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## 2013 Commission Summary for Brown County

### Residential Real Property - Current

Number of Sales	86	Median	94.22
Total Sales Price	\$4,822,025	Mean	91.21
Total Adj. Sales Price	\$4,822,025	Wgt. Mean	84.35
Total Assessed Value	\$4,067,603	Average Assessed Value of the Base	\$36,549
Avg. Adj. Sales Price	\$56,070	Avg. Assessed Value	\$47,298

### Confidence Interval - Current

95% Median C.I	92.00 to 95.74
95% Wgt. Mean C.I	76.78 to 91.93
95% Mean C.I	86.38 to 96.04
% of Value of the Class of all Real Property Value in the	13.35
% of Records Sold in the Study Period	5.04
% of Value Sold in the Study Period	6.52

### Residential Real Property - History

Year	Number of Sales	LOV	Median
2012	70	99	98.59
2011	84	99	99
2010	86	97	97
2009	79	96	96

## 2013 Commission Summary for Brown County

### Commercial Real Property - Current

Number of Sales	11	Median	96.07
Total Sales Price	\$808,100	Mean	92.62
Total Adj. Sales Price	\$813,100	Wgt. Mean	86.78
Total Assessed Value	\$705,631	Average Assessed Value of the Base	\$104,541
Avg. Adj. Sales Price	\$73,918	Avg. Assessed Value	\$64,148

### Confidence Interval - Current

95% Median C.I	93.75 to 99.01
95% Wgt. Mean C.I	65.61 to 107.95
95% Mean C.I	83.15 to 102.09
% of Value of the Class of all Real Property Value in the County	5.95
% of Records Sold in the Study Period	4.14
% of Value Sold in the Study Period	2.54

### Commercial Real Property - History

Year	Number of Sales	LOV	Median
2012	14		98.07
2011	16		98
2010	14	97	97
2009	12	97	97



## 2013 Opinions of the Property Tax Administrator for Brown County

My opinions and recommendations are stated as a conclusion based on all of the factors known to me regarding the assessment practices and statistical analysis for this county. See, Neb. Rev. Stat. § 77-5027 (2011). While the median assessment sales ratio from the Qualified Statistical Reports for each class of real property is considered, my opinion of the level of value for a class of real property may be determined from other evidence contained within these Reports and Opinions of the Property Tax Administrator. My opinion of quality of assessment for a class of real property may be influenced by the assessment practices of the county assessor.

Class	Level of Value	Quality of Assessment	Non-binding recommendation
<b>Residential Real Property</b>	<b>94</b>	Meets generally accepted mass appraisal practices.	No recommendation.
<b>Commercial Real Property</b>	<b>*NEI</b>	Meets generally accepted mass appraisal practices.	No recommendation.
<b>Agricultural Land</b>	<b>73</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 5th day of April, 2013.



*Ruth A. Sorensen*

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Ruth A. Sorensen  
Property Tax Administrator



## **2013 Residential Assessment Actions for Brown County**

For assessment year 2013 a new neighborhood was created for parcels of land in the county that have landscaping ponds that appear to create a market value for this attribute. Currently the county has five parcels of this type of property.

All new construction was inspected, reviewed, valued and added to the 2013 assessment roll as well as any changes necessary to demolishing, etc.

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

All pick up work was completed and placed on the assessment roll for 2013.

## 2013 Residential Assessment Survey for Brown County

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

7.	<b>When were the depreciation tables last updated for each valuation grouping?</b>
	Ainsworth, Long Pine, Rural Res – 2011. Johnstown and Rural Rec - 2012
8.	<b>When was the last lot value study completed for each valuation grouping?</b>
	Ainsworth, Long Pine, Rural Res – 2011. Johnstown and Rural Rec - 2012
9.	<b>Describe the methodology used to determine the residential lot values?</b>
	Market analysis of vacant land sales to determine sq ft value.

**09 Brown**  
**RESIDENTIAL**

**PAD 2013 R&O Statistics (Using 2013 Values)**

Qualified

Date Range: 10/1/2010 To 9/30/2012 Posted on: 1/23/2013

Number of Sales : 86  
Total Sales Price : 4,822,025  
Total Adj. Sales Price : 4,822,025  
Total Assessed Value : 4,067,603  
Avg. Adj. Sales Price : 56,070  
Avg. Assessed Value : 47,298

MEDIAN : 94  
WGT. MEAN : 84  
MEAN : 91  
COD : 15.13  
PRD : 108.13

COV : 25.06  
STD : 22.86  
Avg. Abs. Dev : 14.26  
MAX Sales Ratio : 159.03  
MIN Sales Ratio : 25.45

95% Median C.I. : 92.00 to 95.74  
95% Wgt. Mean C.I. : 76.78 to 91.93  
95% Mean C.I. : 86.38 to 96.04

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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-OCT-10 To 31-DEC-10	9	98.44	97.14	94.77	02.26	102.50	83.81	99.98	97.90 to 99.95	64,081	60,728
01-JAN-11 To 31-MAR-11	4	96.35	94.26	94.96	05.71	99.26	84.35	100.00	N/A	40,750	38,698
01-APR-11 To 30-JUN-11	8	96.64	103.49	102.19	12.37	101.27	87.00	136.68	87.00 to 136.68	68,750	70,254
01-JUL-11 To 30-SEP-11	9	94.69	96.85	94.92	09.49	102.03	81.11	118.17	84.45 to 107.51	42,411	40,256
01-OCT-11 To 31-DEC-11	11	94.25	94.32	93.57	13.86	100.80	29.25	159.03	91.49 to 98.41	41,155	38,508
01-JAN-12 To 31-MAR-12	8	98.91	106.68	98.66	13.24	108.13	87.42	151.26	87.42 to 151.26	57,625	56,855
01-APR-12 To 30-JUN-12	16	90.97	86.96	79.22	13.77	109.77	46.63	119.73	75.62 to 94.18	45,494	36,039
01-JUL-12 To 30-SEP-12	21	85.53	76.70	65.40	26.72	117.28	25.45	111.96	51.88 to 94.79	71,857	46,994
<u>Study Yrs</u>											
01-OCT-10 To 30-SEP-11	30	98.12	98.36	97.26	07.57	101.13	81.11	136.68	94.69 to 99.52	55,714	54,189
01-OCT-11 To 30-SEP-12	56	92.60	87.37	77.51	18.69	112.72	25.45	159.03	90.93 to 94.59	56,261	43,606
<u>Calendar Yrs</u>											
01-JAN-11 To 31-DEC-11	32	94.90	97.32	97.11	11.36	100.22	29.25	159.03	92.30 to 99.37	48,356	46,960
<u>ALL</u>	86	94.22	91.21	84.35	15.13	108.13	25.45	159.03	92.00 to 95.74	56,070	47,298

**VALUATION GROUPING**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	61	94.79	93.97	91.00	13.50	103.26	33.58	159.03	91.94 to 97.93	47,127	42,887
03	16	94.11	88.47	81.32	14.20	108.79	29.25	118.17	83.81 to 99.95	48,225	39,215
04	3	46.63	52.54	39.10	42.96	134.37	25.45	85.53	N/A	91,267	35,682
05	5	93.86	82.09	72.30	15.29	113.54	51.88	99.52	N/A	156,980	113,501
06	1	127.78	127.78	127.78	00.00	100.00	127.78	127.78	N/A	117,000	149,501
<u>ALL</u>	86	94.22	91.21	84.35	15.13	108.13	25.45	159.03	92.00 to 95.74	56,070	47,298

**PROPERTY TYPE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	83	94.59	92.60	87.08	14.03	106.34	29.25	159.03	92.30 to 97.76	54,798	47,718
06	3	46.63	52.54	39.10	42.96	134.37	25.45	85.53	N/A	91,267	35,682
07											
<u>ALL</u>	86	94.22	91.21	84.35	15.13	108.13	25.45	159.03	92.00 to 95.74	56,070	47,298

**09 Brown**  
**RESIDENTIAL**

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SALE PRICE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
___Low \$ Ranges___												
Less Than 5,000	2	93.52	93.52	93.60	00.56	99.91	93.00	94.04	N/A	4,200	3,931	
Less Than 15,000	16	93.09	90.45	90.59	09.13	99.85	33.58	113.38	91.00 to 98.41	8,306	7,525	
Less Than 30,000	34	96.25	98.89	101.04	15.28	97.87	29.25	159.03	93.00 to 100.44	14,518	14,670	
___Ranges Excl. Low \$___												
Greater Than 4,999	84	94.42	91.15	84.34	15.45	108.07	25.45	159.03	91.94 to 97.76	57,305	48,330	
Greater Than 14,999	70	94.67	91.38	84.18	16.39	108.55	25.45	159.03	92.00 to 97.90	66,988	56,389	
Greater Than 29,999	52	92.62	86.18	82.45	15.01	104.52	25.45	127.78	85.53 to 95.61	83,238	68,631	
___Incremental Ranges___												
0 TO 4,999	2	93.52	93.52	93.60	00.56	99.91	93.00	94.04	N/A	4,200	3,931	
5,000 TO 14,999	14	92.56	90.01	90.39	10.41	99.58	33.58	113.38	84.08 to 100.00	8,893	8,038	
15,000 TO 29,999	18	102.69	106.39	104.89	18.09	101.43	29.25	159.03	94.25 to 118.17	20,040	21,021	
30,000 TO 59,999	20	91.91	84.64	85.14	17.96	99.41	36.90	119.73	81.11 to 98.47	44,325	37,738	
60,000 TO 99,999	19	95.35	93.95	94.11	04.35	99.83	79.95	102.49	90.93 to 97.93	74,468	70,080	
100,000 TO 149,999	8	81.89	84.12	84.56	22.01	99.48	43.88	127.78	43.88 to 127.78	119,000	100,623	
150,000 TO 249,999	4	76.88	69.67	68.19	28.59	102.17	25.45	99.48	N/A	183,750	125,293	
250,000 TO 499,999	1	51.88	51.88	51.88	00.00	100.00	51.88	51.88	N/A	340,000	176,395	
500,000 TO 999,999												
1,000,000 +												
___ALL___	86	94.22	91.21	84.35	15.13	108.13	25.45	159.03	92.00 to 95.74	56,070	47,298	



**2013 Correlation Section  
for Brown County**

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**A. Residential Real Property**

Brown County is located in north central Nebraska with Hwy 20 going east and west and Hwy's 183 and 7 going north and south. Ainsworth is the largest town and is the county seat with a population of 1,728 based on the 2010 census. The K-12 public school system is located in town as well as a variety of jobs, services and goods.

The assessor has a documented process of tracking the six-year inspection and review cycle of properties in the county and has completed this requirement. All residential properties have been physically reviewed. In 2011 the Division implemented an expanded review of one-third of the counties within the state to review assessment practices. Brown County was one of those selected for review. Based on the findings from that review it was determined the assessment practices are reliable and being applied consistently to the residential class of property. All property is being treated in the most uniform and proportionate manner possible.

The Brown County Assessor reviews all residential sales by sending questionnaires to the seller and buyer to gather as much information about the sale as possible. Occasionally phone calls will be made to the buyer or seller if the assessor has additional questions concerning the sale. Additional resources such as attorneys and real estate agents are utilized in this process to acquire more accurate information concerning sales. This past year the Property Assessment Division conducted a review of the county sales qualifications by going through the non-qualified sales roster. This also included reviewing any sales verification documentation the assessor had on file. After completing this review, the Division is confident that all available arms' length transactions were available for use in the measurement of real property within the county.

The residential sales file for Brown County consists of 86 qualified sales. This sample will be considered adequate and reliable for the measurement of the residential class of property. There is a close relationship between the median and mean measures of central tendency. The weighted mean is slightly low, but may be attributed to high dollar sales. All valuation groupings that are adequately represented in the sales file are within the acceptable range.

Based on the consideration of all available information, the level of value is determined to be 94% of market value for the residential class of property.

**2013 Correlation Section  
for Brown 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.

## 2013 Correlation Section for Brown 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.

## 2013 Correlation Section for Brown 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.

Note that as market activity changes or as the complexity of properties increases, the measures of variability usually increase, even though appraisal procedures may be equally valid. Standard on Ratio Studies—2010, International Association of Assessing Officers, (2010), p. 13.

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

**2013 Correlation Section  
for Brown County**

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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 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.



## **2013 Commercial Assessment Actions for Brown County**

The only assessment action in the commercial class of property for 2013 was pick-up work.

## 2013 Commercial Assessment Survey for Commercial County

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

8.	<b>When was the last lot value study completed for each valuation grouping?</b>
	2012
9.	<b>Describe the methodology used to determine the commercial lot values.</b>
	Vacant lot market analysis was done by the contracted appraisal company.

**09 Brown**  
**COMMERCIAL**

**PAD 2013 R&O Statistics (Using 2013 Values)**

Qualified

Date Range: 10/1/2009 To 9/30/2012 Posted on: 1/23/2013

Number of Sales : 11  
Total Sales Price : 808,100  
Total Adj. Sales Price : 813,100  
Total Assessed Value : 705,631  
Avg. Adj. Sales Price : 73,918  
Avg. Assessed Value : 64,148

MEDIAN : 96  
WGT. MEAN : 87  
MEAN : 93

COV : 15.22  
STD : 14.10  
Avg. Abs. Dev : 05.68

95% Median C.I. : 93.75 to 99.01  
95% Wgt. Mean C.I. : 65.61 to 107.95  
95% Mean C.I. : 83.15 to 102.09

COD : 05.91  
PRD : 106.73

MAX Sales Ratio : 100.33  
MIN Sales Ratio : 50.56

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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-OCT-09 To 31-DEC-09											
01-JAN-10 To 31-MAR-10	1	100.33	100.33	100.33	00.00	100.00	100.33	100.33	N/A	150,000	150,500
01-APR-10 To 30-JUN-10	2	97.54	97.54	97.36	01.51	100.18	96.07	99.01	N/A	80,300	78,180
01-JUL-10 To 30-SEP-10	1	98.00	98.00	98.00	00.00	100.00	98.00	98.00	N/A	15,000	14,700
01-OCT-10 To 31-DEC-10											
01-JAN-11 To 31-MAR-11	1	98.95	98.95	98.95	00.00	100.00	98.95	98.95	N/A	9,500	9,400
01-APR-11 To 30-JUN-11	4	94.90	94.97	95.95	00.91	98.98	93.75	96.33	N/A	63,250	60,688
01-JUL-11 To 30-SEP-11											
01-OCT-11 To 31-DEC-11	1	95.98	95.98	95.98	00.00	100.00	95.98	95.98	N/A	40,000	38,390
01-JAN-12 To 31-MAR-12	1	50.56	50.56	50.56	00.00	100.00	50.56	50.56	N/A	185,000	93,531
01-APR-12 To 30-JUN-12											
01-JUL-12 To 30-SEP-12											
<u>Study Yrs</u>											
01-OCT-09 To 30-SEP-10	4	98.51	98.35	98.76	01.34	99.58	96.07	100.33	N/A	81,400	80,390
01-OCT-10 To 30-SEP-11	5	95.33	95.77	96.06	01.48	99.70	93.75	98.95	N/A	52,500	50,430
01-OCT-11 To 30-SEP-12	2	73.27	73.27	58.63	30.99	124.97	50.56	95.98	N/A	112,500	65,961
<u>Calendar Yrs</u>											
01-JAN-10 To 31-DEC-10	4	98.51	98.35	98.76	01.34	99.58	96.07	100.33	N/A	81,400	80,390
01-JAN-11 To 31-DEC-11	6	95.66	95.80	96.05	01.35	99.74	93.75	98.95	93.75 to 98.95	50,417	48,423
<u>ALL</u>	11	96.07	92.62	86.78	05.91	106.73	50.56	100.33	93.75 to 99.01	73,918	64,148

**VALUATION GROUPING**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	7	96.33	90.47	81.32	08.15	111.25	50.56	99.01	50.56 to 99.01	79,157	64,374
03	4	95.70	96.37	98.46	01.91	97.88	93.75	100.33	N/A	64,750	63,753
<u>ALL</u>	11	96.07	92.62	86.78	05.91	106.73	50.56	100.33	93.75 to 99.01	73,918	64,148

**PROPERTY TYPE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
02											
03	11	96.07	92.62	86.78	05.91	106.73	50.56	100.33	93.75 to 99.01	73,918	64,148
04											
<u>ALL</u>	11	96.07	92.62	86.78	05.91	106.73	50.56	100.33	93.75 to 99.01	73,918	64,148

**09 Brown**  
**COMMERCIAL**

**PAD 2013 R&O Statistics (Using 2013 Values)**

Qualified

Date Range: 10/1/2009 To 9/30/2012 Posted on: 1/23/2013

Number of Sales : 11  
Total Sales Price : 808,100  
Total Adj. Sales Price : 813,100  
Total Assessed Value : 705,631  
Avg. Adj. Sales Price : 73,918  
Avg. Assessed Value : 64,148

MEDIAN : 96  
WGT. MEAN : 87  
MEAN : 93  
COD : 05.91  
PRD : 106.73

COV : 15.22  
STD : 14.10  
Avg. Abs. Dev : 05.68  
MAX Sales Ratio : 100.33  
MIN Sales Ratio : 50.56

95% Median C.I. : 93.75 to 99.01  
95% Wgt. Mean C.I. : 65.61 to 107.95  
95% Mean C.I. : 83.15 to 102.09

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<b>SALE PRICE *</b>											
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<b>Low \$ Ranges</b>											
Less Than 5,000	1	93.75	93.75	93.75	00.00	100.00	93.75	93.75	N/A	4,000	3,750
Less Than 15,000	2	96.35	96.35	97.41	02.70	98.91	93.75	98.95	N/A	6,750	6,575
Less Than 30,000	4	96.67	96.51	96.90	02.04	99.60	93.75	98.95	N/A	10,875	10,538
<b>Ranges Excl. Low \$</b>											
Greater Than 4,999	10	96.20	92.50	86.75	06.26	106.63	50.56	100.33	94.47 to 99.01	80,910	70,188
Greater Than 14,999	9	96.07	91.79	86.60	06.63	105.99	50.56	100.33	94.47 to 99.01	88,844	76,942
Greater Than 29,999	7	96.07	90.39	86.21	08.13	104.85	50.56	100.33	50.56 to 100.33	109,943	94,783
<b>Incremental Ranges</b>											
0 TO 4,999	1	93.75	93.75	93.75	00.00	100.00	93.75	93.75	N/A	4,000	3,750
5,000 TO 14,999	1	98.95	98.95	98.95	00.00	100.00	98.95	98.95	N/A	9,500	9,400
15,000 TO 29,999	2	96.67	96.67	96.67	01.39	100.00	95.33	98.00	N/A	15,000	14,500
30,000 TO 59,999	2	95.23	95.23	95.24	00.80	99.99	94.47	95.98	N/A	39,000	37,145
60,000 TO 99,999	2	97.54	97.54	97.36	01.51	100.18	96.07	99.01	N/A	80,300	78,180
100,000 TO 149,999											
150,000 TO 249,999	3	96.33	82.41	81.51	17.22	101.10	50.56	100.33	N/A	177,000	144,277
250,000 TO 499,999											
500,000 TO 999,999											
1,000,000 +											
<b>ALL</b>	<b>11</b>	<b>96.07</b>	<b>92.62</b>	<b>86.78</b>	<b>05.91</b>	<b>106.73</b>	<b>50.56</b>	<b>100.33</b>	<b>93.75 to 99.01</b>	<b>73,918</b>	<b>64,148</b>

<b>OCCUPANCY CODE</b>											
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Blank	1	98.95	98.95	98.95	00.00	100.00	98.95	98.95	N/A	9,500	9,400
339	1	96.07	96.07	96.07	00.00	100.00	96.07	96.07	N/A	90,000	86,460
353	2	96.74	96.74	97.42	02.35	99.30	94.47	99.01	N/A	54,300	52,900
384	1	93.75	93.75	93.75	00.00	100.00	93.75	93.75	N/A	4,000	3,750
386	1	96.33	96.33	96.33	00.00	100.00	96.33	96.33	N/A	196,000	188,800
406	2	98.16	98.16	99.42	02.22	98.73	95.98	100.33	N/A	95,000	94,445
455	1	50.56	50.56	50.56	00.00	100.00	50.56	50.56	N/A	185,000	93,531
477	1	95.33	95.33	95.33	00.00	100.00	95.33	95.33	N/A	15,000	14,300
851	1	98.00	98.00	98.00	00.00	100.00	98.00	98.00	N/A	15,000	14,700
<b>ALL</b>	<b>11</b>	<b>96.07</b>	<b>92.62</b>	<b>86.78</b>	<b>05.91</b>	<b>106.73</b>	<b>50.56</b>	<b>100.33</b>	<b>93.75 to 99.01</b>	<b>73,918</b>	<b>64,148</b>



## **2013 Correlation Section for Brown County**

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

Brown County is located in north central Nebraska with Hwy 20 going east and west and Hwy's 183 and 7 going north and south. Ainsworth is the largest town and is the county seat with a population of 1,728 based on the 2010 census. The K-12 public school system is located in town as well as a variety of jobs, services and goods. Ainsworth is the primary source for commercial businesses.

The assessor has a documented process of tracking the six-year inspection and review cycle of properties in the county and has completed this requirement. All commercial properties were physically reviewed in 2011 by the contract appraiser with new costing and depreciation being put on. In 2011 the Division implemented an expanded review of one-third of the counties within the state to review assessment practices. Brown County was one of those selected for review. Based on the findings from that review it was determined the assessment practices are reliable and being applied consistently to the commercial class of property. All property is being treated in the most uniform and proportionate manner possible.

The Brown County Assessor reviews all commercial sales by sending questionnaires to the seller and buyer to gather as much information about the sale as possible. Occasionally phone calls will be made to the buyer or seller if the assessor has additional questions concerning the sale. Additional resources such as attorneys and real estate agents are utilized in this process to acquire more accurate information concerning sales. This past year the Property Assessment Division conducted a review of the county sales qualifications by going through the non-qualified sales roster. This also included reviewing any sales verification documentation the assessor had on file. After completing this review, the Division is confident that all available arms' length transactions were available for use in the measurement of real property within the county.

A review of the statistical analysis reveals 11 qualified commercial sales in the three year study period. Although the calculated statistics indicate the level of value is within the acceptable range, there are not a sufficient number of sales to have confidence in the calculated statistics. The calculated median is 96%. It will not be relied upon in determining the level of value for Brown County nor will the qualitative measures be used in determining assessment uniformity and proportionality.

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

**2013 Correlation Section  
for Brown 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.

## 2013 Correlation Section for Brown 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.

## 2013 Correlation Section for Brown 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.

Note that as market activity changes or as the complexity of properties increases, the measures of variability usually increase, even though appraisal procedures may be equally valid. Standard on Ratio Studies—2010, International Association of Assessing Officers, (2010), p. 13.

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

**2013 Correlation Section  
for Brown County**

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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 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.



## **2013 Agricultural Assessment Actions for Brown County**

For assessment year 2013 a market study of land was performed to determine values and to bring the land values into the statutory required level of value. Changes in land valuation were made to land capability groups in irrigated, dry and grass.

An in-house review was performed on all rural farm houses and outbuildings county wide for 2013. Updated Marshall-Swift costing, depreciation and new photos were put on. This review was performed through GIS and physical review.

The contract appraiser reviewed and revalued all feed yards throughout the county.

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

All pick up work was completed and placed on the assessment roll for 2013.

## 2013 Agricultural Assessment Survey for Brown County

1.	<b>Valuation data collection done by:</b>	
	Assessor, staff and the contracted appraisal company when necessary.	
2.	<b>List each market area, and describe the location and the specific characteristics that make each unique.</b>	
	Market Area	Description of unique characteristics
	1	Soils, land use and geographic characteristics.
3.	<b>Describe the process used to determine and monitor market areas.</b>	
	Each year agricultural sales and characteristics are studied to see if the market is showing any trend that may say a market area or areas are needed.	
4.	<b>Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.</b>	
	Rural residential land is directly associated with a residence and has no agricultural use. Recreational land - the county currently has no identified recreational acres, but is continually monitoring land use and value for recreational influence.	
5.	<b>Do farm home sites carry the same value as rural residential home sites? If not, what are the market differences?</b>	
	Yes	
6.	<b>Describe the process used to identify and monitor the influence of non-agricultural characteristics.</b>	
	Sales are monitored and studied on a yearly basis to see if there are any non-agricultural characteristics.	
7.	<b>Have special valuation applications been filed in the county? If a value difference is recognized describe the process used to develop the uninfluenced value.</b>	
	Yes, however it has been determined there is no difference in the two values.	
8.	<b>If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.</b>	
	N/A	

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

**PAD 2013 R&O Statistics (Using 2013 Values)**

Qualified

Date Range: 10/1/2009 To 9/30/2012 Posted on: 1/23/2013

Number of Sales : 57  
Total Sales Price : 30,194,012  
Total Adj. Sales Price : 29,491,012  
Total Assessed Value : 20,306,895  
Avg. Adj. Sales Price : 517,386  
Avg. Assessed Value : 356,261

MEDIAN : 73  
WGT. MEAN : 69  
MEAN : 74  
COD : 19.92  
PRD : 107.00

COV : 24.90  
STD : 18.35  
Avg. Abs. Dev : 14.53  
MAX Sales Ratio : 124.49  
MIN Sales Ratio : 39.23

95% Median C.I. : 65.93 to 80.00  
95% Wgt. Mean C.I. : 61.20 to 76.51  
95% Mean C.I. : 68.92 to 78.44

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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-OCT-09 To 31-DEC-09	1	81.68	81.68	81.68	00.00	100.00	81.68	81.68	N/A	365,000	298,119
01-JAN-10 To 31-MAR-10	2	68.40	68.40	75.92	16.96	90.09	56.80	80.00	N/A	273,241	207,450
01-APR-10 To 30-JUN-10	9	72.01	69.99	78.38	17.98	89.30	39.77	96.84	52.41 to 89.88	375,695	294,466
01-JUL-10 To 30-SEP-10	5	81.58	84.19	78.73	07.96	106.94	73.82	95.22	N/A	491,920	387,285
01-OCT-10 To 31-DEC-10	2	82.24	82.24	92.80	21.28	88.62	64.74	99.73	N/A	167,493	155,427
01-JAN-11 To 31-MAR-11	7	70.20	75.71	74.59	18.79	101.50	56.78	105.44	56.78 to 105.44	822,808	613,705
01-APR-11 To 30-JUN-11	9	84.29	84.87	82.74	10.18	102.57	68.02	102.99	72.96 to 96.05	424,749	351,423
01-JUL-11 To 30-SEP-11											
01-OCT-11 To 31-DEC-11	2	72.59	72.59	79.31	45.78	91.53	39.36	105.82	N/A	238,150	188,866
01-JAN-12 To 31-MAR-12	11	63.24	66.22	53.93	23.15	122.79	39.23	124.49	48.63 to 89.21	601,272	324,248
01-APR-12 To 30-JUN-12	5	68.78	64.90	58.39	11.02	111.15	51.82	74.07	N/A	883,556	515,920
01-JUL-12 To 30-SEP-12	4	71.88	68.51	54.34	19.85	126.08	43.07	87.22	N/A	328,305	178,398
<u>Study Yrs</u>											
01-OCT-09 To 30-SEP-10	17	75.38	74.66	78.49	15.39	95.12	39.77	96.84	57.37 to 89.88	397,196	311,744
01-OCT-10 To 30-SEP-11	18	82.90	81.01	78.34	14.64	103.41	56.78	105.44	68.02 to 93.16	550,966	431,644
01-OCT-11 To 30-SEP-12	22	64.96	66.92	56.45	23.08	118.55	39.23	124.49	51.82 to 74.07	582,786	328,984
<u>Calendar Yrs</u>											
01-JAN-10 To 31-DEC-10	18	75.25	75.12	79.03	16.68	95.05	39.77	99.73	64.74 to 89.88	373,462	295,132
01-JAN-11 To 31-DEC-11	18	82.90	79.94	77.91	16.76	102.61	39.36	105.82	68.02 to 93.16	558,816	435,360
<u>ALL</u>	57	72.96	73.68	68.86	19.92	107.00	39.23	124.49	65.93 to 80.00	517,386	356,261

**AREA (MARKET)**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	57	72.96	73.68	68.86	19.92	107.00	39.23	124.49	65.93 to 80.00	517,386	356,261
<u>ALL</u>	57	72.96	73.68	68.86	19.92	107.00	39.23	124.49	65.93 to 80.00	517,386	356,261

**95%MLU By Market Area**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Grass</u>											
County	30	72.85	71.41	70.82	18.38	100.83	39.77	96.05	65.41 to 81.58	255,171	180,724
1	30	72.85	71.41	70.82	18.38	100.83	39.77	96.05	65.41 to 81.58	255,171	180,724
<u>ALL</u>	57	72.96	73.68	68.86	19.92	107.00	39.23	124.49	65.93 to 80.00	517,386	356,261

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

**PAD 2013 R&O Statistics (Using 2013 Values)**

Qualified

Date Range: 10/1/2009 To 9/30/2012 Posted on: 1/23/2013

Number of Sales : 57  
 Total Sales Price : 30,194,012  
 Total Adj. Sales Price : 29,491,012  
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 Avg. Adj. Sales Price : 517,386  
 Avg. Assessed Value : 356,261

MEDIAN : 73  
 WGT. MEAN : 69  
 MEAN : 74  
 COD : 19.92  
 PRD : 107.00

COV : 24.90  
 STD : 18.35  
 Avg. Abs. Dev : 14.53  
 MAX Sales Ratio : 124.49  
 MIN Sales Ratio : 39.23

95% Median C.I. : 65.93 to 80.00  
 95% Wgt. Mean C.I. : 61.20 to 76.51  
 95% Mean C.I. : 68.92 to 78.44

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**80%MLU By Market Area**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<b>_____Irrigated_____</b>											
County	13	72.01	74.23	64.16	18.21	115.70	39.23	102.99	63.24 to 96.84	789,429	506,499
1	13	72.01	74.23	64.16	18.21	115.70	39.23	102.99	63.24 to 96.84	789,429	506,499
<b>_____Grass_____</b>											
County	36	72.85	71.07	68.58	17.38	103.63	39.77	96.05	64.74 to 80.00	413,499	283,573
1	36	72.85	71.07	68.58	17.38	103.63	39.77	96.05	64.74 to 80.00	413,499	283,573
<b>_____ALL_____</b>	<b>57</b>	<b>72.96</b>	<b>73.68</b>	<b>68.86</b>	<b>19.92</b>	<b>107.00</b>	<b>39.23</b>	<b>124.49</b>	<b>65.93 to 80.00</b>	<b>517,386</b>	<b>356,261</b>

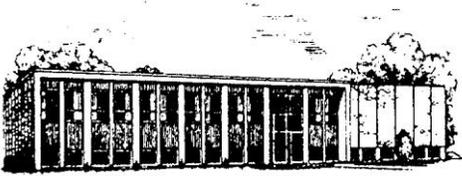
## Brown County 2013 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	AVG IRR
Brown	1	N/A	2,089	2,161	2,213	1,770	1,764	1,557	1,661	1,916
Rock	3	N/A	2,000	1,900	1,900	1,850	1,846	1,850	1,634	1,846
Loup	1	N/A	2,520	N/A	2,240	1,770	1,615	1,615	945	1,982
Keya Paha	1	1,800	1,800	1,700	1,700	1,600	1,600	1,500	1,500	1,594
Cherry	1	N/A	1,550	1,550	1,550	1,373	1,368	1,389	1,400	1,421
Rock	2	N/A	1,400	N/A	1,300	1,200	1,200	1,100	1,100	1,139
Blaine	1	N/A	1,000	N/A	1,000	1,000	1,000	1,000	1,000	1,000

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	AVG DRY
Brown	1	N/A	690	690	690	630	515	455	455	595
Rock	3	N/A	650	650	650	625	625	550	550	609
Loup	1	N/A	705	N/A	475	455	395	240	240	395
Keya Paha	1	660	660	625	625	605	605	570	570	616
Cherry	1	N/A	550	525	475	450	425	425	425	470
Rock	2	N/A	N/A	N/A	N/A	500	480	430	430	455
Blaine	1	N/A	290	N/A	N/A	290	290	290	290	290

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	AVG GRASS
Brown	1	N/A	495	495	494	462	375	280	280	303
Rock	3	N/A	523	473	486	457	440	399	386	413
Loup	1	N/A	640	N/A	495	350	350	325	305	311
Keya Paha	1	560	560	520	520	500	500	480	490	493
Cherry	1	N/A	425	400	380	355	330	240	240	257
Rock	2	N/A	449	440	439	428	429	326	291	336
Blaine	1	N/A	290	N/A	290	290	290	290	290	290

Source: 2013 Abstract of Assessment, Form 45, Schedule IX



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Assessor's Office  
**BROWN COUNTY**

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

March 1, 2013

2013 Methodology Report for Special Valuation

Brown County, Nebraska

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

Charlene Fox  
Brown County Assessor



**2013 Correlation Section  
for Brown County**

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**A. Agricultural Land**

Brown County is located in north central Nebraska with Ainsworth being the county seat. The county is comprised of approximately 8% irrigated land, 0% dry crop and 89% grass/pasture land. The Middle Niobrara NRD governs the north half of the county while the Upper Loup NRD governs the south half of the county. The Middle Niobrara has a moratorium and well restrictions, while the Upper Loup has a small area that has moratoriums and restrictions, but part of that district has a 2500 acre annual new well maximum. The county currently has no defined market areas, however sales are reviewed and plotted annually to verify accuracy of the one market area determination. The comparable neighboring counties are Cherry, Keya Paha, Rock, and northwest Loup and Blaine counties. All these areas share similar characteristics with Brown County that are comparable in soils and topography.

In analyzing the agricultural sales within Brown County the land use of the sales generally matched the County as a whole. However, the sales were not proportionately distributed among the study years. To make the sample reliable and proportionate the agricultural land analysis was expanded using sales from the comparable areas as described above. In total 57 sales were used in the analysis. The statistical profile that is now proportionately distributed and representative of the land uses suggests the values are within the acceptable range and is adequate for measurement purposes. The calculated median is 73%. The statistical profile also further breaks down subclasses of 95% and 80% majority land use. The 80% MLU provides the more representative sampling. The 80% MLU shows that both the irrigated and grass subclasses fall within the acceptable range.

In comparison with adjoining counties irrigated values are fairly similar to Rock area 3, Loup County, and Keya Paha. Dry and grass land values relate closely between the comparable neighboring counties. When comparing the three classes across county lines the indication is relatively similar movement in the market and the values appear fairly equalized across county lines. From the assessor's analysis of the agricultural market irrigated and dry land values increased 15%, while grass land raised 10% for assessment year 2013. It is believed that Brown County has achieved both inter and intra-county equalization.

Based on the consideration of all available information, the level of value is determined to be 73% of market value for the agricultural land class of property, and all subclasses are determined to be valued within the acceptable range. Because the known assessment practices are reliable and consistent it is believed that the agricultural class of property is being treated in the most uniform and proportionate manner possible.

**2013 Correlation Section  
for Brown 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.

## 2013 Correlation Section for Brown 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.

## 2013 Correlation Section for Brown 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.

Note that as market activity changes or as the complexity of properties increases, the measures of variability usually increase, even though appraisal procedures may be equally valid. Standard on Ratio Studies—2010, International Association of Assessing Officers, (2010), p. 13.

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

**2013 Correlation Section  
for Brown County**

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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 centered slightly above 100 to allow for a slightly upward measurement bias inherent in the PRD.

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

Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), p. 239.



<b>Total Real Property</b> Sum Lines 17, 25, & 30	<b>Records : 4,913</b>	<b>Value : 467,571,031</b>	<b>Growth 5,735,980</b>	<b>Sum Lines 17, 25, &amp; 41</b>
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Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
<b>01. Res UnImp Land</b>	191	517,892	39	276,235	23	453,480	253	1,247,607	
<b>02. Res Improve Land</b>	1,117	4,033,265	94	1,087,100	95	1,498,808	1,306	6,619,173	
<b>03. Res Improvements</b>	1,125	35,855,264	99	7,403,736	109	7,942,612	1,333	51,201,612	
<b>04. Res Total</b>	1,316	40,406,421	138	8,767,071	132	9,894,900	1,586	59,068,392	1,049,972
<b>% of Res Total</b>	82.98	68.41	8.70	14.84	8.32	16.75	32.28	12.63	18.31
<b>05. Com UnImp Land</b>	37	151,486	1	5,000	1	6,700	39	163,186	
<b>06. Com Improve Land</b>	177	1,600,341	15	271,642	19	186,657	211	2,058,640	
<b>07. Com Improvements</b>	184	14,289,047	20	4,165,542	22	6,854,486	226	25,309,075	
<b>08. Com Total</b>	221	16,040,874	21	4,442,184	23	7,047,843	265	27,530,901	667,202
<b>% of Com Total</b>	83.40	58.26	7.92	16.14	8.68	25.60	5.39	5.89	11.63
<b>09. Ind UnImp Land</b>	0	0	0	0	0	0	0	0	
<b>10. Ind Improve Land</b>	0	0	1	6,080	0	0	1	6,080	
<b>11. Ind Improvements</b>	0	0	1	270,820	0	0	1	270,820	
<b>12. Ind Total</b>	0	0	1	276,900	0	0	1	276,900	0
<b>% of Ind Total</b>	0.00	0.00	100.00	100.00	0.00	0.00	0.02	0.06	0.00
<b>13. Rec UnImp Land</b>	0	0	32	111,080	3	5,650	35	116,730	
<b>14. Rec Improve Land</b>	0	0	62	587,260	7	231,835	69	819,095	
<b>15. Rec Improvements</b>	0	0	62	2,053,024	25	368,224	87	2,421,248	
<b>16. Rec Total</b>	0	0	94	2,751,364	28	605,709	122	3,357,073	21,312
<b>% of Rec Total</b>	0.00	0.00	77.05	81.96	22.95	18.04	2.48	0.72	0.37
<b>Res &amp; Rec Total</b>	1,316	40,406,421	232	11,518,435	160	10,500,609	1,708	62,425,465	1,071,284
<b>% of Res &amp; Rec Total</b>	77.05	64.73	13.58	18.45	9.37	16.82	34.76	13.35	18.68
<b>Com &amp; Ind Total</b>	221	16,040,874	22	4,719,084	23	7,047,843	266	27,807,801	667,202
<b>% of Com &amp; Ind Total</b>	83.08	57.68	8.27	16.97	8.65	25.34	5.41	5.95	11.63
<b>17. Taxable Total</b>	1,537	56,447,295	254	16,237,519	183	17,548,452	1,974	90,233,266	1,738,486
<b>% of Taxable Total</b>	77.86	62.56	12.87	18.00	9.27	19.45	40.18	19.30	30.31

Schedule II : Tax Increment Financing (TIF)

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

Schedule III : Mineral Interest Records

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

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	105	43	385	533

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	0	0	38	5,045,833	2,373	256,495,266	2,411	261,541,099
28. Ag-Improved Land	0	0	54	5,719,663	459	70,636,085	513	76,355,748
29. Ag Improvements	0	0	54	7,112,610	474	32,328,308	528	39,440,918
30. Ag Total							2,939	377,337,765

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	41	42.49	254,940	
33. HomeSite Improvements	0	0.00	0	40	41.49	2,442,361	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	8	94.50	79,465	
36. FarmSite Improv Land	0	0.00	0	38	295.92	328,360	
37. FarmSite Improvements	0	0.00	0	47	0.00	4,670,249	
38. FarmSite Total							
39. Road & Ditches	0	0.00	0	0	163.64	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	6	6.00	36,000	6	6.00	36,000	
32. HomeSite Improv Land	339	369.33	2,220,480	380	411.82	2,475,420	
33. HomeSite Improvements	351	363.33	21,200,656	391	404.82	23,643,017	3,997,494
34. HomeSite Total				<b>397</b>	<b>417.82</b>	<b>26,154,437</b>	
35. FarmSite UnImp Land	36	385.50	1,446,459	44	480.00	1,525,924	
36. FarmSite Improv Land	350	1,311.62	1,369,710	388	1,607.54	1,698,070	
37. FarmSite Improvements	416	0.00	11,127,652	463	0.00	15,797,901	0
38. FarmSite Total				<b>507</b>	<b>2,087.54</b>	<b>19,021,895</b>	
39. Road & Ditches	0	3,582.03	0	0	3,745.67	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
41. Total Section VI				<b>904</b>	<b>6,251.03</b>	<b>45,176,332</b>	<b>3,997,494</b>

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

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	0	0.00	0	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	15	3,941.81	1,082,325	15	3,941.81	1,082,325

Schedule VIII : Agricultural Records : Special Value

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	0	0.00	0	0	0.00	0
44. Recapture Value N/A	0	0.00	0	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	12	3,236.99	969,906	12	3,236.99	969,906
44. Market Value	0	0	0	0	0	0

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

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

Market Area 1

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	15,584.51	24.00%	32,563,093	26.17%	2,089.45
47. 2A1	11,784.87	18.15%	25,472,697	20.48%	2,161.47
48. 2A	8,327.54	12.82%	18,431,374	14.82%	2,213.30
49. 3A1	3,034.63	4.67%	5,370,203	4.32%	1,769.64
50. 3A	5,754.73	8.86%	10,150,695	8.16%	1,763.89
51. 4A1	15,011.65	23.11%	23,372,075	18.79%	1,556.93
52. 4A	5,447.65	8.39%	9,047,613	7.27%	1,660.83
53. Total	64,945.58	100.00%	124,407,750	100.00%	1,915.57
<b>Dry</b>					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	507.38	18.19%	350,094	21.10%	690.00
56. 2D1	612.27	21.95%	422,469	25.46%	690.00
57. 2D	372.12	13.34%	256,771	15.48%	690.02
58. 3D1	69.01	2.47%	43,478	2.62%	630.02
59. 3D	451.71	16.19%	232,632	14.02%	515.00
60. 4D1	612.25	21.95%	278,574	16.79%	455.00
61. 4D	165.14	5.92%	75,143	4.53%	455.03
62. Total	2,789.88	100.00%	1,659,161	100.00%	594.71
<b>Grass</b>					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	8,394.54	1.24%	4,154,244	2.03%	494.87
65. 2G1	16,558.55	2.45%	8,192,054	4.00%	494.73
66. 2G	12,278.98	1.82%	6,069,407	2.96%	494.29
67. 3G1	30,009.90	4.44%	13,876,651	6.77%	462.40
68. 3G	21,097.39	3.12%	7,910,699	3.86%	374.96
69. 4G1	139,264.64	20.59%	39,023,033	19.05%	280.21
70. 4G	448,805.50	66.35%	125,670,963	61.33%	280.01
71. Total	676,409.50	100.00%	204,897,051	100.00%	302.92
<b>Irrigated Total</b>					
	64,945.58	8.50%	124,407,750	37.45%	1,915.57
<b>Dry Total</b>					
	2,789.88	0.37%	1,659,161	0.50%	594.71
<b>Grass Total</b>					
	676,409.50	88.57%	204,897,051	61.69%	302.92
72. Waste	18,185.84	2.38%	1,091,153	0.33%	60.00
73. Other	1,341.14	0.18%	106,318	0.03%	79.27
74. Exempt	9,979.58	1.31%	0	0.00%	0.00
75. Market Area Total	763,671.94	100.00%	332,161,433	100.00%	434.95

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
<b>76. Irrigated</b>	0.00	0	4,088.09	8,125,440	60,857.49	116,282,310	64,945.58	124,407,750
<b>77. Dry Land</b>	0.00	0	251.15	149,522	2,538.73	1,509,639	2,789.88	1,659,161
<b>78. Grass</b>	0.00	0	5,113.97	1,825,660	671,295.53	203,071,391	676,409.50	204,897,051
<b>79. Waste</b>	0.00	0	35.01	2,099	18,150.83	1,089,054	18,185.84	1,091,153
<b>80. Other</b>	0.00	0	0.16	10	1,340.98	106,308	1,341.14	106,318
<b>81. Exempt</b>	0.00	0	531.13	0	9,448.45	0	9,979.58	0
<b>82. Total</b>	<b>0.00</b>	<b>0</b>	<b>9,488.38</b>	<b>10,102,731</b>	<b>754,183.56</b>	<b>322,058,702</b>	<b>763,671.94</b>	<b>332,161,433</b>

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
<b>Irrigated</b>	64,945.58	8.50%	124,407,750	37.45%	1,915.57
<b>Dry Land</b>	2,789.88	0.37%	1,659,161	0.50%	594.71
<b>Grass</b>	676,409.50	88.57%	204,897,051	61.69%	302.92
<b>Waste</b>	18,185.84	2.38%	1,091,153	0.33%	60.00
<b>Other</b>	1,341.14	0.18%	106,318	0.03%	79.27
<b>Exempt</b>	9,979.58	1.31%	0	0.00%	0.00
<b>Total</b>	<b>763,671.94</b>	<b>100.00%</b>	<b>332,161,433</b>	<b>100.00%</b>	<b>434.95</b>

## 2013 County Abstract of Assessment for Real Property, Form 45 Compared with the 2012 Certificate of Taxes Levied (CTL)

### 09 Brown

	2012 CTL County Total	2013 Form 45 County Total	Value Difference (2013 form 45 - 2012 CTL)	Percent Change	2013 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	57,767,358	59,068,392	1,301,034	2.25%	1,049,972	0.43%
02. Recreational	3,352,147	3,357,073	4,926	0.15%	21,312	-0.49%
03. Ag-Homesite Land, Ag-Res Dwelling	26,381,424	26,154,437	-226,987	-0.86%	3,997,494	-16.01%
<b>04. Total Residential (sum lines 1-3)</b>	<b>87,500,929</b>	<b>88,579,902</b>	<b>1,078,973</b>	<b>1.23%</b>	<b>5,068,778</b>	<b>-4.56%</b>
05. Commercial	27,005,340	27,530,901	525,561	1.95%	667,202	-0.52%
06. Industrial	276,900	276,900	0	0.00%	0	0.00%
07. Ag-Farmsite Land, Outbuildings	15,344,659	19,021,895	3,677,236	23.96%	0	23.96%
08. Minerals	0	0	0		0	
<b>09. Total Commercial (sum lines 5-8)</b>	<b>42,626,899</b>	<b>46,829,696</b>	<b>4,202,797</b>	<b>9.86%</b>	<b>667,202</b>	<b>8.29%</b>
<b>10. Total Non-Agland Real Property</b>	<b>130,127,828</b>	<b>135,409,598</b>	<b>5,281,770</b>	<b>4.06%</b>	<b>5,735,980</b>	<b>-0.35%</b>
11. Irrigated	104,586,543	124,407,750	19,821,207	18.95%		
12. Dryland	1,504,554	1,659,161	154,607	10.28%		
13. Grassland	190,118,657	204,897,051	14,778,394	7.77%		
14. Wasteland	1,086,901	1,091,153	4,252	0.39%		
15. Other Agland	0	106,318	106,318			
<b>16. Total Agricultural Land</b>	<b>297,296,655</b>	<b>332,161,433</b>	<b>34,864,778</b>	<b>11.73%</b>		
<b>17. Total Value of all Real Property</b> (Locally Assessed)	<b>427,424,483</b>	<b>467,571,031</b>	<b>40,146,548</b>	<b>9.39%</b>	<b>5,735,980</b>	<b>8.05%</b>



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

Assessor's Office  
**BROWN COUNTY**

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

**AMENDED 2012-YR. PLAN OF ASSESSMENT  
FOR BROWN COUNTY**

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

**October 31,2012**

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

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

**REAL PROPERTY ASSESSMENT REQUIREMENTS:**

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

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

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

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

Per the 2012 County Abstract, Brown County consists of the following real property types:

	<b>Parcel/Acres Count</b>	<b>% Parce l</b>	<b>Total Value</b>	<b>% Value</b>	<b>Land Only</b>	<b>Improvements</b>
Residential/Rec	1707	35%	60,999,552	15%	8,705,159	52,294,393
Commercial/Ind	271	6%	27,327,889	6%	2,237,829	25,090,060
Agricultural	2932/ 764,034.34	59%	338,835,122	79%	302,460,597	36,374,525
Total	4910	100%	427,162,563	100%	313,403,585	113,758,978

Brown County is predominantly an agricultural county with 79% of its **VALUE** being agricultural. Of the 59% agricultural area, 88% of that is grassland and 8% is irrigated crop.

New Property: For assessment year 2012, an estimated 206 building permits and/or information statements were either valued for new property construction/additions in the county or looked at for additional reasons.

### **CURRENT RESOURCES:**

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

##### Proposed Budget

2011-2012 Assessor Budget = \$90,970

2011-2012 Co. Appraisal Budget = \$56,750 (Inc. GIS Program) (County BD decreased \$15,000 from Request

2011-2012 Computer Hardware/Software Budget = \$10,290 (1/2 Shared Budget w/Treasurer)

##### Staff

1 County Assessor

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

##### Training

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

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

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

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

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

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

Brown County is contracted with Manatron, Inc. (previously TerraScan, Inc.) for the software that is used in the assessment administration and the CAMA (appraisal) administration. The assessor's office has completed work on editing and setting up the administration of GIS Workshop software for the county in the rural. The office still needs to do the editing for the town layers for the blocks and the lot dimensions.

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

Access to property record information on the web is now available at this time for Brown County. The office has received lots of great comments and thanks for getting the web info up and running! It is updated every 24 hrs. from GIS Workshop. The 2012 tax information will not be available on the web until the tax roll is ran by the assessor's office in November, 2012 and delivered to the treasurer for distribution to all the county property owners.

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

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

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

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

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

Brown County works with a process of a systematic inspection & review by class or subclass of property on a 6-year cycle (Statute 77-1311.03) to determine if a revaluation is required of that class or neighborhood. When working with a total revaluation, a market analysis is first done. If income data is necessary & can be obtained, it & any other necessary data is obtained by a contract appraisal company or the assessor's office.

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

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

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

**D. Value Approaches:**

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

2) Cost Approach: The cost approach is used primarily in the residential and commercial valuation process. Brown County currently is using a Marshall/Swift cost manual dated June 2009 to arrive at a Replacement Cost New (RCN) calculation to start with. A depreciation factor derived from the market analysis data in the county is then used to apply to that RCN to arrive at market value. The goal for the assessor’s office is have all properties in the county based off the June 2009 costing program.

3) Income Approach: The income approach is used primarily in the valuation of commercial properties. Income & expense data collection is done through the market.

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

**E. Reconciliation of Value:**

The reconciliation represents the 3 approaches (if used) to value property. The electronic file has the capability of showing it if the 3 approaches are used on that parcel.

**F. Sales Ratio Review:**

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

**G. Notices:**

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

**Level of Value, Quality, and Uniformity for assessment year 2012:**

<u>Property Class</u>	<u>Median</u>		<u>COD*</u>	<u>PRD*</u>
Residential	99.00%		3.41	100.43
Commercial	**NEI	**NEI	**NEI	
Agricultural Land	72.00%		20.58	96.38

\*COD means coefficient of dispersion and PRD means price related differential.

\*\*NEI means not enough information to determine level of value.

For more information regarding statistical measures, see 2012 Reports & Opinions or Findings & Orders of the

NE Tax Equalization & Review Commission for the 2012 yr.

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

Residential: Rural Farm Residential and outbldgs will be reviewed for the 6 yr. systematic inspection process. The 2009 cost program will be introduced for the RCN costing of the rural farm residential & outbldgs & then market sales will be used to determine sq.ft. value and depreciation factors.

Commercial: This class of property was reviewed & revalued last year by a qualified appraisal company. Sales verifications will continue to be sent out to determine the qualified sales for this class of property. Ratio studies will determine if any change in value is necessary. New construction value will be added to the tax roll on the necessary properties.

Agricultural: Sales analyses will be used to determine any change in value that becomes necessary to keep the value statistics within the ranges designated for this class of property. Additional subclasses will be created if the market shows they need to be. Sales verification will be sent to both buyer & seller to determine qualification. Land use will continue to be monitored based on information provided to the assessor & her staff. A value difference between pivot & gravity irrigated land will be studied through the sales to determine if that continues to be a necessity.

It is planned by the assessor's office to attempt to get a qualified appraisal company to help with valuing the major feed yards in the Ainsworth area for the 2013 year.

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

Residential: All locations or neighborhoods of the residential class will be studied through the market sales to determine if any of those need attention. Continued sales review & verifications will be sent out to determine the qualification of the sale. New construction values will be added to those parcels that have permits for that or if some type of information has been provided to the assessor to show the need.

Commercial: Sales verifications of new sales with monitoring of those sales already in the database will continue with this class of property. Ratio studies will determine if any change in value is necessary after the complete review and revaluation that was done for the 2012 year. New construction value will be added to the tax roll on parcels that have a need for it.

Agricultural: Raw agricultural land sales will continue to be analyzed as always for any adjustments that might be necessary for the 75% market value. Additional new sales during the period of 7-01-2012 through 6-30-2013 will have sales verifications sent out on them to determine qualification.

#### **Assessment Actions Planned for Assessment Year 2015:**

Residential: Sales & statistics will be monitored in all areas or neighborhoods of residential properties. New construction will be added value for the assessment roll on any parcels that require it from building permits or other information provided to the assessor's office.

Commercial: Sales verifications will be sent out on all new sales coming in for determination of qualified sales in the sales file. Statistics will continue to be looked at to determine that values remain within the range required for that class of property. All new construction value will be added to the assessment roll as necessary.

Agricultural: Market & ratio studies will be done on this class of property as we delete one year and add another with the sales that have taken place in the county. Sales verifications will continue to be sent out for determination of qualified sales. New values will be applied at the approximate 75% of market if change should be required. Land use will continue to be monitored & changed as needed from any information gathered by the assessor's office.

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

### Assessor & Staff Responsibilities

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

Permissive Exemptions: Approximately 42 Tax Exempt Organizations filed for property tax exemption for the 2012 year by December 30<sup>th</sup>. Administer annual filings of applications for new or continued exempt use, review and make recommendations to county board.

Homestead Exemptions: Approximately 201 Homestead Exemption Applications were filed in Brown Co. by June 30<sup>th</sup> for 2012. Administer annual filings of applications, approval/denial process, taxpayer notifications, and taxpayer assistance.

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

Personal Property Schedules: Approximately 587 Personal Property Schedules were filed in Brown Co. by May 1<sup>st</sup> for 2012. Administer annual filings of schedules; prepare subsequent notices for incomplete filings or failure to file and penalties applied, as required.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Implement LB126 Class I School District Merger requirements.

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

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

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

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

Contract Appraiser

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

**CONCLUSION:**

The Brown County Assessor & her staff work diligently to comply with state statute and the rules and regulations of the Property Assessment Division of The Department of Revenue to attempt to assure uniform and proportionate assessments of all properties in Brown County. A 6-year systematic inspection & review of all property in the county was started in the 2009 assessment year and continues. Land use review is of major concern for the assessor in the canyon, tree covered area of Brown County. Sales need to be monitored very closely in those areas for actual & primary use of the property. This type of sale may create specifics for valuing those types of property depending on use & **market** of that property! The county assessor would like to have the Brown County Commissioners work on an agricultural land definition policy which describes what **primary** agricultural land is **in Brown County**. That definition would correspond with the NE statute in that it is used for commercial production of an agricultural product.

**BUDGET CONSTRAINTS** are always of major concern in Brown County. Cuts on budgets may be required to be able to stay within the levy limits. The appraisal budget should have a continual annual growth for appraisal projects that help to assure accurate & fair assessments in the county for all.

There is major concern overall in being able to have county revenue to support payments of billings created because of the fire disaster that has taken place in Brown Co. during the 2012 yr. This could have a major effect on all county budgets.

**MAIN PROJECTS TO BE COMPLETED**

Ag Land Definition Policy for Brown County

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

## 2013 Assessment Survey for Brown County

### A. Staffing and Funding Information

1.	<b>Deputy(ies) on staff:</b>
	None
2.	<b>Appraiser(s) on staff:</b>
	None
3.	<b>Other full-time employees:</b>
	2
4.	<b>Other part-time employees:</b>
	None
5.	<b>Number of shared employees:</b>
	None
6.	<b>Assessor's requested budget for current fiscal year:</b>
	\$90,970
7.	<b>Adopted budget, or granted budget if different from above:</b>
	Same as above
8.	<b>Amount of the total assessor's budget set aside for appraisal work:</b>
	N/A
9.	<b>If appraisal/reappraisal budget is a separate levied fund, what is that amount:</b>
	\$71,750 was requested however \$56,750 was granted.
10.	<b>Part of the assessor's budget that is dedicated to the computer system:</b>
	\$11,790 which is not part of the assessor's budget comes from the Finance/Administrative Budget and is dedicated to the computer system.
11.	<b>Amount of the assessor's budget set aside for education/workshops:</b>
	\$1,000
12.	<b>Other miscellaneous funds:</b>
	None
13.	<b>Amount of last year's assessor's budget not used:</b>
	Assessor - \$2,560.93    Finance/Administration - \$9,369.72

### B. Computer, Automation Information and GIS

1.	<b>Administrative software:</b>
	Thomson Reuters formally Terra Scan
2.	<b>CAMA software:</b>
	Thomson Reuters formally Terra Scan
3.	<b>Are cadastral maps currently being used?</b>
	Yes
4.	<b>If so, who maintains the Cadastral Maps?</b>
	Assessor and Staff
5.	<b>Does the county have GIS software?</b>

	Yes
6.	<b>Is GIS available to the public? If so, what is the web address?</b>
	Yes, Brown.gisworkshop.com
7.	<b>Who maintains the GIS software and maps?</b>
	Assessor, Staff and GIS Workshop
8.	<b>Personal Property software:</b>
	Thomson Reuters formally Terra Scan

### C. Zoning Information

1.	<b>Does the county have zoning?</b>
	Yes
2.	<b>If so, is the zoning countywide?</b>
	Yes
3.	<b>What municipalities in the county are zoned?</b>
	Ainsworth and Long Pine
4.	<b>When was zoning implemented?</b>
	1993

### D. Contracted Services

1.	<b>Appraisal Services:</b>
	Some services are contracted with Stanard Appraisal – In house reviews/revaluations are done as well.
2.	<b>GIS Services:</b>
	GIS Workshop
3.	<b>Other services:</b>
	None

### E. Appraisal /Listing Services

1.	<b>Does the county employ outside help for appraisal or listing services?</b>
	Yes, as needed
2.	<b>If so, is the appraisal or listing service performed under contract?</b>
	Yes
3.	<b>What appraisal certifications or qualifications does the County require?</b>
	Meet the qualifications of the NE Real Property Appraiser Board.
4.	<b>Have the existing contracts been approved by the PTA?</b>
	Yes
5.	<b>Does the appraisal or listing service providers establish assessed values for the county?</b>
	Contracted appraiser provides a value subject to assessor's opinion.



# 2013 Certification for Brown County

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This is to certify that the 2013 Reports and Opinions of the Property Tax Administrator have been sent to the following:

One copy by electronic transmission to the Tax Equalization and Review Commission.

One copy by electronic transmission to the Brown County Assessor.

Dated this 5th day of April, 2013.



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

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Ruth A. Sorensen  
Property Tax Administrator



