1; 7 are located in Market Area 2; and 21 are located in Market Area 3. The sales are not distributed proportionately across the study years. The oldest study year has 18 sales, the middle study year has 10 sales and the newest study year has 23 sales.

The Base sample calculates assessment statistics using only the subject county sales. A review of the 51 sales reveals that the sample is not proportional but is representative. The strength of this sample is that it uses only the subject county sales. The weakness is that the calculations may not be statistically reliable. To achieve reliability the sample was short 2 total sales in the first study year, 8 sales in the middle study year and had sufficient sales in the third study year. The median ratio of the Base Sample is 71%; Market Area 1 has a 71% median ratio, Market Area 2 has a 74% median ratio and Market Area 3 has a 73% median ratio.

The Random Include sample begins with the Base sample and adds enough comparable sales to make the base sample reliable. There were 10 borrowed comparable sales from adjacent counties in order to make the sample reliable for measurement and be considered proportional and representative. The strength of this sample is that it uses the subject county sales and only borrows enough additional sales to make the sample statistically reliable. The median ratio of the Random Include sample is 71%; Market Area 1 has a 69% median ratio, Market Area 2 has a 72% median ratio and Market Area 3 has a 77% median ratio.

The Random Exclude sample begins with the Base sample and adds all if the available comparable sales within 6 miles of the border of the county. The supplemented file is then trimmed of excess sales in order to make the base sample statistically reliable. In this case, the available sales were trimmed to 46 comparable sales, making the entire sample 97 sales. The sample was then considered proportional and representative. Of the three methods, the Random Exclude sample relies on a higher number of sales from outside the host county. While the proximity to the host county is one test of comparability, the chance of an external bias increases as additional sales are added. The median ratio of the Random Exclude sample is 68%; Market Area 1 has a 68% median ratio; Market Area 2 has a 64% median ratio; and Market Area 3 has a 75% median ratio.

Based on a review of the schedule of values and a general knowledge of their assessment practices relating to the valuation of agricultural land the county has achieved intra-county equalization. Schedule X of the Abstracts of Saline County and the surrounding counties were compared to test for inter-county equalization. The values tended to be lower in the counties to the west and south and increase as you progress to the east and north, suggesting

2011 Correlation Section for Saline County

inter-county equalization. That comparison of the average assessed value for irrigated, dry and grass land uses revealed that the average assessed value for each of the land uses shows a logical progression from county to county. The average dry value for Saline County may appear a little low, but the main characteristic of Market Area 1 is that there is no possibility of irrigation in most of the area. That is not true of most of the surrounding counties. Fillmore County has an area of similar land but it is not as extensive as Saline. Saline County valuations generally fit into that pattern and appear to be equalized.

The COD falls within the desired range and the PRD is somewhat regressive in all three statistical studies. The high PRD is not surprising given the rapid upward trend of the value of agricultural land. For 2011, the Abstract showed that the county increased irrigated values by about 18% and dry values by about 21% and grass by about 6%. The county has reliable tools and practices to keep land use up to date and there is no weakness or bias noticed in their assessment practices. The quality of assessment for agricultural land is acceptable.

It is the opinion of the Department that the level of value for agricultural land of value falls among the median ratios of the three samples. The Base sample median was 71% but did lack proportionality of the sales among the study years. The other two methods after supplementation were considered proportional and produced medians of 71% and 68%. There were several conflicting statistics that occurred when the three samples were examined in detail. A review of all of the various majority land uses and market areas offered occasional hints that one MLU or market area might be high or might be low, or at different places among the three samples might directly conflict. The Department relied on the information in the Abstract indicating significant increases in the values of all of the major land uses, the comparison of values across county lines, and knowledge of the agricultural land valuation process. In this case, the variety of statistics that were produced did not strongly indicate that the county had not valued agricultural land appropriately and did not make a persuasive case to recommend any adjustment to any class or subclass of agricultural land. The most apparent level of value is 71% and the quality of the assessment process is acceptable. There are no recommended adjustments to the class or to any subclass of agricultural land.

A1. Correlation for Special Valuation of Agricultural Land

A review of Saline County indicates that applications for special valuation have been filed. The county analysis determined that the only factors influencing the value of agricultural are those typical of the agricultural market. As a result the assessed values for agricultural land and special value land are the same. It is the opinion of the Property Tax Administrator that the level of value for special value parcels in Saline County is 71%, and that the assessment practices for special valuation are acceptable.

**2011 Correlation Section
for Saline 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 Saline 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 Saline 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 Saline 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.

Total Real Property Sum Lines 17, 25, & 30	Records : 9,723	Value : 1,261,058,000	Growth 10,601,450	Sum Lines 17, 25, & 41
--	------------------------	------------------------------	--------------------------	-----------------------------------

Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
01. Res UnImp Land	528	4,980,430	57	585,925	11	303,635	596	5,869,990	
02. Res Improve Land	3,762	45,914,150	208	5,260,835	362	9,420,380	4,332	60,595,365	
03. Res Improvements	3,923	259,188,280	240	20,944,180	385	35,957,735	4,548	316,090,195	
04. Res Total	4,451	310,082,860	297	26,790,940	396	45,681,750	5,144	382,555,550	4,726,030
% of Res Total	86.53	81.06	5.77	7.00	7.70	11.94	52.91	30.34	44.58
05. Com UnImp Land	83	960,500	9	476,780	2	12,530	94	1,449,810	
06. Com Improve Land	493	11,085,330	27	1,415,135	8	206,315	528	12,706,780	
07. Com Improvements	515	58,854,715	34	28,456,975	11	2,184,655	560	89,496,345	
08. Com Total	598	70,900,545	43	30,348,890	13	2,403,500	654	103,652,935	2,421,470
% of Com Total	91.44	68.40	6.57	29.28	1.99	2.32	6.73	8.22	22.84
09. Ind UnImp Land	0	0	3	21,500	0	0	3	21,500	
10. Ind Improve Land	5	597,660	3	803,650	1	615,000	9	2,016,310	
11. Ind Improvements	5	7,555,575	3	11,452,100	1	13,885,000	9	32,892,675	
12. Ind Total	5	8,153,235	6	12,277,250	1	14,500,000	12	34,930,485	400,000
% of Ind Total	41.67	23.34	50.00	35.15	8.33	41.51	0.12	2.77	3.77
13. Rec UnImp Land	1	5,240	11	76,150	15	323,205	27	404,595	
14. Rec Improve Land	4	120,790	5	254,830	7	504,830	16	880,450	
15. Rec Improvements	5	209,460	45	1,327,010	26	499,050	76	2,035,520	
16. Rec Total	6	335,490	56	1,657,990	41	1,327,085	103	3,320,565	204,960
% of Rec Total	5.83	10.10	54.37	49.93	39.81	39.97	1.06	0.26	1.93
Res & Rec Total	4,457	310,418,350	353	28,448,930	437	47,008,835	5,247	385,876,115	4,930,990
% of Res & Rec Total	84.94	80.45	6.73	7.37	8.33	12.18	53.96	30.60	46.51
Com & Ind Total	603	79,053,780	49	42,626,140	14	16,903,500	666	138,583,420	2,821,470
% of Com & Ind Total	90.54	57.04	7.36	30.76	2.10	12.20	6.85	10.99	26.61
17. Taxable Total	5,060	389,472,130	402	71,075,070	451	63,912,335	5,913	524,459,535	7,752,460
% of Taxable Total	85.57	74.26	6.80	13.55	7.63	12.19	60.81	41.59	73.13

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	101	3,660,460	522,365	0	0	0
19. Commercial	77	4,177,335	1,015,780	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	101	3,660,460	522,365
19. Commercial	0	0	0	77	4,177,335	1,015,780
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				178	7,837,795	1,538,145

Schedule III : Mineral Interest Records

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

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	447	146	346	939

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	16	246,415	361	58,317,030	2,176	363,549,185	2,553	422,112,630
28. Ag-Improved Land	3	124,705	156	33,444,400	996	216,601,025	1,155	250,170,130
29. Ag Improvements	13	173,825	164	8,410,230	1,080	55,731,650	1,257	64,315,705
30. Ag Total							3,810	736,598,465

Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	1	1.00	15,000	
32. HomeSite Improv Land	1	1.00	17,500	85	85.59	1,354,250	
33. HomeSite Improvements	1	1.00	104,640	84	82.59	6,075,415	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	9	71.22	187,110	
36. FarmSite Improv Land	2	1.50	2,250	146	387.67	1,401,740	
37. FarmSite Improvements	13	0.00	69,185	160	0.00	2,334,815	
38. FarmSite Total							
39. Road & Ditches	0	2.50	0	0	783.51	0	
40. Other- Non Ag Use	0	0.37	155	0	34.71	14,580	
	Records	Acres	Value	Records	Acres	Value	Growth
31. HomeSite UnImp Land	5	5.00	70,000	6	6.00	85,000	
32. HomeSite Improv Land	582	592.18	8,476,375	668	678.77	9,848,125	
33. HomeSite Improvements	568	570.18	35,664,235	653	653.77	41,844,290	2,848,990
34. HomeSite Total				659	684.77	51,777,415	
35. FarmSite UnImp Land	21	28.55	136,495	30	99.77	323,605	
36. FarmSite Improv Land	973	2,784.67	7,569,170	1,121	3,173.84	8,973,160	
37. FarmSite Improvements	1,067	0.00	20,067,415	1,240	0.00	22,471,415	0
38. FarmSite Total				1,270	3,273.61	31,768,180	
39. Road & Ditches	0	6,791.82	0	0	7,577.83	0	
40. Other- Non Ag Use	0	92.83	38,995	0	127.91	53,730	
41. Total Section VI				1,929	11,664.12	83,599,325	2,848,990

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

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	0	0.00	0	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	2	310.77	369,375	2	310.77	369,375

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	1	28.00	36,260	1	28.00	36,260
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	796.85	15.29%	1,714,400	17.64%	2,151.47
46. 1A	2,067.73	39.67%	4,517,670	46.49%	2,184.85
47. 2A1	588.63	11.29%	896,935	9.23%	1,523.77
48. 2A	604.85	11.60%	922,280	9.49%	1,524.81
49. 3A1	447.44	8.58%	670,260	6.90%	1,497.99
50. 3A	51.04	0.98%	76,560	0.79%	1,500.00
51. 4A1	546.09	10.48%	764,530	7.87%	1,400.01
52. 4A	110.29	2.12%	154,405	1.59%	1,399.99
53. Total	5,212.92	100.00%	9,717,040	100.00%	1,864.03
Dry					
54. 1D1	2,800.34	2.51%	4,964,600	2.84%	1,772.86
55. 1D	48,999.64	43.96%	86,853,635	49.74%	1,772.54
56. 2D1	4,488.91	4.03%	6,947,340	3.98%	1,547.67
57. 2D	26,247.54	23.55%	39,335,880	22.53%	1,498.65
58. 3D1	9,970.68	8.95%	13,686,645	7.84%	1,372.69
59. 3D	1,358.58	1.22%	1,730,975	0.99%	1,274.11
60. 4D1	15,772.83	14.15%	18,927,590	10.84%	1,200.01
61. 4D	1,826.17	1.64%	2,184,850	1.25%	1,196.41
62. Total	111,464.69	100.00%	174,631,515	100.00%	1,566.70
Grass					
63. 1G1	368.83	1.01%	312,500	0.95%	847.27
64. 1G	3,426.23	9.37%	3,644,865	11.05%	1,063.81
65. 2G1	1,260.52	3.45%	1,181,965	3.58%	937.68
66. 2G	7,324.28	20.04%	7,760,940	23.53%	1,059.62
67. 3G1	2,402.42	6.57%	2,384,055	7.23%	992.36
68. 3G	1,966.45	5.38%	1,816,125	5.51%	923.56
69. 4G1	9,577.13	26.20%	8,456,230	25.64%	882.96
70. 4G	10,229.89	27.98%	7,427,780	22.52%	726.09
71. Total	36,555.75	100.00%	32,984,460	100.00%	902.31
Irrigated Total					
	5,212.92	3.39%	9,717,040	4.47%	1,864.03
Dry Total					
	111,464.69	72.40%	174,631,515	80.33%	1,566.70
Grass Total					
	36,555.75	23.74%	32,984,460	15.17%	902.31
72. Waste	721.56	0.47%	72,160	0.03%	100.01
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	20.03	0.01%	0	0.00%	0.00
75. Market Area Total	153,954.92	100.00%	217,405,175	100.00%	1,412.14

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 2

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	2,738.96	11.62%	7,371,840	13.14%	2,691.47
46. 1A	9,886.75	41.95%	25,671,135	45.75%	2,596.52
47. 2A1	3,050.85	12.94%	7,577,670	13.51%	2,483.79
48. 2A	2,788.95	11.83%	6,126,900	10.92%	2,196.85
49. 3A1	2,520.41	10.69%	5,025,365	8.96%	1,993.87
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	1,892.47	8.03%	3,211,140	5.72%	1,696.80
52. 4A	692.21	2.94%	1,124,700	2.00%	1,624.80
53. Total	23,570.60	100.00%	56,108,750	100.00%	2,380.45
Dry					
54. 1D1	1,945.32	8.40%	3,401,400	9.49%	1,748.50
55. 1D	8,348.30	36.07%	14,584,730	40.69%	1,747.03
56. 2D1	2,498.62	10.80%	3,869,860	10.80%	1,548.80
57. 2D	3,531.38	15.26%	5,287,995	14.75%	1,497.43
58. 3D1	3,111.88	13.44%	4,490,235	12.53%	1,442.93
59. 3D	14.19	0.06%	17,740	0.05%	1,250.18
60. 4D1	2,801.85	12.11%	3,215,575	8.97%	1,147.66
61. 4D	894.19	3.86%	979,505	2.73%	1,095.41
62. Total	23,145.73	100.00%	35,847,040	100.00%	1,548.75
Grass					
63. 1G1	249.85	2.90%	232,605	3.29%	930.98
64. 1G	767.47	8.90%	746,355	10.55%	972.49
65. 2G1	710.57	8.24%	622,625	8.80%	876.23
66. 2G	985.15	11.42%	923,795	13.06%	937.72
67. 3G1	536.03	6.21%	477,520	6.75%	890.85
68. 3G	4.35	0.05%	3,400	0.05%	781.61
69. 4G1	1,464.08	16.97%	1,288,175	18.21%	879.85
70. 4G	3,907.85	45.31%	2,778,450	39.28%	710.99
71. Total	8,625.35	100.00%	7,072,925	100.00%	820.02
Irrigated Total					
	23,570.60	42.25%	56,108,750	56.63%	2,380.45
Dry Total					
	23,145.73	41.49%	35,847,040	36.18%	1,548.75
Grass Total					
	8,625.35	15.46%	7,072,925	7.14%	820.02
72. Waste	444.53	0.80%	44,440	0.04%	99.97
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	55,786.21	100.00%	99,073,155	100.00%	1,775.94

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 3

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	11,271.78	15.70%	39,971,460	16.45%	3,546.15
46. 1A	33,393.11	46.51%	118,515,860	48.78%	3,549.11
47. 2A1	10,254.31	14.28%	35,835,930	14.75%	3,494.72
48. 2A	3,512.72	4.89%	12,179,860	5.01%	3,467.36
49. 3A1	6,365.58	8.87%	19,711,225	8.11%	3,096.53
50. 3A	17.92	0.02%	43,010	0.02%	2,400.11
51. 4A1	5,787.42	8.06%	13,883,815	5.71%	2,398.96
52. 4A	1,201.38	1.67%	2,823,270	1.16%	2,350.02
53. Total	71,804.22	100.00%	242,964,430	100.00%	3,383.71
Dry					
54. 1D1	3,988.34	9.87%	9,346,245	12.14%	2,343.39
55. 1D	14,337.35	35.46%	33,488,410	43.50%	2,335.75
56. 2D1	4,965.42	12.28%	9,661,890	12.55%	1,945.84
57. 2D	5,089.92	12.59%	8,620,550	11.20%	1,693.65
58. 3D1	5,005.67	12.38%	7,001,045	9.09%	1,398.62
59. 3D	426.84	1.06%	544,225	0.71%	1,275.01
60. 4D1	5,406.12	13.37%	6,879,155	8.94%	1,272.48
61. 4D	1,207.55	2.99%	1,449,075	1.88%	1,200.01
62. Total	40,427.21	100.00%	76,990,595	100.00%	1,904.43
Grass					
63. 1G1	631.12	3.33%	592,190	3.60%	938.32
64. 1G	1,526.43	8.06%	1,640,860	9.96%	1,074.97
65. 2G1	1,377.77	7.27%	1,224,755	7.44%	888.94
66. 2G	2,134.25	11.27%	2,261,005	13.73%	1,059.39
67. 3G1	1,893.84	10.00%	1,911,960	11.61%	1,009.57
68. 3G	409.03	2.16%	365,650	2.22%	893.94
69. 4G1	4,597.20	24.27%	4,077,255	24.75%	886.90
70. 4G	6,372.53	33.64%	4,397,915	26.70%	690.14
71. Total	18,942.17	100.00%	16,471,590	100.00%	869.57
Irrigated Total					
	71,804.22	54.38%	242,964,430	72.20%	3,383.71
Dry Total					
	40,427.21	30.62%	76,990,595	22.88%	1,904.43
Grass Total					
	18,942.17	14.35%	16,471,590	4.89%	869.57
72. Waste	858.80	0.65%	94,195	0.03%	109.68
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	1.21	0.00%	0	0.00%	0.00
75. Market Area Total	132,032.40	100.00%	336,520,810	100.00%	2,548.77

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	27.19	95,700	16,322.80	52,288,180	84,237.75	256,406,340	100,587.74	308,790,220
77. Dry Land	114.19	210,100	17,762.03	30,896,265	157,161.41	256,362,785	175,037.63	287,469,150
78. Grass	50.26	45,415	6,276.64	5,565,460	57,796.37	50,918,100	64,123.27	56,528,975
79. Waste	0.00	0	388.46	38,845	1,636.43	171,950	2,024.89	210,795
80. Other	0.00	0	0.00	0	0.00	0	0.00	0
81. Exempt	0.00	0	1.21	0	20.03	0	21.24	0
82. Total	191.64	351,215	40,749.93	88,788,750	300,831.96	563,859,175	341,773.53	652,999,140

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	100,587.74	29.43%	308,790,220	47.29%	3,069.86
Dry Land	175,037.63	51.21%	287,469,150	44.02%	1,642.33
Grass	64,123.27	18.76%	56,528,975	8.66%	881.57
Waste	2,024.89	0.59%	210,795	0.03%	104.10
Other	0.00	0.00%	0	0.00%	0.00
Exempt	21.24	0.01%	0	0.00%	0.00
Total	341,773.53	100.00%	652,999,140	100.00%	1,910.62

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

76 Saline

	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	373,905,005	382,555,550	8,650,545	2.31%	4,726,030	1.05%
02. Recreational	3,005,290	3,320,565	315,275	10.49%	204,960	3.67%
03. Ag-Homesite Land, Ag-Res Dwelling	45,587,865	51,777,415	6,189,550	13.58%	2,848,990	7.33%
04. Total Residential (sum lines 1-3)	422,498,160	437,653,530	15,155,370	3.59%	7,779,980	1.75%
05. Commercial	100,093,185	103,652,935	3,559,750	3.56%	2,421,470	1.14%
06. Industrial	34,589,735	34,930,485	340,750	0.99%	400,000	-0.17%
07. Ag-Farmsite Land, Outbuildings	30,015,400	31,768,180	1,752,780	5.84%	0	5.84%
08. Minerals	0	0	0		0	
09. Total Commercial (sum lines 5-8)	164,698,320	170,351,600	5,653,280	3.43%	2,821,470	1.72%
10. Total Non-Agland Real Property	587,196,480	608,058,860	20,862,380	3.55%	10,601,450	1.75%
11. Irrigated	262,398,480	308,790,220	46,391,740	17.68%		
12. Dryland	237,054,440	287,469,150	50,414,710	21.27%		
13. Grassland	53,547,110	56,528,975	2,981,865	5.57%		
14. Wasteland	207,775	210,795	3,020	1.45%		
15. Other Agland	53,730	0	-53,730	-100.00%		
16. Total Agricultural Land	553,261,535	652,999,140	99,737,605	18.03%		
17. Total Value of all Real Property (Locally Assessed)	1,140,458,015	1,261,058,000	120,599,985	10.57%	10,601,450	9.65%

**Saline County Assessor
3-Year Plan
June 2010**

Total Parcels = 10,625

Staff:

1 Assessor
1 Deputy Assessor
2 Full-time Clerk's
1 Full-time Appraiser
3 Seasonal/Part-time Listers

Contracted Appraiser:

Saline County contracts with Jon Fritz, a Certified General appraiser, who is responsible for a majority of the commercial properties, pick up work and sales analysis. He also updates the Terra Scan tables with the new pricing.

Completed Work Load for Tax Year 2009-2010:

Homestead Applications: 507
Personal Property schedules: 1192
Real Property transfers: approximately 600
Sales Reviews: approximately 185
Building permits/information sheets: approximately 494
Began reappraisal on rural residential properties.
Decreased DeWitt residential improvements/buildings 5% and decreased Wilber City commercial improvements/buildings 5%.
Completed commercial reappraisal in DeWitt, Swanton and Tobias.
Continued work on updating agland records using FSA records in conjunction with GIS
Reviewed TransCanada Keystone Pipeline substation, Omaha Cold Storage and Prairie Dog Industries, LLP, Nestle Purina addition

2010 - 2011

Residential

In 2010-2011, we will continue to reappraise the rural acreages and farm buildings. Sales reviews and pick up work/building permits will continue to be reviewed.

Commercial

Dorchester, Western commercial properties will be reappraised and Friend and Wilber commercial properties will be reviewed. Sales reviews and pick up work/building permits will continue to be reviewed.

Nestle Purina, KC Acquisitions Inc (Farmland Plant) and Smithfield Insurance (Farmland Cold Storage) industrial properties will be reappraised.

Agricultural

In 2010-2011, we will continue to work on updating agland records using the new soil conversion, if needed. A market analysis of agricultural sales by land classification group and market area will be conducted to determine if any possible value adjustments are needed to comply with State mandated statistical measures of value. If supported by current sales, market areas will be adjusted. Sales reviews and pick up work/ building permits will also be completed for agricultural properties.

2012

Residential

In 2011-2012, we will review DeWitt, Wilber and Tobias residential properties for any adjustments that need to be made. Sales reviews and pick up work/building permits will continue to be reviewed.

Commercial

Crete commercial properties will be reviewed. Sales reviews and pick up work/building permits will continue to be reviewed.

Agricultural

A market analysis of agricultural sales by land classification group and market area will be conducted to determine if any possible value adjustments are needed to comply with State mandated statistical measures of value. If supported by current sales, market areas

will be adjusted. Sales reviews and pick up work/ building permits will also be completed for agricultural properties.

2013

Residential

In 2012-2013, we will review Crete residential properties for any adjustments that need to be made. Sales reviews and pick up work/building permits will continue to be reviewed.

Commercial

Crete commercial properties review will be completed. Sales reviews and pick up work/building permits will continue to be reviewed.

Agricultural

A market analysis of agricultural sales by land classification group and market area will be conducted to determine if any possible value adjustments are needed to comply with State mandated statistical measures of value. If supported by current sales, market areas will be adjusted. Sales reviews and pick up work/ building permits will also be completed for agricultural properties.

2014

Residential

In 2013-2014, we will review Dorchester, Swanton and Western residential properties for any adjustments that need to be made. Sales reviews and pick up work/building permits will continue to be reviewed.

Commercial

DeWitt, Tobias and Swanton commercial properties will be reviewed. Sales reviews and pick up work/building permits will continue to be reviewed.

Agricultural

A market analysis of agricultural sales by land classification group and market area will be conducted to determine if any possible value adjustments are needed to comply with State mandated statistical measures of value. If supported by current sales, market areas will be adjusted. Sales reviews and pick up work/ building permits will also be completed for agricultural properties.

Comments

The preceding narrative of the Saline County reappraisal is subject to change depending on appraisal needs determined by the Assessor's office staff. During a 6 year reappraisal cycle, there may be years when a class or subclass of property will need appraisal adjustments to comply with statistical measurements as required by law. The appraisal adjustments would be a percentage increase or decrease applied to all properties within a subclass.

2011 Assessment Survey for Saline County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	1
2.	Appraiser(s) on staff:
	1
3.	Other full-time employees:
	1
4.	Other part-time employees:
	3; one part time year around and 2 seasonal part time
5.	Number of shared employees:
	0
6.	Assessor's requested budget for current fiscal year:
	\$226,302
7.	Adopted budget, or granted budget if different from above:
	\$222,900
8.	Amount of the total budget set aside for appraisal work :
	\$68,850
9.	Appraisal/Reappraisal budget, if not part of the total budget:
	\$75,100
10.	Part of the budget that is dedicated to the computer system:
	\$22,000 is designated for the computer system. \$12,000 of that is for the GIS
11.	Amount of the total budget set aside for education/workshops :
	\$3,000
12.	Other miscellaneous funds :
	0
13.	Amount of last year's budget not used:
	\$10,253

B. Computer, Automation Information and GIS

1.	Administrative software :
	Terra Scan
2.	CAMA software :
	Terra Scan
3.	Are cadastral maps currently being used?
	Yes
4.	If so, who maintains the Cadastral Maps?
	Office Staff
5.	Does the county have GIS software?
	Yes

6.	Who maintains the GIS software and maps?
	The maps are maintained by the office staff, the software is maintained by GIS Workshop.
7.	Personal Property software:
	Terra Scan

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?
	Crete, DeWitt, Dorchester, Friend, Wilber
4.	When was zoning implemented?
	Zoning was implemented in 1981 and updated in 2006

D. Contracted Services

1.	Appraisal Services:
	Fritz Appraisal Inc.
2.	Other services:
	Automated Systems Inc for Terra Scan support and GIS Workshop for GIS maintenance and support.

2011 Certification for Saline 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 Saline County Assessor.

Dated this 11th day of April, 2011.



A handwritten signature in black ink that reads "Ruth A. Sorensen".

Ruth A. Sorensen
Property Tax Administrator

