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## 2011 Commission Summary for ScottsBluff County

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### Residential Real Property - Current

Number of Sales	938	Median	94.75
Total Sales Price	\$101,643,640	Mean	98.67
Total Adj. Sales Price	\$101,643,640	Wgt. Mean	95.58
Total Assessed Value	\$97,155,027	Average Assessed Value of the Base	\$77,161
Avg. Adj. Sales Price	\$108,362	Avg. Assessed Value	\$103,577

### Confidence Interval - Current

95% Median C.I	93.66 to 95.88
95% Mean C.I	94.48 to 96.69
95% Wgt. Mean C.I	96.62 to 100.72
% of Value of the Class of all Real Property Value in the County	58.14
% of Records Sold in the Study Period	6.46
% of Value Sold in the Study Period	8.67

### Residential Real Property - History

Year	Number of Sales	LOV	Median
2010	1,021	95	95
2009	1,230	95	95
2008	1,467	95	95
2007	1,543	94	94

## 2011 Commission Summary for Scotts Bluff County

### Commercial Real Property - Current

Number of Sales	120	Median	98.06
Total Sales Price	\$22,953,207	Mean	97.50
Total Adj. Sales Price	\$22,953,207	Wgt. Mean	91.25
Total Assessed Value	\$20,945,754	Average Assessed Value of the Base	\$196,827
Avg. Adj. Sales Price	\$191,277	Avg. Assessed Value	\$174,548

### Confidence Interval - Current

95% Median C.I	94.44 to 100.00
95% Mean C.I	91.01 to 103.99
95% Wgt. Mean C.I	86.46 to 96.05
% of Value of the Class of all Real Property Value in the County	22.42
% of Records Sold in the Study Period	5.46
% of Value Sold in the Study Period	4.85

### Commercial Real Property - History

Year	Number of Sales	LOV	Median
2010	143	96	96
2009	210	93	93
2008	231	95	95
2007	305	97	97



## 2011 Opinions of the Property Tax Administrator for Scotts Bluff 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
<b>Residential Real Property</b>	95	Meets generally accepted mass appraisal practices.	No recommendation.
<b>Commercial Real Property</b>	98	Meets generally accepted mass appraisal practices.	No recommendation.
<b>Agricultural Land</b>	72	The qualitative measures calculated in the base stat sample best reflect the dispersion of the assessed values within the population. The quality of assessment meets generally accepted mass appraisal practices.	No recommendation.
<b>Special Valuation of Agricultural Land</b>	72	The qualitative measures calculated in the 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.



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Ruth A. Sorensen  
Property Tax Administrator





## **2011 Residential Assessment Actions for Scotts Bluff County**

For assessment year 2011, the County updated the cost data to June 2010, researched vacant lot sales as well as residential subclasses for discrepancies. Neighborhood 1350 within valuation grouping 14 was given an increase of 14% to improvements to bring this subclass within acceptable range.

## 2011 Residential Assessment Survey for Scotts Bluff County

1.	<b>Valuation data collection done by:</b>	
	Listers and the Appraiser	
2.	<b>List the valuation groupings used by the County and describe the unique characteristics that effect value:</b>	
	<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>
	11	Scottsbluff Quadrant 1—consists of parcels North and East of 20 <sup>th</sup> Street and Broadway that features higher valued homes around the local community college and the regional hospital. This would also include what would technically be classified as “suburban” (as do the remaining three Quadrants—since there is no appreciable suburban market for Scottsbluff).
	12	Scottsbluff Quadrant 2—parcels North and West of 20 <sup>th</sup> Street and Broadway. Although similar to “13” (Quadrant 3), this valuation grouping has a slight commercial influence that is scattered within the residential areas.
	13	Scottsbluff Quadrant 3—parcels South and West of 20 <sup>th</sup> Street and Broadway.
	14	Scottsbluff Quadrant 4—parcels South and East of 20 <sup>th</sup> Street and Broadway that contains some of the original lower valued homes in Scottsbluff.
	20	Gering—all residential parcels within the city of Gering and what would technically be delineated as suburban (that is, there is no separate Gering suburban market).
	30	Minatare—all residential parcels within the town of Minatare and environ.
	40	Mitchell—all residential parcels within the town of Mitchell and environ.
	50	Morrill—all residential parcels within the town of Morrill and environ.
	60	Small Towns—valuation grouping that consists of Henry, Lyman, McGrew and Melbeta—all have a similar market.
	70	Terrytown—the village between Scottsbluff and Gering.
	81	Rural Area 1—rural residential parcels that are located within a rural subdivision.
	82	Rural Area 2—rural residential parcels that are not located within a rural subdivision, but are also not Improvements On Leased Land.
	83	Rural Area 3—rural residential Improvements On Leased Land (IOLL’s).
3.	<b>List and describe the approach(es) used to estimate the market value of residential properties.</b>	
	Replacement Cost New (via the Terra Scan CAMA system) minus depreciation. Only during individual taxpayer protests, is the market approach used.	

4	<b>When was the last lot value study completed?</b>
	In the Spring of 2010. The County will attempt to complete a residential lot study every year.
5.	<b>Describe the methodology used to determine the residential lot values.</b>
	Market comparability by valuation group/neighborhood. The lots are valued by square foot, unit or acre—as appropriate.
6.	<b>What costing year for the cost approach is being used for each valuation grouping?</b>
	June 2010.
7.	<b>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?</b>
	Currently, the County utilizes the tables provided by the CAMA vendor.
8.	<b>Are individual depreciation tables developed for each valuation grouping?</b>
	No—only economic depreciation would be developed as determined by valuation grouping.
9.	<b>How often does the County update the depreciation tables?</b>
	Yearly, when the CAMA software is updated.
10.	<b>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?</b>
	Yes, the valuation process used for pickup work is the same used for the remaining parcels in the valuation grouping.
11.	<b>Describe the method used to determine whether a sold parcel is substantially changed.</b>
	Only a parcel that underwent substantial and significant remodeling (that would affect its market value), or that was split or re-platted would constitute a substantially changed parcel.
12.	<b>Please provide any documents related to the policies or procedures used for the residential class of property.</b>
	No County-specific policies or procedures are used for the residential property class. Rather, the Scotts Bluff County Assessor relies upon statutes, regulations and directives.

**79 Scottsbluff**

**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 : 938  
 Total Sales Price : 101,643,640  
 Total Adj. Sales Price : 101,643,640  
 Total Assessed Value : 97,155,027  
 Avg. Adj. Sales Price : 108,362  
 Avg. Assessed Value : 103,577

MEDIAN : 95  
 WGT. MEAN : 96  
 MEAN : 99  
 COD : 16.35  
 PRD : 103.23

COV : 32.46  
 STD : 32.03  
 Avg. Abs. Dev : 15.49  
 MAX Sales Ratio : 628.20  
 MIN Sales Ratio : 24.66

95% Median C.I. : 93.66 to 95.88  
 95% Wgt. Mean C.I. : 94.48 to 96.69  
 95% Mean C.I. : 96.62 to 100.72

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**DATE OF SALE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qtrts</u>											
01-JUL-08 To 30-SEP-08	134	94.73	95.09	94.37	10.20	100.76	45.40	153.62	92.62 to 96.44	107,742	101,675
01-OCT-08 To 31-DEC-08	106	98.09	100.73	98.78	12.74	101.97	24.66	157.19	95.70 to 99.34	93,873	92,730
01-JAN-09 To 31-MAR-09	86	95.36	95.73	95.00	12.70	100.77	47.82	147.06	92.95 to 99.46	120,278	114,265
01-APR-09 To 30-JUN-09	112	93.24	95.79	96.68	13.58	99.08	27.99	158.07	90.89 to 96.83	119,247	115,289
01-JUL-09 To 30-SEP-09	135	94.17	99.23	95.01	19.68	104.44	44.11	344.85	88.97 to 99.57	105,144	99,897
01-OCT-09 To 31-DEC-09	134	92.40	102.38	94.16	22.25	108.73	57.06	628.20	89.44 to 96.09	108,260	101,939
01-JAN-10 To 31-MAR-10	82	98.30	104.03	99.21	21.05	104.86	53.51	238.30	93.15 to 105.54	101,039	100,236
01-APR-10 To 30-JUN-10	149	92.01	97.49	94.13	17.11	103.57	55.18	424.06	90.47 to 94.77	111,205	104,676
<u>Study Yrs</u>											
01-JUL-08 To 30-JUN-09	438	95.49	96.76	96.06	12.26	100.73	24.66	158.07	94.32 to 96.88	109,789	105,464
01-JUL-09 To 30-JUN-10	500	93.37	100.34	95.16	20.07	105.44	44.11	628.20	91.84 to 95.58	107,112	101,924
<u>Calendar Yrs</u>											
01-JAN-09 To 31-DEC-09	467	93.62	98.67	95.20	17.71	103.64	27.99	628.20	92.15 to 95.72	112,208	106,820
<u>ALL</u>	938	94.75	98.67	95.58	16.35	103.23	24.66	628.20	93.66 to 95.88	108,362	103,577

**VALUATION GROUPING**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
11	79	98.17	99.13	98.81	09.87	100.32	71.78	136.92	95.49 to 101.09	169,546	167,530
12	157	94.65	96.90	94.29	13.10	102.77	57.16	238.30	92.46 to 96.61	110,039	103,761
13	115	92.42	96.52	92.48	15.14	104.37	53.51	320.45	89.68 to 95.85	78,010	72,142
14	57	91.64	95.31	92.63	17.66	102.89	66.78	153.62	84.89 to 101.00	55,897	51,775
20	248	96.85	100.72	97.12	15.52	103.71	47.19	628.20	94.14 to 98.25	115,519	112,192
30	15	93.78	103.19	94.74	23.03	108.92	63.74	162.29	81.20 to 123.16	26,003	24,636
40	38	92.54	97.91	94.96	14.91	103.11	66.73	222.14	89.71 to 97.44	69,461	65,960
50	25	92.31	107.34	93.59	25.98	114.69	75.85	297.30	84.11 to 97.73	82,282	77,006
60	22	95.86	100.22	91.48	24.56	109.55	65.12	200.54	78.98 to 112.96	37,205	34,035
70	12	93.28	109.66	101.36	20.84	108.19	87.01	234.64	89.97 to 119.13	80,125	81,214
81	95	94.58	96.26	93.54	18.18	102.91	24.66	344.85	90.00 to 96.88	144,170	134,849
82	64	93.73	97.95	96.23	22.96	101.79	45.40	250.13	88.36 to 101.32	135,226	130,124
83	11	98.50	100.96	94.23	21.68	107.14	61.68	180.21	64.99 to 125.92	86,382	81,398
<u>ALL</u>	938	94.75	98.67	95.58	16.35	103.23	24.66	628.20	93.66 to 95.88	108,362	103,577

**79 Scottsbluff**

**RESIDENTIAL**

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 95% Wgt. Mean C.I. : 94.48 to 96.69  
 95% Mean C.I. : 96.62 to 100.72

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**PROPERTY TYPE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	928	94.71	98.47	95.54	16.20	103.07	24.66	628.20	93.62 to 95.85	109,184	104,316
06											
07	10	104.81	116.99	109.08	26.71	107.25	79.17	200.54	81.20 to 162.29	32,080	34,994
<u>ALL</u>	938	94.75	98.67	95.58	16.35	103.23	24.66	628.20	93.66 to 95.88	108,362	103,577

**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	12	127.17	178.75	162.51	55.80	109.99	75.79	628.20	112.53 to 164.36	1,983	3,222
5000 TO 9999	9	136.50	179.74	174.91	54.48	102.76	82.51	424.06	91.88 to 344.85	7,056	12,341
<u>Total \$</u>											
1 TO 9999	21	127.62	179.18	171.53	57.08	104.46	75.79	628.20	112.53 to 162.29	4,157	7,130
10000 TO 29999	55	108.93	123.23	120.22	32.49	102.50	24.66	320.45	98.53 to 125.99	20,543	24,697
30000 TO 59999	155	96.01	98.56	97.76	17.69	100.82	27.99	200.54	92.35 to 98.25	45,236	44,224
60000 TO 99999	270	91.68	93.09	93.18	12.99	99.90	47.19	152.42	90.00 to 93.39	79,322	73,909
100000 TO 149999	230	92.68	94.18	94.18	13.20	100.00	47.82	250.13	90.64 to 94.87	122,864	115,719
150000 TO 249999	171	96.19	96.25	96.47	08.59	99.77	65.91	129.08	94.58 to 98.49	188,081	181,437
250000 TO 499999	33	96.91	97.16	97.55	10.82	99.60	45.40	126.15	94.88 to 105.29	302,045	294,650
500000 +	3	88.36	91.47	91.46	05.51	100.01	85.72	100.32	N/A	536,667	490,825
<u>ALL</u>	938	94.75	98.67	95.58	16.35	103.23	24.66	628.20	93.66 to 95.88	108,362	103,577



**2011 Correlation Section  
for Scotts Bluff County**

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**A. Residential Real Property**

Scotts Bluff County's 2011 residential statistical profile shows 938 qualified residential sales occurring during the two-year timeframe of the sales study. All three overall measures of central tendency are within acceptable range and any could be used as the point estimate for the overall residential level of value. The coefficient of dispersion is less than two percentage points above its recommended range, and the price-related differential is within compliance. All valuation groupings exhibit a median that is within acceptable range, and only the subclass of mobile homes (07) found under the heading of Property Type have a median above acceptable range. Further review of these ten sales reveals that five are within valuation grouping 30, two are within valuation grouping 60, two are found within valuation grouping 13 and the final sale is found in valuation grouping 83. Since they are scattered among four different distinct valuation groupings, no non-binding recommendation will be made.

Discussion of the County's sales verification and review process notes that the Assessor's office conducts an inperson or telephone interview with the buyer, seller, realtor or closing agent involved with any sales transaction (residential, commercial and agricultural) that exhibits an assessment to sales price ratio that lies significantly outside of acceptable range. If an individual refuses to provide information, it is the practice of the Assessor's office to automatically deem the sale as qualified, unless it is eliminated by current IAAO recommendations.

For assessment year 2011, the County updated the cost data to June 2010, researched vacant lot sales as well as residential subclasses for discrepancies. Neighborhood 1350 within valuation grouping 14 was given an increase of 14% to improvements to bring this subclass within acceptable range.

Taking all of the above data into account, it is determined that the overall residential level of value is 95% of actual market value. Based upon knowledge of the County's assessment practices, it is believed that residential property within Scotts Bluff County is treated both uniformly and proportionately.

**2011 Correlation Section  
for Scotts Bluff County**

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**B. Analysis of Sales Verification**

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

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

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

### **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 Scotts Bluff County**

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**D. Analysis of Quality of Assessment**

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

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

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

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

Income-producing property: a COD of 20 or less, or in larger urban jurisdictions, 15 or less.

Vacant land and other unimproved property, such as agricultural land: a COD of 20 or less.

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

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

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

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

There is no range of acceptability stated in the Nebraska statutes for the PRD measure. The Standard of Ratio Studies, adopted by the International Association of Assessing Officers,

**2011 Correlation Section  
for Scotts Bluff County**

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July, 2007, recommends that the PRD should lie between 98 and 103. This range is centered slightly above 100 to allow for a slightly upward measurement bias inherent in the PRD.

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

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



## **2011 Commercial Assessment Actions for Scotts Bluff County**

The County completed all pick-up work and made percentage changes to commercial subclasses that were outside of acceptable range.

## 2011 Commercial Assessment Survey for Scotts Bluff County

1.	<b>Valuation data collection done by:</b>	
	Listers and the Appraiser.	
2.	<b>List the valuation groupings used by the County and describe the unique characteristics that effect value:</b>	
	<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>
	11	Scottsbluff Quadrant 1—commercial parcels North and East of 20 <sup>th</sup> Street and Broadway. Location and the market for these properties is what make each quadrant unique. All quadrants include what would technically be termed “suburban,” since there is no separate commercial market within Scottsbluff.
	12	Scottsbluff Quadrant 2—commercial parcels North and West of 20 <sup>th</sup> Street and Broadway.
	13	Scottsbluff Quadrant 3—commercial parcels South and West of 20 <sup>th</sup> Street and Broadway.
	14	Scottsbluff Quadrant 4—commercial parcels located South and East of 20 <sup>th</sup> Street and Broadway.
	20	Gering—all commercial parcels with the city and what would technically be designated as “suburban.”
	30	Minatare—commercial parcels within Minatare.
	40	Mitchell—commercial parcels within Mitchell.
	50	Morrill—commercial parcels within Morrill.
	60	Small Towns—commercial parcels (if any) within Henry, Lyman, McGrew and Melbeta. These seem to share similar characteristics of limited commercial activity within villages.
	70	Terrytown—commercial parcels within the village of Terrytown.
	80	Rural—the truly rural commercial parcels in Scotts Bluff County that are not influenced (and valued) by proximity to Scottsbluff, Gering, and other towns.
3.	<b>List and describe the approach(es) used to estimate the market value of commercial properties.</b>	
	Currently the cost approach; however, the income approach undertaken by contracted company Income Works will be researched for assessment year 2011.	
4.	<b>When was the last lot value study completed?</b>	
	In Spring of 2010.	
5.	<b>Describe the methodology used to determine the commercial lot values.</b>	
	Market comparability of vacant lots within valuation groupings. These are valued as found appropriate by value per square foot, or value by front foot, or by acre.	
6.	<b>What costing year for the cost approach is being used for each valuation grouping?</b>	
	June 2010	
7.	<b>If the cost approach is used, does the County develop the depreciation</b>	

	<b>study(ies) based on local market information or does the county use the tables provided by the CAMA vendor?</b>
	The County utilizes the commercial tables provided by the CAMA vendor.
8.	<b>Are individual depreciation tables developed for each valuation grouping?</b>
	No—only economic depreciation would be developed by valuation grouping.
9.	<b>How often does the County update the depreciation tables?</b>
	Yearly, when the CAMA software is updated.
10.	<b>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?</b>
	The valuation process used for pickup work is the same used for the remaining parcels in the valuation grouping.
11.	<b>Describe the method used to determine whether a sold parcel is substantially changed.</b>
	A commercial parcel that underwent substantial and significant remodeling (that would affect its market value), or that was split or re-platted would constitute a substantially changed parcel.
12.	<b>Please provide any documents related to the policies or procedures used for the commercial class of property.</b>
	No County-specific policies or procedures are used for the commercial property class. Rather, the Scotts Bluff County Assessor relies upon statutes, regulations and directives.

**79 Scottsbluff**

**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 : 120  
 Total Sales Price : 22,953,207  
 Total Adj. Sales Price : 22,953,207  
 Total Assessed Value : 20,945,754  
 Avg. Adj. Sales Price : 191,277  
 Avg. Assessed Value : 174,548

MEDIAN : 98  
 WGT. MEAN : 91  
 MEAN : 98  
 COD : 20.60  
 PRD : 106.85

COV : 37.21  
 STD : 36.28  
 Avg. Abs. Dev : 20.20  
 MAX Sales Ratio : 328.88  
 MIN Sales Ratio : 17.42

95% Median C.I. : 94.44 to 100.00  
 95% Wgt. Mean C.I. : 86.46 to 96.05  
 95% Mean C.I. : 91.01 to 103.99

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**DATE OF SALE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qtrts</u>											
01-JUL-07 To 30-SEP-07	8	82.67	82.92	76.66	19.91	108.17	58.57	104.57	58.57 to 104.57	264,360	202,657
01-OCT-07 To 31-DEC-07	17	94.05	92.07	92.36	16.88	99.69	17.42	129.13	84.87 to 110.21	372,703	344,227
01-JAN-08 To 31-MAR-08	12	96.10	99.93	96.22	18.35	103.86	52.91	195.84	81.24 to 103.83	116,042	111,652
01-APR-08 To 30-JUN-08	18	93.88	90.78	89.56	16.27	101.36	48.80	121.64	79.34 to 105.51	170,062	152,306
01-JUL-08 To 30-SEP-08	11	98.58	106.99	92.42	19.67	115.76	69.74	222.67	80.14 to 120.14	132,964	122,882
01-OCT-08 To 31-DEC-08	7	99.82	92.32	98.52	13.03	93.71	34.11	111.20	34.11 to 111.20	58,214	57,352
01-JAN-09 To 31-MAR-09	5	99.99	94.24	92.29	07.89	102.11	66.95	103.40	N/A	56,000	51,682
01-APR-09 To 30-JUN-09	9	112.18	116.87	100.85	16.60	115.88	87.56	157.51	93.85 to 141.14	319,824	322,550
01-JUL-09 To 30-SEP-09	10	86.47	96.56	79.02	51.72	122.20	27.00	328.88	36.94 to 103.32	161,672	127,753
01-OCT-09 To 31-DEC-09	6	103.50	111.31	94.55	19.54	117.73	79.41	156.98	79.41 to 156.98	109,917	103,926
01-JAN-10 To 31-MAR-10	8	100.66	99.98	93.39	10.95	107.06	74.16	126.20	74.16 to 126.20	218,690	204,228
01-APR-10 To 30-JUN-10	9	99.33	95.43	94.71	28.90	100.76	31.94	203.43	45.57 to 105.50	110,500	104,653
<u>Study Yrs</u>											
01-JUL-07 To 30-JUN-08	55	94.31	92.03	89.54	17.38	102.78	17.42	195.84	90.51 to 100.40	234,626	210,081
01-JUL-08 To 30-JUN-09	32	100.79	104.57	97.73	16.59	107.00	34.11	222.67	95.99 to 103.40	157,141	153,579
01-JUL-09 To 30-JUN-10	33	96.57	99.76	89.17	29.94	111.88	27.00	328.88	87.53 to 102.81	152,128	135,660
<u>Calendar Yrs</u>											
01-JAN-08 To 31-DEC-08	48	97.67	97.01	92.26	17.04	105.15	34.11	222.67	92.57 to 101.39	131,744	121,552
01-JAN-09 To 31-DEC-09	30	99.46	105.21	93.15	28.44	112.95	27.00	328.88	90.38 to 103.40	181,155	168,748
<u>ALL</u>	120	98.06	97.50	91.25	20.60	106.85	17.42	328.88	94.44 to 100.00	191,277	174,548

**VALUATION GROUPING**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
11	7	94.05	88.77	92.12	20.24	96.36	17.42	121.64	17.42 to 121.64	869,071	800,601
12	17	96.25	98.32	89.95	17.88	109.31	62.48	195.84	77.29 to 101.69	311,124	279,855
13	30	98.50	92.34	87.98	12.19	104.96	36.94	126.20	91.87 to 100.00	117,173	103,094
14	11	92.57	89.63	93.89	14.27	95.46	59.47	112.18	59.93 to 108.25	298,713	280,468
20	25	98.36	93.71	91.00	19.57	102.98	27.00	157.51	88.05 to 103.32	112,242	102,145
30	1	31.94	31.94	31.94	00.00	100.00	31.94	31.94	N/A	62,500	19,960
40	7	104.57	102.71	100.29	18.66	102.41	66.95	156.98	66.95 to 156.98	42,786	42,908
50	7	102.95	92.93	100.52	13.31	92.45	34.11	110.21	34.11 to 110.21	79,593	80,008
60	8	102.75	117.78	103.59	31.19	113.70	70.06	222.67	70.06 to 222.67	11,990	12,421
70	6	105.66	146.56	95.56	65.50	153.37	50.39	328.88	50.39 to 328.88	88,650	84,714
80	1	85.43	85.43	85.43	00.00	100.00	85.43	85.43	N/A	426,550	364,392
<u>ALL</u>	120	98.06	97.50	91.25	20.60	106.85	17.42	328.88	94.44 to 100.00	191,277	174,548

**79 Scottsbluff**

**COMMERCIAL**

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 95% Wgt. Mean C.I. : 86.46 to 96.05  
 95% Mean C.I. : 91.01 to 103.99

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**PROPERTY TYPE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
02	24	98.09	111.95	94.42	25.19	118.57	62.48	328.88	92.19 to 108.25	128,100	120,955
03	95	97.75	93.84	90.33	19.71	103.89	17.42	222.67	92.57 to 100.00	198,029	178,872
04	1	98.50	98.50	98.50	00.00	100.00	98.50	98.50	N/A	1,066,022	1,049,991
<u>ALL</u>	120	98.06	97.50	91.25	20.60	106.85	17.42	328.88	94.44 to 100.00	191,277	174,548

**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	2	176.34	176.34	216.88	26.28	81.31	130.00	222.67	N/A	1,600	3,470
5000 TO 9999	3	107.67	106.29	111.86	22.00	95.02	70.06	141.14	N/A	6,333	7,085
<u>Total \$</u>											
1 TO 9999	5	130.00	134.31	127.00	28.63	105.76	70.06	222.67	N/A	4,440	5,639
10000 TO 29999	11	99.99	127.28	139.59	52.61	91.18	34.11	328.88	58.57 to 203.43	15,843	22,115
30000 TO 59999	25	103.40	103.25	102.99	16.56	100.25	45.57	157.51	96.57 to 109.73	43,334	44,631
60000 TO 99999	23	99.82	93.18	93.11	12.81	100.08	31.94	126.20	87.96 to 102.81	70,886	66,006
100000 TO 149999	17	95.87	85.96	85.74	18.02	100.26	27.00	124.93	69.74 to 101.92	121,324	104,027
150000 TO 249999	17	91.32	86.71	87.16	14.12	99.48	50.39	110.21	73.71 to 99.63	192,641	167,897
250000 TO 499999	14	91.94	85.84	85.01	18.98	100.98	17.42	121.64	70.59 to 103.04	399,256	339,413
500000 +	8	96.28	95.84	95.06	08.38	100.82	77.29	112.18	77.29 to 112.18	1,139,503	1,083,239
<u>ALL</u>	120	98.06	97.50	91.25	20.60	106.85	17.42	328.88	94.44 to 100.00	191,277	174,548

**79 Scottsbluff**

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**OCCUPANCY CODE**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Blank	15	105.63	102.11	87.91	26.47	116.15	17.42	195.84	90.51 to 124.93	165,531	145,514
311	1	87.96	87.96	87.96	00.00	100.00	87.96	87.96	N/A	64,000	56,297
320	1	99.33	99.33	99.33	00.00	100.00	99.33	99.33	N/A	525,000	521,465
326	1	45.57	45.57	45.57	00.00	100.00	45.57	45.57	N/A	35,000	15,951
341	1	98.58	98.58	98.58	00.00	100.00	98.58	98.58	N/A	249,500	245,950
343	1	112.18	112.18	112.18	00.00	100.00	112.18	112.18	N/A	990,000	1,110,608
344	15	104.57	109.11	95.35	13.80	114.43	77.29	157.51	94.69 to 111.68	221,369	211,073
350	5	96.31	100.72	94.51	16.80	106.57	66.95	141.14	N/A	167,600	158,402
351	3	101.64	96.37	86.75	08.91	111.09	80.14	107.33	N/A	94,967	82,388
352	19	97.59	111.05	92.90	26.61	119.54	62.48	328.88	87.53 to 101.92	145,205	134,895
353	11	95.99	93.31	83.63	13.18	111.57	50.39	126.20	74.16 to 105.84	105,864	88,529
384	1	90.58	90.58	90.58	00.00	100.00	90.58	90.58	N/A	52,500	47,556
386	3	52.91	48.26	56.10	17.63	86.02	31.94	59.93	N/A	200,833	112,660
395	1	127.87	127.87	127.87	00.00	100.00	127.87	127.87	N/A	30,000	38,360
406	4	90.27	80.07	70.21	20.98	114.04	36.94	102.81	N/A	65,750	46,165
407	3	100.00	85.55	71.26	17.53	120.05	52.03	104.61	N/A	97,667	69,593
412	1	94.05	94.05	94.05	00.00	100.00	94.05	94.05	N/A	1,950,000	1,833,909
426	3	99.63	99.87	99.58	02.29	100.29	96.57	103.40	N/A	91,333	90,953
442	1	58.57	58.57	58.57	00.00	100.00	58.57	58.57	N/A	10,000	5,857
444	1	92.06	92.06	92.06	00.00	100.00	92.06	92.06	N/A	433,500	399,083
455	1	87.56	87.56	87.56	00.00	100.00	87.56	87.56	N/A	1,300,000	1,138,260
458	4	101.17	94.61	91.41	09.94	103.50	70.59	105.51	N/A	380,793	348,092
470	1	101.69	101.69	101.69	00.00	100.00	101.69	101.69	N/A	77,500	78,806
471	7	79.02	94.38	90.17	49.85	104.67	34.11	222.67	34.11 to 222.67	44,143	39,805
490	1	69.74	69.74	69.74	00.00	100.00	69.74	69.74	N/A	120,000	83,684
494	3	98.36	96.25	98.55	03.26	97.67	90.38	100.00	N/A	261,106	257,317
528	7	92.57	91.16	92.17	12.68	98.90	73.71	107.27	73.71 to 107.27	140,126	129,161
531	2	106.77	106.77	106.99	03.23	99.79	103.32	110.21	N/A	193,000	206,500
539	1	85.43	85.43	85.43	00.00	100.00	85.43	85.43	N/A	426,550	364,392
554	1	91.32	91.32	91.32	00.00	100.00	91.32	91.32	N/A	200,000	182,631
588	1	59.47	59.47	59.47	00.00	100.00	59.47	59.47	N/A	225,000	133,815
<u>ALL</u>	<u>120</u>	<u>98.06</u>	<u>97.50</u>	<u>91.25</u>	<u>20.60</u>	<u>106.85</u>	<u>17.42</u>	<u>328.88</u>	<u>94.44 to 100.00</u>	<u>191,277</u>	<u>174,548</u>



## **2011 Correlation Section for Scotts Bluff County**

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### **A. Commerical Real Property**

The 2011 Scotts Bluff County commercial statistical profile reveals a total of 120 qualified commercial sales to be used as a sample for the three-year study period. Of this sample, the profile indicates that two of the three measures of central tendency are within acceptable range (the median and mean are identical when rounded, and the weighted mean is one point below acceptable range). Regarding the qualitative statistical measures, the COD is less than one percentage point above its range, and the price-related differential lies almost four percentage points above its recommended limit. No valuation grouping with statistically significant numbers of sales exhibits a median outside of acceptable range. Under the heading of Property Type, both multi-family commercial units 02 and 03 commercial have medians within acceptable range.

A discussion of the County's sales review and verification process is a reiteration of that mentioned in the residential correlation: the Assessor's office conducts an inperson or telephone interview with the buyer, seller, realtor or closing agent involved with any sales transaction (residential, commercial and agricultural) that exhibits an assessment to sales price ratio that lies significantly outside of acceptable range. If an individual refuses to provide information, it is the practice of the Assessor's office to automatically deem the sale as qualified, unless it is eliminated by current IAAO recommendations.

Assessment actions taken to address the commercial property class included the completion of all pick-up work and percentage changes were made to commercial subclasses that were outside of acceptable range.

From consideration of all available data, it is determined that the level of value for commercial property within Scotts Bluff County is 98%. Although the COD qualitative statistic is slightly above its respective range, and the PRD is above its prescribed parameters, it is believed that the assessment practices of the County produce an overall uniform and proportionate treatment of commercial property.

**2011 Correlation Section  
for Scotts Bluff County**

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**B. Analysis of Sales Verification**

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

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

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

### **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 Scotts Bluff County**

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**D. Analysis of Quality of Assessment**

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

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

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

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

Income-producing property: a COD of 20 or less, or in larger urban jurisdictions, 15 or less.

Vacant land and other unimproved property, such as agricultural land: a COD of 20 or less.

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

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

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

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

There is no range of acceptability stated in the Nebraska statutes for the PRD measure. The Standard of Ratio Studies, adopted by the International Association of Assessing Officers,

**2011 Correlation Section  
for Scotts Bluff County**

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July, 2007, recommends that the PRD should lie between 98 and 103. This range is centered slightly above 100 to allow for a slightly upward measurement bias inherent in the PRD.

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

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



## **2011 Agricultural Assessment Actions for Scotts Bluff County**

For 2011 the County reviewed any questions that they had on actual land use, and implemented the new cost values for all agricultural improvements. Irrigated land was raised to more closely match the market, dry land was left unchanged, and the three lower grass subclasses were decreased (3G, 4G1 and 4G).

## 2011 Agricultural Assessment Survey for Scotts Bluff County

1.	<b>Valuation data collection done by:</b>	
	Listers and Appraiser.	
2.	<b>List each market area, and describe the location and the specific characteristics that make each unique.</b>	
	Market Area	Description of unique characteristics
	1	Located around the cities of Scottsbluff and Gering, and is influenced by non-agricultural market factors (such as buyers purchasing land for residential and commercial development) due to the two cities growing outside of their boundaries.
	2	Located around the North Platte River, the surrounding accretion land and also consists of any growth from the major small towns (Minatare, Mitchell, Morrill). Land around the river is influenced by non-agricultural factors such as commercial use (sand and gravel operations) and recreational use.
	3	Located North and South of the above two non-ag influenced market areas, and is basically the remainder of the County. This land is truly agricultural and is non-influenced.
3.	<b>Describe the process that is used to determine and monitor market areas.</b>	
	Market activity within all three areas is monitored to determine/confirm the currently drawn boundaries of the areas. Any questions regarding land use are answered by a physical inspection.	
4.	<b>Describe the process used to identify and value rural residential land and recreational land in the county.</b>	
	<p>The process to determine whether or not land should be classified as rural residential rather than agricultural would include the following (but is not necessarily limited by these):</p> <ol style="list-style-type: none"> <li>1. No agricultural/horticultural income is generated.</li> <li>2. There is no participation in FSA programs.</li> <li>3. The owner has no farm insurance policy.</li> <li>4. If the majority of land use is for wildlife habitat.</li> <li>5. If there is little or no specialized agricultural equipment contained on the taxpayer's personal property schedule.</li> </ol> <p>Recreational land is identified as "all parcels of real property primarily used or intended to be used for diversion, entertainment, and relaxation on an occasional basis. Some of the uses would include fishing, hunting, camping, boating, hiking, picnicking, and the access or view that simply allows relaxation, diversion and entertainment."</p>	
5.	<b>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?</b>	
	Yes, both agricultural and rural residential home and farm sites are valued the same, provided they have the same amenities—such as well, septic, access to electricity,	

	etc.
6.	<b>What land characteristics are used to assign differences in assessed values?</b>
	Land use, such as irrigated, dry, grass; also, LCG's are used to assign differences in assessed values.
7.	<b>What process is used to annually update land use? (Physical inspection, FSA maps, etc.)</b>
	Physical inspection, and the FSA maps provided by the taxpayer.
8.	<b>Describe the process used to identify and monitor the influence of non-agricultural characteristics.</b>
	The sales verification process is used in conjunction with monitoring the market characteristics of all land sales not only within, but along the boundaries of the influenced market areas.
9.	<b>Have special valuations applications been filed in the county? If yes, is there a value difference for the special valuation parcels.</b>
	Scotts Bluff County has special valuation parcels within the County. See the attached 2011 Special Value Methodology.
10.	<b>Is the valuation process (cost date and depreciation schedule or market comparison) used for the pickup work on the rural improvements the same as was used for the general population of the class?</b>
	The valuation process used for pickup work of rural improvements is the same used for the remaining rural improvements in all three market areas.
11.	<b>Describe the method used to determine whether a sold parcel is substantially changed.</b>
	Again, only improvements that have undergone significant remodeling that would affect market value, or agricultural parcels that have been split or experienced a total change in use would be considered substantially changed.
12.	<b>Please provide any documents related to the policies or procedures used for the agricultural class of property.</b>
	No County-specific policies or procedures are used for the agricultural land class (other than market areas and Special Valuation). Rather, the Scotts Bluff County Assessor relies upon statutes, regulations and directives.

**79 Scottsbluff**  
**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 : 63  
 Total Sales Price : 10,815,941  
 Total Adj. Sales Price : 10,815,941  
 Total Assessed Value : 7,029,998  
 Avg. Adj. Sales Price : 171,682  
 Avg. Assessed Value : 111,587

MEDIAN : 72  
 WGT. MEAN : 65  
 MEAN : 73  
 COD : 27.32  
 PRD : 112.15

COV : 35.56  
 STD : 25.92  
 Avg. Abs. Dev : 19.66  
 MAX Sales Ratio : 143.91  
 MIN Sales Ratio : 20.87

95% Median C.I. : 64.61 to 77.27  
 95% Wgt. Mean C.I. : 59.05 to 70.95  
 95% Mean C.I. : 66.50 to 79.30

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**DATE OF SALE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qtrts</u>											
01-JUL-07 To 30-SEP-07	3	55.85	56.55	59.44	09.92	95.14	48.59	65.20	N/A	175,667	104,409
01-OCT-07 To 31-DEC-07	10	65.87	65.91	64.12	31.00	102.79	22.27	98.15	40.95 to 95.78	220,244	141,225
01-JAN-08 To 31-MAR-08	7	87.25	83.83	74.31	13.95	112.81	52.26	100.97	52.26 to 100.97	151,898	112,871
01-APR-08 To 30-JUN-08	8	64.99	69.63	69.48	32.30	100.22	34.42	119.38	34.42 to 119.38	173,000	120,193
01-JUL-08 To 30-SEP-08	4	104.11	104.50	78.45	35.58	133.21	65.86	143.91	N/A	90,650	71,117
01-OCT-08 To 31-DEC-08	4	57.30	55.18	52.98	13.09	104.15	41.53	64.61	N/A	265,250	140,530
01-JAN-09 To 31-MAR-09	7	76.18	74.36	68.32	31.16	108.84	42.68	138.10	42.68 to 138.10	157,420	107,543
01-APR-09 To 30-JUN-09	5	77.32	86.91	79.15	14.42	109.80	75.29	119.38	N/A	107,060	84,737
01-JUL-09 To 30-SEP-09	2	67.82	67.82	68.00	01.00	99.74	67.14	68.49	N/A	157,500	107,094
01-OCT-09 To 31-DEC-09	1	53.58	53.58	53.58	00.00	100.00	53.58	53.58	N/A	69,175	37,064
01-JAN-10 To 31-MAR-10	4	70.64	65.24	58.18	28.51	112.13	20.87	98.79	N/A	118,590	68,993
01-APR-10 To 30-JUN-10	8	75.25	72.05	58.30	19.04	123.58	45.48	105.77	45.48 to 105.77	214,980	125,324
<u>Study Yrs</u>											
01-JUL-07 To 30-JUN-08	28	69.95	70.45	67.17	28.18	104.88	22.27	119.38	55.59 to 86.53	184,883	124,182
01-JUL-08 To 30-JUN-09	20	75.37	79.69	66.10	30.10	120.56	41.53	143.91	60.75 to 87.11	153,042	101,154
01-JUL-09 To 30-JUN-10	15	69.32	68.44	59.33	21.54	115.35	20.87	105.77	53.58 to 77.27	171,892	101,988
<u>Calendar Yrs</u>											
01-JAN-08 To 31-DEC-08	23	69.05	77.50	67.12	32.35	115.46	34.42	143.91	60.75 to 93.98	168,299	112,966
01-JAN-09 To 31-DEC-09	15	75.44	76.29	70.63	23.12	108.01	42.68	138.10	53.58 to 87.11	134,761	95,183
<u>ALL</u>	63	71.96	72.90	65.00	27.32	112.15	20.87	143.91	64.61 to 77.27	171,682	111,587

**AREA (MARKET)**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
3	63	71.96	72.90	65.00	27.32	112.15	20.87	143.91	64.61 to 77.27	171,682	111,587
<u>ALL</u>	63	71.96	72.90	65.00	27.32	112.15	20.87	143.91	64.61 to 77.27	171,682	111,587

**79 Scottsbluff**  
**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 : 63  
 Total Sales Price : 10,815,941  
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 Avg. Assessed Value : 111,587

MEDIAN : 72  
 WGT. MEAN : 65  
 MEAN : 73  
 COD : 27.32  
 PRD : 112.15

COV : 35.56  
 STD : 25.92  
 Avg. Abs. Dev : 19.66  
 MAX Sales Ratio : 143.91  
 MIN Sales Ratio : 20.87

95% Median C.I. : 64.61 to 77.27  
 95% Wgt. Mean C.I. : 59.05 to 70.95  
 95% Mean C.I. : 66.50 to 79.30

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**95%MLU By Market Area**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<b>Irrigated</b>											
County	22	74.44	75.99	63.06	25.85	120.50	42.68	143.91	53.58 to 95.05	169,091	106,635
3	22	74.44	75.99	63.06	25.85	120.50	42.68	143.91	53.58 to 95.05	169,091	106,635
<b>Dry</b>											
County	2	86.57	86.57	77.63	14.12	111.52	74.35	98.79	N/A	52,200	40,521
3	2	86.57	86.57	77.63	14.12	111.52	74.35	98.79	N/A	52,200	40,521
<b>Grass</b>											
County	7	75.29	66.15	65.91	31.15	100.36	22.27	119.38	22.27 to 119.38	95,543	62,969
3	7	75.29	66.15	65.91	31.15	100.36	22.27	119.38	22.27 to 119.38	95,543	62,969
<b>ALL</b>	<b>63</b>	<b>71.96</b>	<b>72.90</b>	<b>65.00</b>	<b>27.32</b>	<b>112.15</b>	<b>20.87</b>	<b>143.91</b>	<b>64.61 to 77.27</b>	<b>171,682</b>	<b>111,587</b>

**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
<b>Irrigated</b>											
County	32	72.70	73.73	64.53	23.15	114.26	42.68	143.91	60.75 to 82.69	183,608	118,483
3	32	72.70	73.73	64.53	23.15	114.26	42.68	143.91	60.75 to 82.69	183,608	118,483
<b>Dry</b>											
County	2	86.57	86.57	77.63	14.12	111.52	74.35	98.79	N/A	52,200	40,521
3	2	86.57	86.57	77.63	14.12	111.52	74.35	98.79	N/A	52,200	40,521
<b>Grass</b>											
County	8	61.94	60.49	58.81	44.11	102.86	20.87	119.38	20.87 to 119.38	99,225	58,359
3	8	61.94	60.49	58.81	44.11	102.86	20.87	119.38	20.87 to 119.38	99,225	58,359
<b>ALL</b>	<b>63</b>	<b>71.96</b>	<b>72.90</b>	<b>65.00</b>	<b>27.32</b>	<b>112.15</b>	<b>20.87</b>	<b>143.91</b>	<b>64.61 to 77.27</b>	<b>171,682</b>	<b>111,587</b>

79 Scottsbluff

PAD 2011 R&O Statistics (Using 2011 Values)

Qualified

AGRICULTURAL - RANDOM INCLUDE

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

Number of Sales : 71  
 Total Sales Price : 12,674,691  
 Total Adj. Sales Price : 12,649,691  
 Total Assessed Value : 8,094,898  
 Avg. Adj. Sales Price : 178,165  
 Avg. Assessed Value : 114,013

MEDIAN : 69  
 WGT. MEAN : 64  
 MEAN : 71  
 COD : 30.45  
 PRD : 111.66

COV : 38.05  
 STD : 27.19  
 Avg. Abs. Dev : 21.11  
 MAX Sales Ratio : 143.91  
 MIN Sales Ratio : 20.87

95% Median C.I. : 60.75 to 77.27  
 95% Wgt. Mean C.I. : 58.78 to 69.20  
 95% Mean C.I. : 65.13 to 77.77

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DATE OF SALE \*

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qtrts</u>											
01-JUL-07 To 30-SEP-07	3	55.85	56.55	59.44	09.92	95.14	48.59	65.20	N/A	175,667	104,409
01-OCT-07 To 31-DEC-07	10	65.87	65.91	64.12	31.00	102.79	22.27	98.15	40.95 to 95.78	220,244	141,225
01-JAN-08 To 31-MAR-08	7	87.25	83.83	74.31	13.95	112.81	52.26	100.97	52.26 to 100.97	151,898	112,871
01-APR-08 To 30-JUN-08	8	64.99	69.63	69.48	32.30	100.22	34.42	119.38	34.42 to 119.38	173,000	120,193
01-JUL-08 To 30-SEP-08	4	104.11	104.50	78.45	35.58	133.21	65.86	143.91	N/A	90,650	71,117
01-OCT-08 To 31-DEC-08	4	57.30	55.18	52.98	13.09	104.15	41.53	64.61	N/A	265,250	140,530
01-JAN-09 To 31-MAR-09	7	76.18	74.36	68.32	31.16	108.84	42.68	138.10	42.68 to 138.10	157,420	107,543
01-APR-09 To 30-JUN-09	7	77.32	86.63	76.31	22.88	113.52	51.92	119.97	51.92 to 119.97	129,214	98,602
01-JUL-09 To 30-SEP-09	3	67.14	53.42	64.81	21.78	82.43	24.64	68.49	N/A	113,333	73,449
01-OCT-09 To 31-DEC-09	2	72.60	72.60	75.54	26.20	96.11	53.58	91.61	N/A	81,863	61,843
01-JAN-10 To 31-MAR-10	6	58.37	55.07	50.16	42.74	109.79	20.87	98.79	20.87 to 98.79	263,227	132,036
01-APR-10 To 30-JUN-10	10	75.25	69.87	60.82	22.31	114.88	34.54	105.77	45.48 to 87.77	195,984	119,194
<u>Study Yrs</u>											
01-JUL-07 To 30-JUN-08	28	69.95	70.45	67.17	28.18	104.88	22.27	119.38	55.59 to 86.53	184,883	124,182
01-JUL-08 To 30-JUN-09	22	75.37	80.26	66.75	31.47	120.24	41.53	143.91	53.84 to 87.89	155,911	104,073
01-JUL-09 To 30-JUN-10	21	68.49	63.55	57.59	28.68	110.35	20.87	105.77	47.41 to 77.27	192,520	110,866
<u>Calendar Yrs</u>											
01-JAN-08 To 31-DEC-08	23	69.05	77.50	67.12	32.35	115.46	34.42	143.91	60.75 to 93.98	168,299	112,966
01-JAN-09 To 31-DEC-09	19	75.44	75.39	71.19	27.68	105.90	24.64	138.10	51.92 to 87.89	132,114	94,055
<u>ALL</u>	71	69.32	71.45	63.99	30.45	111.66	20.87	143.91	60.75 to 77.27	178,165	114,013

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
3	71	69.32	71.45	63.99	30.45	111.66	20.87	143.91	60.75 to 77.27	178,165	114,013
<u>ALL</u>	71	69.32	71.45	63.99	30.45	111.66	20.87	143.91	60.75 to 77.27	178,165	114,013

**79 Scottsbluff**

**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 : 71	MEDIAN : 69	COV : 38.05	95% Median C.I. : 60.75 to 77.27
Total Sales Price : 12,674,691	WGT. MEAN : 64	STD : 27.19	95% Wgt. Mean C.I. : 58.78 to 69.20
Total Adj. Sales Price : 12,649,691	MEAN : 71	Avg. Abs. Dev : 21.11	95% Mean C.I. : 65.13 to 77.77
Total Assessed Value : 8,094,898			
Avg. Adj. Sales Price : 178,165	COD : 30.45	MAX Sales Ratio : 143.91	
Avg. Assessed Value : 114,013	PRD : 111.66	MIN Sales Ratio : 20.87	

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**95%MLU By Market Area**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<b>Irrigated</b>											
County	25	73.43	73.26	60.50	27.92	121.09	24.64	143.91	53.58 to 87.77	200,800	121,491
3	25	73.43	73.26	60.50	27.92	121.09	24.64	143.91	53.58 to 87.77	200,800	121,491
<b>Dry</b>											
County	3	91.61	88.25	84.27	08.90	104.72	74.35	98.79	N/A	66,317	55,887
3	3	91.61	88.25	84.27	08.90	104.72	74.35	98.79	N/A	66,317	55,887
<b>Grass</b>											
County	9	51.92	59.68	60.75	46.51	98.24	22.08	119.38	22.27 to 79.28	106,444	64,664
3	9	51.92	59.68	60.75	46.51	98.24	22.08	119.38	22.27 to 79.28	106,444	64,664
<b>ALL</b>	<b>71</b>	<b>69.32</b>	<b>71.45</b>	<b>63.99</b>	<b>30.45</b>	<b>111.66</b>	<b>20.87</b>	<b>143.91</b>	<b>60.75 to 77.27</b>	<b>178,165</b>	<b>114,013</b>

**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
<b>Irrigated</b>											
County	35	71.96	71.98	62.47	24.87	115.22	24.64	143.91	60.75 to 79.07	205,013	128,079
3	35	71.96	71.98	62.47	24.87	115.22	24.64	143.91	60.75 to 79.07	205,013	128,079
<b>Dry</b>											
County	3	91.61	88.25	84.27	08.90	104.72	74.35	98.79	N/A	66,317	55,887
3	3	91.61	88.25	84.27	08.90	104.72	74.35	98.79	N/A	66,317	55,887
<b>Grass</b>											
County	10	50.26	55.80	56.15	49.42	99.38	20.87	119.38	22.08 to 79.28	108,300	60,806
3	10	50.26	55.80	56.15	49.42	99.38	20.87	119.38	22.08 to 79.28	108,300	60,806
<b>ALL</b>	<b>71</b>	<b>69.32</b>	<b>71.45</b>	<b>63.99</b>	<b>30.45</b>	<b>111.66</b>	<b>20.87</b>	<b>143.91</b>	<b>60.75 to 77.27</b>	<b>178,165</b>	<b>114,013</b>

79 Scottsbluff

PAD 2011 R&O Statistics (Using 2011 Values)

AGRICULTURAL - RANDOM EXCLUDE

Qualified

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

Number of Sales : 73  
 Total Sales Price : 13,140,691  
 Total Adj. Sales Price : 13,115,691  
 Total Assessed Value : 8,358,993  
 Avg. Adj. Sales Price : 179,667  
 Avg. Assessed Value : 114,507

MEDIAN : 69  
 WGT. MEAN : 64  
 MEAN : 72  
 COD : 33.09  
 PRD : 112.99

COV : 43.74  
 STD : 31.50  
 Avg. Abs. Dev : 22.85  
 MAX Sales Ratio : 198.67  
 MIN Sales Ratio : 09.16

95% Median C.I. : 60.75 to 76.18  
 95% Wgt. Mean C.I. : 58.72 to 68.75  
 95% Mean C.I. : 64.78 to 79.24

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DATE OF SALE \*

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qtrts</u>											
01-JUL-07 To 30-SEP-07	3	55.85	56.55	59.44	09.92	95.14	48.59	65.20	N/A	175,667	104,409
01-OCT-07 To 31-DEC-07	10	65.87	65.91	64.12	31.00	102.79	22.27	98.15	40.95 to 95.78	220,244	141,225
01-JAN-08 To 31-MAR-08	7	87.25	83.83	74.31	13.95	112.81	52.26	100.97	52.26 to 100.97	151,898	112,871
01-APR-08 To 30-JUN-08	8	64.99	69.63	69.48	32.30	100.22	34.42	119.38	34.42 to 119.38	173,000	120,193
01-JUL-08 To 30-SEP-08	4	104.11	104.50	78.45	35.58	133.21	65.86	143.91	N/A	90,650	71,117
01-OCT-08 To 31-DEC-08	6	62.68	81.30	59.38	46.68	136.91	41.53	198.67	41.53 to 198.67	254,500	151,130
01-JAN-09 To 31-MAR-09	7	76.18	74.36	68.32	31.16	108.84	42.68	138.10	42.68 to 138.10	157,420	107,543
01-APR-09 To 30-JUN-09	7	77.32	86.49	76.02	23.06	113.77	50.91	119.97	50.91 to 119.97	129,214	98,230
01-JUL-09 To 30-SEP-09	3	67.14	53.42	64.81	21.78	82.43	24.64	68.49	N/A	113,333	73,449
01-OCT-09 To 31-DEC-09	2	31.37	31.37	27.93	70.80	112.32	09.16	53.58	N/A	81,863	22,863
01-JAN-10 To 31-MAR-10	6	58.37	55.07	50.16	42.74	109.79	20.87	98.79	20.87 to 98.79	263,227	132,036
01-APR-10 To 30-JUN-10	10	75.25	69.87	60.82	22.31	114.88	34.54	105.77	45.48 to 87.77	195,984	119,194
<u>Study Yrs</u>											
01-JUL-07 To 30-JUN-08	28	69.95	70.45	67.17	28.18	104.88	22.27	119.38	55.59 to 86.53	184,883	124,182
01-JUL-08 To 30-JUN-09	24	75.37	84.66	67.55	36.10	125.33	41.53	198.67	60.75 to 87.89	162,335	109,652
01-JUL-09 To 30-JUN-10	21	67.14	59.63	55.66	31.72	107.13	09.16	105.77	45.48 to 76.15	192,520	107,154
<u>Calendar Yrs</u>											
01-JAN-08 To 31-DEC-08	25	69.05	81.99	67.86	37.31	120.82	34.42	198.67	63.51 to 93.98	173,475	117,715
01-JAN-09 To 31-DEC-09	19	75.29	71.00	67.98	31.29	104.44	09.16	138.10	50.91 to 87.11	132,114	89,815
<u>ALL</u>	73	69.05	72.01	63.73	33.09	112.99	09.16	198.67	60.75 to 76.18	179,667	114,507

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
3	73	69.05	72.01	63.73	33.09	112.99	09.16	198.67	60.75 to 76.18	179,667	114,507
<u>ALL</u>	73	69.05	72.01	63.73	33.09	112.99	09.16	198.67	60.75 to 76.18	179,667	114,507

**79 Scottsbluff**

**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 : 73  
 Total Sales Price : 13,140,691  
 Total Adj. Sales Price : 13,115,691  
 Total Assessed Value : 8,358,993  
 Avg. Adj. Sales Price : 179,667  
 Avg. Assessed Value : 114,507

MEDIAN : 69  
 WGT. MEAN : 64  
 MEAN : 72  
 COD : 33.09  
 PRD : 112.99

COV : 43.74  
 STD : 31.50  
 Avg. Abs. Dev : 22.85  
 MAX Sales Ratio : 198.67  
 MIN Sales Ratio : 09.16

95% Median C.I. : 60.75 to 76.18  
 95% Wgt. Mean C.I. : 58.72 to 68.75  
 95% Mean C.I. : 64.78 to 79.24

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**95%MLU By Market Area**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<b>Irrigated</b>											
County	26	74.44	78.09	61.05	32.95	127.91	24.64	198.67	53.58 to 93.98	193,846	118,347
3	26	74.44	78.09	61.05	32.95	127.91	24.64	198.67	53.58 to 93.98	193,846	118,347
<b>Dry</b>											
County	3	74.35	60.77	45.09	40.19	134.77	09.16	98.79	N/A	66,317	29,901
3	3	74.35	60.77	45.09	40.19	134.77	09.16	98.79	N/A	66,317	29,901
<b>Grass</b>											
County	9	50.91	59.56	60.48	47.44	98.48	22.08	119.38	22.27 to 79.28	106,444	64,374
3	9	50.91	59.56	60.48	47.44	98.48	22.08	119.38	22.27 to 79.28	106,444	64,374
<b>ALL</b>	<b>73</b>	<b>69.05</b>	<b>72.01</b>	<b>63.73</b>	<b>33.09</b>	<b>112.99</b>	<b>09.16</b>	<b>198.67</b>	<b>60.75 to 76.18</b>	<b>179,667</b>	<b>114,507</b>

**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
<b>Irrigated</b>											
County	36	72.70	75.50	62.85	28.78	120.13	24.64	198.67	60.75 to 82.69	199,874	125,625
3	36	72.70	75.50	62.85	28.78	120.13	24.64	198.67	60.75 to 82.69	199,874	125,625
<b>Dry</b>											
County	3	74.35	60.77	45.09	40.19	134.77	09.16	98.79	N/A	66,317	29,901
3	3	74.35	60.77	45.09	40.19	134.77	09.16	98.79	N/A	66,317	29,901
<b>Grass</b>											
County	10	49.75	55.69	55.91	49.73	99.61	20.87	119.38	22.08 to 79.28	108,300	60,546
3	10	49.75	55.69	55.91	49.73	99.61	20.87	119.38	22.08 to 79.28	108,300	60,546
<b>ALL</b>	<b>73</b>	<b>69.05</b>	<b>72.01</b>	<b>63.73</b>	<b>33.09</b>	<b>112.99</b>	<b>09.16</b>	<b>198.67</b>	<b>60.75 to 76.18</b>	<b>179,667</b>	<b>114,507</b>



Amy Ramos  
SCOTTS BLUFF COUNTY ASSESSOR  
Gering, Ne. 69361  
308-436-6627  
[aramos@scottsbuffcounty.org](mailto:aramos@scottsbuffcounty.org)

Ruth A. Sorensen  
Dept of Revenue, Property Assessment Division  
1033 O St. Ste 600  
Lincoln, Ne. 68508

March 1, 2011

Dear Ms Sorensen:

Below is the information regarding special valuation in Scotts Bluff County as per PAT Regulation-11-005.04

Market area I for 2011 is located around the cities of Scotts Bluff and Gering. This area is unique in that the cities are growing outside of their corporate boundaries and many rural subdivisions are being created. Land values are affected by buyers purchasing the land at site value instead of ag land value.

Market area II for 2011 is located north and south diagonally through the county. This area is unique in that it encompasses the river and the accretion land, but it also consists of any growth from the small towns. Land values are affected by buyers purchasing the land at site value instead of ag land value. Land is also affected by buyers purchasing accretion land for recreational use.

Market area III for 2011 is located north and south of market areas I and II. It is the remainder of Scotts Bluff County not included in market areas I or II.

Statistics were run in market area III to determine the value. Once the values were set they were compared to neighboring counties and Scotts Bluff County was found to be comparable to the surrounding counties, therefore it was determined that market area III did not qualify for special valuation for 2011.

Using the information and statistics from PAT it was determined that market area I and II did qualify for special value for 2011. It was evident that the sales of recreational use or growth outside of a city were corrupting the ag values. Once the recapture value was set for these areas, market area III values were used as the special value.

Special value has been implemented in this county since 2001. A large part of the county has signed up for and received special value. These are property owners who own land within Market area I or II that are actively using their land for agricultural use. With the definition of an ag parcel in 2006, we are actively trying to correctly classify a parcel as ag or rural residential. We are also going through each Ag parcel individually to correct any inconsistencies and clean up problems for the future.

Sincerely,

Amy Ramos  
Scotts Bluff County Assessor

AGRICULTURAL - BASE STAT

Type : Qualified

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

Number of Sales :	63	Median :	72	COV :	35.56	95% Median C.I. :	64.61 to 77.27
Total Sales Price :	10,815,941	Wgt. Mean :	65	STD :	25.92	95% Wgt. Mean C.I. :	59.05 to 70.95
Total Adj. Sales Price :	10,815,941	Mean :	73	Avg.Abs.Dev :	19.66	95% Mean C.I. :	66.50 to 79.30
Total Assessed Value :	7,029,998						
Avg. Adj. Sales Price :	171,682	COD :	27.32	MAX Sales Ratio :	143.91		
Avg. Assessed Value :	111,587	PRD :	112.15	MIN Sales Ratio :	20.87		

Printed : 03/29/2011

**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	3	55.85	56.55	59.44	09.92	95.14	48.59	65.20	N/A	175,667	104,409
10/01/2007 To 12/31/2007	10	65.87	65.91	64.12	31.00	102.79	22.27	98.15	40.95 to 95.78	220,244	141,225
01/01/2008 To 03/31/2008	7	87.25	83.83	74.31	13.95	112.81	52.26	100.97	52.26 to 100.97	151,898	112,871
04/01/2008 To 06/30/2008	8	64.99	69.63	69.48	32.30	100.22	34.42	119.38	34.42 to 119.38	173,000	120,193
07/01/2008 To 09/30/2008	4	104.11	104.50	78.45	35.58	133.21	65.86	143.91	N/A	90,650	71,117
10/01/2008 To 12/31/2008	4	57.30	55.18	52.98	13.09	104.15	41.53	64.61	N/A	265,250	140,530
01/01/2009 To 03/31/2009	7	76.18	74.36	68.32	31.16	108.84	42.68	138.10	42.68 to 138.10	157,420	107,543
04/01/2009 To 06/30/2009	5	77.32	86.91	79.15	14.42	109.80	75.29	119.38	N/A	107,060	84,737
07/01/2009 To 09/30/2009	2	67.82	67.82	68.00	01.00	99.74	67.14	68.49	N/A	157,500	107,094
10/01/2009 To 12/31/2009	1	53.58	53.58	53.58		100.00	53.58	53.58	N/A	69,175	37,064
01/01/2010 To 03/31/2010	4	70.64	65.24	58.18	28.51	112.13	20.87	98.79	N/A	118,590	68,993
04/01/2010 To 06/30/2010	8	75.25	72.05	58.30	19.04	123.58	45.48	105.77	45.48 to 105.77	214,980	125,324
<u>Study Yrs</u>											
07/01/2007 To 06/30/2008	28	69.95	70.45	67.17	28.18	104.88	22.27	119.38	55.59 to 86.53	184,883	124,182
07/01/2008 To 06/30/2009	20	75.37	79.69	66.10	30.10	120.56	41.53	143.91	60.75 to 87.11	153,042	101,154
07/01/2009 To 06/30/2010	15	69.32	68.44	59.33	21.54	115.35	20.87	105.77	53.58 to 77.27	171,892	101,988
<u>Calendar Yrs</u>											
01/01/2008 To 12/31/2008	23	69.05	77.50	67.12	32.35	115.46	34.42	143.91	60.75 to 93.98	168,299	112,966
01/01/2009 To 12/31/2009	15	75.44	76.29	70.63	23.12	108.01	42.68	138.10	53.58 to 87.11	134,761	95,183
<u>ALL</u>											
07/01/2007 To 06/30/2010	63	71.96	72.90	65.00	27.32	112.15	20.87	143.91	64.61 to 77.27	171,682	111,587

AGRICULTURAL - BASE STAT

Type : Qualified

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

Number of Sales :	63	Median :	72	COV :	35.56	95% Median C.I. :	64.61 to 77.27
Total Sales Price :	10,815,941	Wgt. Mean :	65	STD :	25.92	95% Wgt. Mean C.I. :	59.05 to 70.95
Total Adj. Sales Price :	10,815,941	Mean :	73	Avg.Abs.Dev :	19.66	95% Mean C.I. :	66.50 to 79.30
Total Assessed Value :	7,029,998						
Avg. Adj. Sales Price :	171,682	COD :	27.32	MAX Sales Ratio :	143.91		
Avg. Assessed Value :	111,587	PRD :	112.15	MIN Sales Ratio :	20.87		

Printed : 03/29/2011

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
3	63	71.96	72.90	65.00	27.32	112.15	20.87	143.91	64.61 to 77.27	171,682	111,587
<u>ALL</u>											
07/01/2007 To 06/30/2010	63	71.96	72.90	65.00	27.32	112.15	20.87	143.91	64.61 to 77.27	171,682	111,587

MAJORITY LAND USE > 95%

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
DRY	2	86.57	86.57	77.63	14.12	111.52	74.35	98.79	N/A	52,200	40,521
DRY-N/A	3	67.14	66.75	64.20	10.63	103.97	55.85	77.27	N/A	110,000	70,615
GRASS	7	75.29	66.15	65.91	31.15	100.36	22.27	119.38	22.27 to 119.38	95,543	62,969
GRASS-N/A	8	54.72	60.08	57.59	36.90	104.32	20.87	138.10	20.87 to 138.10	247,149	142,327
IRRGTD	22	74.44	75.99	63.06	25.85	120.50	42.68	143.91	53.58 to 95.05	169,091	106,635
IRRGTD-N/A	21	75.86	76.39	70.02	22.50	109.10	41.53	139.17	63.51 to 87.11	191,217	133,892
<u>ALL</u>											
07/01/2007 To 06/30/2010	63	71.96	72.90	65.00	27.32	112.15	20.87	143.91	64.61 to 77.27	171,682	111,587

MAJORITY LAND USE > 80%

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
DRY	2	86.57	86.57	77.63	14.12	111.52	74.35	98.79	N/A	52,200	40,521
DRY-N/A	3	67.14	66.75	64.20	10.63	103.97	55.85	77.27	N/A	110,000	70,615
GRASS	8	61.94	60.49	58.81	44.11	102.86	20.87	119.38	20.87 to 119.38	99,225	58,359
GRASS-N/A	7	55.59	65.68	60.07	32.58	109.34	34.42	138.10	34.42 to 138.10	264,599	158,933
IRRGTD	32	72.70	73.73	64.53	23.15	114.26	42.68	143.91	60.75 to 82.69	183,608	118,483
IRRGTD-N/A	11	86.32	83.32	73.45	23.92	113.44	41.53	139.17	52.80 to 119.38	169,100	124,205
<u>ALL</u>											
07/01/2007 To 06/30/2010	63	71.96	72.90	65.00	27.32	112.15	20.87	143.91	64.61 to 77.27	171,682	111,587

AGRICULTURAL-RANDOM INCLUDE

Type : Qualified

Number of Sales :	71	Median :	69	COV :	38.05	95% Median C.I. :	60.75 to 77.27
Total Sales Price :	12,674,691	Wgt. Mean :	64	STD :	27.19	95% Wgt. Mean C.I. :	58.78 to 69.20
Total Adj. Sales Price :	12,649,691	Mean :	71	Avg. Abs. Dev :	21.11	95% Mean C.I. :	65.13 to 77.77
Total Assessed Value :	8,094,898						
Avg. Adj. Sales Price :	178,165	COD :	30.45	MAX Sales Ratio :	143.91		
Avg. Assessed Value :	114,013	PRD :	111.66	MIN Sales Ratio :	20.87		

**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	3	55.85	56.55	59.44	09.92	95.14	48.59	65.20	N/A	175,667	104,409
10/01/2007 To 12/31/2007	10	65.87	65.91	64.12	31.00	102.79	22.27	98.15	40.95 to 95.78	220,244	141,225
01/01/2008 To 03/31/2008	7	87.25	83.83	74.31	13.95	112.81	52.26	100.97	52.26 to 100.97	151,898	112,871
04/01/2008 To 06/30/2008	8	64.99	69.63	69.48	32.30	100.22	34.42	119.38	34.42 to 119.38	173,000	120,193
07/01/2008 To 09/30/2008	4	104.11	104.50	78.45	35.58	133.21	65.86	143.91	N/A	90,650	71,117
10/01/2008 To 12/31/2008	4	57.30	55.18	52.98	13.09	104.15	41.53	64.61	N/A	265,250	140,530
01/01/2009 To 03/31/2009	7	76.18	74.36	68.32	31.16	108.84	42.68	138.10	42.68 to 138.10	157,420	107,543
04/01/2009 To 06/30/2009	7	77.32	86.63	76.31	22.88	113.52	51.92	119.97	51.92 to 119.97	129,214	98,602
07/01/2009 To 09/30/2009	3	67.14	53.42	64.81	21.78	82.43	24.64	68.49	N/A	113,333	73,449
10/01/2009 To 12/31/2009	2	72.60	72.60	75.54	26.20	96.11	53.58	91.61	N/A	81,863	61,843
01/01/2010 To 03/31/2010	6	58.37	55.07	50.16	42.74	109.79	20.87	98.79	20.87 to 98.79	263,227	132,036
04/01/2010 To 06/30/2010	10	75.25	69.87	60.82	22.31	114.88	34.54	105.77	45.48 to 87.77	195,984	119,194
<u>Study Yrs</u>											
07/01/2007 To 06/30/2008	28	69.95	70.45	67.17	28.18	104.88	22.27	119.38	55.59 to 86.53	184,883	124,182
07/01/2008 To 06/30/2009	22	75.37	80.26	66.75	31.47	120.24	41.53	143.91	53.84 to 87.89	155,911	104,073
07/01/2009 To 06/30/2010	21	68.49	63.55	57.59	28.68	110.35	20.87	105.77	47.41 to 77.27	192,520	110,866
<u>Calendar Yrs</u>											
01/01/2008 To 12/31/2008	23	69.05	77.50	67.12	32.35	115.46	34.42	143.91	60.75 to 93.98	168,299	112,966
01/01/2009 To 12/31/2009	19	75.44	75.39	71.19	27.68	105.90	24.64	138.10	51.92 to 87.89	132,114	94,055

**AREA (MARKET)**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
3	71	69.32	71.45	63.99	30.45	111.66	20.87	143.91	60.75 to 77.27	178,165	114,013

AGRICULTURAL-RANDOM INCLUDE

Type : Qualified

Number of Sales :	71	Median :	69	COV :	38.05	95% Median C.I. :	60.75 to 77.27
Total Sales Price :	12,674,691	Wgt. Mean :	64	STD :	27.19	95% Wgt. Mean C.I. :	58.78 to 69.20
Total Adj. Sales Price :	12,649,691	Mean :	71	Avg. Abs. Dev :	21.11	95% Mean C.I. :	65.13 to 77.77
Total Assessed Value :	8,094,898						
Avg. Adj. Sales Price :	178,165	COD :	30.45	MAX Sales Ratio :	143.91		
Avg. Assessed Value :	114,013	PRD :	111.66	MIN Sales Ratio :	20.87		

MAJORITY LAND USE > 95%

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
DRY	3	91.61	88.25	84.27	08.90	104.72	74.35	98.79	N/A	66,317	55,887
DRY-N/A	3	67.14	66.75	64.20	10.63	103.97	55.85	77.27	N/A	110,000	70,615
GRASS	9	51.92	59.68	60.75	46.51	98.24	22.08	119.38	22.27 to 79.28	106,444	64,664
GRASS-N/A	9	53.84	57.24	57.13	37.31	100.19	20.87	138.10	34.42 to 69.05	224,132	128,048
IRRGTD	25	73.43	73.26	60.50	27.92	121.09	24.64	143.91	53.58 to 87.77	200,800	121,491
IRRGTD-N/A	22	76.01	78.37	71.35	24.08	109.84	41.53	139.17	63.51 to 87.25	187,525	133,805

MAJORITY LAND USE > 80%

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
DRY	3	91.61	88.25	84.27	08.90	104.72	74.35	98.79	N/A	66,317	55,887
DRY-N/A	3	67.14	66.75	64.20	10.63	103.97	55.85	77.27	N/A	110,000	70,615
GRASS	10	50.26	55.80	56.15	49.42	99.38	20.87	119.38	22.08 to 79.28	108,300	60,806
GRASS-N/A	8	54.72	61.79	59.53	33.77	103.80	34.42	138.10	34.42 to 138.10	236,524	140,794
IRRGTD	35	71.96	71.98	62.47	24.87	115.22	24.64	143.91	60.75 to 79.07	205,013	128,079
IRRGTD-N/A	12	86.72	86.38	76.05	25.06	113.58	41.53	139.17	65.20 to 119.38	164,175	124,852

AGRICULTURAL-RANDOM EXCLUDE

Type : Qualified

Number of Sales :	73	Median :	69	COV :	43.74	95% Median C.I. :	60.75 to 76.18
Total Sales Price :	13,140,691	Wgt. Mean :	64	STD :	31.50	95% Wgt. Mean C.I. :	58.72 to 68.75
Total Adj. Sales Price :	13,115,691	Mean :	72	Avg. Abs. Dev :	22.85	95% Mean C.I. :	64.78 to 79.24
Total Assessed Value :	8,358,993						
Avg. Adj. Sales Price :	179,667	COD :	33.09	MAX Sales Ratio :	198.67		
Avg. Assessed Value :	114,507	PRD :	112.99	MIN Sales Ratio :	09.16		

**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	3	55.85	56.55	59.44	09.92	95.14	48.59	65.20	N/A	175,667	104,409
10/01/2007 To 12/31/2007	10	65.87	65.91	64.12	31.00	102.79	22.27	98.15	40.95 to 95.78	220,244	141,225
01/01/2008 To 03/31/2008	7	87.25	83.83	74.31	13.95	112.81	52.26	100.97	52.26 to 100.97	151,898	112,871
04/01/2008 To 06/30/2008	8	64.99	69.63	69.48	32.30	100.22	34.42	119.38	34.42 to 119.38	173,000	120,193
07/01/2008 To 09/30/2008	4	104.11	104.50	78.45	35.58	133.21	65.86	143.91	N/A	90,650	71,117
10/01/2008 To 12/31/2008	6	62.68	81.30	59.38	46.68	136.91	41.53	198.67	41.53 to 198.67	254,500	151,130
01/01/2009 To 03/31/2009	7	76.18	74.36	68.32	31.16	108.84	42.68	138.10	42.68 to 138.10	157,420	107,543
04/01/2009 To 06/30/2009	7	77.32	86.49	76.02	23.06	113.77	50.91	119.97	50.91 to 119.97	129,214	98,230
07/01/2009 To 09/30/2009	3	67.14	53.42	64.81	21.78	82.43	24.64	68.49	N/A	113,333	73,449
10/01/2009 To 12/31/2009	2	31.37	31.37	27.93	70.80	112.32	09.16	53.58	N/A	81,863	22,863
01/01/2010 To 03/31/2010	6	58.37	55.07	50.16	42.74	109.79	20.87	98.79	20.87 to 98.79	263,227	132,036
04/01/2010 To 06/30/2010	10	75.25	69.87	60.82	22.31	114.88	34.54	105.77	45.48 to 87.77	195,984	119,194
<u>Study Yrs</u>											
07/01/2007 To 06/30/2008	28	69.95	70.45	67.17	28.18	104.88	22.27	119.38	55.59 to 86.53	184,883	124,182
07/01/2008 To 06/30/2009	24	75.37	84.66	67.55	36.10	125.33	41.53	198.67	60.75 to 87.89	162,335	109,652
07/01/2009 To 06/30/2010	21	67.14	59.63	55.66	31.72	107.13	09.16	105.77	45.48 to 76.15	192,520	107,154
<u>Calendar Yrs</u>											
01/01/2008 To 12/31/2008	25	69.05	81.99	67.86	37.31	120.82	34.42	198.67	63.51 to 93.98	173,475	117,715
01/01/2009 To 12/31/2009	19	75.29	71.00	67.98	31.29	104.44	09.16	138.10	50.91 to 87.11	132,114	89,815

**AREA (MARKET)**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
3	73	69.05	72.01	63.73	33.09	112.99	09.16	198.67	60.75 to 76.18	179,667	114,507

AGRICULTURAL-RANDOM EXCLUDE

Type : Qualified

Number of Sales :	73	Median :	69	COV :	43.74	95% Median C.I. :	60.75 to 76.18
Total Sales Price :	13,140,691	Wgt. Mean :	64	STD :	31.50	95% Wgt. Mean C.I. :	58.72 to 68.75
Total Adj. Sales Price :	13,115,691	Mean :	72	Avg. Abs. Dev :	22.85	95% Mean C.I. :	64.78 to 79.24
Total Assessed Value :	8,358,993						
Avg. Adj. Sales Price :	179,667	COD :	33.09	MAX Sales Ratio :	198.67		
Avg. Assessed Value :	114,507	PRD :	112.99	MIN Sales Ratio :	09.16		

MAJORITY LAND USE > 95%

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
DRY	3	74.35	60.77	45.09	40.19	134.77	09.16	98.79	N/A	66,317	29,901
DRY-N/A	3	67.14	66.75	64.20	10.63	103.97	55.85	77.27	N/A	110,000	70,615
GRASS	9	50.91	59.56	60.48	47.44	98.48	22.08	119.38	22.27 to 79.28	106,444	64,374
GRASS-N/A	9	53.84	57.24	57.13	37.31	100.19	20.87	138.10	34.42 to 69.05	224,132	128,048
IRRGTD	26	74.44	78.09	61.05	32.95	127.91	24.64	198.67	53.58 to 93.98	193,846	118,347
IRRGTD-N/A	23	75.86	77.93	71.06	23.50	109.67	41.53	139.17	64.61 to 87.11	198,763	141,245

MAJORITY LAND USE > 80%

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
DRY	3	74.35	60.77	45.09	40.19	134.77	09.16	98.79	N/A	66,317	29,901
DRY-N/A	3	67.14	66.75	64.20	10.63	103.97	55.85	77.27	N/A	110,000	70,615
GRASS	10	49.75	55.69	55.91	49.73	99.61	20.87	119.38	22.08 to 79.28	108,300	60,546
GRASS-N/A	8	54.72	61.79	59.53	33.77	103.80	34.42	138.10	34.42 to 138.10	236,524	140,794
IRRGTD	36	72.70	75.50	62.85	28.78	120.13	24.64	198.67	60.75 to 82.69	199,874	125,625
IRRGTD-N/A	13	86.32	84.99	74.63	24.84	113.88	41.53	139.17	65.20 to 119.38	185,854	138,704



## **2011 Correlation Section for Scotts Bluff County**

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### **A. Agricultural Land**

Scotts Bluff County has a total land area of 746 square miles, and the agricultural land consists of approximately of 46% grass, 8% dry land and about 42% irrigated. The remaining four percent consists of waste and exempt land. The County currently has three clearly defined agricultural market areas based on topography, soil type and proximity to the cities of Scottsbluff and Gering and the North Platte River. Market area one is located around the cities of Scottsbluff and Gering. Since both are growing outside of their corporate boundaries, many rural subdivisions are being created, and land values are influenced by buyers purchasing the land for site value (residential and commercial) rather than ag value. Area one therefore qualifies for special value. Market area two runs diagonally through the County and encompasses the North Platte River, accretion land and also any growth from the small towns. Non-agricultural influences include not only residential sites, but commercial and recreational use. Area two also qualifies for special value. Market Area three truly represents the non-influenced agricultural land within the County, and consists of all land not included in Market Areas 1 and 2. This market area will be used to describe the level of value for both agricultural land and special value land, since the non-influenced land is utilized to determine the values set for special valuation. Counties contiguous to Scotts Bluff are Sioux to the north (with a tiny portion of Box Butte to the very northeast); Morrill lies to the east, and Banner County to the south. The western part of the County borders the State of Wyoming. Of these neighboring counties, only Banner has no defined agricultural market areas.

The County's sales verification and review process notes that the Assessor's office conducts an in-person or telephone interview with the buyer, seller, realtor or closing agent involved with any sales transaction (residential, commercial and agricultural) that exhibits an assessment to sales price ratio that lies significantly outside of acceptable range. If an individual refuses to provide information, it is the practice of the Assessor's office to automatically deem the sale as qualified, unless it is eliminated by current IAAO recommendations.

For 2011 the County reviewed any questions that they had on actual land use, and implemented the new cost values for all agricultural improvements. Irrigated land was raised to more closely match the market, dry land was left unchanged, and the three lower grass subclasses were decreased: 3G, 4G1 and 4G.

The agricultural Base Stat profile reveals that for the three-year timeframe of the sales study there were sixty-three sales deemed qualified by the Assessor. Of these, twenty-eight occurred during July 1, 2007 to June 30, 2008, twenty occurred during the second study year from July 1, 2008 to June 30, 2009. Fifteen sales occurred during the latest study year from July 1, 2009 to June 30, 2010. The Base Stat overall distribution of sales is not within the minimum threshold of 10% variance of total sales per year as set in Department policy, since 44% of the total sales occurred during the first year of the study period. Examination of the sample land use is roughly 47% grass, 11% dry and 41% irrigated. Comparison of the sample land use to the actual land percentages of the County reveals there is less than 10% difference in the sample land use for all three land classes. Therefore, the overall land use of the sample is representative of the land population.

## **2011 Correlation Section for Scotts Bluff County**

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To arrive at the level of value and quality of assessment for agricultural land within Scotts Bluff County, three statistical tests were utilized: the first test, named Base Stat, consists of the statistical profile using only the sales that occurred during the timeframe of the sales study within Scotts Bluff County. Test two, named Random Include, consists of the County sales and a random inclusion of comparable sales (similar soils, use, topography) from contiguous counties to eliminate the time bias in the sample. To develop a large enough sample of comparable sales and mitigate the possibility of having to exclude sales occurring during the first year in Scotts Bluff County, a twelve-mile expansion from the County's borders was implemented. There were thirty-two total comparable sales from all of the counties bordering Scotts Bluff within twelve miles. Of these, two sales were randomly drawn from contiguous counties that occurred in the second year of the study, and six were randomly drawn from the comparables that occurred in the latest year of the sales study. This produced a total of seventy-one sales with the original 28 in the first year, 22 in the second year and 21 in the third. The 10% minimum threshold of variance of total sales per year was now met.

Test three, named Random Exclude, consists of including all comparable sales (within twelve miles) and then randomly excluding these to obtain a proportionate sample and to eliminate time bias caused by more than 10% variance of total sales per year. The result was a total of seventy-three sales, with the addition of two more sales in the second year of the study period. The breakdown of sales per year (from first to third) for test three are now as follows: 28 for the first year, 24 for the second, and 21 for the third year.

A review of the statistical data from all three tests reveals a median of between 69 and 72%, with 69% from both tests two and three. However, only the Base Stat coefficient of dispersion is less than 30, and would tend to better support the median of the Base Stat. A review of Majority Land Use >95% in all three tests indicates that the largest land use in Scotts Bluff County, irrigated, has a median within range (Base Stat: 22 sales at 74.44; Random Include: 25 sales at 73.43; Random Exclude: 26 sales at 74.44). Two of the three MLU>95% COD's for irrigated land are below 30, with only test three above.

Thus, all three tests reveal a median that is within acceptable range, and to a large extent support the contention that the level of value measurement is within acceptable range. It is my opinion, based on consideration of all the information available to me that the level of value of agricultural land in Scotts Bluff County is 72%. Further, with knowledge of the County's assessment practices it is believed that agricultural land is being assessed uniformly and proportionately.

### **A1. Correlation for Special Valuation of Agricultural Land**

A review of the agricultural land values in Scotts Bluff County in areas that have other non-agricultural influences indicates the assessed values used are similar to other areas in the County where no non-agricultural influences exist. Therefore, it is the opinion of the Property Tax Administrator that the level of value for special valuation of agricultural land in Scotts Bluff County is 72%.

**2011 Correlation Section  
for Scotts Bluff County**

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**B. Analysis of Sales Verification**

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

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

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

### **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 Scotts Bluff County**

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**D. Analysis of Quality of Assessment**

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

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

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

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

Income-producing property: a COD of 20 or less, or in larger urban jurisdictions, 15 or less.

Vacant land and other unimproved property, such as agricultural land: a COD of 20 or less.

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

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

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

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

There is no range of acceptability stated in the Nebraska statutes for the PRD measure. The Standard of Ratio Studies, adopted by the International Association of Assessing Officers,

**2011 Correlation Section  
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July, 2007, recommends that the PRD should lie between 98 and 103. This range is centered slightly above 100 to allow for a slightly upward measurement bias inherent in the PRD.

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

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



<b>Total Real Property</b> Sum Lines 17, 25, & 30	<b>Records : 20,273</b>	<b>Value : 1,927,815,920</b>	<b>Growth 307,967</b>	<b>Sum Lines 17, 25, &amp; 41</b>
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Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
<b>01. Res UnImp Land</b>	1,084	7,712,734	0	0	643	6,638,660	1,727	14,351,394	
<b>02. Res Improve Land</b>	9,563	104,210,251	0	0	2,292	39,962,066	11,855	144,172,317	
<b>03. Res Improvements</b>	10,101	710,226,963	2	14,606	2,697	252,148,730	12,800	962,390,299	
<b>04. Res Total</b>	11,185	822,149,948	2	14,606	3,340	298,749,456	14,527	1,120,914,010	307,967
<b>% of Res Total</b>	76.99	73.35	0.01	0.00	22.99	26.65	71.66	58.14	100.00
<b>05. Com UnImp Land</b>	431	11,290,467	0	0	78	3,020,581	509	14,311,048	
<b>06. Com Improve Land</b>	1,467	58,274,365	0	0	125	6,369,436	1,592	64,643,801	
<b>07. Com Improvements</b>	1,491	294,958,377	0	0	135	31,330,318	1,626	326,288,695	
<b>08. Com Total</b>	1,922	364,523,209	0	0	213	40,720,335	2,135	405,243,544	0
<b>% of Com Total</b>	90.02	89.95	0.00	0.00	9.98	10.05	10.53	21.02	0.00
<b>09. Ind UnImp Land</b>	11	782,755	0	0	3	77,811	14	860,566	
<b>10. Ind Improve Land</b>	35	2,102,134	0	0	11	1,647,159	46	3,749,293	
<b>11. Ind Improvements</b>	35	8,698,117	0	0	12	13,681,076	47	22,379,193	
<b>12. Ind Total</b>	46	11,583,006	0	0	15	15,406,046	61	26,989,052	0
<b>% of Ind Total</b>	75.41	42.92	0.00	0.00	24.59	57.08	0.30	1.40	0.00
<b>13. Rec UnImp Land</b>	0	0	0	0	0	0	0	0	
<b>14. Rec Improve Land</b>	0	0	0	0	0	0	0	0	
<b>15. Rec Improvements</b>	0	0	0	0	0	0	0	0	
<b>16. Rec Total</b>	0	0	0	0	0	0	0	0	0
<b>% of Rec Total</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Res &amp; Rec Total</b>	11,185	822,149,948	2	14,606	3,340	298,749,456	14,527	1,120,914,010	307,967
<b>% of Res &amp; Rec Total</b>	76.99	73.35	0.01	0.00	22.99	26.65	71.66	58.14	100.00
<b>Com &amp; Ind Total</b>	1,968	376,106,215	0	0	228	56,126,381	2,196	432,232,596	0
<b>% of Com &amp; Ind Total</b>	89.62	87.01	0.00	0.00	10.38	12.99	10.83	22.42	0.00
<b>17. Taxable Total</b>	13,153	1,198,256,163	2	14,606	3,568	354,875,837	16,723	1,553,146,606	307,967
<b>% of Taxable Total</b>	78.65	77.15	0.01	0.00	21.34	22.85	82.49	80.57	100.00

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	38	100,260	4,997,159	0	0	0
19. Commercial	53	1,583,088	16,762,450	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	38	100,260	4,997,159
19. Commercial	1	6,753	30,933	54	1,589,841	16,793,383
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				92	1,690,101	21,790,542

Schedule III : Mineral Interest Records

Mineral Interest	Records	Urban Value	Records	SubUrban Value	Records	Rural Value	Records	Total Value	Growth
23. Producing	0	0	0	0	38	3,244,730	38	3,244,730	0
24. Non-Producing	0	0	0	0	4	4,060	4	4,060	0
25. Total	0	0	0	0	42	3,248,790	42	3,248,790	0

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	702	0	704	1,406

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	4	34,485	0	0	2,127	133,760,655	2,131	133,795,140
28. Ag-Improved Land	0	0	0	0	1,366	143,611,799	1,366	143,611,799
29. Ag Improvements	0	0	0	0	1,377	94,013,585	1,377	94,013,585
30. Ag Total							3,508	371,420,524

Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	0	0.00	0	
32. HomeSite Improv Land	0	0.00	0	0	0.00	0	
33. HomeSite Improvements	0	0.00	0	0	0.00	0	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	0	0.00	0	
36. FarmSite Improv Land	0	0.00	0	0	0.00	0	
37. FarmSite Improvements	0	0.00	0	0	0.00	0	
38. FarmSite Total							
39. Road & Ditches	0	0.00	0	0	0.00	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
	Records	Acres	Value	Records	Acres	Value	Growth
31. HomeSite UnImp Land	14	16.72	197,076	14	16.72	197,076	
32. HomeSite Improv Land	1,134	1,306.00	17,537,200	1,134	1,306.00	17,537,200	
33. HomeSite Improvements	1,131	1,280.00	74,063,501	1,131	1,280.00	74,063,501	0
34. HomeSite Total				<b>1,145</b>	<b>1,322.72</b>	<b>91,797,777</b>	
35. FarmSite UnImp Land	17	17.00	74,800	17	17.00	74,800	
36. FarmSite Improv Land	1,238	2,032.95	5,068,730	1,238	2,032.95	5,068,730	
37. FarmSite Improvements	1,271	0.00	19,950,084	1,271	0.00	19,950,084	0
38. FarmSite Total				<b>1,288</b>	<b>2,049.95</b>	<b>25,093,614</b>	
39. Road & Ditches	0	6,211.33	0	0	6,211.33	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
41. Total Section VI				<b>2,433</b>	<b>9,584.00</b>	<b>116,891,391</b>	<b>0</b>

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

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	0	0.00	0	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	18	5,230.37	1,291,574	18	5,230.37	1,291,574

Schedule VIII : Agricultural Records : Special Value

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	2	18.15	23,039	0	0.00	0
44. Recapture Value N/A	2	18.15	32,500	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	2,113	269,123.59	148,723,991	2,115	269,141.74	148,747,030
44. Market Value	0	0	0	0	0	0

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

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 1

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	6,411.32	51.52%	9,460,725	56.66%	1,475.63
48. 2A	2,622.55	21.07%	3,560,228	21.32%	1,357.54
49. 3A1	1,554.34	12.49%	1,864,703	11.17%	1,199.68
50. 3A	574.82	4.62%	613,287	3.67%	1,066.92
51. 4A1	844.44	6.79%	807,129	4.83%	955.82
52. 4A	437.50	3.52%	390,999	2.34%	893.71
<b>53. Total</b>	<b>12,444.97</b>	<b>100.00%</b>	<b>16,697,071</b>	<b>100.00%</b>	<b>1,341.67</b>
<b>Dry</b>					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	0.00	0.00%	0	0.00%	0.00
56. 2D1	19.61	15.07%	6,861	19.52%	349.87
57. 2D	26.76	20.57%	8,296	23.60%	310.01
58. 3D1	31.66	24.33%	8,231	23.42%	259.98
59. 3D	38.00	29.20%	8,740	24.87%	230.00
60. 4D1	3.00	2.31%	690	1.96%	230.00
61. 4D	11.09	8.52%	2,329	6.63%	210.01
<b>62. Total</b>	<b>130.12</b>	<b>100.00%</b>	<b>35,147</b>	<b>100.00%</b>	<b>270.11</b>
<b>Grass</b>					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	0.00	0.00%	0	0.00%	0.00
65. 2G1	162.76	6.53%	88,123	8.95%	541.43
66. 2G	284.34	11.41%	87,639	8.91%	308.22
67. 3G1	97.48	3.91%	31,588	3.21%	324.05
68. 3G	259.81	10.43%	65,537	6.66%	252.25
69. 4G1	838.79	33.67%	423,015	42.99%	504.32
70. 4G	848.30	34.05%	288,180	29.28%	339.71
<b>71. Total</b>	<b>2,491.48</b>	<b>100.00%</b>	<b>984,082</b>	<b>100.00%</b>	<b>394.98</b>
<b>Irrigated Total</b>					
<b>Irrigated Total</b>	<b>12,444.97</b>	<b>78.88%</b>	<b>16,697,071</b>	<b>93.96%</b>	<b>1,341.67</b>
<b>Dry Total</b>					
<b>Dry Total</b>	<b>130.12</b>	<b>0.82%</b>	<b>35,147</b>	<b>0.20%</b>	<b>270.11</b>
<b>Grass Total</b>					
<b>Grass Total</b>	<b>2,491.48</b>	<b>15.79%</b>	<b>984,082</b>	<b>5.54%</b>	<b>394.98</b>
72. Waste	711.23	4.51%	53,346	0.30%	75.01
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	4,068.53	25.79%	0	0.00%	0.00
<b>75. Market Area Total</b>	<b>15,777.80</b>	<b>100.00%</b>	<b>17,769,646</b>	<b>100.00%</b>	<b>1,126.24</b>

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

Market Area 2

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	3,552.76	17.34%	4,813,164	21.90%	1,354.77
48. 2A	7,497.30	36.59%	9,168,656	41.71%	1,222.93
49. 3A1	236.42	1.15%	253,324	1.15%	1,071.50
50. 3A	3,361.50	16.41%	3,065,209	13.95%	911.86
51. 4A1	3,857.49	18.83%	3,270,387	14.88%	847.80
52. 4A	1,984.20	9.68%	1,409,614	6.41%	710.42
53. Total	20,489.67	100.00%	21,980,354	100.00%	1,072.75
<b>Dry</b>					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	0.00	0.00%	0	0.00%	0.00
56. 2D1	0.00	0.00%	0	0.00%	0.00
57. 2D	29.73	14.42%	9,217	18.86%	310.02
58. 3D1	0.00	0.00%	0	0.00%	0.00
59. 3D	43.53	21.11%	10,012	20.49%	230.00
60. 4D1	86.35	41.88%	19,861	40.64%	230.01
61. 4D	46.59	22.59%	9,784	20.02%	210.00
62. Total	206.20	100.00%	48,874	100.00%	237.02
<b>Grass</b>					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	0.00	0.00%	0	0.00%	0.00
65. 2G1	184.81	0.85%	57,490	1.08%	311.08
66. 2G	859.00	3.93%	264,876	4.99%	308.35
67. 3G1	100.42	0.46%	33,865	0.64%	337.23
68. 3G	1,442.86	6.60%	375,584	7.07%	260.31
69. 4G1	7,495.81	34.30%	1,897,947	35.74%	253.20
70. 4G	11,769.08	53.86%	2,680,831	50.48%	227.79
71. Total	21,851.98	100.00%	5,310,593	100.00%	243.03
<b>Irrigated Total</b>					
	20,489.67	47.06%	21,980,354	80.18%	1,072.75
<b>Dry Total</b>					
	206.20	0.47%	48,874	0.18%	237.02
<b>Grass Total</b>					
	21,851.98	50.19%	5,310,593	19.37%	243.03
72. Waste	990.04	2.27%	74,258	0.27%	75.01
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	43,537.89	100.00%	27,414,079	100.00%	629.66

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

Market Area 3

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	44,546.52	31.42%	59,692,336	36.43%	1,340.00
48. 2A	34,421.99	24.28%	42,339,791	25.84%	1,230.02
49. 3A1	26,194.68	18.48%	29,338,047	17.91%	1,120.00
50. 3A	16,066.65	11.33%	15,508,850	9.47%	965.28
51. 4A1	13,803.39	9.74%	12,146,980	7.41%	880.00
52. 4A	6,722.04	4.74%	4,806,473	2.93%	715.03
53. Total	141,755.27	100.00%	163,832,477	100.00%	1,155.74
<b>Dry</b>					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	0.00	0.00%	0	0.00%	0.00
56. 2D1	3,340.55	9.78%	1,102,394	11.75%	330.00
57. 2D	12,264.51	35.92%	3,802,025	40.53%	310.00
58. 3D1	8,554.26	25.05%	2,224,106	23.71%	260.00
59. 3D	1,083.27	3.17%	249,160	2.66%	230.01
60. 4D1	6,648.08	19.47%	1,529,079	16.30%	230.00
61. 4D	2,252.02	6.60%	472,934	5.04%	210.00
62. Total	34,142.69	100.00%	9,379,698	100.00%	274.72
<b>Grass</b>					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	0.00	0.00%	0	0.00%	0.00
65. 2G1	4,378.34	2.65%	1,094,608	3.10%	250.01
66. 2G	16,553.52	10.02%	3,973,806	11.26%	240.06
67. 3G1	17,486.77	10.59%	4,110,432	11.64%	235.06
68. 3G	19,168.71	11.60%	4,124,707	11.68%	215.18
69. 4G1	31,802.04	19.25%	6,838,719	19.37%	215.04
70. 4G	75,794.05	45.88%	15,160,110	42.94%	200.02
71. Total	165,183.43	100.00%	35,302,382	100.00%	213.72
<b>Irrigated Total</b>					
	141,755.27	40.25%	163,832,477	78.26%	1,155.74
<b>Dry Total</b>					
	34,142.69	9.70%	9,379,698	4.48%	274.72
<b>Grass Total</b>					
	165,183.43	46.91%	35,302,382	16.86%	213.72
72. Waste	11,075.19	3.14%	830,851	0.40%	75.02
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	352,156.58	100.00%	209,345,408	100.00%	594.47

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
<b>76. Irrigated</b>	30.53	34,485	0.00	0	174,659.38	202,475,417	174,689.91	202,509,902
<b>77. Dry Land</b>	0.00	0	0.00	0	34,479.01	9,463,719	34,479.01	9,463,719
<b>78. Grass</b>	0.00	0	0.00	0	189,526.89	41,597,057	189,526.89	41,597,057
<b>79. Waste</b>	0.00	0	0.00	0	12,776.46	958,455	12,776.46	958,455
<b>80. Other</b>	0.00	0	0.00	0	0.00	0	0.00	0
<b>81. Exempt</b>	232.34	0	0.00	0	3,836.19	0	4,068.53	0
<b>82. Total</b>	<b>30.53</b>	<b>34,485</b>	<b>0.00</b>	<b>0</b>	<b>411,441.74</b>	<b>254,494,648</b>	<b>411,472.27</b>	<b>254,529,133</b>

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
<b>Irrigated</b>	174,689.91	42.45%	202,509,902	79.56%	1,159.25
<b>Dry Land</b>	34,479.01	8.38%	9,463,719	3.72%	274.48
<b>Grass</b>	189,526.89	46.06%	41,597,057	16.34%	219.48
<b>Waste</b>	12,776.46	3.11%	958,455	0.38%	75.02
<b>Other</b>	0.00	0.00%	0	0.00%	0.00
<b>Exempt</b>	4,068.53	0.99%	0	0.00%	0.00
<b>Total</b>	<b>411,472.27</b>	<b>100.00%</b>	<b>254,529,133</b>	<b>100.00%</b>	<b>618.58</b>

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

79 Scotts Bluff

	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	1,106,949,792	1,120,914,010	13,964,218	1.26%	307,967	1.23%
02. Recreational	0	0	0		0	
03. Ag-Homesite Land, Ag-Res Dwelling	93,960,640	91,797,777	-2,162,863	-2.30%	0	-2.30%
<b>04. Total Residential (sum lines 1-3)</b>	<b>1,200,910,432</b>	<b>1,212,711,787</b>	<b>11,801,355</b>	<b>0.98%</b>	<b>307,967</b>	<b>0.96%</b>
05. Commercial	403,604,044	405,243,544	1,639,500	0.41%	0	0.41%
06. Industrial	27,056,232	26,989,052	-67,180	-0.25%	0	-0.25%
07. Ag-Farmsite Land, Outbuildings	25,881,706	25,093,614	-788,092	-3.04%	0	-3.04%
08. Minerals	2,121,830	3,248,790	1,126,960	53.11	0	53.11
<b>09. Total Commercial (sum lines 5-8)</b>	<b>458,663,812</b>	<b>460,575,000</b>	<b>1,911,188</b>	<b>0.42%</b>	<b>0</b>	<b>0.42%</b>
<b>10. Total Non-Agland Real Property</b>	<b>1,659,574,244</b>	<b>1,673,286,787</b>	<b>13,712,543</b>	<b>0.83%</b>	<b>307,967</b>	<b>0.81%</b>
11. Irrigated	182,079,171	202,509,902	20,430,731	11.22%		
12. Dryland	9,464,264	9,463,719	-545	-0.01%		
13. Grassland	44,038,917	41,597,057	-2,441,860	-5.54%		
14. Wasteland	964,980	958,455	-6,525	-0.68%		
15. Other Agland	2,981	0	-2,981	-100.00%		
<b>16. Total Agricultural Land</b>	<b>236,550,313</b>	<b>254,529,133</b>	<b>17,978,820</b>	<b>7.60%</b>		
<b>17. Total Value of all Real Property</b> (Locally Assessed)	<b>1,896,124,557</b>	<b>1,927,815,920</b>	<b>31,691,363</b>	<b>1.67%</b>	<b>307,967</b>	<b>1.66%</b>

2010 Plan of Assessment for Scotts Bluff County  
 Assessment Years 2011, 2012, 2013  
 Date August 18, 2010

**2010 STATISTICS**

	Median	COD	PRD
Residential	95%	10.80	100.41
Commercial	96%	19.32	106.59
Agriculture	72%	27.64	112.68

**ASSESSMENT ACTIONS PLANNED**

2010-2011 We will have one data collector work on Commercial, one data collector work on Mobile Homes, and one data collector work on Residential. Agricultural land parcels will be updated with the current sales information to set 2011 values. We are reviewing market areas in Residential and Commercial to see if we can better define the areas. We are currently attempting to physically review any Ag sale to verify land use. We are reviewing commercial and residential land to find vacant land sales and to stratify land values per size. We have contracted with a group called Income Works to collect income information in the attempt to use the income approach for commercial in 2011. All building permits will be visited semi annually in 2010 and we will continue this process in the future. All parcels will receive the updated Marshall & Swift Costs. If any un-reviewed neighborhood is not within its required range, it will receive percent increases.

2011-2012 We will continue to review any un-reviewed parcels in Residential, Commercial, or Mobile Homes. We will continue to research vacant land sales to set values. It has become important to go through each neighborhood to do a land study before allowing the working files to be rolled into the taxable value. We will continue physically reviewing the Ag Land to determine use on all Ag property, and will review the sale information to set Ag Land Values. If any un-reviewed neighborhoods are not within their required range, they will receive percent increases.

2012-2013 we will continue to verify statistics on neighborhoods we have rolled over in the last two years. We will continue to review commercial and residential properties. The Ag land will be reviewed and rolled based on the current sales information. As with all years, we will check building permits, partial assessments, and mobile homes.

We have opted to have the current cost tables updated in our files every year. By doing this, we hope that the amount of change each year will not be as drastic as waiting every few years to update them.

## **OFFICE STAFF**

I have a total of 10 employees including myself.

I have 3 data collectors. These data collectors go out individually in separate cars. By doing this we have increased efficiency in this office. They continuously review the county. We are looking into online training to cut down on mileage and hotel costs.

I have 4 office clerks who do the personal property, mobile homes, permissive exemptions, LB 271 letters, homestead exemptions, building permits, file maintenance, and 521's. When time allows, they also help with projects we have for that year.

I have an appraiser who is responsible for the sales studies and sets values in conjunction with the assessor for Scotts Bluff County. He is responsible for preparing TERC cases and working on income statements for the rent restricted housing. He is also responsible for quality control and performance evaluations for the appraisal staff.

My Deputy specializes in personal property but assists me in my work including splits, plats, reports, and personnel issues.

I process splits and plats that come in. I complete all required reports such as the Abstracts, the School District Report, and CTL. I handle the Centrally Assessed Property and the Oil and Gas Interest. I oversee the office to make sure all projects or tasks are completed efficiently and correctly. I also handle all personnel issues and payroll.

## **BUDGET**

My 2010 budget has been approved in the amount of \$447,202.13.

## **VALUATION**

After setting the values and going through the protest hearings, we ended up with an ending county valuation of \$2,166,490,610.

## **COMPUTER RECORDS**

We are currently using Terra Scan as our vendor. We also have TaxSifter. TaxSifter allows the public to access our Terra Scan records. We hope to upgrade to the new T2 Terra Scan system in the near future.

We are using cadastral maps and soil survey books but we are also utilizing the computer version of both along with the online FSA records and a program called AgriData.

We have purchased deed plotter for difficult legal descriptions and are relying more and more on the GIS system maintained by our mapping department. Two employees are

currently taking classes to gain knowledge of the system so that we can utilize it more in this office.

### **COUNTY BOARD OF EQUALIZATION**

The 2010 protest year went well. I attribute this to keeping communication open with my office, keeping the Board up to date with what our office is doing and with our office attempting to review each protest before it went to the board. This is something I intend to continue.

I have kept the County Board informed on changing laws, and invite interested board members to meetings that discuss future changes in our office. By doing this I believe the board will better understand my office and will benefit me at protest time when trying to explain procedures.

### **CONCLUSION**

In my opinion, there are many areas in this office that could be restructured, from Personnel to Statistics. This will not be corrected in one year but I hope to complete this during my term as Assessor.

Respectfully submitted:

Amy Ramos  
Scotts Bluff County Assessor  
August 18, 2010

## 2011 Assessment Survey for Scotts Bluff County

### A. Staffing and Funding Information

1.	<b>Deputy(ies) on staff:</b>
	One
2.	<b>Appraiser(s) on staff:</b>
	One
3.	<b>Other full-time employees:</b>
	Seven
4.	<b>Other part-time employees:</b>
	None
5.	<b>Number of shared employees:</b>
	None
6.	<b>Assessor's requested budget for current fiscal year:</b>
	\$455,755.87
7.	<b>Adopted budget, or granted budget if different from above:</b>
	\$447,202.13
8.	<b>Amount of the total budget set aside for appraisal work:</b>
	\$138,625
9.	<b>Appraisal/Reappraisal budget, if not part of the total budget:</b>
	N/A
10.	<b>Part of the budget that is dedicated to the computer system:</b>
	None—the computer system and software are part of the County's IT budget.
11.	<b>Amount of the total budget set aside for education/workshops:</b>
	\$ 9,000
12.	<b>Other miscellaneous funds:</b>
	None
13.	<b>Amount of last year's budget not used:</b>
	No exact amount available—Assessor states that the amount was minimal.

### B. Computer, Automation Information and GIS

1.	<b>Administrative software:</b>
	Terra Scan
2.	<b>CAMA software:</b>
	Terra Scan
3.	<b>Are cadastral maps currently being used?</b>
	Yes
4.	<b>If so, who maintains the Cadastral Maps?</b>
	90% by the County Surveyor/Mapping Dept.; 10% by the Assessor's staff
5.	<b>Does the county have GIS software?</b>
	Yes—ArcView

6.	<b>Who maintains the GIS software and maps?</b>
	The County Surveyor/Mapping Dept.
7.	<b>Personal Property software:</b>
	Terra Scan

### C. Zoning Information

1.	<b>Does the county have zoning?</b>
	Yes
2.	<b>If so, is the zoning countywide?</b>
	Yes
3.	<b>What municipalities in the county are zoned?</b>
	Gering, Henry, Lyman, McGrew, Melbeta, Minatate, Mitchell, Morrill, Scottsbluff and Terrytown.
4.	<b>When was zoning implemented?</b>
	1976

### D. Contracted Services

1.	<b>Appraisal Services:</b>
	Pritchard & Abbott—contracted for all oil, gas and mineral valuation (\$1,800 annual cost); this year contracted with Income Works to establish an income approach to the commercial property (for a cost of \$4,000).
2.	<b>Other services:</b>
	None



# 2011 Certification for Scotts Bluff County

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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 Scotts Bluff County Assessor.

Dated this 11th day of April, 2011.



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

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Ruth A. Sorensen  
Property Tax Administrator



