

# Table of Contents

## 2012 Commission Summary

## 2012 Opinions of the Property Tax Administrator

### Residential Reports

- Residential Assessment Actions
- Residential Assessment Survey
- Residential Statistics

### Residential Correlation

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

### Commercial Reports

- Commercial Assessment Actions
- Commercial Assessment Survey
- Commercial Statistics

### Commercial Correlation

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

### Agricultural and/or Special Valuation Reports

- Agricultural Assessment Actions
- Agricultural Assessment Survey
- Agricultural Average Acre Values Table
- Agricultural Land Statistics
- Special Valuation Methodology, if applicable
- Special Valuation Statistics, if applicable

### Agricultural and/or Special Valuation Correlation

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

### County Reports

- 2012 County Abstract of Assessment for Real Property, Form 45
- 2012 County Agricultural Land Detail
- 2012 County Abstract of Assessment for Real Property Compared with the 2011 Certificate of Taxes Levied (CTL)
- County Assessor's Three Year Plan of Assessment

Assessment Survey – General Information

**Certification**

**Maps**

Market Areas

Registered Wells > 500 GPM

**Valuation History Charts**



## 2012 Commission Summary for Brown County

---

### Residential Real Property - Current

Number of Sales	70	Median	98.59
Total Sales Price	\$4,172,425	Mean	98.43
Total Adj. Sales Price	\$4,172,425	Wgt. Mean	98.01
Total Assessed Value	\$4,089,463	Average Assessed Value of the Base	\$35,735
Avg. Adj. Sales Price	\$59,606	Avg. Assessed Value	\$58,421

### Confidence Interval - Current

95% Median C.I	98.03 to 99.28
95% Wgt. Mean C.I	95.69 to 100.34
95% Mean C.I	96.73 to 100.13
% of Value of the Class of all Real Property Value in the	14.28
% of Records Sold in the Study Period	4.10
% of Value Sold in the Study Period	6.70

### Residential Real Property - History

Year	Number of Sales	LOV	Median
2011	84	99	99
2010	86	97	97
2009	79	96	96
2008	90	94	94

## 2012 Commission Summary for Brown County

### Commercial Real Property - Current

Number of Sales	14	Median	98.07
Total Sales Price	\$886,100	Mean	98.08
Total Adj. Sales Price	\$886,100	Wgt. Mean	98.08
Total Assessed Value	\$869,043	Average Assessed Value of the Base	\$100,841
Avg. Adj. Sales Price	\$63,293	Avg. Assessed Value	\$62,075

### Confidence Interval - Current

95% Median C.I	95.33 to 100.33
95% Wgt. Mean C.I	96.41 to 99.74
95% Mean C.I	96.31 to 99.85
% of Value of the Class of all Real Property Value in the County	6.40
% of Records Sold in the Study Period	5.17
% of Value Sold in the Study Period	3.18

### Commercial Real Property - History

Year	Number of Sales	LOV	Median
2011	16		98
2010	14	97	97
2009	12	97	97
2008	8	100	96



## 2012 Opinions of the Property Tax Administrator for Brown 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 (2011). 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 these 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>	<b>99</b>	Meets generally accepted mass appraisal practices.	No recommendation.
<b>Commercial Real Property</b>	<b>*NEI</b>	Meets generally accepted mass appraisal practices.	No recommendation.
<b>Agricultural Land</b>	<b>72</b>	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 9th day of April, 2012.




---

Ruth A. Sorensen  
Property Tax Administrator



## **2012 Residential Assessment Actions for Brown County**

Hidden Paradise which is located within the valuation grouping 04 was inspected, reviewed, and revalued by the contract appraisal company based on current market sales analysis. June 2009 Marshall-Swift costing was implemented as well as new depreciation on these properties. All other recreational parcels within the county were reviewed in house by the assessor and staff.

Valuation grouping 02 which is Johnstown was inspected, reviewed, and revalued by the assessor with June 2009 Marshall-Swift costing and new depreciation implemented.

A new neighborhood is being created by the assessor north of Long Pine called Willow Ridge. There have been recent sales of land in this area with possible future development.

All new construction was inspected, reviewed and valued and added to the 2012 assessment roll as well as any changes necessary to demolishing, etc.

The assessor reviewed all residential sales. Questionnaires were sent to each buyer and seller to gain as much information about the sale as possible.

All pick up work was completed and placed on the assessment roll for 2012.

## 2012 Residential Assessment Survey for Brown County

1.	<b>Valuation data collection done by:</b>	
	Assessor and Staff	
2.	<b>In your opinion, what are the valuation groupings recognized in the County and describe the unique characteristics of each grouping:</b>	
	<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>
	01	Ainsworth is all improved and unimproved properties located within the City limits. Ainsworth is the largest community in Brown County, population approximately 1,862. The public school system is located in town as well as a variety of jobs, services, and goods.
	02	Johnstown is all improved and unimproved properties located within the Village limits. The population is approximately 53 and is 10 miles west of Ainsworth. The village consists of a post office, small tavern with eating facilities and a store that sells gifts, antiques, etc.
	03	Long Pine is all improved and unimproved properties located within the City limits. The population is approximately 340 and is 10 miles to the east of Ainsworth. The City contains a post office, grocery store, tavern with eating facilities, lumberyard, feed and grain business and a store with gifts/antiques. There is also the Legion Club, Masonic Temple and Senior Center. Across the HWY from Long Pine is the Pine Valley Resort which consists of cabins for rent.
	04	Rural Rec consists of parcels located in the Hidden Paradise area which is located in the Long Pine city suburban zoning jurisdiction. Also the Clear Lake area which is improvements on leased land, located south of Ainsworth approximately 20 miles.
	05	Rural Res 1 is all improved and unimproved properties within 5 miles of Ainsworth and Long Pine.
	06	Rural Res 2 is all improved and unimproved properties 6 miles or further from Ainsworth and Long Pine.
3.	<b>List and describe the approach(es) used to estimate the market value of residential properties.</b>	
	The Cost Approach minus depreciation is used as well as a market analysis of the qualified sales to estimate the market value of properties.	
4	<b>What is the costing year of the cost approach being used for each valuation grouping?</b>	
	June 2009	
5.	<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>	
	The county develops the depreciation study based on their local market information.	
6.	<b>Are individual depreciation tables developed for each valuation grouping?</b>	
	No, depreciation is based on the square foot value of local market sales with equalization kept in mind for each valuation grouping.	

7.	<b>When were the depreciation tables last updated for each valuation grouping?</b>
	Ainsworth, Long Pine, Rural Res – 2011. Johnstown and Rural Rec - 2012
8.	<b>When was the last lot value study completed for each valuation grouping?</b>
	Ainsworth, Long Pine, Rural Res – 2011. Johnstown and Rural Rec - 2012
9.	<b>Describe the methodology used to determine the residential lot values?</b>
	Market analysis of vacant land sales to determine sq ft value.
10.	<b>How do you determine whether a sold parcel is substantially changed?</b>
	A parcel is considered to be substantially changed when improvements are added that significantly affect the value such that the parcel no longer represents what sold. These sales are discussed with the field liaison as well.

**09 Brown**  
**RESIDENTIAL**

**PAD 2012 R&O Statistics (Using 2012 Values)**

Qualified

Date Range: 7/1/2009 To 6/30/2011 Posted on: 3/21/2012

Number of Sales : 70  
Total Sales Price : 4,172,425  
Total Adj. Sales Price : 4,172,425  
Total Assessed Value : 4,089,463  
Avg. Adj. Sales Price : 59,606  
Avg. Assessed Value : 58,421

MEDIAN : 99  
WGT. MEAN : 98  
MEAN : 98  
COD : 03.41  
PRD : 100.43

COV : 07.38  
STD : 07.26  
Avg. Abs. Dev : 03.36  
MAX Sales Ratio : 136.68  
MIN Sales Ratio : 80.42

95% Median C.I. : 98.03 to 99.28  
95% Wgt. Mean C.I. : 95.69 to 100.34  
95% Mean C.I. : 96.73 to 100.13

Printed:3/29/2012 2:45:28PM

<b>DATE OF SALE *</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
<u>Qrtrs</u>												
01-JUL-09 To 30-SEP-09	16	99.08	98.59	99.01	02.85	99.58	80.42	106.32	97.57 to 100.09	55,106	54,558	
01-OCT-09 To 31-DEC-09	9	99.31	98.48	99.21	01.10	99.26	94.33	99.72	97.22 to 99.64	48,889	48,505	
01-JAN-10 To 31-MAR-10	4	97.41	97.37	98.07	01.30	99.29	95.86	98.79	N/A	35,500	34,815	
01-APR-10 To 30-JUN-10	6	97.96	97.38	98.34	01.59	99.02	92.97	100.07	92.97 to 100.07	41,500	40,810	
01-JUL-10 To 30-SEP-10	12	99.23	98.79	98.81	01.00	99.98	94.93	100.04	98.08 to 99.93	63,417	62,659	
01-OCT-10 To 31-DEC-10	9	98.44	97.14	94.77	02.26	102.50	83.81	99.98	97.90 to 99.95	64,081	60,728	
01-JAN-11 To 31-MAR-11	4	96.35	94.26	94.96	05.71	99.26	84.35	100.00	N/A	40,750	38,698	
01-APR-11 To 30-JUN-11	10	95.93	101.58	98.29	10.50	103.35	87.00	136.68	88.71 to 127.78	95,900	94,262	
<u>Study Yrs</u>												
01-JUL-09 To 30-JUN-10	35	98.73	98.21	98.88	02.11	99.32	80.42	106.32	97.94 to 99.31	48,934	48,388	
01-JUL-10 To 30-JUN-11	35	98.44	98.65	97.40	04.69	101.28	83.81	136.68	97.90 to 99.44	70,278	68,453	
<u>Calendar Yrs</u>												
01-JAN-10 To 31-DEC-10	31	98.47	97.86	97.33	01.61	100.54	83.81	100.07	97.92 to 99.42	55,765	54,277	
<u>ALL</u>	70	98.59	98.43	98.01	03.41	100.43	80.42	136.68	98.03 to 99.28	59,606	58,421	

<b>VALUATION GROUPING</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
01	47	99.00	98.74	98.33	02.77	100.42	84.35	136.68	98.31 to 99.44	55,994	55,058	
02	2	98.71	98.71	97.74	01.32	100.99	97.41	100.00	N/A	9,750	9,530	
03	12	96.92	95.26	91.66	04.86	103.93	80.42	105.97	92.97 to 99.95	36,658	33,602	
04	2	98.48	98.48	98.53	00.21	99.95	98.27	98.69	N/A	91,500	90,155	
05	3	98.40	98.67	98.59	00.49	100.08	98.08	99.52	N/A	130,833	128,986	
06	4	98.34	103.96	101.27	09.80	102.66	91.37	127.78	N/A	126,450	128,052	
<u>ALL</u>	70	98.59	98.43	98.01	03.41	100.43	80.42	136.68	98.03 to 99.28	59,606	58,421	

<b>PROPERTY TYPE *</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
01	67	98.73	98.44	97.99	03.53	100.46	80.42	136.68	97.94 to 99.37	59,290	58,098	
06	2	98.48	98.48	98.53	00.21	99.95	98.27	98.69	N/A	91,500	90,155	
07	1	97.41	97.41	97.41	00.00	100.00	97.41	97.41	N/A	17,000	16,559	
<u>ALL</u>	70	98.59	98.43	98.01	03.41	100.43	80.42	136.68	98.03 to 99.28	59,606	58,421	

**09 Brown**  
**RESIDENTIAL**

**PAD 2012 R&O Statistics (Using 2012 Values)**

Qualified

Date Range: 7/1/2009 To 6/30/2011 Posted on: 3/21/2012

Number of Sales : 70  
Total Sales Price : 4,172,425  
Total Adj. Sales Price : 4,172,425  
Total Assessed Value : 4,089,463  
Avg. Adj. Sales Price : 59,606  
Avg. Assessed Value : 58,421

MEDIAN : 99  
WGT. MEAN : 98  
MEAN : 98  
COD : 03.41  
PRD : 100.43

COV : 07.38  
STD : 07.26  
Avg. Abs. Dev : 03.36  
MAX Sales Ratio : 136.68  
MIN Sales Ratio : 80.42

95% Median C.I. : 98.03 to 99.28  
95% Wgt. Mean C.I. : 95.69 to 100.34  
95% Mean C.I. : 96.73 to 100.13

Printed:3/29/2012 2:45:28PM

SALE PRICE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
<u>Low \$ Ranges</u>												
Less Than 5,000	2	97.17	97.17	96.91	02.92	100.27	94.33	100.00	N/A	2,750	2,665	
Less Than 15,000	10	98.96	98.26	97.62	03.10	100.66	92.97	105.97	93.18 to 100.63	7,700	7,516	
Less Than 30,000	24	97.93	98.99	98.93	04.36	100.06	80.42	136.68	96.33 to 100.00	14,843	14,684	
<u>Ranges Excl. Low \$</u>												
Greater Than 4,999	68	98.59	98.47	98.01	03.43	100.47	80.42	136.68	98.03 to 99.28	61,278	60,061	
Greater Than 14,999	60	98.59	98.46	98.02	03.46	100.45	80.42	136.68	98.03 to 99.28	68,257	66,905	
Greater Than 29,999	46	98.76	98.14	97.93	02.88	100.21	83.81	127.78	98.12 to 99.31	82,961	81,240	
<u>Incremental Ranges</u>												
0 TO 4,999	2	97.17	97.17	96.91	02.92	100.27	94.33	100.00	N/A	2,750	2,665	
5,000 TO 14,999	8	98.96	98.54	97.67	03.16	100.89	92.97	105.97	92.97 to 105.97	8,938	8,729	
15,000 TO 29,999	14	97.92	99.52	99.29	05.24	100.23	80.42	136.68	95.86 to 99.95	19,945	19,803	
30,000 TO 59,999	13	98.31	97.06	97.16	02.12	99.90	84.35	99.72	96.61 to 99.42	44,192	42,939	
60,000 TO 99,999	23	99.03	98.23	98.20	01.97	100.03	87.00	106.32	98.27 to 99.44	76,748	75,367	
100,000 TO 149,999	6	99.09	103.34	103.22	05.63	100.12	96.51	127.78	96.51 to 127.78	118,583	122,403	
150,000 TO 249,999	3	98.40	93.90	93.82	05.30	100.09	83.81	99.48	N/A	163,333	153,239	
250,000 TO 499,999	1	91.37	91.37	91.37	00.00	100.00	91.37	91.37	N/A	275,000	251,266	
500,000 TO 999,999												
1,000,000 +												
<u>ALL</u>	70	98.59	98.43	98.01	03.41	100.43	80.42	136.68	98.03 to 99.28	59,606	58,421	



**2012 Correlation Section  
for Brown County**

---

**A. Residential Real Property**

The residential sales file for Brown County consists of 70 qualified sales. This sample will be considered adequate and reliable for the measurement of the residential class of property. There is a close relationship between all three measures of central tendency, and the qualitative measures are within the recommended parameters. All valuation groupings that are adequately represented in the sales file are within the acceptable range.

The Brown County Assessor reviews all residential sales by sending questionnaires to the seller and buyer to gather as much information about the sale as possible. Occasionally phone calls will be made to the buyer or seller if the assessor has additional questions concerning the sale. Additional resources such as attorneys and real estate agents are utilized in this process to acquire more accurate information concerning sales.

The assessor has a documented process of tracking the six-year inspection and review cycle of properties in the county. This is kept up to date in conjunction with her contracted appraiser.

This past year the Division has implemented an expanded review of one-third of the counties within the state to review assessment practices. Brown County was one of those selected for review in 2011. Based on the findings from that review it was determined the assessment practices are reliable and being applied consistently to the residential class of property. All property is being treated in the most uniform and proportionate manner possible.

Based on the consideration of all available information, the level of value is determined to be 99% of market value for the residential class of property.

**2012 Correlation Section  
for Brown County**

---

**B. Analysis of Sales Verification**

Neb. Rev. Stat. § 77-1327(2) (2011) 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 (2010), 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 Nebraska Department of Revenue, Property Assessment Division (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.

**2012 Correlation Section  
for Brown County**

---

**C. Measures of Central Tendency**

There are three measures of central tendency calculated by the Division: median ratio, weighted mean ratio, and mean ratio. Since each measure of central tendency has strengths and weaknesses, the use of any statistic for equalization should be reconciled with the other two, as in an appraisal, based on the appropriateness of 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 International Association of Assessing Officers (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.

## 2012 Correlation Section for Brown County

---

### D. Analysis of Quality of Assessment

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

The COD is commonly referred to as the index of assessment inequality. It is used to measure how closely the individual ratios are clustered around the median ratio and suggests the degree of uniformity or inaccuracy resulting in the assessments. The COD is computed by dividing the average deviation by the median ratio. For example, a COD of 20 means half of the ratios are 20 percent above or below the median. The closer the ratios are grouped around the median, the more equitable the assessment of property tends to be. Conversely, if the dispersion is quite large, there is a large spread in the ratios typically indicating a large spread around the median in the assessment of property, which results in an inequity in assessment and taxes. There is no range of acceptability stated in the Nebraska statutes for the COD measure. The IAAO 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 on Ratio Studies, adopted by the International Association of Assessing Officers, January, 2010, recommends that the PRD should lie between 98 and 103. This range is

**2012 Correlation Section  
for Brown County**

---

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. 239.



## **2012 Commercial Assessment Actions for Brown County**

All commercial properties were physically reviewed and revalued by Stanard Appraisal with June 2009 Marshall-Swift costing and new depreciation implemented for 2012.

All pick-up work was entered for assessment year 2012.

## 2012 Commercial Assessment Survey for Brown County

1.	<b>Valuation data collection done by:</b>	
	Assessor and staff with specialty properties completed by Stanard Appraisal.	
2.	<b>In your opinion, what are the valuation groupings recognized in the County and describe the unique characteristics of each grouping:</b>	
	<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>
	01	Ainsworth is all improved and unimproved properties located within the City limits. Ainsworth is the largest community in Brown County, population approximately 1,862. The public school system is located in town as well as a variety of jobs, services, and goods.
	02	Johnstown is all improved and unimproved properties located within the Village limits. The population is approximately 53 and is 10 miles west of Ainsworth. The village consists of a post office, small tavern with eating facilities and a store that sells gifts, antiques, etc.
	03	Long Pine is all improved and unimproved properties located within the City limits. The population is approximately 340 and is 10 miles to the east of Ainsworth. The City contains a post office, grocery store, tavern with eating facilities, lumberyard, feed and grain business and a store with gifts/antiques. There is also the Legion Club, Masonic Temple and Senior Center. Across the HWY from Long Pine is the Pine Valley Resort which consists of cabins for rent.
	04	Rural Com is all improved and unimproved properties located outside the City limits in the rural areas.
3.	<b>List and describe the approach(es) used to estimate the market value of commercial properties.</b>	
	All three approaches are performed by the contract appraiser when they apply.	
3a.	<b>Describe the process used to value unique commercial properties.</b>	
	Unique properties are valued by Stanard Appraisal.	
4.	<b>What is the costing year of the cost approach being used for each valuation grouping?</b>	
	June 2009	
5.	<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>	
	Depreciation studies are developed based on local market information by the contracted appraisal company.	
6.	<b>Are individual depreciation tables developed for each valuation grouping?</b>	
	No, depreciation is based on the square foot value of local market sales with equalization kept in mind for each valuation grouping.	
7.	<b>When were the depreciation tables last updated for each valuation grouping?</b>	
	2012	

8.	<b>When was the last lot value study completed for each valuation grouping?</b>
	2012
9.	<b>Describe the methodology used to determine the commercial lot values.</b>
	Vacant lot market analysis was done by the contracted appraisal company.
10.	<b>How do you determine whether a sold parcel is substantially changed?</b>
	A parcel is considered to be substantially changed when improvements are added that significantly affect the value such that the parcel no longer represents what sold. These sales are discussed with the field liaison as well.

**09 Brown**  
**COMMERCIAL**

**PAD 2012 R&O Statistics (Using 2012 Values)**

Qualified

Date Range: 7/1/2008 To 6/30/2011 Posted on: 3/21/2012

Number of Sales : 14  
Total Sales Price : 886,100  
Total Adj. Sales Price : 886,100  
Total Assessed Value : 869,043  
Avg. Adj. Sales Price : 63,293  
Avg. Assessed Value : 62,075

MEDIAN : 98  
WGT. MEAN : 98  
MEAN : 98  
COD : 02.45  
PRD : 100.00

COV : 03.12  
STD : 03.06  
Avg. Abs. Dev : 02.40  
MAX Sales Ratio : 104.32  
MIN Sales Ratio : 93.75

95% Median C.I. : 95.33 to 100.33  
95% Wgt. Mean C.I. : 96.41 to 99.74  
95% Mean C.I. : 96.31 to 99.85

Printed:3/29/2012 2:45:29PM

**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	2	100.40	100.40	99.57	02.26	100.83	98.13	102.67	N/A	23,500	23,400
01-OCT-08 To 31-DEC-08	1	100.00	100.00	100.00	00.00	100.00	100.00	100.00	N/A	170,000	170,000
01-JAN-09 To 31-MAR-09	1	95.80	95.80	95.80	00.00	100.00	95.80	95.80	N/A	70,000	67,058
01-APR-09 To 30-JUN-09	1	104.32	104.32	104.32	00.00	100.00	104.32	104.32	N/A	11,000	11,475
01-JUL-09 To 30-SEP-09											
01-OCT-09 To 31-DEC-09											
01-JAN-10 To 31-MAR-10	1	100.33	100.33	100.33	00.00	100.00	100.33	100.33	N/A	150,000	150,500
01-APR-10 To 30-JUN-10	2	97.54	97.54	97.36	01.51	100.18	96.07	99.01	N/A	80,300	78,180
01-JUL-10 To 30-SEP-10	1	98.00	98.00	98.00	00.00	100.00	98.00	98.00	N/A	15,000	14,700
01-OCT-10 To 31-DEC-10											
01-JAN-11 To 31-MAR-11	1	98.95	98.95	98.95	00.00	100.00	98.95	98.95	N/A	9,500	9,400
01-APR-11 To 30-JUN-11	4	94.90	94.97	95.95	00.91	98.98	93.75	96.33	N/A	63,250	60,688
<u>Study Yrs</u>											
01-JUL-08 To 30-JUN-09	5	100.00	100.18	99.11	02.61	101.08	95.80	104.32	N/A	59,600	59,067
01-JUL-09 To 30-JUN-10	3	99.01	98.47	98.80	01.43	99.67	96.07	100.33	N/A	103,533	102,287
01-JUL-10 To 30-JUN-11	6	95.83	96.14	96.16	01.69	99.98	93.75	98.95	93.75 to 98.95	46,250	44,475
<u>Calendar Yrs</u>											
01-JAN-09 To 31-DEC-09	2	100.06	100.06	96.95	04.26	103.21	95.80	104.32	N/A	40,500	39,267
01-JAN-10 To 31-DEC-10	4	98.51	98.35	98.76	01.34	99.58	96.07	100.33	N/A	81,400	80,390
<u>ALL</u>	14	98.07	98.08	98.08	02.45	100.00	93.75	104.32	95.33 to 100.33	63,293	62,075

**VALUATION GROUPING**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	8	98.54	98.45	98.06	01.74	100.40	94.47	102.67	94.47 to 102.67	68,263	66,938
03	6	95.94	97.60	98.10	02.75	99.49	93.75	104.32	93.75 to 104.32	56,667	55,591
<u>ALL</u>	14	98.07	98.08	98.08	02.45	100.00	93.75	104.32	95.33 to 100.33	63,293	62,075

**PROPERTY TYPE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
02											
03	14	98.07	98.08	98.08	02.45	100.00	93.75	104.32	95.33 to 100.33	63,293	62,075
04											
<u>ALL</u>	14	98.07	98.08	98.08	02.45	100.00	93.75	104.32	95.33 to 100.33	63,293	62,075

**09 Brown**  
**COMMERCIAL**

**PAD 2012 R&O Statistics (Using 2012 Values)**

Qualified

Date Range: 7/1/2008 To 6/30/2011 Posted on: 3/21/2012

Number of Sales : 14  
Total Sales Price : 886,100  
Total Adj. Sales Price : 886,100  
Total Assessed Value : 869,043  
Avg. Adj. Sales Price : 63,293  
Avg. Assessed Value : 62,075

MEDIAN : 98  
WGT. MEAN : 98  
MEAN : 98  
COD : 02.45  
PRD : 100.00

COV : 03.12  
STD : 03.06  
Avg. Abs. Dev : 02.40  
MAX Sales Ratio : 104.32  
MIN Sales Ratio : 93.75

95% Median C.I. : 95.33 to 100.33  
95% Wgt. Mean C.I. : 96.41 to 99.74  
95% Mean C.I. : 96.31 to 99.85

Printed:3/29/2012 2:45:29PM

**SALE PRICE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<b>Low \$ Ranges</b>											
Less Than 5,000	1	93.75	93.75	93.75	00.00	100.00	93.75	93.75	N/A	4,000	3,750
Less Than 15,000	3	98.95	99.01	100.51	03.56	98.51	93.75	104.32	N/A	8,167	8,208
Less Than 30,000	6	98.48	98.84	99.32	03.19	99.52	93.75	104.32	93.75 to 104.32	11,583	11,504
<b>Ranges Excl. Low \$</b>											
Greater Than 4,999	13	98.13	98.42	98.09	02.29	100.34	94.47	104.32	95.80 to 100.33	67,854	66,561
Greater Than 14,999	11	98.00	97.83	98.01	02.05	99.82	94.47	102.67	95.33 to 100.33	78,327	76,765
Greater Than 29,999	8	97.23	97.52	97.97	01.90	99.54	94.47	100.33	94.47 to 100.33	102,075	100,002
<b>Incremental Ranges</b>											
0 TO 4,999	1	93.75	93.75	93.75	00.00	100.00	93.75	93.75	N/A	4,000	3,750
5,000 TO 14,999	2	101.64	101.64	101.83	02.65	99.81	98.95	104.32	N/A	10,250	10,438
15,000 TO 29,999	3	98.00	98.67	98.67	02.50	100.00	95.33	102.67	N/A	15,000	14,800
30,000 TO 59,999	2	96.30	96.30	96.14	01.90	100.17	94.47	98.13	N/A	35,000	33,650
60,000 TO 99,999	3	96.07	96.96	96.89	01.11	100.07	95.80	99.01	N/A	76,867	74,473
100,000 TO 149,999											
150,000 TO 249,999	3	100.00	98.89	98.70	01.33	100.19	96.33	100.33	N/A	172,000	169,767
250,000 TO 499,999											
500,000 TO 999,999											
1,000,000 +											
<b>ALL</b>	<b>14</b>	<b>98.07</b>	<b>98.08</b>	<b>98.08</b>	<b>02.45</b>	<b>100.00</b>	<b>93.75</b>	<b>104.32</b>	<b>95.33 to 100.33</b>	<b>63,293</b>	<b>62,075</b>

**OCCUPANCY CODE**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Blank	1	98.95	98.95	98.95	00.00	100.00	98.95	98.95	N/A	9,500	9,400
339	1	96.07	96.07	96.07	00.00	100.00	96.07	96.07	N/A	90,000	86,460
350	1	100.00	100.00	100.00	00.00	100.00	100.00	100.00	N/A	170,000	170,000
353	5	99.01	99.72	98.48	02.91	101.26	94.47	104.32	N/A	33,320	32,815
384	1	93.75	93.75	93.75	00.00	100.00	93.75	93.75	N/A	4,000	3,750
386	1	96.33	96.33	96.33	00.00	100.00	96.33	96.33	N/A	196,000	188,800
406	1	100.33	100.33	100.33	00.00	100.00	100.33	100.33	N/A	150,000	150,500
477	1	95.33	95.33	95.33	00.00	100.00	95.33	95.33	N/A	15,000	14,300
551	1	95.80	95.80	95.80	00.00	100.00	95.80	95.80	N/A	70,000	67,058
851	1	98.00	98.00	98.00	00.00	100.00	98.00	98.00	N/A	15,000	14,700
<b>ALL</b>	<b>14</b>	<b>98.07</b>	<b>98.08</b>	<b>98.08</b>	<b>02.45</b>	<b>100.00</b>	<b>93.75</b>	<b>104.32</b>	<b>95.33 to 100.33</b>	<b>63,293</b>	<b>62,075</b>



## **2012 Correlation Section for Brown County**

---

### **A. Commercial Real Property**

A review of the statistical analysis reveals 14 qualified commercial sales in the three year study period. Although the calculated statistics indicate the level of value is within the acceptable range, there are not a sufficient number of sales to have confidence in the calculated statistics. Commercial parcels in Brown County are generally valued by occupancy code. When looking at the sample by occupancy codes it displays nine different codes. The measurement of these small samples is unrealistic and will not be relied upon to determine a level of value for Brown County.

The Brown County Assessor reviews all commercial sales by sending questionnaires to the seller and buyer to gather as much information about the sale as possible. Occasionally phone calls will be made to the buyer or seller if the assessor has additional questions concerning the sale. Additional resources such as attorneys and real estate agents are utilized in this process to acquire more accurate information concerning sales.

The tracking of the six-year inspection and review cycle of properties is documented within Brown County. The commercial class of property was recently reviewed and revalued by the contract appraiser for assessment year 2012.

This past year the Division has implemented an expanded review of one-third of the counties within the state to review assessment practices. Brown County was one of those selected for review in 2011. Based on the findings from that review it was determined the assessment practices are reliable and being applied consistently to the commercial class of property. All property is being treated in the most uniform and proportionate manner possible.

Based on the consideration of all available information, the level of value cannot be determined for the commercial class of real property.

**2012 Correlation Section  
for Brown County**

---

**B. Analysis of Sales Verification**

Neb. Rev. Stat. § 77-1327(2) (2011) 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 (2010), 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 Nebraska Department of Revenue, Property Assessment Division (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.

## 2012 Correlation Section for Brown County

---

### C. Measures of Central Tendency

There are three measures of central tendency calculated by the Division: median ratio, weighted mean ratio, and mean ratio. Since each measure of central tendency has strengths and weaknesses, the use of any statistic for equalization should be reconciled with the other two, as in an appraisal, based on the appropriateness of 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 International Association of Assessing Officers (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.

## 2012 Correlation Section for Brown County

---

### D. Analysis of Quality of Assessment

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

The COD is commonly referred to as the index of assessment inequality. It is used to measure how closely the individual ratios are clustered around the median ratio and suggests the degree of uniformity or inaccuracy resulting in the assessments. The COD is computed by dividing the average deviation by the median ratio. For example, a COD of 20 means half of the ratios are 20 percent above or below the median. The closer the ratios are grouped around the median, the more equitable the assessment of property tends to be. Conversely, if the dispersion is quite large, there is a large spread in the ratios typically indicating a large spread around the median in the assessment of property, which results in an inequity in assessment and taxes. There is no range of acceptability stated in the Nebraska statutes for the COD measure. The IAAO 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 on Ratio Studies, adopted by the International Association of Assessing Officers, January, 2010, recommends that the PRD should lie between 98 and 103. This range is

**2012 Correlation Section  
for Brown County**

---

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. 239.



## **2012 Agricultural Assessment Actions for Brown County**

For assessment year 2012 a market study of land was performed to determine values and to bring the land values into the statutory required level of value. Changes in land valuation were made to land capability groups in irrigated, dry and grass. The assessor also studied the sales with gravity irrigation versus pivot irrigation. Through the analysis it was determined the gravity irrigation would be adjusted to better reflect the market.

The assessor reviewed all agricultural sales. Questionnaires were sent to each buyer and seller to gain as much information about the sale as possible.

All pick up work was completed and placed on the assessment roll for 2012.

## 2012 Agricultural Assessment Survey for Brown County

1.	<b>Valuation data collection done by:</b>	
	Assessor, staff and the contracted appraisal company when necessary.	
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	Soils, land use and geographic characteristics.
3.	<b>Describe the process that is used to determine and monitor market areas.</b>	
	Each year agricultural sales and characteristics are studied to see if the market is showing any trend that may say a market area or areas are needed.	
4.	<b>Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.</b>	
	Rural residential land is directly associated with a residence and has no agricultural use. Recreational land - the county currently has no identified recreational acres, but is continually monitoring land use and value for recreational influence.	
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	
6.	<b>What process is used to annually update land use? (Physical inspection, FSA maps, etc.)</b>	
	FSA maps and GIS 2010 aerial imagery. Some physical inspection done on questionable properties.	
7.	<b>Describe the process used to identify and monitor the influence of non-agricultural characteristics.</b>	
	Sales are monitored and studied on a yearly basis to see if there are any non-agricultural characteristics.	
8.	<b>Have special valuation applications been filed in the county? If yes, is there a value difference for the special valuation parcels.</b>	
	Yes, however it has been determined there is no difference in the two values.	
9.	<b>How do you determine whether a sold parcel is substantially changed?</b>	
	A parcel is considered to be substantially changed when improvements are added or land use changes that significantly affect the value such that the parcel no longer represents what sold. These sales are discussed with the field liaison as well.	

**09 Brown**  
**AGRICULTURAL LAND**

**PAD 2012 R&O Statistics (Using 2012 Values)**

Qualified

Date Range: 7/1/2008 To 6/30/2011 Posted on: 3/21/2012

Number of Sales : 54  
Total Sales Price : 24,533,624  
Total Adj. Sales Price : 23,965,124  
Total Assessed Value : 17,621,991  
Avg. Adj. Sales Price : 443,799  
Avg. Assessed Value : 326,333

MEDIAN : 72  
WGT. MEAN : 74  
MEAN : 71  
COD : 20.58  
PRD : 96.38

COV : 27.84  
STD : 19.73  
Avg. Abs. Dev : 14.82  
MAX Sales Ratio : 118.18  
MIN Sales Ratio : 19.43

95% Median C.I. : 65.43 to 75.24  
95% Wgt. Mean C.I. : 65.05 to 82.01  
95% Mean C.I. : 65.61 to 76.13

Printed:3/29/2012 2:45:30PM

<b>DATE OF SALE *</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
<u>Qtrts</u>												
01-JUL-08 To 30-SEP-08	4	67.18	67.99	78.52	42.30	86.59	19.43	118.18	N/A	533,150	418,647	
01-OCT-08 To 31-DEC-08	4	73.45	80.35	79.74	15.78	100.76	65.71	108.78	N/A	340,238	271,319	
01-JAN-09 To 31-MAR-09	6	71.39	76.61	72.43	13.35	105.77	63.36	108.49	63.36 to 108.49	179,525	130,029	
01-APR-09 To 30-JUN-09	3	90.24	79.78	85.82	13.71	92.96	56.00	93.11	N/A	987,825	847,799	
01-JUL-09 To 30-SEP-09	3	43.96	44.43	43.66	13.26	101.76	35.92	53.41	N/A	72,803	31,783	
01-OCT-09 To 31-DEC-09	1	71.21	71.21	71.21	00.00	100.00	71.21	71.21	N/A	365,000	259,900	
01-JAN-10 To 31-MAR-10												
01-APR-10 To 30-JUN-10	12	64.09	65.69	67.40	24.14	97.46	36.94	114.62	47.79 to 78.41	355,829	239,821	
01-JUL-10 To 30-SEP-10	5	73.94	77.13	75.84	04.41	101.70	73.82	88.26	N/A	509,542	386,428	
01-OCT-10 To 31-DEC-10	2	73.53	73.53	81.55	18.09	90.17	60.23	86.83	N/A	167,493	136,593	
01-JAN-11 To 31-MAR-11	6	66.36	69.53	66.78	23.04	104.12	52.17	96.16	52.17 to 96.16	866,609	578,691	
01-APR-11 To 30-JUN-11	8	73.73	73.97	75.19	15.07	98.38	50.21	89.78	50.21 to 89.78	436,905	328,498	
<u>Study Yrs</u>												
01-JUL-08 To 30-JUN-09	17	72.27	76.02	80.74	22.15	94.15	19.43	118.18	63.36 to 93.11	443,187	357,849	
01-JUL-09 To 30-JUN-10	16	62.36	62.05	66.62	24.95	93.14	35.92	114.62	43.96 to 78.23	303,335	202,069	
01-JUL-10 To 30-JUN-11	21	73.94	73.41	71.74	14.39	102.33	50.21	96.16	61.37 to 86.12	551,314	395,498	
<u>Calendar Yrs</u>												
01-JAN-09 To 31-DEC-09	13	70.51	69.50	79.56	21.05	87.36	35.92	108.49	53.41 to 90.24	355,695	282,986	
01-JAN-10 To 31-DEC-10	19	73.82	69.52	71.07	18.64	97.82	36.94	114.62	60.23 to 78.41	376,455	267,536	
<u>ALL</u>	54	72.02	70.87	73.53	20.58	96.38	19.43	118.18	65.43 to 75.24	443,799	326,333	

<b>AREA (MARKET)</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
1	54	72.02	70.87	73.53	20.58	96.38	19.43	118.18	65.43 to 75.24	443,799	326,333	
<u>ALL</u>	54	72.02	70.87	73.53	20.58	96.38	19.43	118.18	65.43 to 75.24	443,799	326,333	

<b>95%MLU By Market Area</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
<u>Irrigated</u>												
County	6	69.66	74.06	73.56	21.32	100.68	50.21	114.62	50.21 to 114.62	258,589	190,225	
1	6	69.66	74.06	73.56	21.32	100.68	50.21	114.62	50.21 to 114.62	258,589	190,225	
<u>Grass</u>												
County	26	69.08	66.89	70.01	25.61	95.54	19.43	108.78	52.94 to 77.64	286,523	200,587	
1	26	69.08	66.89	70.01	25.61	95.54	19.43	108.78	52.94 to 77.64	286,523	200,587	
<u>ALL</u>	54	72.02	70.87	73.53	20.58	96.38	19.43	118.18	65.43 to 75.24	443,799	326,333	

**09 Brown**  
**AGRICULTURAL LAND**

**PAD 2012 R&O Statistics (Using 2012 Values)**

Qualified

Date Range: 7/1/2008 To 6/30/2011 Posted on: 3/21/2012

Number of Sales : 54  
 Total Sales Price : 24,533,624  
 Total Adj. Sales Price : 23,965,124  
 Total Assessed Value : 17,621,991  
 Avg. Adj. Sales Price : 443,799  
 Avg. Assessed Value : 326,333

MEDIAN : 72  
 WGT. MEAN : 74  
 MEAN : 71  
 COD : 20.58  
 PRD : 96.38

COV : 27.84  
 STD : 19.73  
 Avg. Abs. Dev : 14.82  
 MAX Sales Ratio : 118.18  
 MIN Sales Ratio : 19.43

95% Median C.I. : 65.43 to 75.24  
 95% Wgt. Mean C.I. : 65.05 to 82.01  
 95% Mean C.I. : 65.61 to 76.13

Printed:3/29/2012 2:45:30PM

**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	16	68.53	71.50	65.79	18.11	108.68	50.21	114.62	56.00 to 84.41	524,212	344,899
1	16	68.53	71.50	65.79	18.11	108.68	50.21	114.62	56.00 to 84.41	524,212	344,899
<b>_____Dry_____</b>											
County	1	71.81	71.81	71.81	00.00	100.00	71.81	71.81	N/A	58,000	41,648
1	1	71.81	71.81	71.81	00.00	100.00	71.81	71.81	N/A	58,000	41,648
<b>_____Grass_____</b>											
County	31	72.22	68.25	72.93	22.47	93.58	19.43	108.78	59.72 to 77.33	381,179	278,009
1	31	72.22	68.25	72.93	22.47	93.58	19.43	108.78	59.72 to 77.33	381,179	278,009
<b>_____ALL_____</b>											
	54	72.02	70.87	73.53	20.58	96.38	19.43	118.18	65.43 to 75.24	443,799	326,333

## Brown County 2012 Average LCG Value Comparison

	County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	AVG IRR
9.10	Brown	1	#DIV/0!	1,787	1,854	1,911	1,509	1,527	1,341	1,426	1,650
75.30	Rock	3	#DIV/0!	1,800	1,700	1,700	1,675	1,646	1,600	1,360	1,627
58.10	Loup	1	#DIV/0!	1,800	#DIV/0!	1,600	1,265	1,155	1,155	675	1,416
52.10	Keya Paha	1	1,300	1,300	1,199	1,200	1,170	1,170	1,150	1,150	1,176
75.10	Rock	1	#DIV/0!	1,250	1,250	1,250	1,150	1,150	1,050	1,000	1,113
75.20	Rock	2	#DIV/0!	950	#DIV/0!	900	875	850	825	775	832
16.10	Cherry	1	#DIV/0!	950	900	875	837	834	844	850	851
5.10	Blaine	1	#DIV/0!	590	#DIV/0!	590	575	560	500	465	516

	County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	AVG DRY
	Brown	1	#DIV/0!	600	600	600	550	450	395	395	517
	Rock	3	#DIV/0!	500	500	500	480	480	450	450	475
	Loup	1	#DIV/0!	670	#DIV/0!	450	435	375	230	230	378
	Keya Paha	1	600	600	570	570	550	550	520	520	561
	Rock	1	#DIV/0!	#DIV/0!	600	#DIV/0!	550	550	520	520	561
	Rock	2	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	400	400	380	370	388
	Cherry	1	#DIV/0!	550	525	475	450	425	400	400	463
	Blaine	1	#DIV/0!	465	#DIV/0!	#DIV/0!	290	290	290	290	293

	County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	AVG GRASS
	Brown	1	#DIV/0!	451	451	451	423	340	260	260	280
	Rock	3	#DIV/0!	467	456	467	399	380	321	329	348
	Loup	1	#DIV/0!	605	#DIV/0!	465	330	330	305	290	295
	Keya Paha	1	500	500	480	480	450	450	430	430	439
	Rock	1	#DIV/0!	560	560	561	559	520	498	449	534
	Rock	2	#DIV/0!	400	400	398	398	350	275	261	299
	Cherry	1	#DIV/0!	425	400	375	350	325	230	225	244
	Blaine	1	#DIV/0!	290	#DIV/0!	290	290	290	290	290	290

\*Land capability grouping averages calculated using data reported on the 2012 Form 45, Abstract of Assessment



CHARLENE FOX, COUNTY ASSESSOR  
PHONE: 402-387-1621  
FAX: 402-387-0918

Assessor's Office  
**BROWN COUNTY**

148 West 4<sup>th</sup>  
Ainsworth, Nebraska 69210

March 1, 2012

2012 Methodology Report for Special Valuation

Brown County, Nebraska

There is nothing at this time to indicate implementing special value in the county. The parcels approved for the special value applications have no different value than the other agricultural parcels within the county.

Charlene Fox  
Brown County Assessor



## 2012 Correlation Section for Brown County

---

### A. Agricultural Land

Brown County is located in north central Nebraska with Ainsworth being the county seat. The county is comprised of approximately 8% irrigated land, 0% dry crop and 87% grass/pasture land. The Middle Niobrara NRD governs the north half of the county while the Upper Loup NRD governs the south half of the county. The Middle Niobrara has a moratorium and well restrictions, while the Upper Loup has a small area that has moratoriums and restrictions, but part of that district has a 2500 acre annual new well maximum. The county currently has no defined market areas and its comparable neighboring counties are Cherry, Keya Paha, Rock, northwest Loup and Blaine counties. All these areas share characteristics with Brown County that are comparable in soils and topography.

The Brown County Assessor reviews all agricultural sales by sending questionnaires to the seller and buyer to gather as much information about the sale as possible. Occasionally phone calls will be made to the buyer or seller if the assessor has additional questions concerning the sale. Additional resources such as attorneys and real estate agents are utilized in this process to acquire more accurate information concerning sales.

In analyzing the agricultural sales within Brown County the land use of the sales generally matched the County as a whole. However, the sales were not proportionately distributed among the study years. To make the sample reliable and proportionate the agricultural land analysis was expanded using sales from the comparable areas as described above. In total 54 sales were used in the analysis. The statistical profile that is now proportionately distributed and representative of the land uses suggests the values are within the acceptable range and is adequate for measurement purposes. All three measures of central tendency correlate very closely; the coefficient of dispersion lends support to using the calculated median to represent the level of value.

From the assessor's analysis of the agricultural market the grassland values received very minimal changes. Further analysis of irrigated and dry land values resulted in upward adjustments. In comparison with adjoining counties the dry and grassland values are reasonably similar. Irrigated land in Brown County is most comparable to Rock County area 3. The remaining counties all have irrigated values that are lower; however, these counties don't have the area of better soil where cropland acres generally lie. It is believed that the assessments are uniform and proportionate within and across county lines.

Based on the consideration of all available information, the level of value is determined to be 72% of market value for the agricultural land class of property, and all subclasses are determined to be valued within the acceptable range.

**2012 Correlation Section  
for Brown County**

---

**B. Analysis of Sales Verification**

Neb. Rev. Stat. § 77-1327(2) (2011) 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 (2010), 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 Nebraska Department of Revenue, Property Assessment Division (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.

## 2012 Correlation Section for Brown County

---

### C. Measures of Central Tendency

There are three measures of central tendency calculated by the Division: median ratio, weighted mean ratio, and mean ratio. Since each measure of central tendency has strengths and weaknesses, the use of any statistic for equalization should be reconciled with the other two, as in an appraisal, based on the appropriateness of 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 International Association of Assessing Officers (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.

## 2012 Correlation Section for Brown County

---

### D. Analysis of Quality of Assessment

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

The COD is commonly referred to as the index of assessment inequality. It is used to measure how closely the individual ratios are clustered around the median ratio and suggests the degree of uniformity or inaccuracy resulting in the assessments. The COD is computed by dividing the average deviation by the median ratio. For example, a COD of 20 means half of the ratios are 20 percent above or below the median. The closer the ratios are grouped around the median, the more equitable the assessment of property tends to be. Conversely, if the dispersion is quite large, there is a large spread in the ratios typically indicating a large spread around the median in the assessment of property, which results in an inequity in assessment and taxes. There is no range of acceptability stated in the Nebraska statutes for the COD measure. The IAAO 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 on Ratio Studies, adopted by the International Association of Assessing Officers, January, 2010, recommends that the PRD should lie between 98 and 103. This range is

**2012 Correlation Section  
for Brown County**

---

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. 239.



<b>Total Real Property</b> Sum Lines 17, 25, & 30	<b>Records : 4,910</b>	<b>Value : 427,162,563</b>	<b>Growth 3,100,387</b>	<b>Sum Lines 17, 25, &amp; 41</b>
--	------------------------	----------------------------	-------------------------	-----------------------------------

Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
<b>01. Res UnImp Land</b>	189	497,095	41	339,635	23	554,685	253	1,391,415	
<b>02. Res Improve Land</b>	1,118	4,035,051	92	922,695	94	1,407,653	1,304	6,365,399	
<b>03. Res Improvements</b>	1,127	35,489,967	97	6,793,170	107	7,607,454	1,331	49,890,591	
<b>04. Res Total</b>	1,316	40,022,113	138	8,055,500	130	9,569,792	1,584	57,647,405	748,157
<b>% of Res Total</b>	83.08	69.43	8.71	13.97	8.21	16.60	32.26	13.50	24.13
<b>05. Com UnImp Land</b>	38	144,396	1	5,000	1	6,700	40	156,096	
<b>06. Com Improve Land</b>	181	1,617,354	15	271,642	19	186,657	215	2,075,653	
<b>07. Com Improvements</b>	188	14,272,898	20	3,934,303	22	6,612,039	230	24,819,240	
<b>08. Com Total</b>	226	16,034,648	21	4,210,945	23	6,805,396	270	27,050,989	1,900,436
<b>% of Com Total</b>	83.70	59.28	7.78	15.57	8.52	25.16	5.50	6.33	61.30
<b>09. Ind UnImp Land</b>	0	0	0	0	0	0	0	0	
<b>10. Ind Improve Land</b>	0	0	1	6,080	0	0	1	6,080	
<b>11. Ind Improvements</b>	0	0	1	270,820	0	0	1	270,820	
<b>12. Ind Total</b>	0	0	1	276,900	0	0	1	276,900	0
<b>% of Ind Total</b>	0.00	0.00	100.00	100.00	0.00	0.00	0.02	0.06	0.00
<b>13. Rec UnImp Land</b>	0	0	33	117,080	3	5,650	36	122,730	
<b>14. Rec Improve Land</b>	0	0	61	581,960	8	243,655	69	825,615	
<b>15. Rec Improvements</b>	0	0	61	2,023,938	26	379,864	87	2,403,802	
<b>16. Rec Total</b>	0	0	94	2,722,978	29	629,169	123	3,352,147	63,580
<b>% of Rec Total</b>	0.00	0.00	76.42	81.23	23.58	18.77	2.51	0.78	2.05
<b>Res &amp; Rec Total</b>	1,316	40,022,113	232	10,778,478	159	10,198,961	1,707	60,999,552	811,737
<b>% of Res &amp; Rec Total</b>	77.09	65.61	13.59	17.67	9.31	16.72	34.77	14.28	26.18
<b>Com &amp; Ind Total</b>	226	16,034,648	22	4,487,845	23	6,805,396	271	27,327,889	1,900,436
<b>% of Com &amp; Ind Total</b>	83.39	58.68	8.12	16.42	8.49	24.90	5.52	6.40	61.30
<b>17. Taxable Total</b>	1,542	56,056,761	254	15,266,323	182	17,004,357	1,978	88,327,441	2,712,173
<b>% of Taxable Total</b>	77.96	63.46	12.84	17.28	9.20	19.25	40.29	20.68	87.48

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	0	0	0
19. Commercial	2	38,705	1,753,193	0	0	0
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
	Rural			Total		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	0	0	0
19. Commercial	0	0	0	2	38,705	1,753,193
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				2	38,705	1,753,193

Schedule III : Mineral Interest Records

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

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	103	43	388	534

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	0	0	37	4,225,359	2,338	227,884,488	2,375	232,109,847
28. Ag-Improved Land	0	0	55	5,159,031	486	65,191,719	541	70,350,750
29. Ag Improvements	0	0	55	5,763,043	502	30,611,482	557	36,374,525
30. Ag Total							2,932	338,835,122

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	42	43.49	260,940	
33. HomeSite Improvements	0	0.00	0	42	42.49	2,526,364	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	7	87.98	72,945	
36. FarmSite Improv Land	0	0.00	0	41	289.57	207,780	
37. FarmSite Improvements	0	0.00	0	50	0.00	3,236,679	
38. FarmSite Total							
39. Road & Ditches	0	0.00	0	0	162.73	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	5	5.00	30,000	5	5.00	30,000	
32. HomeSite Improv Land	342	371.33	2,232,266	384	414.82	2,493,206	
33. HomeSite Improvements	356	366.33	21,464,723	398	408.82	23,991,087	388,214
34. HomeSite Total				<b>403</b>	<b>419.82</b>	<b>26,514,293</b>	
35. FarmSite UnImp Land	32	390.67	1,370,027	39	478.65	1,442,972	
36. FarmSite Improv Land	379	1,248.92	1,007,738	420	1,538.49	1,215,518	
37. FarmSite Improvements	458	0.00	9,146,759	508	0.00	12,383,438	0
38. FarmSite Total				<b>547</b>	<b>2,017.14</b>	<b>15,041,928</b>	
39. Road & Ditches	0	3,580.47	0	0	3,743.20	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
41. Total Section VI				<b>950</b>	<b>6,180.16</b>	<b>41,556,221</b>	<b>388,214</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	15	3,941.81	1,003,551	15	3,941.81	1,003,551

Schedule VIII : Agricultural Records : Special Value

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	0	0.00	0	0	0.00	0
44. Recapture Value N/A	0	0.00	0	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	10	3,236.99	895,539	10	3,236.99	895,539
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	15,504.22	24.48%	27,707,723	26.52%	1,787.11
47. 2A1	11,714.55	18.50%	21,714,715	20.78%	1,853.65
48. 2A	8,222.42	12.98%	15,714,889	15.04%	1,911.22
49. 3A1	3,030.38	4.79%	4,571,928	4.38%	1,508.70
50. 3A	5,616.49	8.87%	8,574,322	8.21%	1,526.63
51. 4A1	14,409.04	22.75%	19,316,723	18.49%	1,340.60
52. 4A	4,825.97	7.62%	6,882,760	6.59%	1,426.19
53. Total	63,323.07	100.00%	104,483,060	100.00%	1,650.00
<b>Dry</b>					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	546.41	18.35%	327,846	21.30%	600.00
56. 2D1	621.01	20.85%	372,606	24.21%	600.00
57. 2D	416.53	13.98%	249,918	16.24%	600.00
58. 3D1	78.60	2.64%	43,235	2.81%	550.06
59. 3D	471.49	15.83%	212,183	13.78%	450.03
60. 4D1	667.26	22.40%	263,571	17.12%	395.00
61. 4D	177.13	5.95%	69,966	4.55%	395.00
62. Total	2,978.43	100.00%	1,539,325	100.00%	516.82
<b>Grass</b>					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	8,433.21	1.24%	3,802,960	2.00%	450.95
65. 2G1	16,657.35	2.46%	7,504,752	3.95%	450.54
66. 2G	12,363.69	1.82%	5,570,929	2.93%	450.59
67. 3G1	30,064.20	4.43%	12,719,237	6.69%	423.07
68. 3G	21,163.56	3.12%	7,197,312	3.79%	340.08
69. 4G1	139,755.53	20.61%	36,387,720	19.14%	260.37
70. 4G	449,494.36	66.30%	116,883,587	61.50%	260.03
71. Total	677,931.90	100.00%	190,066,497	100.00%	280.36
<b>Irrigated Total</b>					
	63,323.07	8.29%	104,483,060	35.15%	1,650.00
<b>Dry Total</b>					
	2,978.43	0.39%	1,539,325	0.52%	516.82
<b>Grass Total</b>					
	677,931.90	88.77%	190,066,497	63.94%	280.36
72. Waste	18,115.58	2.37%	1,086,939	0.37%	60.00
73. Other	1,341.14	0.18%	103,080	0.03%	76.86
74. Exempt	10,011.66	1.31%	0	0.00%	0.00
75. Market Area Total	763,690.12	100.00%	297,278,901	100.00%	389.27

Schedule X : Agricultural Records :Ag Land Total

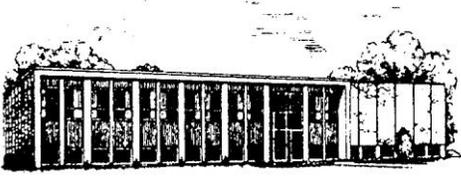
	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
<b>76. Irrigated</b>	0.00	0	4,066.87	7,011,826	59,256.20	97,471,234	63,323.07	104,483,060
<b>77. Dry Land</b>	0.00	0	251.15	130,128	2,727.28	1,409,197	2,978.43	1,539,325
<b>78. Grass</b>	0.00	0	5,156.67	1,698,638	672,775.23	188,367,859	677,931.90	190,066,497
<b>79. Waste</b>	0.00	0	35.42	2,123	18,080.16	1,084,816	18,115.58	1,086,939
<b>80. Other</b>	0.00	0	0.16	10	1,340.98	103,070	1,341.14	103,080
<b>81. Exempt</b>	0.00	0	531.13	0	9,480.53	0	10,011.66	0
<b>82. Total</b>	<b>0.00</b>	<b>0</b>	<b>9,510.27</b>	<b>8,842,725</b>	<b>754,179.85</b>	<b>288,436,176</b>	<b>763,690.12</b>	<b>297,278,901</b>

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
<b>Irrigated</b>	63,323.07	8.29%	104,483,060	35.15%	1,650.00
<b>Dry Land</b>	2,978.43	0.39%	1,539,325	0.52%	516.82
<b>Grass</b>	677,931.90	88.77%	190,066,497	63.94%	280.36
<b>Waste</b>	18,115.58	2.37%	1,086,939	0.37%	60.00
<b>Other</b>	1,341.14	0.18%	103,080	0.03%	76.86
<b>Exempt</b>	10,011.66	1.31%	0	0.00%	0.00
<b>Total</b>	<b>763,690.12</b>	<b>100.00%</b>	<b>297,278,901</b>	<b>100.00%</b>	<b>389.27</b>

## 2012 County Abstract of Assessment for Real Property, Form 45 Compared with the 2011 Certificate of Taxes Levied (CTL)

### 09 Brown

	2011 CTL County Total	2012 Form 45 County Total	Value Difference (2012 form 45 - 2011 CTL)	Percent Change	2012 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	56,216,203	57,647,405	1,431,202	2.55%	748,157	1.22%
02. Recreational	2,391,627	3,352,147	960,520	40.16%	63,580	37.50%
03. Ag-Homesite Land, Ag-Res Dwelling	26,541,773	26,514,293	-27,480	-0.10%	388,214	-1.57%
<b>04. Total Residential (sum lines 1-3)</b>	<b>85,149,603</b>	<b>87,513,845</b>	<b>2,364,242</b>	<b>2.78%</b>	<b>1,199,951</b>	<b>1.37%</b>
05. Commercial	25,165,617	27,050,989	1,885,372	7.49%	1,900,436	-0.06%
06. Industrial	276,900	276,900	0	0.00%	0	0.00%
07. Ag-Farmsite Land, Outbuildings	14,798,535	15,041,928	243,393	1.64%	0	1.64%
08. Minerals	0	0	0		0	
<b>09. Total Commercial (sum lines 5-8)</b>	<b>40,241,052</b>	<b>42,369,817</b>	<b>2,128,765</b>	<b>5.29%</b>	<b>1,900,436</b>	<b>0.57%</b>
<b>10. Total Non-Agland Real Property</b>	<b>125,390,655</b>	<b>129,883,662</b>	<b>4,493,007</b>	<b>3.58%</b>	<b>3,100,387</b>	<b>1.11%</b>
11. Irrigated	87,903,043	104,483,060	16,580,017	18.86%		
12. Dryland	1,188,319	1,539,325	351,006	29.54%		
13. Grassland	189,089,157	190,066,497	977,340	0.52%		
14. Wasteland	1,068,001	1,086,939	18,938	1.77%		
15. Other Agland	0	103,080	103,080			
<b>16. Total Agricultural Land</b>	<b>279,248,520</b>	<b>297,278,901</b>	<b>18,030,381</b>	<b>6.46%</b>		
<b>17. Total Value of all Real Property</b> (Locally Assessed)	<b>404,639,175</b>	<b>427,162,563</b>	<b>22,523,388</b>	<b>5.57%</b>	<b>3,100,387</b>	<b>4.80%</b>



CHARLENE FOX, COUNTY ASSESSOR  
PHONE: 402-387-1621  
FAX: 402-387-0918

Assessor's Office  
**BROWN COUNTY**

148 West 4<sup>th</sup>  
Ainsworth, Nebraska 69210

**2011-YR. AMENDED PLAN OF ASSESSMENT  
FOR BROWN COUNTY**

**PREPARED BY  
CHARLENE K FOX, BROWN COUNTY ASSESSOR**

**JUNE 15, 2011**

**INTRODUCTION: 77-1311.02 (the new law as written in LB334)**

Pursuant to Neb. Laws 2007, LB334, Section 64, on or before June 15 each year, the assessor shall prepare a plan of assessment which describes the assessment actions planned for the next assessment year and two years thereafter. The plan shall indicate the classes or subclasses of real property that the county assessor plans to examine during the years contained in the plan of assessment. The plan shall describe all the assessment actions necessary to achieve the levels of value and quality of assessment practices required by law, and the resources necessary to complete those actions. On or before July 31 each year, the assessor shall present the plan to the county board of equalization and the assessor may amend the plan, if necessary, after the budget is approved by the county board. A copy of the plan and any amendments thereto shall be mailed to the Department of Revenue on or before October 31 each year.

**REAL PROPERTY ASSESSMENT REQUIREMENTS:**

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

**Assessment levels required for real property are as follows:**

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

**GENERAL DESCRIPTION OF REAL PROPERTY IN BROWN COUNTY:**

Per the 2011 County Abstract, Brown County consists of the following real property types:

	<b>Parcel/Acres Count</b>	<b>% Parcel</b>	<b>Total Value</b>	<b>% Value</b>	<b>Land Only</b>	<b>Improvements</b>
Residential/Rec	1703	35%	58,507,623	15%	7,821,119	50,686,504
Commercial/Ind	273	6%	25,426,214	6%	2,244,038	23,182,176
Agricultural	2917/ 764,034.34	59%	321,006,413	79%	284,691,340	36,315,073
Total	4893	100%	404,940,250	100%	294,756,497	110,183,753

Brown County is predominantly an agricultural county with 79% of its area being agricultural. Of the 79% agricultural area, 67% of that is grassland and 31% is irrigated crop.

New Property: For assessment year 2011, an estimated 247 building permits and/or information statements were either valued for new property construction/additions in the county or looked at for additional reasons.

**CURRENT RESOURCES:**

**A. BUDGET, STAFFING & TRAINING:**

Proposed Budget

2011-2012 Assessor Budget = \$88,110

2011-2012 Co. Appraisal Budget = \$83,450 (Inc.GIS Program)

2011-2012 Computer Hardware/Software Budget = \$15,845 (1/2 Shared Budget w/Treasurer)

Staff

1 County Assessor

2 Full-time Clerks (35 Hrs. Per Week)

Training

The assessor attends monthly District Meetings, Spring & Fall Assessor Workshops, and takes various educational courses to keep updated on assessment & appraisal knowledge and to obtain the required 60 hour requirement of certified education for maintaining the assessor’s certificate. The assessor strives to keep updated on legislation that affects her office. Knowledge is then passed on to the staff for additional expertise in the process of the assessment responsibility. It would be a positive thing to be able to send the staff for additional educational courses. At this point, most of the training for them has been “hands on” from the assessor herself.

**B. Cadastral Maps & GIS Mapping:**

Brown County’s cadastral maps have a photo base that was taken in 1989. The assessor’s office is now using the GIS Map from GIS Workshop to determine the number of acres in each soil type as well as drawing out the land use of that soil type. Aerial photos of the farm sites that were taken in the 2011 year will be included in the property record file.

### **C. Property Record Cards:**

Hard copy property record files were made for Brown County's records in the 2011 year for all classes of property (residential, commercial, agricultural & exempt). Files will be kept up-to-date with current listings, photos and sketches for those properties that have structures. Electronic property record cards are available in the Terra Scan software program.

### **D. Computer Software:**

Brown County is contracted with Terra Scan, Inc. for the software that is used in the assessment administration and the CAMA (appraisal) administration. The assessor's office has completed work on editing and setting up the administration of GIS Workshop software for the county in the rural. The office still needs to be working on editing the information for the towns.

### **E. World Wide Web:**

Access to property record information on the web is now available at this time for Brown County. The office has received lots of great comments and thanks for getting the web info up and running! It is updated every 24 hrs. from GIS Workshop. The 2011 tax information will not be available on the web until the tax roll is ran by the assessor's office in November, 2011 and delivered to the treasurer for distribution to all the county property owners.

## **CURRENT ASSESSMENT PROCEDURES FOR REAL PROPERTY:**

### **A. Discover, List & Inventory Property:**

Real estate transfer statements are brought to the assessor's office whenever the clerk's office has finished their responsibility with the form. Ownerships are then changed on the hard copy property record cards as well as the electronic cards that are involved in the legal description that is on the transfer statements. The electronic ownerships are changed through the sale file. Sales review of each transfer is done through a sales verification process of sending a questionnaire out to the buyer and seller to determine if the transaction is an arms-length bona-fide sale.

Two towns in Brown County are required through city regulations to obtain building permits for new construction. They are then brought to the assessor's office. Brown County, itself, does not require building permits in the rural for farm buildings (which includes the farm house) but zoning permits are required for non-farm buildings. Those permits are filed in the clerk's office and brought to the assessor by the zoning administrator or the clerk's office. Information statements are filed with the assessor for some construction that takes place in the county but the assessor's office works very diligently & actively to take notice of all things that they might hear or know of to pick up for new assessments. Frequently, the assessor sends out information statements to the property owner to obtain that information or it would not get added to the tax roll in the valuation process as far as the filing process described in Statute 77-1318.01. All new construction is added to the tax roll on an annual basis as it is discovered.

### **B. Data Collection:**

Brown County is working on a process of a systematic inspection & review by class or subclass of property on a 6-year cycle (Statute 77-1311.03) to determine if a revaluation is required of that class. When a revaluation is done, a market analysis is done and income data is obtained for the commercial class either by a contracted appraisal company or the assessor's office.

### **C. Ratio Studies:**

Ratio studies are performed on an annual basis on all classes of property to determine whether assessment actions are needed in a specific area or neighborhood or in the entire class of property

throughout the county. The county works with the field liaison assigned to their county by the state at all times.

**D. Value Approaches:**

1) Market Approach: The market approach is used on all classes of property to attempt to obtain market value on each parcel of property. Using sales comparisons is one way of determining market value on like properties.

2) Cost Approach: The cost approach is used primarily in the residential and commercial valuation process. Brown County currently is using a Marshall/Swift cost manual dated June 2003 & June 2009 to arrive at a Replacement Cost New (RCN) calculation to start with. A depreciation factor derived from a market analysis in the county is then used to apply to that RCN to arrive at market value. A current depreciation study for Long Pine residential revaluation was done for the 2010 year, Ainsworth residential was done for the 2011 year, rural residential acreages were studied & revalued for the 2011 year and a commercial revaluation was last done for the 2005 year with plans to look at that property class for the 2012 year. Farm homes and outbuildings had a market study done for the 2006 year market values by a contracted appraisal company. The goal for the assessor’s office is have all properties in the county based off the June 2009 costing program as soon as possible.

3) Income Approach: The income approach is used primarily in the valuation of commercial properties. Brown County income & expense data collection/analysis from the market was collected for the 2005 year revaluation process by a contracted appraisal company. For the 2010 year, retail stores on Main Street received a 20% decrease based on a market study showing a need for that.

4) Land Valuation Studies: These studies are done on an annual basis in Brown County. A three year study period of arms-length sales is used to determine current market values. Currently, Brown County consists of only 1 market area.

**E. Reconciliation of Value:**

The reconciliation of the 3 approaches (if used) to value property and documentation of that on the hard copy property record card is something that needs continued work. The electronic file has the capability of showing it if the approaches are used on that parcel.

**F. Sales Ratio Review:**

After new valuation procedures are finished, another sales ratio study is done to determine the statistics on that class of property. This is done to determine if the median and quality statistics are in line with the required statistics for the particular class or subclass of property.

**G. Notices:**

Notices of valuations that change, either increase or decrease, are sent out to the property owner as required by Statute 77-1315 on an annual basis. Generally a letter of explanation for a change in value is inserted by the assessor.

**Level of Value, Quality, and Uniformity for assessment year 2011:**

<u>Property Class</u>	<u>Median</u>	<u>COD*</u>	<u>PRD*</u>
Residential	99.00%	6.35	99.72
Commercial	98.00%	15.73	98.95
Agricultural Land	72.00%	26.49	102.57

\*COD means coefficient of dispersion and PRD means price related differential. For more information regarding statistical measures, see 2011 Reports & Opinions.

### **Assessment Actions Planned for Assessment Year 2012:**

Residential: Rural Farm Residential and outbldgs will need review in the 6 yr. systematic inspection process. Ratio studies will be done to determine what extent values need to be changed, if any. Continued sales review and new construction value will be added as part of the continued process of the assessor's work. Hidden Paradise recreational properties need a complete review/revaluation for both structures & land. A 2009 cost program needs to be introduced for the RCN costing on both the rural farm residential and the recreational properties.

Commercial: This class of property will need review & revalue within the 6 yr. systematic inspection process as well. Sales verifications with monitoring of those sales will be done with this class of property. Ratio studies will continue to determine if any change in value is warranted this year. New construction value will be added to the tax roll as necessary. It is planned to use a qualified commercial appraisal company to help with the income valuation process for these properties.

Agricultural: Again, sales will be monitored for any change in value based on market sales. Sales verification will be completed as usual. Land use will continue to be monitored & hopefully a better designation of acreages against true agricultural properties can be determined. A value difference between pivot & gravity irrigated land will be studied through the sales to determine if it is warranted.

### **Assessment Actions Planned for Assessment Year 2013:**

Residential: Rural Farm Residential and outbldgs will need review in the 6 Yr. systematic inspection process if not done for the 2012 review. Ratio studies will be done to determine to what extent values need to be changed, if any. Continued sales review and new construction value will be added as part of the continued process of the assessor's work.

Commercial: Sales verifications with monitoring of those sales will be done with this class of property. Ratio studies will continue to determine if any change in value is warranted for the year after the complete review and revaluation that is planned to have been done in the 2012 year. New construction value will be added to the tax roll as necessary.

Agricultural: Again, sales will be monitored for any change in value that might be required from market sales coming into the assessor's office. Sales verifications will be completed as normally done. We would hope by now that the county has completed a policy for what is truly ag in the county against properties that might have another use designation.

### **Assessment Actions Planned for Assessment Year 2014:**

Residential: Hidden Paradise parcels will be reviewed/revalued with new costing for the RCN on the structures. Land values will be reconsidered in the recreational area for updating based on any sales available. Sales & statistics will be monitored in all other areas of residential properties as well. New construction will be added value for the assessment roll.

Commercial: At this time, we hope to have had the commercial properties reviewed & revalued by the appraisal company. Sales verifications with monitoring of those sales will continue to be done in this class of property. New construction value will be added to the assessment roll as necessary.

Agricultural: Market & ratio studies will be done on this class of property as we delete one year and add another with the sales that have taken place in the county. Sales verifications will continue to be done. New values will be applied at the approximately 75% of market if change is required. Land use will continue to be monitored & changed as needed.

### **Other Functions Performed by Assessor's Office, but not limited to:**

#### Assessor & Staff Responsibilities

The following reports and documents are mandated for the assessor's office throughout the calendar year to be filed timely to meet the requirements of legislative law:

Permissive Exemptions: Approximately 41 Tax Exempt Organizations filed for property tax exemption for the 2011 year by December 30<sup>th</sup>. Administer annual filings of applications for new or continued exempt use, review and make recommendations to county board.

Homestead Exemptions: Approximately 210 Homestead Exemption Applications were filed in Brown Co. by June 30<sup>th</sup> for 2011. Administer annual filings of applications, approval/denial process, taxpayer notifications, and taxpayer assistance.

Homestead Exemption Tax Loss Report: Report filed by Nov. 30<sup>th</sup> in conjunction with the treasurer for tax loss in Brown County due to loss of tax dollars reimbursed by state to county.

Personal Property Schedules: Approximately 581 Personal Property Schedules were filed in Brown Co. by May 1<sup>st</sup> for 2011. Administer annual filings of schedules; prepare subsequent notices for incomplete filings or failure to file and penalties applied, as required.

Form 45 County Abstract of Assessment for Real Property: All Real Estate values are accumulated by March 19<sup>th</sup> after an enormous amount of detailed work in determining market value on all classes of property in Brown County.

Bd. Of Educational Land & Funds Report: Current valuations for properties owned by BOELF must be reported to them.

Sales Information: Send to PAD rosters & annual Assessed Value Update w/abstract by March 19<sup>th</sup>.

Notice of Valuation Change: These forms are sent to all property owners whose value has either decreased or increased by June 1<sup>st</sup> based on Statute 77-1315.

Form 45 County Abstract of Assessment for Personal Property: All personal property values are accumulated after May 1<sup>st</sup> to meet the June 15<sup>th</sup> deadline on this report. This requires a lot of extra time spent making phone calls or written requests for necessary documents needed for this assessment.

Tax List Corrections: Prepare tax list correction documents for county board approval.

County Bd. Of Equalization: Attend all County Board of Equalization meetings for valuation protests – assemble and provide information on all protests (June 1<sup>st</sup> – July 25<sup>th</sup>)

TERC Appeals: Prepare information and attend taxpayer appeal hearings before TERC, defend valuation.

TERC Statewide Equalization: Attend hearings if applicable to county, defend values and/or implement orders of the TERC.

Centralized Assessments: Data for 8 Centralized Assessment companies located in Brown County is reviewed as certified from the Property Assessment Division of The Department of Revenue for public service entities, establish assessment records and tax billing for tax list. There are 2 gas companies and 5 telephone companies within the county.

Value Certifications: Real Estate, Personal Property & Centralized Company assessments are accumulated & certified to 11 political subdivisions and 5 school districts for levy setting purposes by August 20<sup>th</sup>.

School District Taxable Value Report: The values for the School Districts are accumulated together in this final report to be sent to the Property Tax Administrator by August 25<sup>th</sup>.

Annual Inventory Statement: This report designating personal property located in the Assessor's Office must be reported to County Board by August 25<sup>th</sup>.

Average Residential Value for Homestead Exemption: Assessor must determine this value and certify to Department of Revenue by September 1<sup>st</sup>.

Annual Plan of Assessment: Pursuant to LB 263 Section 9, the assessment plan is formed & written on or before June 15 each year and submitted to the County Bd. of Equalization on or before July 31 and to the Property Tax Administrator on or before October 31 of each year.

Ag-Land Trust Report: A list of all trust ownership of property in the county is accumulated for a report that is submitted by October 1<sup>st</sup> to the Secretary of State.

Tax Districts & Tax Rates: Management of school district and other tax entity boundary changes necessary for correct assessment and tax information. Input/Review of tax rates used for tax billing process.

Implement LB126 Class I School District Merger requirements.

Tax List: The tax list is prepared and certified to the county treasurer for real property, personal property and centrally assessed property by November 22<sup>nd</sup>.

Government Owned Property Listing: For the 2004 Yr. and every 4<sup>th</sup> year after, the assessor must file a report by Dec. 1<sup>st</sup> with CBE & Property Assessment Division for taxable & exempt properties owned by the state or governmental subdivision of the state.

CTL (Certificate of Taxes Levied): This is the final report for the calendar year which is the total taxes collected in the county for tax year. It has a deadline date of December 1<sup>st</sup> and sent to the Property Tax Administrator.

Education: Assessor and/or Appraisal Education – attend meetings, workshops and educational classes to obtain required hours of continuing education to maintain assessor certification.

Throughout the calendar tax year, the assessor's office continuously updates records with the transfer of ownership of property from the 521 Transfer Statements that are filed at the County Clerk's office. Many requests for information by real estate brokers, insurance companies, mortgage companies, appraisers, bankers, etc. are attended to on a daily basis with the telephone or at the counter. Records are continually updated with new data such as address changes, etc. Splits and combination of records are made as required daily. Information for those changes will be kept updated on the GIS program.

#### Contract Appraiser

Brown County does not hire a contract appraiser on an annual basis, only on a "as needed basis". The assessor and staff list & value the appraisal maintenance or "new construction work" annually from the numerous building permits, information statements or other resource means of new construction. Contracted appraisal work will be required for future projects. The three KBR counties (Keya Paha, Brown & Rock) have had discussion on the desire to hire a contract appraiser for the 3 counties combined. Nothing has developed from the need and desire.

#### CONCLUSION:

The Brown County Assessor & her staff work diligently to comply with state statute and the rules and regulations of the Property Assessment Division of The Department of Revenue to attempt to assure uniform and proportionate assessments of all properties in Brown County. A 6-year systematic inspection & review of all property in the county was started in the 2009 assessment year and continues. Land use review is of major concern for the assessor in the canyon, tree covered area of Brown County. Sales need to be monitored very closely in those areas for actual use of property. This type of sale may create a different way of valuing specific types of property depending on use & market of that property! The county assessor feels that Brown County needs to work on an agricultural land definition policy to help with that problem.

**BUDGET CONSTRAINTS** are always of major concern in Brown County. Cuts on budgets may be required to be able to stay within the levy limits. It is hoped that the appraisal budget will be allowed to continue to grow for additional appraisal projects that must be continued to assure accurate & fair assessments in the county for all.

**MAIN PROJECTS TO BE COMPLETED**

Continued water/Waste Land Use Review  
Ag Land Definition Policy for Brown County

**SIGNATURE** \_\_\_\_\_

**DATE** \_\_\_\_\_

## 2012 Assessment Survey for Brown County

### A. Staffing and Funding Information

1.	<b>Deputy(ies) on staff:</b>
	None
2.	<b>Appraiser(s) on staff:</b>
	None
3.	<b>Other full-time employees:</b>
	2
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>
	\$88,560
7.	<b>Adopted budget, or granted budget if different from above:</b>
	\$88,110
8.	<b>Amount of the total assessor's budget set aside for appraisal work:</b>
	N/A
9.	<b>If appraisal/reappraisal budget is a separate levied fund, what is that amount:</b>
	\$83,450
10.	<b>Part of the assessor's budget that is dedicated to the computer system:</b>
	\$15,370 which is not part of the assessor's budget comes from the Finance/Administrative Budget and is dedicated to the computer system.
11.	<b>Amount of the assessor's budget set aside for education/workshops:</b>
	\$2,600
12.	<b>Other miscellaneous funds:</b>
	None
13.	<b>Amount of last year's assessor's budget not used:</b>
	\$1,317 from Assessor Budget. \$760 from Finance/Adm Budget. \$38,355 from Appraisal Budget.

### 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>
	Assessor and Staff

5.	<b>Does the county have GIS software?</b>
	Yes
6.	<b>Is GIS available on a website? If so, what is the name of the website?</b>
	Yes, parcel ownership. Brown.assessor.gisworkshop.com
7.	<b>Who maintains the GIS software and maps?</b>
	Assessor, Staff and GIS Workshop
8.	<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>
	Ainsworth and Long Pine
4.	<b>When was zoning implemented?</b>
	1993

### D. Contracted Services

1.	<b>Appraisal Services:</b>
	Some services are contracted with Stanard Appraisal – In house reviews/revaluations are done as well.
2.	<b>Other services:</b>
	GIS Workshop



# 2012 Certification for Brown County

---

This is to certify that the 2012 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 Brown County Assessor.

Dated this 9th day of April, 2012.



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

---

Ruth A. Sorensen  
Property Tax Administrator



