

# 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 ScottsBluff County

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### Residential Real Property - Current

Number of Sales	896	Median	94.26
Total Sales Price	\$104,216,429	Mean	98.48
Total Adj. Sales Price	\$104,216,429	Wgt. Mean	96.02
Total Assessed Value	\$100,063,456	Average Assessed Value of the Base	\$79,460
Avg. Adj. Sales Price	\$116,313	Avg. Assessed Value	\$111,678

### Confidence Interval - Current

95% Median C.I	93.23 to 95.75
95% Wgt. Mean C.I	94.59 to 97.44
95% Mean C.I	96.80 to 100.16
% of Value of the Class of all Real Property Value in the	55.49
% of Records Sold in the Study Period	6.15
% of Value Sold in the Study Period	8.65

### Residential Real Property - History

Year	Number of Sales	LOV	Median
2011	938	95	95
2010	1,021	95	95
2009	1,230	95	95
2008	1,467	95	95

## 2012 Commission Summary for ScottsBluff County

### Commercial Real Property - Current

Number of Sales	88	Median	97.43
Total Sales Price	\$16,583,659	Mean	94.58
Total Adj. Sales Price	\$16,583,659	Wgt. Mean	90.32
Total Assessed Value	\$14,978,369	Average Assessed Value of the Base	\$224,970
Avg. Adj. Sales Price	\$188,451	Avg. Assessed Value	\$170,209

### Confidence Interval - Current

95% Median C.I	93.85 to 100.00
95% Wgt. Mean C.I	83.23 to 97.41
95% Mean C.I	87.71 to 101.45
% of Value of the Class of all Real Property Value in the County	23.69
% of Records Sold in the Study Period	4.01
% of Value Sold in the Study Period	3.03

### Commercial Real Property - History

Year	Number of Sales	LOV	Median
2011	120	98	98
2010	143	96	96
2009	210	93	93
2008	231	95	95



## 2012 Opinions of the Property Tax Administrator for Scotts Bluff County

My opinions and recommendations are stated as a conclusion based on all of the factors known to me regarding the assessment practices and statistical analysis for this county. See, Neb. Rev. Stat. § 77-5027 (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>94</b>	Meets generally accepted mass appraisal practices.	No recommendation.
<b>Commercial Real Property</b>	<b>97</b>	Meets generally accepted mass appraisal practices.	No recommendation.
<b>Agricultural Land</b>	<b>75</b>	Meets generally accepted mass appraisal practices.	No recommendation.
<b>Special Valuation of Agricultural Land</b>	<b>75</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.



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Ruth A. Sorensen  
Property Tax Administrator



## **2012 Residential Assessment Actions for Scotts Bluff County**

For assessment year 2012, the County completed all pickup and building permit review inspections, and conducted a residential vacant lot study. The most current cost index (June 2011) was implemented. Statistical studies were conducted to determine if there is any economic depreciation occurring in any of the unique valuation groupings. Neighborhood 7400 in Valuation Grouping 60 (Small Towns) received a 30% increase to improvements to closer match the market. Further, four of the remaining residential neighborhoods in Gering were in the process of being reviewed, and with the completion of these later in the year, the six-year cycle of residential review will be completed.

## 2012 Residential Assessment Survey for Scotts Bluff County

1.	<b>Valuation data collection done by:</b>	
	Listers employed by the Assessor's office.	
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>
	11	Scottsbluff Quadrant 1: constituted of parcels North and East of 20 <sup>th</sup> Street and Broadway that features higher valued homes around the local community college and the regional hospital (RWMC). This would also include what would technically be classified as "suburban" (as do the remaining three Quadrants—since there is no appreciable suburban market for Scottsbluff).
	12	Scottsbluff Quadrant 2: consists of parcels North and West of 20 <sup>th</sup> Street and Broadway. Although similar to valuation group "13" (Quadrant 3), this valuation group has a slight commercial influence that is scattered within the residential area.
	13	Scottsbluff Quadrant 3: residential parcels South and West of 20 <sup>th</sup> Street and Broadway.
	14	Scottsbluff Quadrant 4: parcels South and East of 20 <sup>th</sup> Street and Broadway that contains some of the original lower valued homes in Scottsbluff.
	20	Gering: all of the residential parcels within the city of Gering and what would technically be delineated as suburban—indicating that there is no separate Gering suburban market.
	30	Minatare: the residential parcels within the town of Minatare and the area immediately surrounding it.
	40	Mitchell: residential parcels within the town of Mitchell and the immediate surrounding area.
	50	Morrill: all residential parcels within the town of Morrill and the immediate surrounding area.
	60	Small Towns: a valuation grouping that combines the small towns/villages of Henry, Lyman, McGrew and Melbeta—since all have a similar residential market.
	70	Terrytown: the village located geographically between Scottsbluff and Gering.
	81	Rural Area 1: this would consist of rural residential parcels located within a rural subdivision.
	82	Rural Area 2: the rural residential parcels that are not located within a rural subdivision, and are not Improvements On Leased Land.
	83	Rural Area 3: these are the rural residential Improvements On Leased Land (IOLL).
3.	<b>List and describe the approach(es) used to estimate the market value of residential properties.</b>	

	The approach used is Replacement Cost New value (as calculated through the CAMA system), minus depreciation.
4.	<b>What is the costing year of the cost approach being used for each valuation grouping?</b>
	June, 2011
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 currently uses the table provided by the CAMA software—but is working to eventually develop depreciation on the local market.
6.	<b>Are individual depreciation tables developed for each valuation grouping?</b>
	No. Only economic depreciation could be developed for each valuation grouping if indicated by the market.
7.	<b>When were the depreciation tables last updated for each valuation grouping?</b>
	June 2011
8.	<b>When was the last lot value study completed for each valuation grouping?</b>
	This is an on-going project—2012.
9.	<b>Describe the methodology used to determine the residential lot values?</b>
	The Assessor reviews market comparability by valuation group/neighborhood. The lots are then valued by the square foot, unit or acre, as appropriate.
10.	<b>How do you determine whether a sold parcel is substantially changed?</b>
	A parcel that receives substantial and significant remodeling that would substantially affect its market (not necessarily assessed) value, or that was split or re-platted would fit the County’s definition of “substantially changed.”

**79 Scottsbluff**

**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 : 896  
 Total Sales Price : 104,216,429  
 Total Adj. Sales Price : 104,216,429  
 Total Assessed Value : 100,063,456  
 Avg. Adj. Sales Price : 116,313  
 Avg. Assessed Value : 111,678

MEDIAN : 94  
 WGT. MEAN : 96  
 MEAN : 98  
 COD : 16.67  
 PRD : 102.56

COV : 26.13  
 STD : 25.73  
 Avg. Abs. Dev : 15.71  
 MAX Sales Ratio : 468.06  
 MIN Sales Ratio : 41.17

95% Median C.I. : 93.23 to 95.75  
 95% Wgt. Mean C.I. : 94.59 to 97.44  
 95% Mean C.I. : 96.80 to 100.16

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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-09 To 30-SEP-09	124	93.87	97.56	96.52	16.04	101.08	54.77	180.21	89.41 to 98.67	115,924	111,890
01-OCT-09 To 31-DEC-09	127	92.09	97.00	95.28	15.58	101.81	57.13	195.18	89.85 to 96.72	113,674	108,311
01-JAN-10 To 31-MAR-10	74	99.35	101.91	100.62	16.74	101.28	57.56	166.27	94.93 to 103.89	106,067	106,721
01-APR-10 To 30-JUN-10	138	94.14	95.11	95.56	12.38	99.53	51.13	160.27	90.53 to 97.28	117,077	111,877
01-JUL-10 To 30-SEP-10	121	90.90	98.61	96.58	20.37	102.10	59.28	249.32	87.58 to 95.80	126,390	122,064
01-OCT-10 To 31-DEC-10	102	96.47	103.99	97.19	19.49	107.00	60.43	468.06	93.26 to 101.44	102,739	99,852
01-JAN-11 To 31-MAR-11	79	93.23	98.06	94.38	16.78	103.90	62.89	192.52	90.26 to 97.28	107,206	101,177
01-APR-11 To 30-JUN-11	131	95.33	98.21	94.12	16.22	104.35	41.17	201.08	92.97 to 98.20	130,976	123,280
<u>Study Yrs</u>											
01-JUL-09 To 30-JUN-10	463	94.25	97.37	96.50	15.14	100.90	51.13	195.18	92.42 to 96.69	114,075	110,078
01-JUL-10 To 30-JUN-11	433	94.27	99.66	95.52	18.31	104.33	41.17	468.06	92.97 to 96.10	118,706	113,389
<u>Calendar Yrs</u>											
01-JAN-10 To 31-DEC-10	435	95.18	99.33	97.01	17.11	102.39	51.13	468.06	93.04 to 97.20	114,432	111,014
<u>ALL</u>	896	94.26	98.48	96.02	16.67	102.56	41.17	468.06	93.23 to 95.75	116,313	111,678

**VALUATION GROUPING**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
11	73	99.76	100.40	101.08	10.55	99.33	70.63	131.07	96.26 to 104.28	177,212	179,121
12	137	93.46	94.59	93.82	13.76	100.82	62.67	165.62	90.65 to 97.13	120,400	112,959
13	131	92.23	98.54	92.99	18.23	105.97	60.89	190.49	89.15 to 96.12	80,498	74,857
14	43	95.55	100.87	98.50	18.92	102.41	67.36	150.50	87.22 to 107.12	54,335	53,520
20	238	95.22	97.42	96.64	12.33	100.81	67.78	162.43	93.04 to 97.22	126,464	122,220
30	14	93.75	98.29	96.67	18.78	101.68	58.53	166.27	82.43 to 117.21	34,564	33,412
40	36	92.22	95.68	92.20	15.70	103.77	63.26	154.78	85.85 to 97.77	68,453	63,110
50	26	98.37	110.77	97.93	27.89	113.11	74.41	196.09	82.54 to 126.41	79,756	78,105
60	20	92.59	99.60	95.35	27.11	104.46	60.43	192.52	78.58 to 110.07	42,645	40,661
70	17	93.31	97.98	95.81	13.56	102.26	78.62	179.38	85.79 to 101.07	80,379	77,015
81	47	92.61	105.26	93.77	25.38	112.25	64.41	468.06	87.54 to 100.76	158,415	148,538
82	103	92.51	98.07	96.25	21.46	101.89	41.17	249.32	89.26 to 96.12	158,597	152,648
83	11	97.84	101.03	91.91	28.09	109.92	61.68	180.21	64.86 to 132.09	71,155	65,400
<u>ALL</u>	896	94.26	98.48	96.02	16.67	102.56	41.17	468.06	93.23 to 95.75	116,313	111,678

**79 Scottsbluff**

**RESIDENTIAL**

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 95% Wgt. Mean C.I. : 94.59 to 97.44  
 95% Mean C.I. : 96.80 to 100.16

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**PROPERTY TYPE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	877	94.24	97.79	95.91	15.85	101.96	41.17	249.32	93.19 to 95.71	117,772	112,957
06											
07	19	103.27	130.45	107.48	48.68	121.37	51.13	468.06	81.48 to 161.80	48,982	52,644
<u>ALL</u>	896	94.26	98.48	96.02	16.67	102.56	41.17	468.06	93.23 to 95.75	116,313	111,678

**SALE PRICE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Low \$ Ranges</u>											
Less Than 5,000	2	162.55	162.55	159.05	17.19	102.20	134.60	190.49	N/A	4,000	6,362
Less Than 15,000	13	133.13	154.81	142.83	43.42	108.39	41.17	468.06	106.43 to 190.49	9,385	13,404
Less Than 30,000	49	110.27	125.32	118.37	30.38	105.87	41.17	468.06	105.03 to 124.50	18,868	22,334
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	894	94.25	98.34	96.01	16.55	102.43	41.17	468.06	93.22 to 95.71	116,564	111,914
Greater Than 14,999	883	94.07	97.65	95.96	15.84	101.76	51.13	249.32	93.00 to 95.55	117,887	113,125
Greater Than 29,999	847	93.67	96.93	95.81	15.34	101.17	51.13	249.32	92.65 to 95.18	121,950	116,847
<u>Incremental Ranges</u>											
0 TO 4,999	2	162.55	162.55	159.05	17.19	102.20	134.60	190.49	N/A	4,000	6,362
5,000 TO 14,999	11	113.81	153.41	141.69	53.78	108.27	41.17	468.06	80.12 to 195.18	10,364	14,684
15,000 TO 29,999	36	107.66	114.68	114.65	21.89	100.03	58.53	196.09	99.05 to 121.20	22,293	25,559
30,000 TO 59,999	130	101.18	109.74	108.86	22.97	100.81	51.13	249.32	97.58 to 107.12	45,785	49,839
60,000 TO 99,999	262	91.86	94.80	94.53	15.59	100.29	60.43	163.35	88.64 to 93.98	79,440	75,097
100,000 TO 149,999	227	90.65	92.16	92.30	13.17	99.85	54.77	187.74	89.04 to 92.65	123,363	113,860
150,000 TO 249,999	189	96.83	96.14	96.28	10.10	99.85	57.47	133.45	93.76 to 98.48	186,522	179,586
250,000 TO 499,999	35	96.26	101.51	101.06	14.97	100.45	64.41	247.15	92.97 to 101.14	303,499	306,702
500,000 TO 999,999	4	86.13	86.78	86.56	06.12	100.25	78.76	96.12	N/A	662,000	573,005
1,000,000 +											
<u>ALL</u>	896	94.26	98.48	96.02	16.67	102.56	41.17	468.06	93.23 to 95.75	116,313	111,678



**2012 Correlation Section  
for Scotts Bluff County**

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**A. Residential Real Property**

The previously viewed pages of Scotts Bluff County's 2012 residential improved statistical profile indicates 896 sales were deemed qualified during the two-year period of the sales study. All three overall measures of central tendency are within acceptable range and any could be used as the point estimate for the overall residential level of value. The median is supported by the narrow range of the 95% Median Confidence Interval: 93.23 to 95.75. The coefficient of dispersion is less than two percentage points above its recommended range (at 16.67), and the price-related differential is within compliance at 102.56. Under the heading "Valuation Grouping" a review will show that all Range designations exhibit a median that is within acceptable range.

Looking at the heading "Property Type" reveals that the subclass of mobile homes (07) displays a median above acceptable range at 103.27. A breakdown of these nineteen sales by Valuation Grouping indicates that they are scattered throughout eight Groupings: two in Scotts Bluff grouping 13, two in Gering grouping 20, three in grouping 30 Minatare, one in 50 Morrill five in Small Towns 60 and six in the three rural valuation groupings (81 = 1; 82 = 3; 83 = 2). Since the sales are scattered among eight distinct valuation groupings, no non-binding recommendation will be made to address this residential subclass.

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

For assessment year 2012, the County completed all pick-up and building permit review inspections, and conducted a residential vacant lot study. The most current cost index (June 2011) was implemented. Statistical studies were conducted to determine if there is any economic depreciation occurring in any of the unique valuation groupings. Neighborhood 7400 in Valuation Grouping 60 (Small Towns) received a 30% increase to improvements to closer match the market. Further, four of the remaining residential neighborhoods in Gering were in the process of being reviewed, and with the completion of these later in the year, the six-year cycle of residential review will be completed.

In view of all of the aforementioned information it is determined that the overall residential level of value is 94%. Based upon knowledge of the County's assessment practices, and since the PRD is within range, and the COD is only about two points above its upper limit, it is believed that residential property within Scotts Bluff County is treated both uniformly and proportionately.

**2012 Correlation Section  
for Scotts Bluff County**

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**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 Scotts Bluff County

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### C. Measures of Central Tendency

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

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### D. Analysis of Quality of Assessment

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

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

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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 Scotts Bluff County**

Commercial property was addressed in 2012 by reviewing a commercial area within valuation group 14 (the East Overland business district), and from this review, a percentage increase was made to neighborhood 1010 to closer match the activity of the market. Both valuation groupings 20 (Gering) and 60 (Small Towns) remain yet to be reviewed in order to complete the six-year review cycle.

## 2012 Commercial Assessment Survey for Scotts Bluff County

1.	<b>Valuation data collection done by:</b>	
	Listers who are part of the Assessor's 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>
	11	Scottsbluff Quadrant 1: the commercial parcels North and East of 20 <sup>th</sup> Street and Broadway. The geographic location and the market for these properties is what make each quadrant unique. All quadrants include what would technically be termed "suburban," since there is no separate commercial market for this area surrounding Scottsbluff.
	12	Scottsbluff Quadrant 2: commercial parcels North and West of 20 <sup>th</sup> Street and Broadway.
	13	Scottsbluff Quadrant 3: commercial parcels South and West of 20 <sup>th</sup> Street and Broadway.
	14	Scottsbluff Quadrant 4: commercial parcels located South and East of 20 <sup>th</sup> Street and Broadway.
	20	Gering: all commercial parcels within the city and what would be technically defined as "suburban."
	30	Minatare: the commercial parcels within Minatare.
	40	Mitchell: all commercial parcels within Mitchell.
	50	Morrill: commercial properties within Morrill.
	60	Small Towns: commercial parcels (if any) within the villages of Henry, Lyman, McGrew and Melbeta.
	70	Terrytown: commercial parcels within the village of Terrytown.
	80	Rural: the truly rural commercial parcels found in Scotts Bluff County that are not influenced (and therefore valued) by proximity to Scottsbluff, Gering and the other towns.
3.	<b>List and describe the approach(es) used to estimate the market value of commercial properties.</b>	
	Currently, only the cost approach is used.	
3a.	<b>Describe the process used to value unique commercial properties.</b>	
	The cost approach is used, and the owner of the unique commercial property is consulted for any pertinent information (such as previous appraisals, construction costs, etc.).	
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 uses the tables provided by the CAMA vendor.	
6.	<b>Are individual depreciation tables developed for each valuation grouping?</b>	

	No. Only economic depreciation would be developed for the individual valuation grouping.
7.	<b>When were the depreciation tables last updated for each valuation grouping?</b>
	As the CAMA software is updated—again, in the case of commercial property, this was in 2009.
8.	<b>When was the last lot value study completed for each valuation grouping?</b>
	The last commercial lot value study was undertaken in 2010 by the County Appraiser at that time.
9.	<b>Describe the methodology used to determine the commercial lot values.</b>
	Sales within each of the unique valuation groupings.
10.	<b>How do you determine whether a sold parcel is substantially changed?</b>
	A commercial parcel that received substantial and significant remodeling (after the sale) that would affect its market value, or that was split or re-platted, would constitute a substantially changed parcel.

**79 Scottsbluff**

**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 : 88  
 Total Sales Price : 16,583,659  
 Total Adj. Sales Price : 16,583,659  
 Total Assessed Value : 14,978,369  
 Avg. Adj. Sales Price : 188,451  
 Avg. Assessed Value : 170,209

MEDIAN : 97  
 WGT. MEAN : 90  
 MEAN : 95  
 COD : 21.77  
 PRD : 104.72

COV : 34.77  
 STD : 32.89  
 Avg. Abs. Dev : 21.21  
 MAX Sales Ratio : 222.67  
 MIN Sales Ratio : 21.36

95% Median C.I. : 93.85 to 100.00  
 95% Wgt. Mean C.I. : 83.23 to 97.41  
 95% Mean C.I. : 87.71 to 101.45

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DATE OF SALE *	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	10	97.23	105.67	91.71	19.72	115.22	69.74	222.67	80.14 to 101.69	142,640	130,821
01-OCT-08 To 31-DEC-08	7	99.82	92.32	98.52	13.03	93.71	34.11	111.20	34.11 to 111.20	58,214	57,352
01-JAN-09 To 31-MAR-09	5	99.99	94.24	92.29	07.89	102.11	66.95	103.40	N/A	56,000	51,682
01-APR-09 To 30-JUN-09	8	107.61	115.22	100.85	17.40	114.25	87.56	157.51	87.56 to 157.51	359,778	362,836
01-JUL-09 To 30-SEP-09	8	86.47	74.78	78.86	22.66	94.83	36.94	103.32	36.94 to 103.32	184,727	145,677
01-OCT-09 To 31-DEC-09	6	103.50	111.31	94.55	19.54	117.73	79.41	156.98	79.41 to 156.98	109,917	103,926
01-JAN-10 To 31-MAR-10	7	98.50	98.88	93.34	11.46	105.94	74.16	126.20	74.16 to 126.20	249,075	232,481
01-APR-10 To 30-JUN-10	9	99.33	95.43	94.71	28.90	100.76	31.94	203.43	45.57 to 105.50	110,500	104,653
01-JUL-10 To 30-SEP-10	12	91.03	84.44	95.79	28.91	88.15	21.36	126.95	46.85 to 119.88	177,725	170,244
01-OCT-10 To 31-DEC-10	1	84.60	84.60	84.60	00.00	100.00	84.60	84.60	N/A	906,000	766,492
01-JAN-11 To 31-MAR-11	6	82.98	77.59	72.64	17.53	106.81	42.01	100.88	42.01 to 100.88	400,000	290,570
01-APR-11 To 30-JUN-11	9	100.00	94.06	93.66	27.58	100.43	33.63	155.48	44.65 to 123.88	141,944	132,951
<u>Study Yrs</u>											
01-JUL-08 To 30-JUN-09	30	99.91	103.20	97.57	16.18	105.77	34.11	222.67	95.99 to 102.95	166,404	162,359
01-JUL-09 To 30-JUN-10	30	96.44	93.90	89.39	22.55	105.05	31.94	203.43	87.53 to 100.00	162,511	145,274
01-JUL-10 To 30-JUN-11	28	89.76	86.07	85.60	27.16	100.55	21.36	155.48	79.09 to 100.00	239,864	205,335
<u>Calendar Yrs</u>											
01-JAN-09 To 31-DEC-09	27	98.92	98.48	93.48	19.73	105.35	36.94	157.51	87.56 to 103.40	196,131	183,336
01-JAN-10 To 31-DEC-10	29	96.31	91.34	93.11	24.14	98.10	21.36	203.43	83.07 to 100.00	199,197	185,471
<u>ALL</u>	88	97.43	94.58	90.32	21.77	104.72	21.36	222.67	93.85 to 100.00	188,451	170,209

VALUATION GROUPING	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
11	3	92.06	94.22	90.98	05.61	103.56	87.56	103.04	N/A	687,833	625,795
12	9	96.25	96.42	99.00	11.20	97.39	74.16	124.85	83.81 to 107.70	279,389	276,587
13	21	98.92	94.07	81.59	11.58	115.30	36.94	126.20	85.40 to 100.00	170,643	139,235
14	10	93.99	90.96	100.65	28.33	90.37	44.65	155.48	46.85 to 119.88	230,532	232,030
20	20	99.31	96.44	93.95	17.22	102.65	42.01	157.51	87.96 to 103.32	118,950	111,750
30	2	32.79	32.79	32.91	02.59	99.64	31.94	33.63	N/A	73,750	24,273
40	6	101.27	102.40	99.17	22.48	103.26	66.95	156.98	66.95 to 156.98	39,583	39,254
50	3	97.27	78.11	94.05	23.59	83.05	34.11	102.95	N/A	85,333	80,255
60	6	105.16	114.89	105.83	41.04	108.56	21.36	222.67	21.36 to 222.67	16,470	17,430
70	3	96.31	112.50	79.59	57.35	141.35	37.75	203.43	N/A	137,667	109,563
80	5	84.60	83.54	84.11	26.89	99.32	31.09	124.93	N/A	517,004	434,873
<u>ALL</u>	88	97.43	94.58	90.32	21.77	104.72	21.36	222.67	93.85 to 100.00	188,451	170,209

**79 Scottsbluff**

**COMMERCIAL**

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**PROPERTY TYPE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
02	19	98.58	103.16	93.22	17.00	110.66	42.01	203.43	91.75 to 107.33	109,605	102,173
03	68	96.28	92.12	89.22	23.54	103.25	21.36	222.67	87.96 to 100.00	197,576	176,281
04	1	98.50	98.50	98.50	00.00	100.00	98.50	98.50	N/A	1,066,022	1,049,991
<u>ALL</u>	<u>88</u>	<u>97.43</u>	<u>94.58</u>	<u>90.32</u>	<u>21.77</u>	<u>104.72</u>	<u>21.36</u>	<u>222.67</u>	<u>93.85 to 100.00</u>	<u>188,451</u>	<u>170,209</u>

**SALE PRICE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Low \$ Ranges</u>											
Less Than 5,000	1	222.67	222.67	222.67	00.00	100.00	222.67	222.67	N/A	3,000	6,680
Less Than 15,000	6	103.66	114.39	101.18	41.15	113.06	21.36	222.67	21.36 to 222.67	8,637	8,739
Less Than 30,000	10	103.66	114.30	113.24	43.79	100.94	21.36	222.67	34.11 to 203.43	13,082	14,814
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	87	97.27	93.11	90.30	20.57	103.11	21.36	203.43	92.06 to 100.00	190,582	172,088
Greater Than 14,999	82	96.92	93.13	90.29	20.19	103.15	31.09	203.43	91.77 to 100.00	201,608	182,024
Greater Than 29,999	78	96.92	92.05	90.14	18.60	102.12	31.09	157.51	91.75 to 100.00	210,934	190,131
<u>Incremental Ranges</u>											
0 TO 4,999	1	222.67	222.67	222.67	00.00	100.00	222.67	222.67	N/A	3,000	6,680
5,000 TO 14,999	5	99.99	92.73	93.72	26.65	98.94	21.36	141.14	N/A	9,764	9,150
15,000 TO 29,999	4	109.55	114.16	121.14	45.18	94.24	34.11	203.43	N/A	19,750	23,926
30,000 TO 59,999	17	102.95	101.68	101.01	18.64	100.66	45.57	157.51	90.38 to 110.32	43,901	44,345
60,000 TO 99,999	17	99.82	89.81	89.51	15.52	100.34	31.94	126.20	83.07 to 101.69	72,682	65,056
100,000 TO 149,999	11	94.69	83.70	84.20	20.48	99.41	36.94	124.93	42.01 to 101.92	124,773	105,063
150,000 TO 249,999	19	96.31	93.33	93.87	18.87	99.42	37.75	155.48	83.81 to 103.32	194,995	183,039
250,000 TO 499,999	8	87.11	82.27	82.35	17.87	99.90	31.09	103.04	31.09 to 103.04	394,563	324,921
500,000 TO 999,999	3	112.18	107.21	105.60	11.96	101.52	84.60	124.85	N/A	848,667	896,204
1,000,000 +	3	87.56	83.67	82.61	12.77	101.28	64.96	98.50	N/A	1,230,341	1,016,329
<u>ALL</u>	<u>88</u>	<u>97.43</u>	<u>94.58</u>	<u>90.32</u>	<u>21.77</u>	<u>104.72</u>	<u>21.36</u>	<u>222.67</u>	<u>93.85 to 100.00</u>	<u>188,451</u>	<u>170,209</u>

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**OCCUPANCY CODE**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
304	1	110.32	110.32	110.32	00.00	100.00	110.32	110.32	N/A	57,000	62,881
306	2	141.22	141.22	140.72	10.10	100.36	126.95	155.48	N/A	217,500	306,067
311	2	97.83	97.83	101.79	10.09	96.11	87.96	107.70	N/A	107,000	108,920
326	1	45.57	45.57	45.57	00.00	100.00	45.57	45.57	N/A	35,000	15,951
343	1	112.18	112.18	112.18	00.00	100.00	112.18	112.18	N/A	990,000	1,110,608
344	12	102.75	107.00	79.97	19.92	133.80	64.96	157.51	83.07 to 123.88	207,758	166,149
349	2	104.33	104.33	115.19	19.67	90.57	83.81	124.85	N/A	425,000	489,568
350	5	96.31	100.72	94.51	16.80	106.57	66.95	141.14	N/A	167,600	158,402
351	1	80.14	80.14	80.14	00.00	100.00	80.14	80.14	N/A	199,900	160,203
352	15	97.59	98.77	91.04	15.40	108.49	42.01	203.43	87.53 to 100.88	127,433	116,013
353	8	99.91	95.05	84.19	18.14	112.90	37.75	126.20	37.75 to 126.20	131,250	110,494
386	3	91.77	81.20	97.31	31.94	83.44	31.94	119.88	N/A	172,500	167,859
395	1	127.87	127.87	127.87	00.00	100.00	127.87	127.87	N/A	30,000	38,360
406	3	95.21	78.32	65.75	23.06	119.12	36.94	102.81	N/A	67,667	44,488
407	2	102.31	102.31	101.88	02.26	100.42	100.00	104.61	N/A	56,500	57,560
421	1	87.76	87.76	87.76	00.00	100.00	87.76	87.76	N/A	195,000	171,141
426	3	99.63	99.87	99.58	02.29	100.29	96.57	103.40	N/A	91,333	90,953
441	1	33.63	33.63	33.63	00.00	100.00	33.63	33.63	N/A	85,000	28,585
444	1	92.06	92.06	92.06	00.00	100.00	92.06	92.06	N/A	433,500	399,083
455	1	87.56	87.56	87.56	00.00	100.00	87.56	87.56	N/A	1,300,000	1,138,260
458	1	98.50	98.50	98.50	00.00	100.00	98.50	98.50	N/A	1,066,022	1,049,991
470	4	91.61	82.94	84.65	18.79	97.98	46.85	101.69	N/A	273,125	231,208
471	5	34.11	77.56	43.40	145.88	178.71	21.36	222.67	N/A	105,420	45,753
490	1	69.74	69.74	69.74	00.00	100.00	69.74	69.74	N/A	120,000	83,684
494	2	95.19	95.19	98.73	05.05	96.41	90.38	100.00	N/A	201,659	199,095
528	2	89.90	89.90	100.52	14.63	89.43	76.75	103.04	N/A	182,500	183,454
531	2	73.99	73.99	71.56	39.65	103.40	44.65	103.32	N/A	196,250	140,428
544	1	79.09	79.09	79.09	00.00	100.00	79.09	79.09	N/A	135,000	106,777
588	1	60.66	60.66	60.66	00.00	100.00	60.66	60.66	N/A	225,000	136,491
<u>ALL</u>	<u>88</u>	<u>97.43</u>	<u>94.58</u>	<u>90.32</u>	<u>21.77</u>	<u>104.72</u>	<u>21.36</u>	<u>222.67</u>	<u>93.85 to 100.00</u>	<u>188,451</u>	<u>170,209</u>



**2012 Correlation Section  
for Scotts Bluff County**

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**A. Commercial Real Property**

The commercial improved sample indicates eighty-eight sales were deemed qualified by the Assessor. Of the sales, almost half occurred within the four Scottsbluff Valuation Groupings (43 of the 88 sales), and twenty occurred in Valuation Grouping 20 (Gering). The remaining twenty-five sales are scattered through the remaining six Valuation Groupings. Under the heading "Occupancy Code," Office Building (344) has twelve sales and Multiple Residence (352) has fifteen sales. These are the two largest groups and naturally, are divided among the valuation groupings. The overall commercial statistical profile indicates that two of the three measures of central tendency are within acceptable range: the median at 97% and the mean at 95%. The weighted mean is slightly below the limit of acceptable range at 90%. The 95% Median Confidence Interval is narrow (less than seven points), the range of 93.85 to 100.00 fits the acceptable range and tends to provide additional confidence in the median. The COD is about two points above acceptable range at 21.77, and the PRD is likewise almost two points higher than its prescribed range at 104.72.

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

Regarding the six-year inspection cycle, it should be noted that Scotts Bluff County performs their pick-up and appraisal work in-house. Commercial property was data-collected in 2005-2006, but was not re-priced at that time. The re-pricing was put on for 2010. Commercial property was addressed in 2012 by reviewing a commercial area within valuation group 14 (the East Overland business district), and from this review a percentage increase was made to neighborhood 1010 to closer match the activity of the market. Both valuation groupings 20 (Gering) and 60 (Small Towns) remain yet to be reviewed in order to complete the six-year review cycle.

Based on all available information the level of value for commercial property in Scotts Bluff County is 97%, and knowing the County's assessment practices, it is further believed that commercial property is assessed in a uniform and proportionate manner.

**2012 Correlation Section  
for Scotts Bluff County**

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**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 Scotts Bluff County

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### C. Measures of Central Tendency

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

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### D. Analysis of Quality of Assessment

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

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

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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 Scotts Bluff County**

For ag residences and outbuildings, the County applied the 2011 cost index to these. All irrigated Land Capability Groups (LCG's) were raised to closer match 75% of the market. The ag parcel review is now completed for the six-year review cycle.

## 2012 Agricultural Assessment Survey for Scotts Bluff County

1.	<b>Valuation data collection done by:</b>	
	Staff listers.	
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	Geographically located around the cities of Scottsbluff and Gering, that is influenced by non-agricultural market factors (such as land purchases for residential and commercial development or use), due to the two cities growing outside of their respective boundaries.
	2	The land located around the North Platte River, including the surrounding accretion land. This also consists of any growth from the major small towns (Minatare, Mitchell and Morrill). Land around the river is influenced by non-agricultural factors such as commercial use (sand and gravel operations, for example), and also recreational use.
	3	This market area consists of all the remaining land within Scotts Bluff County that is located North and South of the above mentioned two non-ag influenced market areas. This land is truly agricultural and is non-influenced.
3.	<b>Describe the process that is used to determine and monitor market areas.</b>	
	Market activity occurring within all three areas is monitored to determine/confirm the currently drawn boundaries of the areas. Any questions regarding land use are ultimately answered by a physical inspection.	
4.	<b>Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.</b>	
	The process used to determine whether or not land should be classified as rural residential rather than agricultural would include the following (but not necessarily limited by these): <ol style="list-style-type: none"> <li>1. No agricultural/horticultural income is generated.</li> <li>2. There is no participation in FSA programs.</li> <li>3. The owner has no farm insurance policy.</li> <li>4. If the majority of land use is for wildlife habitat.</li> <li>5. If there is little or no specialized agricultural equipment contained on the taxpayer's personal property schedule.</li> </ol>	
5.	<b>Do farm home sites carry the same value as rural residential home sites or are market differences recognized? If differences, what are the recognized market differences?</b>	
	Yes, both agricultural and rural residential home and farm sites are valued the same, provided they have the same amenities: such as a well, septic system, access to electricity, etc.	
6.	<b>What process is used to annually update land use? (Physical inspection, FSA maps, etc.)</b>	
	Primarily FSA maps and "Agri-Data" website information.	

7.	<b>Describe the process used to identify and monitor the influence of non-agricultural characteristics.</b>
	The County's sales verification process is used in conjunction with monitoring the market characteristics of all land sales not only within, but along the boundaries of the influenced market areas.
8.	<b>Have special valuation applications been filed in the county? If yes, is there a value difference for the special valuation parcels.</b>
	Scotts Bluff County has special valuation parcels within the County (see the attached 2012 Special Value Methodology).
9.	<b>How do you determine whether a sold parcel is substantially changed?</b>
	If any improvements on the parcel have undergone significant remodeling or additions that would affect market value, or if agricultural parcels have been split or experienced a total use change, would be considered substantially changed.

**79 Scottsbluff**  
**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 : 64  
 Total Sales Price : 13,615,673  
 Total Adj. Sales Price : 13,615,673  
 Total Assessed Value : 9,403,934  
 Avg. Adj. Sales Price : 212,745  
 Avg. Assessed Value : 146,936

MEDIAN : 75  
 WGT. MEAN : 69  
 MEAN : 78  
 COD : 23.60  
 PRD : 112.48

COV : 31.28  
 STD : 24.30  
 Avg. Abs. Dev : 17.66  
 MAX Sales Ratio : 176.86  
 MIN Sales Ratio : 23.72

95% Median C.I. : 69.37 to 83.85  
 95% Wgt. Mean C.I. : 63.43 to 74.70  
 95% Mean C.I. : 71.74 to 83.64

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<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	3	84.11	114.73	94.41	37.11	121.52	83.22	176.86	N/A	115,867	109,390	
01-OCT-08 To 31-DEC-08	5	73.05	75.41	72.15	15.55	104.52	50.64	96.54	N/A	283,756	204,723	
01-JAN-09 To 31-MAR-09	8	78.46	75.67	74.90	17.18	101.03	52.18	108.24	52.18 to 108.24	168,993	126,584	
01-APR-09 To 30-JUN-09	4	83.40	90.93	90.63	16.45	100.33	75.29	121.61	N/A	132,125	119,743	
01-JUL-09 To 30-SEP-09	3	75.75	70.53	77.81	15.58	90.64	50.21	85.62	N/A	121,000	94,151	
01-OCT-09 To 31-DEC-09	2	89.61	89.61	89.49	02.23	100.13	87.61	91.61	N/A	100,775	90,180	
01-JAN-10 To 31-MAR-10	5	85.45	71.16	66.43	26.67	107.12	23.72	98.79	N/A	137,872	91,585	
01-APR-10 To 30-JUN-10	9	85.49	85.45	70.29	21.10	121.57	49.90	134.19	65.88 to 100.81	213,316	149,931	
01-JUL-10 To 30-SEP-10	4	86.59	90.41	80.07	22.82	112.91	64.28	124.19	N/A	154,625	123,802	
01-OCT-10 To 31-DEC-10	2	54.68	54.68	51.95	15.60	105.26	46.15	63.21	N/A	456,000	236,893	
01-JAN-11 To 31-MAR-11	10	69.45	68.98	61.66	17.87	111.87	44.34	96.76	49.88 to 93.30	353,960	218,249	
01-APR-11 To 30-JUN-11	9	65.12	67.26	66.02	16.48	101.88	51.39	114.70	54.27 to 69.98	191,667	126,545	
<u>Study Yrs</u>												
01-JUL-08 To 30-JUN-09	20	81.02	84.51	77.97	20.49	108.39	50.64	176.86	73.05 to 86.32	182,341	142,171	
01-JUL-09 To 30-JUN-10	19	85.49	79.77	71.53	20.31	111.52	23.72	134.19	65.88 to 93.36	167,040	119,480	
01-JUL-10 To 30-JUN-11	25	66.06	70.65	63.14	21.31	111.89	44.34	124.19	59.38 to 73.52	271,804	171,616	
<u>Calendar Yrs</u>												
01-JAN-09 To 31-DEC-09	17	79.28	79.99	79.94	16.50	100.06	50.21	121.61	63.86 to 87.68	143,823	114,968	
01-JAN-10 To 31-DEC-10	20	81.24	79.79	67.07	25.66	118.97	23.72	134.19	64.28 to 96.16	206,985	138,815	
<u>ALL</u>	64	74.82	77.69	69.07	23.60	112.48	23.72	176.86	69.37 to 83.85	212,745	146,936	

<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	
3	64	74.82	77.69	69.07	23.60	112.48	23.72	176.86	69.37 to 83.85	212,745	146,936	
<u>ALL</u>	64	74.82	77.69	69.07	23.60	112.48	23.72	176.86	69.37 to 83.85	212,745	146,936	

**79 Scottsbluff**  
**AGRICULTURAL LAND**

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 MEAN : 78  
 COD : 23.60  
 PRD : 112.48

COV : 31.28  
 STD : 24.30  
 Avg. Abs. Dev : 17.66  
 MAX Sales Ratio : 176.86  
 MIN Sales Ratio : 23.72

95% Median C.I. : 69.37 to 83.85  
 95% Wgt. Mean C.I. : 63.43 to 74.70  
 95% Mean C.I. : 71.74 to 83.64

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**95%MLU By Market Area**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<b>_____Irrigated_____</b>											
County	19	69.52	73.30	63.22	24.27	115.94	44.34	134.19	55.08 to 87.61	319,078	201,706
3	19	69.52	73.30	63.22	24.27	115.94	44.34	134.19	55.08 to 87.61	319,078	201,706
<b>_____Dry_____</b>											
County	4	87.73	87.15	84.13	09.18	103.59	74.35	98.79	N/A	74,113	62,353
3	4	87.73	87.15	84.13	09.18	103.59	74.35	98.79	N/A	74,113	62,353
<b>_____Grass_____</b>											
County	4	77.21	76.80	77.12	03.11	99.59	73.52	79.28	N/A	115,775	89,285
3	4	77.21	76.80	77.12	03.11	99.59	73.52	79.28	N/A	115,775	89,285
<b>_____ALL_____</b>	<b>64</b>	<b>74.82</b>	<b>77.69</b>	<b>69.07</b>	<b>23.60</b>	<b>112.48</b>	<b>23.72</b>	<b>176.86</b>	<b>69.37 to 83.85</b>	<b>212,745</b>	<b>146,936</b>

**80%MLU By Market Area**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<b>_____Irrigated_____</b>											
County	34	69.45	75.43	66.37	24.18	113.65	44.34	134.19	63.21 to 85.62	277,117	183,913
3	34	69.45	75.43	66.37	24.18	113.65	44.34	134.19	63.21 to 85.62	277,117	183,913
<b>_____Dry_____</b>											
County	4	87.73	87.15	84.13	09.18	103.59	74.35	98.79	N/A	74,113	62,353
3	4	87.73	87.15	84.13	09.18	103.59	74.35	98.79	N/A	74,113	62,353
<b>_____Grass_____</b>											
County	6	77.21	71.25	76.35	17.80	93.32	23.72	96.54	23.72 to 96.54	149,397	114,067
3	6	77.21	71.25	76.35	17.80	93.32	23.72	96.54	23.72 to 96.54	149,397	114,067
<b>_____ALL_____</b>	<b>64</b>	<b>74.82</b>	<b>77.69</b>	<b>69.07</b>	<b>23.60</b>	<b>112.48</b>	<b>23.72</b>	<b>176.86</b>	<b>69.37 to 83.85</b>	<b>212,745</b>	<b>146,936</b>

## Scotts Bluff County 2012 Average LCG Value Comparison

	County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	AVG IRR
79.30	ScottsBluff	3	N/A	N/A	1,850	1,348	1,350	1,198	1,200	1,200	1,468
4.10	Banner	1	N/A	850	850	750	750	700	700	583	727
7.10	Box Butte	1	N/A	1,203	1,036	1,208	1,230	1,223	1,225	1,228	1,219
62.20	Morrill	2	N/A	975	925	825	N/A	650	650	650	697
62.30	Morrill	3	N/A	1,210	1,210	1,210	1,075	1,075	1,075	1,075	1,147
62.40	Morrill	4	N/A	1,700	1,625	1,575	1,400	1,325	1,250	1,100	1,380
83.10	Sioux	1	N/A	640	600	500	500	500	470	470	519
83.20	Sioux	2	N/A	1,352	1,350	1,350	N/A	1,200	1,200	1,200	1,258

	County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	AVG DRY
	ScottsBluff	3	N/A	N/A	330	310	260	230	230	210	275
	Banner	1	N/A	320	320	320	290	260	245	225	298
	Box Butte	1	N/A	350	N/A	270	225	225	225	225	275
	Morrill	2	N/A	240	240	240	N/A	240	240	240	240
	Morrill	3	N/A	380	380	340	340	340	340	340	349
	Morrill	4	N/A	450	N/A	400	N/A	340	340	340	350
	Sioux	1	N/A	350	260	255	250	250	250	230	260
	Sioux	2	N/A	N/A	290	290	N/A	270	270	250	280

	County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	AVG GRASS
	ScottsBluff	3	N/A	N/A	250	240	235	215	215	200	214
	Banner	1	N/A	304	303	295	258	254	233	221	245
	Box Butte	1	N/A	271	245	253	205	204	201	200	206
	Morrill	2	N/A	220	220	220	N/A	220	220	220	220
	Morrill	3	N/A	325	300	275	250	200	200	200	209
	Morrill	4	N/A	375	350	325	300	250	225	225	234
	Sioux	1	N/A	230	230	230	210	210	185	195	197
	Sioux	2	N/A	250	250	240	235	215	200	200	205

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

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

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

March 1, 2012

Dear Ms Sorensen:

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

Market area I for 2012 is located around the cities of Scotts Bluff and Gering. This area is unique in that the cities are growing outside of their corporate boundaries and many rural subdivisions are being created. Land values are affected by buyers purchasing the land at site value instead of ag land value.

Market area II for 2012 is located north and south diagonally through the county. This area is unique in that it encompasses the river and the accretion land, but it also consists of any growth from the small towns. Land values are affected by buyers purchasing the land at site value instead of ag land value. Land is also affected by buyers purchasing accretion land for recreational use.

Market area III for 2012 is located north and south of market areas I and II. It is the remainder of Scotts Bluff County not included in market areas I or II.

Statistics were run in market area III to determine the value. Once the values were set they were compared to neighboring counties and Scotts Bluff County was found to be comparable to the surrounding counties, therefore it was determined that market area III did not qualify for special valuation for 2012.

Using the information and statistics from PAT it was determined that market area I and II did qualify for special value for 2012. It was evident that the sales of recreational use or growth outside of a city were corrupting the ag values. Once the recapture value was set for these areas, market area III values were used as the special value.

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

Sincerely,

Amy Ramos  
Scotts Bluff County Assessor



## **2012 Correlation Section for Scotts Bluff County**

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### **A. Agricultural Land**

Scotts Bluff County is comprised of a total land area of 746 square miles, and agricultural land within the County consists of approximately 46% grass, 8% dry land and about 44% irrigated land. The remaining two percent consists of waste and exempt land. Scotts Bluff County lies within the North Platte NRD that instituted a moratorium on new water well drilling in 2001. "In 2007-08 the NRD worked with landowners to certify all ground water uses within the District. The NPNRD needs its surface irrigation system in order to maintain a sustainable ground water mound and is working to encourage irrigators to use their surface water first before tapping the ground water supply" (material taken from the North Platte NRD web site). Since the County is around 44% irrigated, the water supply and its regulation are of paramount importance.

The County currently has three clearly defined agricultural market areas based on topography, soil type and proximity to the cities of Scottsbluff and Gering and the North Platte River. Market Area One is located around the cities of Scottsbluff and Gering. Since both are growing outside of their corporate boundaries, many rural subdivisions are being created, and land values are influenced by buyers purchasing the land for site value (residential and commercial) rather than ag value. Area One therefore qualifies for special value. Market Area Two runs diagonally through the County and encompasses the North Platte River, accretion land and also any growth from the small towns. Non-agricultural influences include not only residential sites, but commercial and recreational use. Area Two also qualifies for special value.

Market Area Three truly represents the non-influenced agricultural land within the County, and consists of all land not included in Market Areas One and Two. This market area will be used to describe the level of value for both agricultural land and special value land, since the non-influenced land is utilized to determine the values set for special valuation. Counties contiguous to Scotts Bluff are Sioux to the north (with a tiny portion of Box Butte to the very northeast); Morrill lies to the east and Banner County to the south. The western part of the County borders the State of Wyoming. Of these neighboring counties, only Banner has no defined agricultural market areas.

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

Preliminary review of the original fifty-six sale sample indicated that there was no proportionality among the study years for time. The first year of the study contained seventeen sales, the second year was comprised of fourteen sales, and the third consisted of twenty-five sales. The third year has almost forty-five percent of the total sales. Comparable sales from surrounding counties would need to be identified and utilized to rectify the time imbalance.

## **2012 Correlation Section for Scotts Bluff County**

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Further, the Majority Land Use grass and irrigated land classes as shown by the sample are not representative of the Base (within the 10% variance thresholds). The base as noted previously is 44% irrigated, but the sample of fifty-six sales has approximately 58% irrigated compared to the other land classes. The grass class of land constitutes about 46% of the County's agricultural land, while the sample consists of only 33% grass sales. Therefore, any comparable sales obtained to rectify the time imbalance should also assure representativeness by Majority Land Use. A complete review of all comparable sales from neighboring counties revealed three sales occurring during the first year of the study and five sales occurring during the second year of the study that could be included in the sample to assure a representative sample--one that is balanced both for time and majority land use.

The incorporation of these comparable sales produced a sample of sixty-four sales, with twenty sales in the first year, nineteen in the second year and the original twenty-five in the third year. The addition of the comparable sales produced a Majority Land Use sample profile that is now 49% irrigated, 10% dry, 38% grass and 3% other. These percentages are within the Department's policy of a 10% threshold.

Assessment actions taken to specifically address agricultural land in assessment year 2012 consisted of raising all irrigated Land Capability Groups (LCG's) to bring these closer to 75% of market value. It should also be noted that the agricultural parcel review is now completed for the six-year review cycle.

Analysis of the resultant statistical profile that incorporates eight comparable sales reveals an overall median of 75%, a weighted mean of 69% and a mean of 78%. Two of the three measures of central tendency are within acceptable range. Regarding the qualitative assessment statistics, the overall Coefficient of Dispersion is at 23.60 and the Price-Related Differential is at 112.48. Further analysis of the profile under the heading 95% MLU By Market Area, indicates that of the 95% unmixed sales (i.e., dry, grass, and irrigated) only the irrigated class has a statistically significant number of sales (nineteen). These produce a median of 70% (rounded), a mean of 73% and a weighted mean of 63% (rounded).

Based on the consideration of all available information, it is determined that the level of value of agricultural land in Scotts Bluff County is 75% of market value. Further, based on my knowledge of the County's assessment practices, it is believed that agricultural land within the County is assessed in a uniform and proportionate manner.

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

A review of the agricultural land values in Scotts Bluff County in areas that have other non-agricultural influences indicates the assessed values used are similar to other areas in the County where no non-agricultural influences exist. Therefore, it is the opinion of the Property Tax Administrator that the level of value for special valuation of agricultural land in Scotts Bluff County is 75%.

**2012 Correlation Section  
for Scotts Bluff County**

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**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 Scotts Bluff County

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### C. Measures of Central Tendency

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

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### D. Analysis of Quality of Assessment

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

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

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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 : 20,327</b>	<b>Value : 2,084,884,176</b>	<b>Growth 134,528</b>
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Sum Lines 17, 25, & 41

**Schedule I : Non-Agricultural Records**

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
<b>01. Res UnImp Land</b>	1,055	7,524,262	2	0	648	6,762,375	1,705	14,286,637	
<b>02. Res Improve Land</b>	9,597	106,938,767	0	0	2,314	40,872,963	11,911	147,811,730	
<b>03. Res Improvements</b>	10,136	732,715,690	5	24,360	2,713	262,021,361	12,854	994,761,411	
<b>04. Res Total</b>	11,191	847,178,719	7	24,360	3,361	309,656,699	14,559	1,156,859,778	0
<b>% of Res Total</b>	76.87	73.23	0.05	0.00	23.09	26.77	71.62	55.49	0.00
<b>05. Com UnImp Land</b>	418	10,995,457	0	0	81	2,920,636	499	13,916,093	
<b>06. Com Improve Land</b>	1,475	61,453,544	0	0	127	6,037,109	1,602	67,490,653	
<b>07. Com Improvements</b>	1,497	353,575,603	0	0	138	31,640,607	1,635	385,216,210	
<b>08. Com Total</b>	1,915	426,024,604	0	0	219	40,598,352	2,134	466,622,956	134,528
<b>% of Com Total</b>	89.74	91.30	0.00	0.00	10.26	8.70	10.50	22.38	100.00
<b>09. Ind UnImp Land</b>	11	782,755	0	0	3	77,811	14	860,566	
<b>10. Ind Improve Land</b>	35	2,102,134	0	0	11	1,662,429	46	3,764,563	
<b>11. Ind Improvements</b>	35	8,698,117	0	0	12	13,862,091	47	22,560,208	
<b>12. Ind Total</b>	46	11,583,006	0	0	15	15,602,331	61	27,185,337	0
<b>% of Ind Total</b>	75.41	42.61	0.00	0.00	24.59	57.39	0.30	1.30	0.00
<b>13. Rec UnImp Land</b>	0	0	0	0	0	0	0	0	
<b>14. Rec Improve Land</b>	0	0	0	0	0	0	0	0	
<b>15. Rec Improvements</b>	0	0	0	0	0	0	0	0	
<b>16. Rec Total</b>	0	0	0	0	0	0	0	0	0
<b>% of Rec Total</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Res &amp; Rec Total</b>	11,191	847,178,719	7	24,360	3,361	309,656,699	14,559	1,156,859,778	0
<b>% of Res &amp; Rec Total</b>	76.87	73.23	0.05	0.00	23.09	26.77	71.62	55.49	0.00
<b>Com &amp; Ind Total</b>	1,961	437,607,610	0	0	234	56,200,683	2,195	493,808,293	134,528
<b>% of Com &amp; Ind Total</b>	89.34	88.62	0.00	0.00	10.66	11.38	10.80	23.69	100.00
<b>17. Taxable Total</b>	13,152	1,284,786,329	7	24,360	3,595	365,857,382	16,754	1,650,668,071	134,528
<b>% of Taxable Total</b>	78.50	77.83	0.04	0.00	21.46	22.16	82.42	79.17	100.00

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	19	64,895	4,282,869	0	0	0
19. Commercial	53	1,505,277	14,203,682	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	19	64,895	4,282,869
19. Commercial	1	6,753	30,933	54	1,512,030	14,234,615
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				73	1,576,925	18,517,484

Schedule III : Mineral Interest Records

Mineral Interest	Records	Urban Value	Records	SubUrban Value	Records	Rural Value	Records	Total Value	Growth
23. Producing	0	0	0	0	38	6,270,560	38	6,270,560	0
24. Non-Producing	0	0	0	0	4	4,060	4	4,060	0
25. Total	0	0	0	0	42	6,274,620	42	6,274,620	0

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	703	0	703	1,406

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	4	44,094	0	0	2,155	161,813,366	2,159	161,857,460
28. Ag-Improved Land	0	0	0	0	1,361	168,918,669	1,361	168,918,669
29. Ag Improvements	0	0	0	0	1,372	97,165,356	1,372	97,165,356
30. Ag Total							3,531	427,941,485

Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	0	0.00	0	
32. HomeSite Improv Land	0	0.00	0	0	0.00	0	
33. HomeSite Improvements	0	0.00	0	0	0.00	0	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	0	0.00	0	
36. FarmSite Improv Land	0	0.00	0	0	0.00	0	
37. FarmSite Improvements	0	0.00	0	0	0.00	0	
38. FarmSite Total							
39. Road & Ditches	0	0.00	0	0	0.00	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
	Records	Acres	Value	Records	Acres	Value	Growth
31. HomeSite UnImp Land	15	17.72	210,576	15	17.72	210,576	
32. HomeSite Improv Land	1,123	1,285.00	17,253,700	1,123	1,285.00	17,253,700	
33. HomeSite Improvements	1,121	1,257.00	74,311,584	1,121	1,257.00	74,311,584	0
34. HomeSite Total				<b>1,136</b>	<b>1,302.72</b>	<b>91,775,860</b>	
35. FarmSite UnImp Land	22	21.26	87,580	22	21.26	87,580	
36. FarmSite Improv Land	1,228	2,047.85	5,102,880	1,228	2,047.85	5,102,880	
37. FarmSite Improvements	1,265	0.00	22,853,772	1,265	0.00	22,853,772	0
38. FarmSite Total				<b>1,287</b>	<b>2,069.11</b>	<b>28,044,232</b>	
39. Road & Ditches	0	6,196.66	0	0	6,196.66	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
41. Total Section VI				<b>2,423</b>	<b>9,568.49</b>	<b>119,820,092</b>	<b>0</b>

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

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	0	0.00	0	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	21	5,312.60	1,380,061	21	5,312.60	1,380,061

Schedule VIII : Agricultural Records : Special Value

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	2	18.15	27,748	0	0.00	0
44. Recapture Value N/A	2	18.15	33,419	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	2,098	265,712.33	176,260,277	2,100	265,730.48	176,288,025
44. Market Value	0	0	0	0	0	0

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

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

Market Area 1

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	6,396.70	51.72%	12,187,708	59.54%	1,905.31
48. 2A	2,622.19	21.20%	3,833,074	18.73%	1,461.78
49. 3A1	1,550.84	12.54%	2,185,119	10.68%	1,408.99
50. 3A	548.49	4.44%	703,468	3.44%	1,282.55
51. 4A1	826.24	6.68%	1,022,466	5.00%	1,237.49
52. 4A	422.77	3.42%	537,204	2.62%	1,270.68
53. Total	12,367.23	100.00%	20,469,039	100.00%	1,655.10
<b>Dry</b>					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	0.00	0.00%	0	0.00%	0.00
56. 2D1	19.61	15.07%	6,861	19.52%	349.87
57. 2D	26.76	20.57%	8,296	23.60%	310.01
58. 3D1	31.66	24.33%	8,231	23.42%	259.98
59. 3D	38.00	29.20%	8,740	24.87%	230.00
60. 4D1	3.00	2.31%	690	1.96%	230.00
61. 4D	11.09	8.52%	2,329	6.63%	210.01
62. Total	130.12	100.00%	35,147	100.00%	270.11
<b>Grass</b>					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	0.00	0.00%	0	0.00%	0.00
65. 2G1	179.23	7.21%	92,241	9.38%	514.65
66. 2G	284.34	11.43%	87,639	8.91%	308.22
67. 3G1	97.48	3.92%	31,588	3.21%	324.05
68. 3G	252.88	10.17%	64,047	6.51%	253.27
69. 4G1	824.72	33.16%	419,990	42.69%	509.25
70. 4G	848.80	34.12%	288,280	29.30%	339.63
71. Total	2,487.45	100.00%	983,785	100.00%	395.50
<b>Irrigated Total</b>					
	12,367.23	78.81%	20,469,039	95.02%	1,655.10
<b>Dry Total</b>					
	130.12	0.83%	35,147	0.16%	270.11
<b>Grass Total</b>					
	2,487.45	15.85%	983,785	4.57%	395.50
72. Waste	707.23	4.51%	53,046	0.25%	75.01
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	4,068.53	25.93%	0	0.00%	0.00
75. Market Area Total	15,692.03	100.00%	21,541,017	100.00%	1,372.74

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 2

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	3,554.00	17.32%	6,486,649	23.20%	1,825.17
48. 2A	7,489.14	36.51%	10,110,366	36.16%	1,350.00
49. 3A1	236.42	1.15%	319,169	1.14%	1,350.01
50. 3A	3,343.50	16.30%	4,012,200	14.35%	1,200.00
51. 4A1	3,931.71	19.17%	4,718,052	16.87%	1,200.00
52. 4A	1,959.00	9.55%	2,312,400	8.27%	1,180.40
<b>53. Total</b>	<b>20,513.77</b>	<b>100.00%</b>	<b>27,958,836</b>	<b>100.00%</b>	<b>1,362.93</b>
<b>Dry</b>					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	0.00	0.00%	0	0.00%	0.00
56. 2D1	0.00	0.00%	0	0.00%	0.00
57. 2D	29.73	14.42%	9,217	18.86%	310.02
58. 3D1	0.00	0.00%	0	0.00%	0.00
59. 3D	43.53	21.11%	10,012	20.49%	230.00
60. 4D1	86.35	41.88%	19,861	40.64%	230.01
61. 4D	46.59	22.59%	9,784	20.02%	210.00
<b>62. Total</b>	<b>206.20</b>	<b>100.00%</b>	<b>48,874</b>	<b>100.00%</b>	<b>237.02</b>
<b>Grass</b>					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	0.00	0.00%	0	0.00%	0.00
65. 2G1	184.81	0.85%	57,490	1.08%	311.08
66. 2G	854.33	3.91%	263,755	4.95%	308.73
67. 3G1	100.42	0.46%	33,865	0.64%	337.23
68. 3G	1,458.86	6.68%	379,024	7.12%	259.81
69. 4G1	7,440.56	34.07%	1,886,068	35.42%	253.48
70. 4G	11,799.38	54.03%	2,704,826	50.79%	229.23
<b>71. Total</b>	<b>21,838.36</b>	<b>100.00%</b>	<b>5,325,028</b>	<b>100.00%</b>	<b>243.84</b>
<b>Irrigated Total</b>					
<b>Irrigated Total</b>	<b>20,513.77</b>	<b>47.11%</b>	<b>27,958,836</b>	<b>83.69%</b>	<b>1,362.93</b>
<b>Dry Total</b>					
<b>Dry Total</b>	<b>206.20</b>	<b>0.47%</b>	<b>48,874</b>	<b>0.15%</b>	<b>237.02</b>
<b>Grass Total</b>					
<b>Grass Total</b>	<b>21,838.36</b>	<b>50.15%</b>	<b>5,325,028</b>	<b>15.94%</b>	<b>243.84</b>
72. Waste	990.04	2.27%	74,258	0.22%	75.01
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
<b>75. Market Area Total</b>	<b>43,548.37</b>	<b>100.00%</b>	<b>33,406,996</b>	<b>100.00%</b>	<b>767.12</b>

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 3

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	44,545.18	31.50%	82,408,733	39.69%	1,850.00
48. 2A	34,271.98	24.24%	46,204,550	22.26%	1,348.17
49. 3A1	26,178.75	18.51%	35,341,461	17.02%	1,350.01
50. 3A	16,034.53	11.34%	19,207,131	9.25%	1,197.86
51. 4A1	13,699.89	9.69%	16,439,868	7.92%	1,200.00
52. 4A	6,672.32	4.72%	8,006,784	3.86%	1,200.00
<b>53. Total</b>	<b>141,402.65</b>	<b>100.00%</b>	<b>207,608,527</b>	<b>100.00%</b>	<b>1,468.21</b>
<b>Dry</b>					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	0.00	0.00%	0	0.00%	0.00
56. 2D1	3,340.40	9.77%	1,102,344	11.73%	330.00
57. 2D	12,309.61	35.99%	3,816,005	40.61%	310.00
58. 3D1	8,566.54	25.05%	2,227,299	23.70%	260.00
59. 3D	1,082.71	3.17%	249,031	2.65%	230.01
60. 4D1	6,649.33	19.44%	1,529,366	16.28%	230.00
61. 4D	2,252.02	6.58%	472,934	5.03%	210.00
<b>62. Total</b>	<b>34,200.61</b>	<b>100.00%</b>	<b>9,396,979</b>	<b>100.00%</b>	<b>274.76</b>
<b>Grass</b>					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	0.00	0.00%	0	0.00%	0.00
65. 2G1	4,378.34	2.65%	1,094,608	3.10%	250.01
66. 2G	16,636.92	10.06%	3,995,916	11.31%	240.18
67. 3G1	17,469.77	10.56%	4,108,828	11.63%	235.20
68. 3G	19,315.85	11.68%	4,152,742	11.75%	214.99
69. 4G1	31,787.00	19.22%	6,834,259	19.34%	215.00
70. 4G	75,778.48	45.82%	15,155,696	42.88%	200.00
<b>71. Total</b>	<b>165,366.36</b>	<b>100.00%</b>	<b>35,342,049</b>	<b>100.00%</b>	<b>213.72</b>
<b>Irrigated Total</b>					
<b>Irrigated Total</b>	<b>141,402.65</b>	<b>40.17%</b>	<b>207,608,527</b>	<b>82.00%</b>	<b>1,468.21</b>
<b>Dry Total</b>					
<b>Dry Total</b>	<b>34,200.61</b>	<b>9.72%</b>	<b>9,396,979</b>	<b>3.71%</b>	<b>274.76</b>
<b>Grass Total</b>					
<b>Grass Total</b>	<b>165,366.36</b>	<b>46.98%</b>	<b>35,342,049</b>	<b>13.96%</b>	<b>213.72</b>
72. Waste	11,010.39	3.13%	825,825	0.33%	75.00
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
<b>75. Market Area Total</b>	<b>351,980.01</b>	<b>100.00%</b>	<b>253,173,380</b>	<b>100.00%</b>	<b>719.28</b>

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
<b>76. Irrigated</b>	30.53	44,094	0.00	0	174,253.12	255,992,308	174,283.65	256,036,402
<b>77. Dry Land</b>	0.00	0	0.00	0	34,536.93	9,481,000	34,536.93	9,481,000
<b>78. Grass</b>	0.00	0	0.00	0	189,692.17	41,650,862	189,692.17	41,650,862
<b>79. Waste</b>	0.00	0	0.00	0	12,707.66	953,129	12,707.66	953,129
<b>80. Other</b>	0.00	0	0.00	0	0.00	0	0.00	0
<b>81. Exempt</b>	232.34	0	0.00	0	3,836.19	0	4,068.53	0
<b>82. Total</b>	<b>30.53</b>	<b>44,094</b>	<b>0.00</b>	<b>0</b>	<b>411,189.88</b>	<b>308,077,299</b>	<b>411,220.41</b>	<b>308,121,393</b>

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
<b>Irrigated</b>	174,283.65	42.38%	256,036,402	83.10%	1,469.08
<b>Dry Land</b>	34,536.93	8.40%	9,481,000	3.08%	274.52
<b>Grass</b>	189,692.17	46.13%	41,650,862	13.52%	219.57
<b>Waste</b>	12,707.66	3.09%	953,129	0.31%	75.00
<b>Other</b>	0.00	0.00%	0	0.00%	0.00
<b>Exempt</b>	4,068.53	0.99%	0	0.00%	0.00
<b>Total</b>	<b>411,220.41</b>	<b>100.00%</b>	<b>308,121,393</b>	<b>100.00%</b>	<b>749.29</b>

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

79 ScottsBluff

	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	1,119,472,693	1,156,859,778	37,387,085	3.34%	0	3.34%
02. Recreational	0	0	0		0	
03. Ag-Homesite Land, Ag-Res Dwelling	91,129,790	91,775,860	646,070	0.71%	0	0.71%
<b>04. Total Residential (sum lines 1-3)</b>	<b>1,210,602,483</b>	<b>1,248,635,638</b>	<b>38,033,155</b>	<b>3.14%</b>	<b>0</b>	<b>3.14%</b>
05. Commercial	456,636,473	466,622,956	9,986,483	2.19%	134,528	2.16%
06. Industrial	26,989,052	27,185,337	196,285	0.73%	0	0.73%
07. Ag-Farmsite Land, Outbuildings	25,017,144	28,044,232	3,027,088	12.10%	0	12.10%
08. Minerals	3,248,790	6,274,620	3,025,830	93.14	0	93.14
<b>09. Total Commercial (sum lines 5-8)</b>	<b>511,891,459</b>	<b>528,127,145</b>	<b>16,235,686</b>	<b>3.17%</b>	<b>134,528</b>	<b>3.15%</b>
<b>10. Total Non-Agland Real Property</b>	<b>1,722,493,942</b>	<b>1,776,762,783</b>	<b>54,268,841</b>	<b>3.15%</b>	<b>134,528</b>	<b>3.14%</b>
11. Irrigated	202,020,774	256,036,402	54,015,628	26.74%		
12. Dryland	9,480,186	9,481,000	814	0.01%		
13. Grassland	41,670,193	41,650,862	-19,331	-0.05%		
14. Wasteland	955,806	953,129	-2,677	-0.28%		
15. Other Agland	0	0	0			
<b>16. Total Agricultural Land</b>	<b>254,126,959</b>	<b>308,121,393</b>	<b>53,994,434</b>	<b>21.25%</b>		
<b>17. Total Value of all Real Property</b> (Locally Assessed)	<b>1,976,620,901</b>	<b>2,084,884,176</b>	<b>108,263,275</b>	<b>5.48%</b>	<b>134,528</b>	<b>5.47%</b>

2011 Plan of Assessment for Scotts Bluff County  
Assessment Years 2012, 2013, 2014  
Date September 19, 2011

**2011 STATISTICS**

	Median	COD	PRD
Residential	95%	16.35	103.23
Commercial	98%	20.60	106.85
Agriculture	72%	27.32	112.15

**ASSESSMENT ACTIONS PLANNED**

2011-2012 We lost our chief appraiser in the summer of 2011. The board cut our budget and we asked two data collectors to step up and fill the role of appraiser rather than hiring another one. Because of this I feel our previous assessment actions will be slowed. We are now taking the time to review codes, effective age, and depreciation tables. We will still import the most current Marshall and Swift cost tables, but if our codes and tables are not ready, we may not roll them over to ensure we only roll accurate and consistent information. Agricultural land parcels will be updated with the current sales information to set 2011 values. We are reviewing market areas in Residential and Commercial to see if we can better define the areas. We are currently attempting to physically review any Ag sale to verify land use. We have contracted with a group called Income Works to collect income information in the attempt to use the income approach for commercial. All building permits will be visited semi annually in 2011 and we will continue this process in the future. Properties that were affected by the flooding in 2011 will also be reviewed with the building permits to look for damage or improvements. If any neighborhood is not within its required range, it will receive percent increases.

2012-2013 We will review any un-reviewed parcels in Residential, Commercial, or Mobile Homes. We will continue to research vacant land sales to set values. It has become important to go through each neighborhood to do a land study before allowing the working files to be rolled into the taxable value. We will continue physically reviewing the Ag Land to determine use on all Ag property, and will review the sale information to set Ag Land Values. If any un-reviewed neighborhoods are not within their required range, they will receive percent increases.

2013-2014 We will continue to verify statistics on neighborhoods we have rolled over in the last two years. We will continue to review commercial and residential properties. The Ag land will be reviewed and rolled based on the current sales information. As with all years, we will check building permits, partial assessments, and mobile homes.

**OFFICE STAFF**

I have a total of 9 employees including myself.

I have 2 data collectors. These data collectors go out individually in separate cars. By doing this we have increased efficiency in this office. They continuously review the county. We are looking into online training to cut down on mileage and hotel costs. I hope to hire another data collector next spring.

I have 3 office clerks who do the personal property, mobile homes, permissive exemptions, LB 271 letters, homestead exemptions, building permits, file maintenance, and 521's. When time allows, they also help with projects we have for that year.

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

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

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

## **BUDGET**

My 2011 budget has been approved in the amount of \$425,760.51. This is slightly lower than the original requested budget of \$455,775.75.

## **VALUATION**

After setting the values and going through the protest hearings, we ended up with an ending county valuation of \$2,205,521,077.

## **COMPUTER RECORDS**

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

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

We have purchased deed plotter for difficult legal descriptions and are relying more and more on the GIS system maintained by our mapping department. Two employees are currently taking classes to gain knowledge of the system so that we can utilize it more in this office.

### **COUNTY BOARD OF EQUALIZATION**

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

### **CONCLUSION**

We have had many changes in this past year with personnel. Although we are not able to roll all property appraisal types over for 2012 as we had hoped, we will be confident that when we do roll over the information, it will be as accurate and consistent as possible.

Respectfully submitted:

Amy Ramos  
Scotts Bluff County Assessor  
September 19, 2011

## 2012 Assessment Survey for Scotts Bluff County

### A. Staffing and Funding Information

1.	<b>Deputy(ies) on staff:</b>
	One
2.	<b>Appraiser(s) on staff:</b>
	None
3.	<b>Other full-time employees:</b>
	Eight
4.	<b>Other part-time employees:</b>
	None
5.	<b>Number of shared employees:</b>
	None
6.	<b>Assessor's requested budget for current fiscal year:</b>
	\$455,775.75
7.	<b>Adopted budget, or granted budget if different from above:</b>
	\$428,905.42
8.	<b>Amount of the total assessor's budget set aside for appraisal work:</b>
	\$30,000
9.	<b>If appraisal/reappraisal budget is a separate levied fund, what is that amount:</b>
	N/A
10.	<b>Part of the assessor's budget that is dedicated to the computer system:</b>
	None—the computer system and software are part of the County's IT budget.
11.	<b>Amount of the assessor's budget set aside for education/workshops:</b>
	\$9,000
12.	<b>Other miscellaneous funds:</b>
	None
13.	<b>Amount of last year's assessor's budget not used:</b>
	Assessor states that this would be quite minimal, if at all.

### 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>
	Mainly by the County Surveyor and a separate mapping department, and also by the Assessor's staff.
5.	<b>Does the county have GIS software?</b>

	Yes, but the GIS is now offsite from the courthouse. The County Surveyor moved into the County Roads building, and the Assessor would like to obtain on-site GIS to be used exclusively by her office.
6.	<b>Is GIS available on a website? If so, what is the name of the website?</b>
	Only property records on the County's "Taxesifter," and the address for this is: <a href="http://scottsbluffne.taxesifter.com/taxesifter/T-Parcelsearch.asp">http://scottsbluffne.taxesifter.com/taxesifter/T-Parcelsearch.asp</a> . The GIS is not currently available, since with the Surveyor's move, the website was discontinued.
7.	<b>Who maintains the GIS software and maps?</b>
	The Surveyor and mapping department.
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>
	Gering, Henry, Lyman, McGrew, Melbeta, Minatare, Mitchell, Morrill, Scottsbluff and Terrytown.
4.	<b>When was zoning implemented?</b>
	In 1976.

### D. Contracted Services

1.	<b>Appraisal Services:</b>
	For all oil, gas and mineral valuation, the firm of Pritchard & Abbott is used.
2.	<b>Other services:</b>
	Terra Scan.



# 2012 Certification for Scotts Bluff County

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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 Scotts Bluff County Assessor.

Dated this 9th day of April, 2012.



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

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Ruth A. Sorensen  
Property Tax Administrator



