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2012 Commission Summary for Pawnee County

Residential Real Property - Current

Number of Sales	60	Median	96.89
Total Sales Price	\$1,563,200	Mean	106.66
Total Adj. Sales Price	\$1,622,700	Wgt. Mean	91.78
Total Assessed Value	\$1,489,305	Average Assessed Value of the Base	\$25,558
Avg. Adj. Sales Price	\$27,045	Avg. Assessed Value	\$24,822

Confidence Interval - Current

95% Median C.I	89.56 to 104.18
95% Wgt. Mean C.I	84.68 to 98.88
95% Mean C.I	93.92 to 119.40
% of Value of the Class of all Real Property Value in the	8.16
% of Records Sold in the Study Period	4.53
% of Value Sold in the Study Period	4.40

Residential Real Property - History

Year	Number of Sales	LOV	Median
2011	91	97	97
2010	79	97	97
2009	95	97	97
2008	101	94	94

2012 Commission Summary for Pawnee County

Commercial Real Property - Current

Number of Sales	13	Median	86.93
Total Sales Price	\$748,120	Mean	95.10
Total Adj. Sales Price	\$753,495	Wgt. Mean	83.24
Total Assessed Value	\$627,195	Average Assessed Value of the Base	\$51,643
Avg. Adj. Sales Price	\$57,961	Avg. Assessed Value	\$48,246

Confidence Interval - Current

95% Median C.I	71.82 to 103.12
95% Wgt. Mean C.I	61.43 to 105.05
95% Mean C.I	69.17 to 121.03
% of Value of the Class of all Real Property Value in the County	3.07
% of Records Sold in the Study Period	5.28
% of Value Sold in the Study Period	4.94

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2011	14		86
2010	14	100	73
2009	18	94	94
2008	20	95	95

2012 Opinions of the Property Tax Administrator for Pawnee 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
Residential Real Property	97	Meets generally accepted mass appraisal practices.	No recommendation.
Commercial Real Property	*NEI	Meets generally accepted mass appraisal practices.	No recommendation.
Agricultural Land	71	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 Pawnee County

For 2012 Pawnee County reviewed the statistics and completed an analysis for the residential class of properties. The county continued the review of the rural residential properties in conjunction with the review of the agricultural improvements. The County completed the pickup and permit work for the year. The County continually reviews and verifies the residential sales for the class.

2012 Residential Assessment Survey for Pawnee County

1.	Valuation data collection done by:	
	Assessor and contract appraiser	
2.	In your opinion, what are the valuation groupings recognized in the County and describe the unique characteristics of each grouping:	
	<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>
		The County relies on these valuation groups because of the similar amenities available and has determined that the unique location of each reflects in variable market influences. The inspection and valuation schedule also influences the groupings.
	01	Pawnee City- County seat and predominate trade area for the County.
	02	Burchard- Smaller village
	03	Dubois-Small village limited commercial offerings
	04	Fraziers Lake- Recreational area predominately comprised of mobile homes
	05	Rural- Area of the county outside of any municipal jurisdiction
	06	Steinauer- No retail
	07	Table Rock Limited retail
	08	Recreational properties
3.	List and describe the approach(es) used to estimate the market value of residential properties.	
	RCNLD using market study for each valuation group.	
4.	What is the costing year of the cost approach being used for each valuation grouping?	
	2007 for the entire County	
5.	If the cost approach is used, does the County develop the depreciation study(ies) based on local market information or does the county use the tables provided by the CAMA vendor?	
	The County develops depreciation tables based on local market information.	
6.	Are individual depreciation tables developed for each valuation grouping?	
	Yes	
7.	When were the depreciation tables last updated for each valuation grouping?	
	The tables are updated in conjunction with the last review for each valuation group which occurred in 2007.	
8.	When was the last lot value study completed for each valuation grouping?	
	In conjunction with the last review for each valuation group.	
9.	Describe the methodology used to determine the residential lot values?	
	The county uses a sq. foot basis which is derived from a market study and sales analysis.	
10.	How do you determine whether a sold parcel is substantially changed?	
	If the square footage changes for the improvements or if changes were made to alter the market value of the parcel by a substantial amount.	

**67 Pawnee
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 : 60
 Total Sales Price : 1,563,200
 Total Adj. Sales Price : 1,622,700
 Total Assessed Value : 1,489,305
 Avg. Adj. Sales Price : 27,045
 Avg. Assessed Value : 24,822

MEDIAN : 97
 WGT. MEAN : 92
 MEAN : 107
 COD : 34.07
 PRD : 116.21

COV : 47.22
 STD : 50.36
 Avg. Abs. Dev : 33.01
 MAX Sales Ratio : 266.40
 MIN Sales Ratio : 23.00

95% Median C.I. : 89.56 to 104.18
 95% Wgt. Mean C.I. : 84.68 to 98.88
 95% Mean C.I. : 93.92 to 119.40

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DATE OF SALE *											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
<u>Qtrts</u>												
01-JUL-09 To 30-SEP-09	9	82.14	80.17	82.02	16.36	97.74	42.82	112.77	59.50 to 94.59	27,833	22,829	
01-OCT-09 To 31-DEC-09	10	98.51	101.27	94.83	15.01	106.79	67.76	143.33	74.78 to 123.13	32,170	30,506	
01-JAN-10 To 31-MAR-10	6	72.16	74.62	69.95	24.50	106.68	42.26	109.86	42.26 to 109.86	28,000	19,586	
01-APR-10 To 30-JUN-10	14	101.20	117.63	100.39	31.28	117.17	60.99	205.33	89.54 to 167.70	27,143	27,250	
01-JUL-10 To 30-SEP-10	7	117.63	127.06	107.62	53.91	118.06	23.00	266.40	23.00 to 266.40	19,843	21,356	
01-OCT-10 To 31-DEC-10	5	100.47	132.65	92.76	42.16	143.00	82.03	212.75	N/A	26,400	24,489	
01-JAN-11 To 31-MAR-11	4	127.69	147.88	90.58	44.80	163.26	85.14	251.00	N/A	33,650	30,480	
01-APR-11 To 30-JUN-11	5	105.23	85.30	88.58	21.44	96.30	42.90	108.87	N/A	19,400	17,185	
<u>Study Yrs</u>												
01-JUL-09 To 30-JUN-10	39	94.59	98.17	90.12	25.29	108.93	42.26	205.33	82.14 to 99.71	28,723	25,885	
01-JUL-10 To 30-JUN-11	21	105.23	122.41	95.48	45.91	128.20	23.00	266.40	85.14 to 159.17	23,929	22,847	
<u>Calendar Yrs</u>												
01-JAN-10 To 31-DEC-10	32	99.44	113.97	94.14	40.66	121.06	23.00	266.40	89.54 to 117.87	25,591	24,092	
<u>ALL</u>	60	96.89	106.66	91.78	34.07	116.21	23.00	266.40	89.56 to 104.18	27,045	24,822	

VALUATION GROUPING											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
01	34	99.06	116.98	97.31	35.95	120.21	42.82	266.40	93.46 to 117.63	26,544	25,829	
02	2	98.86	98.86	99.11	09.41	99.75	89.56	108.16	N/A	18,500	18,335	
03	6	86.45	92.74	85.77	32.13	108.13	42.90	143.33	42.90 to 143.33	13,033	11,179	
04	3	38.50	43.95	43.08	41.01	102.02	23.00	70.36	N/A	10,500	4,523	
05	2	93.98	93.98	83.12	15.84	113.07	79.09	108.87	N/A	55,500	46,130	
06	2	91.46	91.46	81.46	23.30	112.28	70.15	112.77	N/A	24,500	19,958	
07	11	94.59	105.91	87.45	32.74	121.11	42.26	212.75	61.33 to 174.53	37,591	32,874	
<u>ALL</u>	60	96.89	106.66	91.78	34.07	116.21	23.00	266.40	89.56 to 104.18	27,045	24,822	

PROPERTY TYPE *											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
01	58	97.87	108.46	92.66	33.38	117.05	23.00	266.40	92.88 to 104.18	27,469	25,452	
06	2	54.43	54.43	44.44	29.27	122.48	38.50	70.36	N/A	14,750	6,555	
07												
<u>ALL</u>	60	96.89	106.66	91.78	34.07	116.21	23.00	266.40	89.56 to 104.18	27,045	24,822	

**67 Pawnee
RESIDENTIAL**

PAD 2012 R&O Statistics (Using 2012 Values)

Qualified

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SALE PRICE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
<u>Low \$ Ranges</u>												
Less Than 5,000	9	205.33	160.09	150.78	34.39	106.17	23.00	266.40	59.50 to 251.00	1,856	2,798	
Less Than 15,000	21	104.00	133.35	114.07	55.32	116.90	23.00	266.40	91.08 to 205.33	5,538	6,317	
Less Than 30,000	43	100.47	114.03	100.47	40.11	113.50	23.00	266.40	89.56 to 115.38	13,505	13,568	
<u>Ranges Excl. Low \$</u>												
Greater Than 4,999	51	96.21	97.23	91.17	23.28	106.65	38.50	221.67	89.56 to 100.47	31,490	28,708	
Greater Than 14,999	39	94.59	92.28	90.06	20.57	102.47	38.50	167.70	82.14 to 102.41	38,626	34,786	
Greater Than 29,999	17	94.17	88.00	86.94	14.20	101.22	42.26	119.79	74.78 to 98.74	61,294	53,288	
<u>Incremental Ranges</u>												
0 TO 4,999	9	205.33	160.09	150.78	34.39	106.17	23.00	266.40	59.50 to 251.00	1,856	2,798	
5,000 TO 14,999	12	97.31	113.30	107.92	32.67	104.99	42.82	221.67	91.08 to 159.17	8,300	8,957	
15,000 TO 29,999	22	100.09	95.59	97.06	23.67	98.49	38.50	167.70	77.79 to 115.38	21,109	20,489	
30,000 TO 59,999	12	95.46	90.84	91.23	13.30	99.57	42.26	119.79	74.78 to 104.18	49,750	45,388	
60,000 TO 99,999	4	80.56	80.21	79.71	12.62	100.63	60.99	98.74	N/A	81,250	64,768	
100,000 TO 149,999	1	85.14	85.14	85.14	00.00	100.00	85.14	85.14	N/A	120,000	102,170	
150,000 TO 249,999												
250,000 TO 499,999												
500,000 TO 999,999												
1,000,000 +												
<u>ALL</u>	60	96.89	106.66	91.78	34.07	116.21	23.00	266.40	89.56 to 104.18	27,045	24,822	

**2012 Correlation Section
for Pawnee County**

A. Residential Real Property

Pawnee County is located in southeast Nebraska. The largest town and county seat is Pawnee City which is centered in the County. Pawnee County is bordered to the south by the state of Kansas. Johnson County is directly north with Gage County to the west. Richardson County borders Pawnee to the east. Pawnee County has seen an over a 10% decline in population over the past 10 years and the economic trend is relatively flat.

The sales file consists of 60 qualified residential sales and is considered to be an adequate and reliable sample for the residential class of property. Two of the measures of central tendency are within the acceptable range with only the mean being outside the range. The statistical median for the sales in the file is 97%. All of the valuation groups with an adequate sample of sales fall within the acceptable range.

The overall qualitative statistics are both above the recommended range. One can note in the file that the average overall sale price for Pawnee County is just over 27,000. Two of the valuation groups have an average selling price of less than \$15,000. The occurrence of low dollar sales in the file, no doubt have an impact on the qualitative measures. For example, of the 34 sales in valuation group 01(Pawnee City), 13 of these have a selling price of 15,000 or lower. In analyzing this valuation group with the removal of these sales the COD improves to 18.29 and the PRD improves to 103.47 the median is 99. A similar analysis of removing low dollar sales for the valuation group 07(Table Rock) also demonstrates the impact showing the improvement of both the qualitative statistics bringing them both into the acceptable range along with a median rounded to 95. The counties valuation groups closely reflect the assessor locations in the county and they represent the appraisal cycle of the county more so than as unique markets.

Pawnee County has a consistent procedure for sales verification. The Assessor maintains the sales file and verifies and reviews all sales. The Assessor is knowledgeable of the local market and has likely physically reviewed most properties in the residential class himself at one time. A physical inspection is completed on any sales with a perceived discrepancy and on all sales in conjunction with a review of a valuation group. The county utilizes an acceptable portion of available sales and there is no evidence of excessive trimming in the file.

The County reviewed a statistical analysis of the residential sales file and conducted a spreadsheet analysis of the sales. The county is continuing the review of the rural improvements and estimate to have completed approximately 75 per cent. The known assessment practices are reliable and consistent and the residential class is treated uniformly and proportionately. The County has a consistent approach to valuing and reviewing the property in Pawnee County. The County is proactive in utilizing technology in the office and also in having the information available to the public through their web site.

Based on the consideration of all available information, the level of value is determined to be 97% of market value for the residential class of property, and all subclasses are determined to be valued within the acceptable range.

**2012 Correlation Section
for Pawnee 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 Pawnee 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 Pawnee 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 Pawnee 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 Pawnee County

The County conducted an analysis on the sales in the class and determined that no adjustment was necessary for this year. For 2012 the County completed the permit and pickup work for the commercial class of property. The County had two large commercial properties where their expansion created a substantial increase for the commercial class of property.

2012 Commercial Assessment Survey for Pawnee County

1.	Valuation data collection done by:	
	Assessor along with Ron Elliot the contract appraiser	
2.	In your opinion, what are the valuation groupings recognized in the County and describe the unique characteristics of each grouping:	
	<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>
		The valuation groups represent the appraisal cycle of the County. They have typically reviewed Pawnee City in one year and will then review the rest of the county during another year.
	01	Pawnee City- County seat
	03	Remainder of County
3.	List and describe the approach(es) used to estimate the market value of commercial properties.	
	Market approach developed from a depreciated cost basis.	
3a.	Describe the process used to value unique commercial properties.	
	The County uses Marshall and Swift costing in their CAMA system and the county appraiser will use sales from other counties to help substantiate market value.	
4.	What is the costing year of the cost approach being used for each valuation grouping?	
	2007 is the cost year for the entire county	
5.	If the cost approach is used, does the County develop the depreciation study(ies) based on local market information or does the county use the tables provided by the CAMA vendor?	
	The county develops a depreciation study from the market.	
6.	Are individual depreciation tables developed for each valuation grouping?	
	The county develops tables for different occupancy codes instead of using the valuation groups.	
7.	When were the depreciation tables last updated for each valuation grouping?	
	2007	
8.	When was the last lot value study completed for each valuation grouping?	
	A market study was completed in conjunction with the update for the commercial properties in the County in 2007	
9.	Describe the methodology used to determine the commercial lot values.	
	The County uses a market approach in determining lot values and generally prices them out using a square foot basis.	
10.	How do you determine whether a sold parcel is substantially changed?	
	If the footprint, of the improvement, has changed substantially or if a major update has occurred that has changed the market value by a substantial amount the county will consider the parcel as substantially changed.	

**67 Pawnee
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 : 13
 Total Sales Price : 748,120
 Total Adj. Sales Price : 753,495
 Total Assessed Value : 627,195
 Avg. Adj. Sales Price : 57,961
 Avg. Assessed Value : 48,246

MEDIAN : 87
 WGT. MEAN : 83
 MEAN : 95
 COD : 26.54
 PRD : 114.25

COV : 45.11
 STD : 42.90
 Avg. Abs. Dev : 23.07
 MAX Sales Ratio : 227.64
 MIN Sales Ratio : 51.94

95% Median C.I. : 71.82 to 103.12
 95% Wgt. Mean C.I. : 61.43 to 105.05
 95% Mean C.I. : 69.17 to 121.03

Printed:3/29/2012 3:29:12PM

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>Qtrrs</u>											
01-JUL-08 To 30-SEP-08	3	86.93	87.30	84.19	06.72	103.69	78.72	96.25	N/A	20,667	17,400
01-OCT-08 To 31-DEC-08	2	76.78	76.78	81.04	06.46	94.74	71.82	81.74	N/A	53,788	43,590
01-JAN-09 To 31-MAR-09											
01-APR-09 To 30-JUN-09	1	92.00	92.00	92.00	00.00	100.00	92.00	92.00	N/A	10,750	9,890
01-JUL-09 To 30-SEP-09	1	109.10	109.10	109.10	00.00	100.00	109.10	109.10	N/A	21,000	22,910
01-OCT-09 To 31-DEC-09											
01-JAN-10 To 31-MAR-10											
01-APR-10 To 30-JUN-10											
01-JUL-10 To 30-SEP-10	5	96.56	108.51	83.44	44.65	130.05	51.94	227.64	N/A	91,934	76,709
01-OCT-10 To 31-DEC-10											
01-JAN-11 To 31-MAR-11											
01-APR-11 To 30-JUN-11	1	77.26	77.26	77.26	00.00	100.00	77.26	77.26	N/A	92,500	71,470
<u>Study Yrs</u>											
01-JUL-08 To 30-JUN-09	6	84.34	84.58	82.78	08.48	102.17	71.82	96.25	71.82 to 96.25	30,054	24,878
01-JUL-09 To 30-JUN-10	1	109.10	109.10	109.10	00.00	100.00	109.10	109.10	N/A	21,000	22,910
01-JUL-10 To 30-JUN-11	6	86.91	103.30	82.40	45.04	125.36	51.94	227.64	51.94 to 227.64	92,028	75,836
<u>Calendar Yrs</u>											
01-JAN-09 To 31-DEC-09	2	100.55	100.55	103.31	08.50	97.33	92.00	109.10	N/A	15,875	16,400
01-JAN-10 To 31-DEC-10	5	96.56	108.51	83.44	44.65	130.05	51.94	227.64	N/A	91,934	76,709
<u>ALL</u>	13	86.93	95.10	83.24	26.54	114.25	51.94	227.64	71.82 to 103.12	57,961	48,246

VALUATION GROUPING

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	11	81.74	81.78	81.78	14.67	100.00	51.94	103.12	63.28 to 96.56	66,263	54,190
03	2	168.37	168.37	126.44	35.20	133.16	109.10	227.64	N/A	12,300	15,553
<u>ALL</u>	13	86.93	95.10	83.24	26.54	114.25	51.94	227.64	71.82 to 103.12	57,961	48,246

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
02	1	77.26	77.26	77.26	00.00	100.00	77.26	77.26	N/A	92,500	71,470
03	12	89.47	96.59	84.07	27.04	114.89	51.94	227.64	71.82 to 103.12	55,083	46,310
04											
<u>ALL</u>	13	86.93	95.10	83.24	26.54	114.25	51.94	227.64	71.82 to 103.12	57,961	48,246

**67 Pawnee
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 : 13
 Total Sales Price : 748,120
 Total Adj. Sales Price : 753,495
 Total Assessed Value : 627,195
 Avg. Adj. Sales Price : 57,961
 Avg. Assessed Value : 48,246

MEDIAN : 87
 WGT. MEAN : 83
 MEAN : 95
 COD : 26.54
 PRD : 114.25

COV : 45.11
 STD : 42.90
 Avg. Abs. Dev : 23.07
 MAX Sales Ratio : 227.64
 MIN Sales Ratio : 51.94

95% Median C.I. : 71.82 to 103.12
 95% Wgt. Mean C.I. : 61.43 to 105.05
 95% Mean C.I. : 69.17 to 121.03

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SALE PRICE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
<u>Low \$ Ranges</u>												
Less Than 5,000	1	227.64	227.64	227.64	00.00	100.00	227.64	227.64	N/A	3,600	8,195	
Less Than 15,000	4	94.13	121.93	103.84	42.52	117.42	71.82	227.64	N/A	7,981	8,288	
Less Than 30,000	8	94.13	105.45	91.92	28.62	114.72	63.28	227.64	63.28 to 227.64	14,241	13,089	
<u>Ranges Excl. Low \$</u>												
Greater Than 4,999	12	84.34	84.06	82.54	15.73	101.84	51.94	109.10	71.82 to 96.56	62,491	51,583	
Greater Than 14,999	9	81.74	83.18	82.33	16.92	101.03	51.94	109.10	63.28 to 103.12	80,174	66,005	
Greater Than 29,999	5	78.72	78.56	81.69	14.14	96.17	51.94	103.12	N/A	127,914	104,496	
<u>Incremental Ranges</u>												
0 TO 4,999	1	227.64	227.64	227.64	00.00	100.00	227.64	227.64	N/A	3,600	8,195	
5,000 TO 14,999	3	92.00	86.69	88.10	08.85	98.40	71.82	96.25	N/A	9,442	8,318	
15,000 TO 29,999	4	91.75	88.97	87.27	15.11	101.95	63.28	109.10	N/A	20,500	17,891	
30,000 TO 59,999	1	78.72	78.72	78.72	00.00	100.00	78.72	78.72	N/A	32,000	25,190	
60,000 TO 99,999	1	77.26	77.26	77.26	00.00	100.00	77.26	77.26	N/A	92,500	71,470	
100,000 TO 149,999	1	81.74	81.74	81.74	00.00	100.00	81.74	81.74	N/A	100,000	81,740	
150,000 TO 249,999	1	51.94	51.94	51.94	00.00	100.00	51.94	51.94	N/A	164,000	85,185	
250,000 TO 499,999	1	103.12	103.12	103.12	00.00	100.00	103.12	103.12	N/A	251,070	258,895	
500,000 TO 999,999												
1,000,000 +												
<u>ALL</u>	13	86.93	95.10	83.24	26.54	114.25	51.94	227.64	71.82 to 103.12	57,961	48,246	

OCCUPANCY CODE											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
300	1	77.26	77.26	77.26	00.00	100.00	77.26	77.26	N/A	92,500	71,470	
344	3	92.00	123.86	57.90	63.66	213.92	51.94	227.64	N/A	59,450	34,423	
349	1	86.93	86.93	86.93	00.00	100.00	86.93	86.93	N/A	20,000	17,385	
353	2	87.64	87.64	84.67	10.18	103.51	78.72	96.56	N/A	24,000	20,320	
406	3	96.25	95.70	87.23	09.48	109.71	81.74	109.10	N/A	43,667	38,092	
456	1	103.12	103.12	103.12	00.00	100.00	103.12	103.12	N/A	251,070	258,895	
557	2	67.55	67.55	65.26	06.32	103.51	63.28	71.82	N/A	16,288	10,630	
<u>ALL</u>	13	86.93	95.10	83.24	26.54	114.25	51.94	227.64	71.82 to 103.12	57,961	48,246	

**2012 Correlation Section
for Pawnee County**

A. Commercial Real Property

Pawnee County is located in southeast Nebraska. The largest town and county seat is Pawnee City which is centered in the County. Pawnee County is bordered to the south by the state of Kansas. Johnson County is directly north with Gage County to the west. Richardson County borders Pawnee to the east. Pawnee County has seen an over a 10% decline in population over the past 10 years and the economic trend is relatively flat.

The R&O statistics reveal a sample of 13 commercial sales in the three year study period. Although the calculated statistics indicate a median level of value outside the acceptable range there are not a sufficient number of sales to have any confidence in the statistics. The qualitative statistics demonstrate that the sales may not be representative of the population of commercial properties. The statistics also reveal there are 7 occupancies represented in the 13 sales in the commercial file. 4 of the 13 sales had a selling price of less than 15,000 dollars.

In reviewing the assessment action from last year shows the county reviewed Pawnee City for 2011. With the small number of sales the County analyzed sales in adjoining counties by occupancy to aid in developing values. Pawnee County has a consistent sales review and verification process for the commercial class of property. The counties contract appraiser verifies all commercial sales along with a physical review of the property. There is no indication of excessive trimming within the commercial sales file.

Based on consideration of all available information, the level of value cannot be determined for the commercial class of real property. Because the known assessment practices are reliable and consistent it is believed that the commercial class of property is being treated in the most uniform and proportionate manner as is possible.

**2012 Correlation Section
for Pawnee 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 Pawnee 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 Pawnee 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 Pawnee 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 Pawnee County

The county assessor analyzed the sales in the study period and developed a range of values for the various land capability groups as well as land use. The county continues to update the agricultural records and reviews land use from the GIS system used in the County. The county is continuing the review of the agricultural improvements and completed the permit and pickup work in the county for the year.

2012 Agricultural Assessment Survey for Pawnee County

1.	Valuation data collection done by:	
	Assessor	
2.	List each market area, and describe the location and the specific characteristics that make each unique.	
	Market Area	Description of unique characteristics
	1	There are no noted characteristics to differentiate more than one market area in the County
3.	Describe the process that is used to determine and monitor market areas.	
	The Assessor conducts a sales analysis by majority land use to see if the sale trends are generally the same for each geographic area of the County.	
4.	Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.	
	Any land that is not used for recreation, residential or commercial use in the county is considered as agricultural land. This could also be described as classifying by the present use of the property. This generally follows the zoning that is allowed in the county.	
5.	Do farm home sites carry the same value as rural residential home sites or are market differences recognized? If differences, what are the recognized market differences?	
	No, The counties analysis displays that there is a difference between the two subclasses. The county analyzed them separately and determined that a different schedule of values was needed to bring them to the same level of value.	
6.	What process is used to annually update land use? (Physical inspection, FSA maps, etc.)	
	Physical inspection and FSA maps as well as aerial imagery	
7.	Describe the process used to identify and monitor the influence of non-agricultural characteristics.	
	Through a thorough sales verification process. The county reviews all agricultural sales.	
8.	Have special valuation applications been filed in the county? If yes, is there a value difference for the special valuation parcels.	
	No	
9.	How do you determine whether a sold parcel is substantially changed?	
	For agricultural land it is in response to a land use change. Or if improvements are removed or added to the parcel. The change would need to be substantial enough to effect the market value of the parcel.	

67 Pawnee
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 : 86
Total Sales Price : 21,186,498
Total Adj. Sales Price : 21,599,946
Total Assessed Value : 13,989,767
Avg. Adj. Sales Price : 251,162
Avg. Assessed Value : 162,672

MEDIAN : 71
WGT. MEAN : 65
MEAN : 70
COD : 18.85
PRD : 107.87

COV : 23.96
STD : 16.74
Avg. Abs. Dev : 13.29
MAX Sales Ratio : 113.75
MIN Sales Ratio : 30.64

95% Median C.I. : 65.03 to 74.66
95% Wgt. Mean C.I. :
95% Mean C.I. : 66.33 to 73.41

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DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qtrts</u>											
01-JUL-08 To 30-SEP-08	2	95.23	95.23	97.86	04.31	97.31	91.13	99.32	N/A	170,400	166,748
01-OCT-08 To 31-DEC-08	9	84.14	79.96	83.43	09.79	95.84	64.08	98.71	69.01 to 86.33	179,075	149,403
01-JAN-09 To 31-MAR-09	5	64.30	59.43	55.63	22.30	106.83	30.64	85.07	N/A	371,517	206,677
01-APR-09 To 30-JUN-09	14	73.91	74.01	67.93	13.21	108.95	51.23	92.90	63.12 to 87.13	234,879	159,551
01-JUL-09 To 30-SEP-09	3	72.54	71.56	69.63	16.29	102.77	53.35	88.80	N/A	264,115	183,891
01-OCT-09 To 31-DEC-09	11	75.64	78.26	73.94	13.37	105.84	58.61	113.75	61.31 to 93.70	182,976	135,291
01-JAN-10 To 31-MAR-10	2	44.58	44.58	38.74	20.61	115.07	35.39	53.76	N/A	342,406	132,642
01-APR-10 To 30-JUN-10	8	64.90	66.05	60.92	18.54	108.42	45.20	87.45	45.20 to 87.45	249,450	151,974
01-JUL-10 To 30-SEP-10	3	71.48	73.95	73.39	03.99	100.76	70.91	79.46	N/A	179,208	131,517
01-OCT-10 To 31-DEC-10	17	62.11	64.01	61.89	16.71	103.43	43.13	89.84	51.50 to 77.17	337,487	208,869
01-JAN-11 To 31-MAR-11	5	62.61	61.45	59.65	25.16	103.02	34.56	91.65	N/A	274,744	163,882
01-APR-11 To 30-JUN-11	7	54.95	65.03	55.49	32.28	117.19	42.89	104.71	42.89 to 104.71	195,351	108,407
<u>Study Yrs</u>											
01-JUL-08 To 30-JUN-09	30	75.28	74.78	69.67	16.09	107.33	30.64	99.32	69.01 to 84.60	236,612	164,841
01-JUL-09 To 30-JUN-10	24	72.11	70.55	64.19	18.01	109.91	35.39	113.75	59.14 to 80.68	228,562	146,706
01-JUL-10 To 30-JUN-11	32	63.82	64.77	61.26	20.65	105.73	34.56	104.71	53.30 to 70.91	281,753	172,612
<u>Calendar Yrs</u>											
01-JAN-09 To 31-DEC-09	33	73.15	73.00	66.75	15.83	109.36	30.64	113.75	67.21 to 80.68	240,939	160,818
01-JAN-10 To 31-DEC-10	30	63.57	64.25	60.59	18.00	106.04	35.39	89.84	59.14 to 70.91	298,511	180,880
<u>ALL</u>	86	70.50	69.87	64.77	18.85	107.87	30.64	113.75	65.03 to 74.66	251,162	162,672

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	86	70.50	69.87	64.77	18.85	107.87	30.64	113.75	65.03 to 74.66	251,162	162,672
<u>ALL</u>	86	70.50	69.87	64.77	18.85	107.87	30.64	113.75	65.03 to 74.66	251,162	162,672

95%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Dry</u>											
County	9	70.06	71.98	73.53	10.38	97.89	55.68	87.45	64.08 to 86.33	210,154	154,527
1	9	70.06	71.98	73.53	10.38	97.89	55.68	87.45	64.08 to 86.33	210,154	154,527
<u>Grass</u>											
County	31	70.64	69.69	64.90	20.02	107.38	30.64	98.71	62.11 to 83.38	202,257	131,272
1	31	70.64	69.69	64.90	20.02	107.38	30.64	98.71	62.11 to 83.38	202,257	131,272
<u>ALL</u>	86	70.50	69.87	64.77	18.85	107.87	30.64	113.75	65.03 to 74.66	251,162	162,672

67 Pawnee
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

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MEDIAN : 71
 WGT. MEAN : 65
 MEAN : 70
 COD : 18.85
 PRD : 107.87

COV : 23.96
 STD : 16.74
 Avg. Abs. Dev : 13.29
 MAX Sales Ratio : 113.75
 MIN Sales Ratio : 30.64

95% Median C.I. : 65.03 to 74.66
 95% Wgt. Mean C.I. :
 95% Mean C.I. : 66.33 to 73.41

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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
____Dry____											
County	21	72.63	71.95	66.88	14.88	107.58	45.20	92.90	62.61 to 84.14	254,243	170,037
1	21	72.63	71.95	66.88	14.88	107.58	45.20	92.90	62.61 to 84.14	254,243	170,037
____Grass____											
County	34	70.18	69.57	65.90	20.26	105.57	30.64	98.71	61.41 to 83.38	207,425	136,702
1	34	70.18	69.57	65.90	20.26	105.57	30.64	98.71	61.41 to 83.38	207,425	136,702
____ALL____	86	70.50	69.87	64.77	18.85	107.87	30.64	113.75	65.03 to 74.66	251,162	162,672

Pawnee County 2012 Average LCG Value Comparison

	County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	AVG IRR
67.10	Pawnee	1	2,750	2,750	#DIV/0!	2,020	1,905	#DIV/0!	1,435	1,435	2,185
34.20	Gage	2	1,960	1,960	1,760	1,760	1,570	#DIV/0!	1,495	1,497	1,738
49.10	Johnson	1	3,331	3,103	3,100	2,632	2,500	#DIV/0!	1,556	1,300	2,626
74.50	Richardson	50	3,500	3,435	2,997	3,100	2,718	2,300	1,800	1,750	2,910
64.83	Nemaha	8300	2,951	3,122	2,458	2,806	2,022	2,541	1,412	1,248	2,413

	County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	AVG DRY
	Pawnee	1	2,200	2,200	1,542	1,615	1,525	1,250	1,150	1,150	1,563
	Gage	2	1,780	1,780	1,760	1,760	1,375	#DIV/0!	1,045	1,045	1,505
	Johnson	1	2,465	2,276	2,310	1,882	1,950	1,962	1,185	1,000	1,798
	Richardson	50	3,074	2,874	2,523	2,592	2,473	2,446	2,095	1,649	2,535
	Nemaha	8300	2,933	2,991	2,652	2,038	1,718	2,267	1,471	1,018	2,160

	County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	AVG GRASS
	Pawnee	1	1,097	1,457	1,046	1,254	1,129	945	919	846	1,075
	Gage	2	872	1,091	965	1,142	933	1,235	802	647	884
	Johnson	1	1,288	1,666	1,453	1,204	1,251	1,236	940	679	1,039
	Richardson	50	1,032	1,140	871	973	928	879	829	700	864
	Nemaha	8300	1,763	2,031	1,906	1,162	1,200	1,158	977	830	1,170

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

**2012 Correlation Section
for Pawnee County**

A. Agricultural Land

Pawnee County is comprised of approximately 44% dry crop land and 55% grass/pasture land. There is very little irrigated land in Pawnee County. Pawnee County does not currently use market areas. Annually sales are reviewed and plotted to verify accuracy of the market area determination. The agricultural market in the County along with the area and state is seeing a rapid increase and has for the past several years.

86 qualified agricultural sales were used in the agricultural analysis for the three year study period. The sample consists of sales that meet the required balance as to date of sale and are proportionate by majority land use. This was met by including comparable sales from the same general agricultural market all within six miles of the subject county.

All subclasses within the county are at the same relative proportion of market value as demonstrated by the statistics for both the 95% and the 80% MLU calculation in the statistical profile.

The schedule of values for Pawnee County is reasonably similar when compared to the market area 2 of Gage County in the dry and grass land uses and measures well against the Richardson county grass. The dry land in Richardson tends to trend higher due to greater capability of the soils. The greatest percentage of dry land in Pawnee County is comprised of soils grouped in the 2D classification of agricultural land where just over forty percent is inventoried. In the majority land use of grass approximately forty five percent is represented in the class four grouping (4G, 4G1), with approximately 25% inventoried in each 2G and 3G1.

The calculated median of the sample is rounded to 71. Of the three measures of central tendency only the weighted mean is outside the acceptable range at 65. Because the known assessment practices are reliable and consistent it is believed that the agricultural class of 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 71% 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 Pawnee 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 Pawnee 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 Pawnee 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 Pawnee 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.

Total Real Property Sum Lines 17, 25, & 30	Records : 3,997	Value : 414,454,105	Growth 7,590,335	Sum Lines 17, 25, & 41
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Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
01. Res UnImp Land	223	518,010	9	30,940	3	20,430	235	569,380	
02. Res Improve Land	857	2,176,155	39	294,785	66	536,755	962	3,007,695	
03. Res Improvements	867	23,814,200	42	2,012,190	81	4,122,385	990	29,948,775	
04. Res Total	1,090	26,508,365	51	2,337,915	84	4,679,570	1,225	33,525,850	345,430
% of Res Total	88.98	79.07	4.16	6.97	6.86	13.96	30.65	8.09	4.55
05. Com UnImp Land	45	55,955	8	39,180	2	13,830	55	108,965	
06. Com Improve Land	160	241,595	6	50,575	6	18,680	172	310,850	
07. Com Improvements	169	4,943,185	11	2,392,610	8	137,805	188	7,473,600	
08. Com Total	214	5,240,735	19	2,482,365	10	170,315	243	7,893,415	1,910,510
% of Com Total	88.07	66.39	7.82	31.45	4.12	2.16	6.08	1.90	25.17
09. Ind UnImp Land	0	0	0	0	0	0	0	0	
10. Ind Improve Land	1	4,230	1	25,325	1	9,345	3	38,900	
11. Ind Improvements	1	34,415	1	4,589,585	1	147,930	3	4,771,930	
12. Ind Total	1	38,645	1	4,614,910	1	157,275	3	4,810,830	3,827,370
% of Ind Total	33.33	0.80	33.33	95.93	33.33	3.27	0.08	1.16	50.42
13. Rec UnImp Land	0	0	0	0	49	49,890	49	49,890	
14. Rec Improve Land	0	0	0	0	45	56,645	45	56,645	
15. Rec Improvements	0	0	0	0	50	206,885	50	206,885	
16. Rec Total	0	0	0	0	99	313,420	99	313,420	0
% of Rec Total	0.00	0.00	0.00	0.00	100.00	100.00	2.48	0.08	0.00
Res & Rec Total	1,090	26,508,365	51	2,337,915	183	4,992,990	1,324	33,839,270	345,430
% of Res & Rec Total	82.33	78.34	3.85	6.91	13.82	14.76	33.12	8.16	4.55
Com & Ind Total	215	5,279,380	20	7,097,275	11	327,590	246	12,704,245	5,737,880
% of Com & Ind Total	87.40	41.56	8.13	55.87	4.47	2.58	6.15	3.07	75.59
17. Taxable Total	1,305	31,787,745	71	9,435,190	194	5,320,580	1,570	46,543,515	6,083,310
% of Taxable Total	83.12	68.30	4.52	20.27	12.36	11.43	39.28	11.23	80.15

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	0	0	0	1	26,385	691,555
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	1	26,385	691,555
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				1	26,385	691,555

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	98	19	85	202

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	0	0	125	12,045,340	1,361	166,281,670	1,486	178,327,010
28. Ag-Improved Land	0	0	81	11,560,850	844	148,912,450	925	160,473,300
29. Ag Improvements	0	0	80	3,869,055	861	25,241,225	941	29,110,280
30. Ag Total							2,427	367,910,590

Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	6	3.90	22,940	
32. HomeSite Improv Land	0	0.00	0	50	52.00	312,000	
33. HomeSite Improvements	0	0.00	0	51	0.00	2,785,260	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	5	6.50	9,300	
36. FarmSite Improv Land	0	0.00	0	66	106.46	187,270	
37. FarmSite Improvements	0	0.00	0	77	0.00	1,083,795	
38. FarmSite Total							
39. Road & Ditches	0	0.00	0	148	327.63	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	27	25.00	150,000	33	28.90	172,940	
32. HomeSite Improv Land	448	455.32	2,721,365	498	507.32	3,033,365	
33. HomeSite Improvements	477	0.00	17,100,710	528	0.00	19,885,970	0
34. HomeSite Total				561	536.22	23,092,275	
35. FarmSite UnImp Land	53	40.80	65,705	58	47.30	75,005	
36. FarmSite Improv Land	743	1,146.81	2,043,680	809	1,253.27	2,230,950	
37. FarmSite Improvements	831	0.00	8,140,515	908	0.00	9,224,310	1,507,025
38. FarmSite Total				966	1,300.57	11,530,265	
39. Road & Ditches	1,881	4,972.25	0	2,029	5,299.88	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
41. Total Section VI				1,527	7,136.67	34,622,540	1,507,025

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

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	0	0.00	0	1	109.59	96,850
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	9	1,298.39	1,328,720	10	1,407.98	1,425,570

Schedule VIII : Agricultural Records : Special Value

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

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

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 1

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	51.00	4.72%	140,250	5.94%	2,750.00
46. 1A	336.53	31.13%	925,460	39.18%	2,750.01
47. 2A1	0.00	0.00%	0	0.00%	0.00
48. 2A	385.82	35.69%	779,355	33.00%	2,020.00
49. 3A1	160.60	14.86%	305,950	12.95%	1,905.04
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	125.00	11.56%	179,375	7.59%	1,435.00
52. 4A	22.00	2.04%	31,570	1.34%	1,435.00
53. Total	1,080.95	100.00%	2,361,960	100.00%	2,185.08
Dry					
54. 1D1	3,895.20	3.57%	8,569,440	5.02%	2,200.00
55. 1D	11,203.15	10.26%	24,646,940	14.44%	2,200.00
56. 2D1	1,685.16	1.54%	2,598,930	1.52%	1,542.25
57. 2D	43,369.39	39.70%	70,041,910	41.03%	1,615.01
58. 3D1	22,291.48	20.41%	33,994,865	19.92%	1,525.02
59. 3D	229.56	0.21%	286,955	0.17%	1,250.02
60. 4D1	24,430.20	22.36%	28,094,780	16.46%	1,150.00
61. 4D	2,138.52	1.96%	2,459,300	1.44%	1,150.00
62. Total	109,242.66	100.00%	170,693,120	100.00%	1,562.51
Grass					
63. 1G1	1,008.91	0.68%	1,106,280	0.70%	1,096.51
64. 1G	7,459.68	5.04%	10,865,490	6.83%	1,456.56
65. 2G1	4,261.93	2.88%	4,459,355	2.80%	1,046.32
66. 2G	35,484.75	23.99%	44,494,995	27.98%	1,253.92
67. 3G1	38,504.92	26.03%	43,456,210	27.32%	1,128.59
68. 3G	550.45	0.37%	520,425	0.33%	945.45
69. 4G1	38,476.11	26.01%	35,374,525	22.24%	919.39
70. 4G	22,183.93	15.00%	18,762,400	11.80%	845.77
71. Total	147,930.68	100.00%	159,039,680	100.00%	1,075.10
Irrigated Total					
	1,080.95	0.41%	2,361,960	0.71%	2,185.08
Dry Total					
	109,242.66	41.84%	170,693,120	51.21%	1,562.51
Grass Total					
	147,930.68	56.66%	159,039,680	47.72%	1,075.10
72. Waste	2,723.29	1.04%	1,102,340	0.33%	404.78
73. Other	107.00	0.04%	90,950	0.03%	850.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	261,084.58	100.00%	333,288,050	100.00%	1,276.55

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	0.00	0	0.00	0	1,080.95	2,361,960	1,080.95	2,361,960
77. Dry Land	0.00	0	7,948.35	12,789,790	101,294.31	157,903,330	109,242.66	170,693,120
78. Grass	0.00	0	9,266.63	10,192,725	138,664.05	148,846,955	147,930.68	159,039,680
79. Waste	0.00	0	337.20	92,165	2,386.09	1,010,175	2,723.29	1,102,340
80. Other	0.00	0	0.00	0	107.00	90,950	107.00	90,950
81. Exempt	0.00	0	0.00	0	0.00	0	0.00	0
82. Total	0.00	0	17,552.18	23,074,680	243,532.40	310,213,370	261,084.58	333,288,050

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	1,080.95	0.41%	2,361,960	0.71%	2,185.08
Dry Land	109,242.66	41.84%	170,693,120	51.21%	1,562.51
Grass	147,930.68	56.66%	159,039,680	47.72%	1,075.10
Waste	2,723.29	1.04%	1,102,340	0.33%	404.78
Other	107.00	0.04%	90,950	0.03%	850.00
Exempt	0.00	0.00%	0	0.00%	0.00
Total	261,084.58	100.00%	333,288,050	100.00%	1,276.55

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

67 Pawnee

	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	33,245,110	33,525,850	280,740	0.84%	345,430	-0.19%
02. Recreational	313,420	313,420	0	0.00%	0	0.00%
03. Ag-Homesite Land, Ag-Res Dwelling	21,970,505	23,092,275	1,121,770	5.11%	0	5.11%
04. Total Residential (sum lines 1-3)	55,529,035	56,931,545	1,402,510	2.53%	345,430	1.90%
05. Commercial	6,004,500	7,893,415	1,888,915	31.46%	1,910,510	-0.36%
06. Industrial	983,460	4,810,830	3,827,370	389.17%	3,827,370	0.00%
07. Ag-Farmsite Land, Outbuildings	10,937,870	11,530,265	592,395	5.42%	1,507,025	-8.36%
08. Minerals	0	0	0		0	
09. Total Commercial (sum lines 5-8)	17,925,830	24,234,510	6,308,680	35.19%	7,244,905	-5.22%
10. Total Non-Agland Real Property	73,454,865	81,166,055	7,711,190	10.50%	7,590,335	0.16%
11. Irrigated	2,187,380	2,361,960	174,580	7.98%		
12. Dryland	165,469,445	170,693,120	5,223,675	3.16%		
13. Grassland	144,088,070	159,039,680	14,951,610	10.38%		
14. Wasteland	1,092,175	1,102,340	10,165	0.93%		
15. Other Agland	90,950	90,950	0	0.00%		
16. Total Agricultural Land	312,928,020	333,288,050	20,360,030	6.51%		
17. Total Value of all Real Property (Locally Assessed)	386,382,885	414,454,105	28,071,220	7.27%	7,590,335	5.30%

PAWNEE COUNTY ASSESSOR'S OFFICE

PAWNEE CITY, NE

In accordance with 77-1311 section 9, as amended by LB 263, the Pawnee County Assessor's office has made a four –year plan to inspect properties in Pawnee County. The schedule of inspections is to be as follows

2012: Lewiston and Steinauer residential, Lewiston, Burchard, Steinauer, Table Rock and Du Bois commercial with the Townships of Turkey Creek, Plum Creek and Mission Creek.

2013: Pawnee City residential and the Townships of Miles, Pawnee and Sheridan.

2014: Table Rock and Burchard residential and the Townships of Steinauer, Clear Creek and Table Creek.

2015: DuBois residential, Pawnee City commercial and the Townships of West Branch, Clay and South Fork.

The purpose of the inspections is to make sure all information on the property record card of each parcel is correct and to correct any information that is needed and to take an updated picture of the parcel. The Assessor's office shall then make any changes that are needed to have all parcels comply with the ruling and guidelines set forth by the statutes of the Legislative body and the Department of Revenue, Property Tax Division.

This may include updated Marshall & Swift pricing, either Marshall & Swift or in house depreciation schedules, based on the study of sales rosters, that will give a uniform level of assessment to all classes and subclasses of property.

This schedule of events may change based on the need of the properties to meet the level of assessment set forth by the state or if the budgeted amount needed to make these inspections may change on a yearly basis.

Jonathan Bailey

Pawnee County Assessor

2012 Assessment Survey for Pawnee County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	0
2.	Appraiser(s) on staff:
	0
3.	Other full-time employees:
	1
4.	Other part-time employees:
	0
5.	Number of shared employees:
	0
6.	Assessor's requested budget for current fiscal year:
	73,403
7.	Adopted budget, or granted budget if different from above:
8.	Amount of the total assessor's budget set aside for appraisal work:
	8,800
9.	If appraisal/reappraisal budget is a separate levied fund, what is that amount:
	NA
10.	Part of the assessor's budget that is dedicated to the computer system:
	It is funded from the county general fund.
11.	Amount of the assessor's budget set aside for education/workshops:
	900
12.	Other miscellaneous funds:
	None
13.	Amount of last year's assessor's budget not used:
	1,000

B. Computer, Automation Information and GIS

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

6.	Is GIS available on a website? If so, what is the name of the website?
	Yes, www.pawnee.gisworkshop.com
7.	Who maintains the GIS software and maps?
	GIS workshop
8.	Personal Property software:
	MIPS

C. Zoning Information

1.	Does the county have zoning?
	Yes
2.	If so, is the zoning countywide?
	Yes
3.	What municipalities in the county are zoned?
	Pawnee City
4.	When was zoning implemented?
	2001

D. Contracted Services

1.	Appraisal Services:
	Ron Elliot
2.	Other services:

2012 Certification for Pawnee 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 Pawnee 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

