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## 2011 Commission Summary for Pawnee County

### Residential Real Property - Current

Number of Sales	91	Median	97.43
Total Sales Price	\$1,817,665	Mean	114.09
Total Adj. Sales Price	\$1,878,485	Wgt. Mean	95.01
Total Assessed Value	\$1,784,670	Average Assessed Value of the Base	\$25,148
Avg. Adj. Sales Price	\$20,643	Avg. Assessed Value	\$19,612

### Confidence Interval - Current

95% Median C.I	89.54 to 102.41
95% Mean C.I	88.24 to 101.77
95% Wgt. Mean C.I	97.78 to 130.40
% of Value of the Class of all Real Property Value in the County	8.63
% of Records Sold in the Study Period	6.88
% of Value Sold in the Study Period	5.37

### Residential Real Property - History

Year	Number of Sales	LOV	Median
2010	79	97	97
2009	95	97	97
2008	101	94	94
2007	108	95	95

## 2011 Commission Summary for Pawnee County

### Commercial Real Property - Current

Number of Sales	14	Median	85.62
Total Sales Price	\$306,730	Mean	97.73
Total Adj. Sales Price	\$312,105	Wgt. Mean	84.36
Total Assessed Value	\$263,300	Average Assessed Value of the Base	\$27,649
Avg. Adj. Sales Price	\$22,293	Avg. Assessed Value	\$18,807

### Confidence Interval - Current

95% Median C.I	72.63 to 100.18
95% Mean C.I	62.87 to 132.59
95% Wgt. Mean C.I	73.92 to 94.80
% of Value of the Class of all Real Property Value in the County	1.76
% of Records Sold in the Study Period	5.69
% of Value Sold in the Study Period	3.87

### Commercial Real Property - History

Year	Number of Sales	LOV	Median
2010	14	100	73
2009	18	94	94
2008	20	95	95
2007	23	99	99



## 2011 Opinions of the Property Tax Administrator for Pawnee County

My opinions and recommendations are stated as a conclusion based on all of the factors known to me regarding the assessment practices and statistical analysis for this county. See, Neb. Rev. Stat. §77-5027 (R. S. Supp., 2005). While the median assessment sales ratio from the Qualified Statistical Reports for each class of real property is considered, my opinion of the level of value for a class of real property may be determined from other evidence contained within this Reports and Opinions of the Property Tax Administrator. My opinion of quality of assessment for a class of real property may be influenced by the assessment practices of the county assessor.

Class	Level of Value	Quality of Assessment	Non-binding recommendation
Residential Real Property	97	Meets generally accepted mass appraisal practices.	No recommendation.
Commercial Real Property	*NEI	Meets generally accepted mass appraisal practices.	No recommendation.
Agricultural Land	70	The qualitative measures calculated in the random include sample best reflect the dispersion of the assessed values within the population. The quality of assessment meets generally accepted mass appraisal practices.	No recommendation.

*\*\*A level of value displayed as NEI, not enough information, represents a class of property with insufficient information to determine a level of value.*

Dated this 11th day of April, 2011.



A handwritten signature in black ink, appearing to read "Ruth A. Sorensen".

Ruth A. Sorensen  
Property Tax Administrator





## **2011 Residential Assessment Actions for Pawnee County**

For 2011 Pawnee County reviewed the statistics and conducted a review of the residential properties in the town of Dubois. The contract appraiser updated the property record card with new photographs he also verified the measurements and updated the condition of the improvements. The county also updated the cost tables using 2007 costs for the valuation group.

The County completed pickup and permit work for the residential class of property.

## 2011 Residential Assessment Survey for Pawnee County

1.	<b>Valuation data collection done by:</b>	
	Assessor	
2.	<b>List the valuation groupings used by the County and describe the unique characteristics that effect value:</b>	
	<u>Valuation Grouping</u>	<u>Description of unique characteristics</u> The county relies on these valuation groups because of similar amenities and location along with the valuation schedule in the county.
	01	Pawnee City- County seat and major trade area for the County
	02	Burchard- Smaller village
	03	Dubois- Small village
	04	Fraziers Lake-Recreational area made up of mobile homes
	05	Rural-Outside any municipal jurisdiction
	06	Steinauer-No retail
	07	Table Rock-Some retail
	08	Recreation
3.	<b>List and describe the approach(es) used to estimate the market value of residential properties.</b>	
	RCNLD using market study for each valuation group.	
4	<b>When was the last lot value study completed?</b>	
	In conjunction with the review of each valuation group.	
5.	<b>Describe the methodology used to determine the residential lot values.</b>	
	Sq. foot basis derived from market study and analysis.	
6.	<b>What costing year for the cost approach is being used for each valuation grouping?</b>	
	2007 Pawnee City Table Rock 2007 Burchard 1999	
7.	<b>If the cost approach is used, does the County develop the depreciation study(ies) based on local market information or does the county use the tables provided by the CAMA vendor?</b>	
	The County develops depreciation tables based on local market information.	
8.	<b>Are individual depreciation tables developed for each valuation grouping?</b>	
	Yes	
9.	<b>How often does the County update the depreciation tables?</b>	
	The tables are updated during the review cycle for the valuation group.	
10.	<b>Is the valuation process (cost date and depreciation schedule or market comparison) used for the pickup work the same as was used for the general population of the class/valuation grouping?</b>	
	Yes	
11.	<b>Describe the method used to determine whether a sold parcel is substantially changed.</b>	
	If the square footage changes for the improvement or if the market value of the	

	parcel increases by at least 25%
12.	<b>Please provide any documents related to the policies or procedures used for the residential class of property.</b>
	The assessor relies on state statutes and Regulations

**67 Pawnee****RESIDENTIAL****PAD 2011 R&O Statistics (Using 2011 Values)**

Qualified

Date Range: 7/1/2008 To 6/30/2010 Posted on: 2/17/2011

Number of Sales : 91	MEDIAN : 97	COV : 69.57	95% Median C.I. : 89.54 to 102.41
Total Sales Price : 1,817,665	WGT. MEAN : 95	STD : 79.37	95% Wgt. Mean C.I. : 88.24 to 101.77
Total Adj. Sales Price : 1,878,485	MEAN : 114	Avg. Abs. Dev : 39.66	95% Mean C.I. : 97.78 to 130.40
Total Assessed Value : 1,784,670			
Avg. Adj. Sales Price : 20,643	COD : 40.71	MAX Sales Ratio : 640.00	
Avg. Assessed Value : 19,612	PRD : 120.08	MIN Sales Ratio : 41.11	

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**DATE OF SALE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qtrts</u>											
01-JUL-08 To 30-SEP-08	16	110.12	110.96	93.97	21.84	118.08	65.90	214.17	83.28 to 120.47	20,057	18,847
01-OCT-08 To 31-DEC-08	9	106.12	110.16	106.50	20.32	103.44	71.40	200.21	84.40 to 119.45	24,250	25,826
01-JAN-09 To 31-MAR-09	5	89.78	86.75	87.43	17.85	99.22	50.32	114.64	N/A	16,100	14,077
01-APR-09 To 30-JUN-09	8	131.38	142.62	137.18	57.89	103.97	41.11	293.00	41.11 to 293.00	4,525	6,208
01-JUL-09 To 30-SEP-09	9	82.14	80.17	82.02	16.36	97.74	42.82	112.77	59.50 to 94.59	27,833	22,829
01-OCT-09 To 31-DEC-09	13	98.28	99.69	94.49	19.01	105.50	55.50	143.33	74.78 to 123.13	25,577	24,168
01-JAN-10 To 31-MAR-10	12	72.34	120.46	82.17	84.82	146.60	42.26	640.00	58.40 to 100.00	15,485	12,724
01-APR-10 To 30-JUN-10	19	102.41	135.69	100.99	51.61	134.36	60.99	351.80	89.54 to 167.70	23,884	24,122
<u>Study Yrs</u>											
01-JUL-08 To 30-JUN-09	38	104.16	114.25	99.72	33.05	114.57	41.11	293.00	89.14 to 114.64	17,260	17,211
01-JUL-09 To 30-JUN-10	53	94.17	113.98	92.48	45.35	123.25	42.26	640.00	79.09 to 99.71	23,068	21,333
<u>Calendar Yrs</u>											
01-JAN-09 To 31-DEC-09	35	94.17	102.64	91.42	33.76	112.27	41.11	293.00	81.59 to 98.74	19,991	18,277
<u>ALL</u>	91	97.43	114.09	95.01	40.71	120.08	41.11	640.00	89.54 to 102.41	20,643	19,612

**VALUATION GROUPING**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	44	98.34	123.38	99.33	46.40	124.21	42.82	640.00	87.80 to 113.00	24,359	24,197
02	5	100.08	150.36	104.57	54.48	143.79	89.56	343.13	N/A	14,584	15,250
03	11	95.10	114.90	100.70	41.77	114.10	63.75	214.17	70.22 to 200.21	8,405	8,464
04	9	95.15	110.13	107.83	55.25	102.13	41.11	293.00	50.00 to 167.60	4,444	4,792
05	3	79.65	86.98	81.38	09.67	106.88	79.09	102.20	N/A	55,000	44,757
06	5	97.43	98.10	80.85	23.08	121.34	70.15	140.00	N/A	20,360	16,461
07	13	92.88	86.46	87.46	17.83	98.86	42.26	115.38	63.11 to 104.18	24,962	21,832
08	1	71.40	71.40	71.40	00.00	100.00	71.40	71.40	N/A	10,000	7,140
<u>ALL</u>	91	97.43	114.09	95.01	40.71	120.08	41.11	640.00	89.54 to 102.41	20,643	19,612

**PROPERTY TYPE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	76	95.71	107.18	92.99	33.25	115.26	42.26	351.80	87.80 to 102.41	22,790	21,192
06	10	83.28	106.26	100.54	59.67	105.69	41.11	293.00	50.00 to 167.60	5,000	5,027
07	5	120.47	234.86	128.42	108.66	182.88	97.45	640.00	N/A	19,283	24,764
<u>ALL</u>	91	97.43	114.09	95.01	40.71	120.08	41.11	640.00	89.54 to 102.41	20,643	19,612

**67 Pawnee**  
**RESIDENTIAL**

**PAD 2011 R&O Statistics (Using 2011 Values)**

Qualified

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Avg. Adj. Sales Price : 20,643	COD : 40.71	MAX Sales Ratio : 640.00	
Avg. Assessed Value : 19,612	PRD : 120.08	MIN Sales Ratio : 41.11	

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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
<hr/>											
Low \$											
1 TO 4999	26	113.20	153.13	148.66	73.75	103.01	41.11	640.00	70.67 to 200.21	2,744	4,080
5000 TO 9999	9	104.00	124.86	118.37	40.68	105.48	70.22	351.80	70.36 to 122.01	6,911	8,181
<hr/>											
Total \$											
1 TO 9999	35	110.57	145.86	134.55	66.27	108.41	41.11	640.00	74.17 to 143.33	3,816	5,134
10000 TO 29999	35	97.43	98.01	99.77	20.67	98.24	42.82	167.70	89.14 to 106.60	18,495	18,452
30000 TO 59999	15	94.17	87.91	88.52	13.89	99.31	42.26	119.45	74.78 to 98.28	48,420	42,861
60000 TO 99999	5	83.28	85.64	85.11	15.56	100.62	60.99	106.12	N/A	74,000	62,984
100000 TO 149999											
150000 TO 249999											
250000 TO 499999											
500000 +											
<hr/>											
ALL	91	97.43	114.09	95.01	40.71	120.08	41.11	640.00	89.54 to 102.41	20,643	19,612



## 2011 Correlation Section for Pawnee County

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### **A. Residential Real Property**

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

The sales file consists of 91 qualified residential sales and is considered to be an adequate and reliable sample for the residential class of property. Two of the measures of central tendency are within the acceptable range with only the mean being outside the range. The statistical median for the sales in the file is 97%. All of the valuation groups with an adequate sample of sales fall within the acceptable range.

The qualitative statistics are both above the recommended range. One can note in the file that the average overall sale price for Pawnee County is just over 25,500. Four of the valuation groups have an average selling price of less than \$15,000. The occurrence of low dollar sales in the file, no doubt have an impact on the qualitative measures. Of the 44 sales in valuation group 01(Pawnee City), 21 of these have a selling price of under 15,000. The counties valuation groups reflect the assessor locations in the county and they represent the appraisal cycle of the county more so than unique markets.

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

The County reviewed a statistical analysis of the residential sales file and concluded that a review for the town of Dubois was necessary for 2011. The contract appraiser updated the property record card with new photos he also verified measurements and updated the condition of the improvements. The County has a consistent approach to valuing and reviewing the property in Pawnee County. The County has a web site for parcel searches and is proactive in using technology in the office.

Based on the available information the level of value is determined to be 97% of market value for the residential class of property. The known assessment practices are reliable and consistent and the residential class is treated uniformly and proportionately.

**2011 Correlation Section  
for Pawnee County**

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**B. Analysis of Sales Verification**

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

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

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



### **C. Measures of Central Tendency**

There are three measures of central tendency calculated by the Division: median ratio, weighted mean ratio, and mean ratio. Since each measure of central tendency has strengths and weaknesses, the use of any statistic for equalization should be reconciled with the other two, as in an appraisal, based on the appropriateness in the use of the statistic for a defined purpose, the quantity of the information from which it was drawn, and the reliability of the data that was used in its calculation. An examination of the three measures can serve to illustrate important trends in the data if the measures do not closely correlate to each other.

The IAAO considers the median ratio the most appropriate statistical measure for use in determining level of value for direct equalization; the process of adjusting the values of classes or subclasses of property in response to the determination of level of value at a point above or below a particular range. Since the median ratio is considered neutral in relationship to either assessed value or selling price, its use in adjusting the class or subclass of properties will not change the relationships between assessed value and level of value already present within the class or subclass of properties, thus rendering an adjustment neutral in its impact on the relative tax burden to an individual property. Additionally, the median ratio is less influenced by the presence of extreme ratios, commonly called outliers. One outlier in a small sample size of sales can have controlling influence over the other measures of central tendency. The median ratio limits the distortion potential of an outlier.

The weighted mean ratio is viewed by the IAAO as the most appropriate statistical measure for indirect equalization. The weighted mean, because it is a value weighted ratio, best reflects a comparison of the assessed and market value of property in the political subdivision. If the distribution of aid to political subdivisions must relate to the market value available for assessment in the political subdivision, the measurement of central tendency used to analyze level of value should reflect the dollars of value available to be assessed. The weighted mean ratio does that more than either of the other measures of central tendency.

If the weighted mean ratio, because of its dollar-weighting feature, is significantly different from the median ratio, it may be an indication of other problems with assessment proportionality. When this occurs, an evaluation of the county's assessment practices and procedures is appropriate to discover remedies to the situation.

The mean ratio is used as a basis for other statistical calculations, such as the price related differential and coefficient of variation. However, the mean ratio has limited application in the analysis of level of value because it assumes a normal distribution of the data set around the mean ratio with each ratio having the same impact on the calculation regardless of the assessed value or the selling price.

#### **D. Analysis of Quality of Assessment**

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

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

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

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

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

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

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

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

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

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

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

**2011 Correlation Section  
for Pawnee County**

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

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

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



## **2011 Commercial Assessment Actions for Pawnee County**

For 2011 the County completed a review of the commercial properties in Pawnee City. The contract appraiser conducted a physical review of the property. The review consisted of updating the property record card with new photos and updating the condition of the property and verifying measurements. The county analyzed sales from adjoining counties to aid in developing values in various occupancies.

The County also completed pickup and permit work for the commercial class of property.

## 2011 Commercial Assessment Survey for Pawnee County

1.	<b>Valuation data collection done by:</b>	
	Assessor along with Ron Elliot the contract appraiser	
2.	<b>List the valuation groupings used by the County and describe the unique characteristics that effect value:</b>	
	<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>
	01	All commercial are included in this valuation grouping. There is not enough activity in the County or enough of an organized market to develop different valuation groupings.
3.	<b>List and describe the approach(es) used to estimate the market value of commercial properties.</b>	
	Market approach derived from Depreciated Cost basis.	
4.	<b>When was the last lot value study completed?</b>	
	A market study was completed in conjunction with the update for the commercial properties in the County in 2007.	
5.	<b>Describe the methodology used to determine the commercial lot values.</b>	
	The County uses a market approach in determining lot values and generally prices them out using a square foot method.	
6.	<b>What costing year for the cost approach is being used for each valuation grouping?</b>	
	2007 cost year is used for the entire County	
7.	<b>If the cost approach is used, does the County develop the depreciation study(ies) based on local market information or does the county use the tables provided by the CAMA vendor?</b>	
	The County develops their own depreciation study from the market.	
8.	<b>Are individual depreciation tables developed for each valuation grouping?</b>	
	The county develops tables for different occupancies instead of using the valuation group.	
9.	<b>How often does the County update the depreciation tables?</b>	
	As often as indicated by an analysis of the sales.	
10.	<b>Is the valuation process (cost date and depreciation schedule or market comparison) used for the pickup work the same as was used for the general population of the class/valuation grouping?</b>	
	Yes	
11.	<b>Describe the method used to determine whether a sold parcel is substantially changed.</b>	
	If the footprint has been changed of the improvement or if a major update has occurred.	
12.	<b>Please provide any documents related to the policies or procedures used for the commercial class of property.</b>	
	None other than Statute and Regs.	

**67 Pawnee****COMMERCIAL****PAD 2011 R&O Statistics (Using 2011 Values)**

Qualified

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

Number of Sales : 14  
 Total Sales Price : 306,730  
 Total Adj. Sales Price : 312,105  
 Total Assessed Value : 263,300  
 Avg. Adj. Sales Price : 22,293  
 Avg. Assessed Value : 18,807

MEDIAN : 86  
 WGT. MEAN : 84  
 MEAN : 98  
 COD : 31.29  
 PRD : 115.85

COV : 61.78  
 STD : 60.38  
 Avg. Abs. Dev : 26.79  
 MAX Sales Ratio : 297.31  
 MIN Sales Ratio : 28.85

95% Median C.I. : 72.63 to 100.18  
 95% Wgt. Mean C.I. : 73.92 to 94.80  
 95% Mean C.I. : 62.87 to 132.59

*Printed:4/5/2011 6:15:49PM***DATE OF SALE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qtrts</u>											
01-JUL-07 To 30-SEP-07	2	84.18	84.18	88.82	06.75	94.78	78.50	89.85	N/A	5,500	4,885
01-OCT-07 To 31-DEC-07	2	92.24	92.24	94.25	08.61	97.87	84.30	100.18	N/A	33,500	31,575
01-JAN-08 To 31-MAR-08											
01-APR-08 To 30-JUN-08	1	72.63	72.63	72.63	00.00	100.00	72.63	72.63	N/A	12,000	8,715
01-JUL-08 To 30-SEP-08	3	86.93	87.30	84.19	06.72	103.69	78.72	96.25	N/A	20,667	17,400
01-OCT-08 To 31-DEC-08	2	76.78	76.78	81.04	06.46	94.74	71.82	81.74	N/A	53,788	43,590
01-JAN-09 To 31-MAR-09											
01-APR-09 To 30-JUN-09	1	92.00	92.00	92.00	00.00	100.00	92.00	92.00	N/A	10,750	9,890
01-JUL-09 To 30-SEP-09	1	109.10	109.10	109.10	00.00	100.00	109.10	109.10	N/A	21,000	22,910
01-OCT-09 To 31-DEC-09	2	163.08	163.08	45.64	82.31	357.32	28.85	297.31	N/A	10,390	4,743
01-JAN-10 To 31-MAR-10											
01-APR-10 To 30-JUN-10											
<u>Study Yrs</u>											
01-JUL-07 To 30-JUN-08	5	84.30	85.09	90.71	09.23	93.80	72.63	100.18	N/A	18,000	16,327
01-JUL-08 To 30-JUN-09	6	84.34	84.58	82.78	08.48	102.17	71.82	96.25	71.82 to 96.25	30,054	24,878
01-JUL-09 To 30-JUN-10	3	109.10	145.09	77.54	82.03	187.12	28.85	297.31	N/A	13,927	10,798
<u>Calendar Yrs</u>											
01-JAN-08 To 31-DEC-08	6	80.23	81.35	81.56	08.68	99.74	71.82	96.25	71.82 to 96.25	30,263	24,683
01-JAN-09 To 31-DEC-09	4	100.55	131.82	80.50	71.00	163.75	28.85	297.31	N/A	13,133	10,571
<u>ALL</u>	14	85.62	97.73	84.36	31.29	115.85	28.85	297.31	72.63 to 100.18	22,293	18,807

**VALUATION GROUPING**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	8	85.62	85.20	83.28	07.08	102.31	71.82	96.25	71.82 to 96.25	26,916	22,416
03	3	100.18	95.93	102.77	10.18	93.34	78.50	109.10	N/A	21,333	21,923
05	1	72.63	72.63	72.63	00.00	100.00	72.63	72.63	N/A	12,000	8,715
06	2	163.08	163.08	45.64	82.31	357.32	28.85	297.31	N/A	10,390	4,743
<u>ALL</u>	14	85.62	97.73	84.36	31.29	115.85	28.85	297.31	72.63 to 100.18	22,293	18,807

**PROPERTY TYPE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
02											
03	14	85.62	97.73	84.36	31.29	115.85	28.85	297.31	72.63 to 100.18	22,293	18,807
04											
<u>ALL</u>	14	85.62	97.73	84.36	31.29	115.85	28.85	297.31	72.63 to 100.18	22,293	18,807

**67 Pawnee**  
**COMMERCIAL**

**PAD 2011 R&O Statistics (Using 2011 Values)**

Qualified

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

Number of Sales : 14	MEDIAN : 86	COV : 61.78	95% Median C.I. : 72.63 to 100.18
Total Sales Price : 306,730	WGT. MEAN : 84	STD : 60.38	95% Wgt. Mean C.I. : 73.92 to 94.80
Total Adj. Sales Price : 312,105	MEAN : 98	Avg. Abs. Dev : 26.79	95% Mean C.I. : 62.87 to 132.59
Total Assessed Value : 263,300			
Avg. Adj. Sales Price : 22,293	COD : 31.29	MAX Sales Ratio : 297.31	
Avg. Assessed Value : 18,807	PRD : 115.85	MIN Sales Ratio : 28.85	

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SALE PRICE *										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
<u>Low \$</u>											
1 TO 4999	2	187.91	187.91	202.17	58.22	92.95	78.50	297.31	N/A	1,150	2,325
5000 TO 9999	2	81.91	81.91	83.66	12.32	97.91	71.82	92.00	N/A	9,163	7,665
<u>Total \$</u>											
1 TO 9999	4	85.25	134.91	96.87	70.09	139.27	71.82	297.31	N/A	5,156	4,995
10000 TO 29999	7	86.93	81.13	80.28	17.98	101.06	28.85	109.10	28.85 to 109.10	16,783	13,474
30000 TO 59999	2	89.45	89.45	90.90	12.00	98.40	78.72	100.18	N/A	37,000	33,633
60000 TO 99999											
100000 TO 149999	1	81.74	81.74	81.74	00.00	100.00	81.74	81.74	N/A	100,000	81,740
150000 TO 249999											
250000 TO 499999											
500000 +											
<u>ALL</u>	14	85.62	97.73	84.36	31.29	115.85	28.85	297.31	72.63 to 100.18	22,293	18,807

OCCUPANCY CODE										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
Blank	3	78.50	134.89	47.15	114.00	286.09	28.85	297.31	N/A	7,260	3,423
341	1	89.85	89.85	89.85	00.00	100.00	89.85	89.85	N/A	10,000	8,985
344	1	92.00	92.00	92.00	00.00	100.00	92.00	92.00	N/A	10,750	9,890
349	1	86.93	86.93	86.93	00.00	100.00	86.93	86.93	N/A	20,000	17,385
353	1	78.72	78.72	78.72	00.00	100.00	78.72	78.72	N/A	32,000	25,190
406	3	96.25	95.70	87.23	09.48	109.71	81.74	109.10	N/A	43,667	38,092
442	2	86.41	86.41	94.06	15.95	91.87	72.63	100.18	N/A	27,000	25,395
528	1	84.30	84.30	84.30	00.00	100.00	84.30	84.30	N/A	25,000	21,075
557	1	71.82	71.82	71.82	00.00	100.00	71.82	71.82	N/A	7,575	5,440
<u>ALL</u>	14	85.62	97.73	84.36	31.29	115.85	28.85	297.31	72.63 to 100.18	22,293	18,807





**2011 Correlation Section  
for Pawnee County**

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**A. Commerical Real Property**

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

The R&O statistics reveal a sample of 14 commercial sales in the three year study period. Although the calculated statistics indicate a median level of value outside the acceptable range there are not a sufficient number of sales to have any confidence in the statistics. The qualitative statistics demonstrate that the sales may not be representative of the population of commercial properties. The statistics also reveal there are 8 occupancies represented in the 14 sales in the commercial file.

The assessment actions for the commercial class of property show a review of the properties in Pawnee City. With the small number of sales the County analyzed sales in adjoining counties by occupancy to aid in developing values.

Pawnee County has a consistent sales review and verification process for the commercial class of property. The counties contract appraiser verifies all commercial sales along with a physical review of the property.

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

**2011 Correlation Section  
for Pawnee County**

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**B. Analysis of Sales Verification**

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

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

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

### **C. Measures of Central Tendency**

There are three measures of central tendency calculated by the Division: median ratio, weighted mean ratio, and mean ratio. Since each measure of central tendency has strengths and weaknesses, the use of any statistic for equalization should be reconciled with the other two, as in an appraisal, based on the appropriateness in the use of the statistic for a defined purpose, the quantity of the information from which it was drawn, and the reliability of the data that was used in its calculation. An examination of the three measures can serve to illustrate important trends in the data if the measures do not closely correlate to each other.

The IAAO considers the median ratio the most appropriate statistical measure for use in determining level of value for direct equalization; the process of adjusting the values of classes or subclasses of property in response to the determination of level of value at a point above or below a particular range. Since the median ratio is considered neutral in relationship to either assessed value or selling price, its use in adjusting the class or subclass of properties will not change the relationships between assessed value and level of value already present within the class or subclass of properties, thus rendering an adjustment neutral in its impact on the relative tax burden to an individual property. Additionally, the median ratio is less influenced by the presence of extreme ratios, commonly called outliers. One outlier in a small sample size of sales can have controlling influence over the other measures of central tendency. The median ratio limits the distortion potential of an outlier.

The weighted mean ratio is viewed by the IAAO as the most appropriate statistical measure for indirect equalization. The weighted mean, because it is a value weighted ratio, best reflects a comparison of the assessed and market value of property in the political subdivision. If the distribution of aid to political subdivisions must relate to the market value available for assessment in the political subdivision, the measurement of central tendency used to analyze level of value should reflect the dollars of value available to be assessed. The weighted mean ratio does that more than either of the other measures of central tendency.

If the weighted mean ratio, because of its dollar-weighting feature, is significantly different from the median ratio, it may be an indication of other problems with assessment proportionality. When this occurs, an evaluation of the county's assessment practices and procedures is appropriate to discover remedies to the situation.

The mean ratio is used as a basis for other statistical calculations, such as the price related differential and coefficient of variation. However, the mean ratio has limited application in the analysis of level of value because it assumes a normal distribution of the data set around the mean ratio with each ratio having the same impact on the calculation regardless of the assessed value or the selling price.

#### **D. Analysis of Quality of Assessment**

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

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

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

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

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

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

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

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

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

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

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

**2011 Correlation Section  
for Pawnee County**

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

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

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



## **2011 Agricultural Assessment Actions for Pawnee County**

The county assessor analyzed the sales in the study period and developed a range of values for the various land capability groups as well as land use. The county has completed the latest soil conversion and continually monitors land use changes.

The county also completed pickup and permit work in the agricultural class of property.



## 2011 Agricultural Assessment Survey for Pawnee County

1.	<b>Valuation data collection done by:</b>	
	Assessor	
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	There are no noted characteristics to differentiate more than one market area in the County
3.	<b>Describe the process that is used to determine and monitor market areas.</b>	
	The county annually conducts a market analysis to determine if there is a need for further stratification.	
4.	<b>Describe the process used to identify and value rural residential land and recreational land in the county.</b>	
	Anything not used for agricultural. Generally through zoning for residential land. Otherwise determined by present use(Recreation).	
5.	<b>Do farm home sites carry the same value as rural residential home sites or are market differences recognized? If differences, what are the recognized market differences?</b>	
	No, The counties analysis displays that there is a difference between the two subclasses. The county analyzed them separately and determined that a different schedule of values were needed to bring them to the same level of value.	
6.	<b>What land characteristics are used to assign differences in assessed values?</b>	
	LCG's	
7.	<b>What process is used to annually update land use? (Physical inspection, FSA maps, etc.)</b>	
	Physical inspection and FSA photos.	
8.	<b>Describe the process used to identify and monitor the influence of non-agricultural characteristics.</b>	
	Through thorough sales verification. The County reviews all agricultural sales.	
9.	<b>Have special valuations applications been filed in the county? If yes, is there a value difference for the special valuation parcels.</b>	
	No	
10.	<b>Is the valuation process (cost date and depreciation schedule or market comparison) used for the pickup work on the rural improvements the same as was used for the general population of the class?</b>	
	Yes	
11.	<b>Describe the method used to determine whether a sold parcel is substantially changed.</b>	
	For Agricultural land it is in response to a land use change.	
12.	<b>Please provide any documents related to the policies or procedures used for the agricultural class of property.</b>	
	The County relies on state statutes and regulations.	

**67 Pawnee****AGRICULTURAL - BASE STAT****PAD 2011 R&O Statistics (Using 2011 Values)**

Qualified

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

Number of Sales : 64	MEDIAN : 71	COV : 19.29	95% Median C.I. : 67.27 to 76.38
Total Sales Price : 13,212,591	WGT. MEAN : 68	STD : 13.85	95% Wgt. Mean C.I. : 63.14 to 72.98
Total Adj. Sales Price : 13,664,591	MEAN : 72	Avg. Abs. Dev : 10.75	95% Mean C.I. : 68.41 to 75.19
Total Assessed Value : 9,300,395			
Avg. Adj. Sales Price : 213,509	COD : 15.20	MAX Sales Ratio : 102.70	
Avg. Assessed Value : 145,319	PRD : 105.50	MIN Sales Ratio : 29.07	

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**DATE OF SALE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qtrts</u>											
01-JUL-07 To 30-SEP-07	2	84.17	84.17	84.07	00.81	100.12	83.49	84.85	N/A	216,000	181,593
01-OCT-07 To 31-DEC-07	6	71.20	73.91	72.35	10.55	102.16	58.39	94.94	58.39 to 94.94	264,952	191,694
01-JAN-08 To 31-MAR-08	7	74.03	76.71	74.81	14.29	102.54	62.25	102.63	62.25 to 102.63	158,849	118,842
01-APR-08 To 30-JUN-08	6	64.88	67.33	67.05	06.09	100.42	62.57	74.92	62.57 to 74.92	232,063	155,608
01-JUL-08 To 30-SEP-08	3	82.44	79.19	77.91	12.32	101.64	62.32	92.80	N/A	208,600	162,530
01-OCT-08 To 31-DEC-08	11	72.88	72.06	75.50	12.99	95.44	58.59	90.78	60.02 to 80.82	169,698	128,130
01-JAN-09 To 31-MAR-09	5	61.67	56.28	52.59	22.99	107.02	29.07	81.77	N/A	371,517	195,373
01-APR-09 To 30-JUN-09	14	68.68	69.22	63.42	13.02	109.15	47.79	86.28	59.93 to 81.46	234,879	148,969
01-JUL-09 To 30-SEP-09	1	97.90	97.90	97.90	00.00	100.00	97.90	97.90	N/A	41,695	40,820
01-OCT-09 To 31-DEC-09	5	71.23	75.24	75.15	06.61	100.12	70.32	87.89	N/A	150,900	113,395
01-JAN-10 To 31-MAR-10											
01-APR-10 To 30-JUN-10	4	67.18	71.87	64.53	29.52	111.37	50.43	102.70	N/A	176,000	113,565
<u>Study Yrs</u>											
01-JUL-07 To 30-JUN-08	21	71.31	73.94	72.45	12.26	102.06	58.39	102.63	64.54 to 78.00	215,525	156,138
01-JUL-08 To 30-JUN-09	33	68.43	69.11	64.93	16.19	106.44	29.07	92.80	61.90 to 79.24	231,466	150,286
01-JUL-09 To 30-JUN-10	10	73.81	76.16	70.79	17.55	107.59	50.43	102.70	53.65 to 97.90	150,020	106,206
<u>Calendar Yrs</u>											
01-JAN-08 To 31-DEC-08	27	72.88	73.01	73.30	13.13	99.60	58.59	102.63	62.57 to 80.54	185,066	135,651
01-JAN-09 To 31-DEC-09	25	70.19	68.99	61.77	15.59	111.69	29.07	97.90	63.55 to 78.83	237,683	146,809
<u>ALL</u>	64	70.74	71.80	68.06	15.20	105.50	29.07	102.70	67.27 to 76.38	213,509	145,319

**AREA (MARKET)**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	64	70.74	71.80	68.06	15.20	105.50	29.07	102.70	67.27 to 76.38	213,509	145,319
<u>ALL</u>	64	70.74	71.80	68.06	15.20	105.50	29.07	102.70	67.27 to 76.38	213,509	145,319

**95%MLU By Market Area**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Dry</u>											
County	9	67.84	68.02	69.52	10.39	97.84	52.88	80.70	60.03 to 80.54	226,062	157,153
1	9	67.84	68.02	69.52	10.39	97.84	52.88	80.70	60.03 to 80.54	226,062	157,153
<u>Grass</u>											
County	22	67.43	71.15	65.13	21.13	109.24	29.07	102.70	60.02 to 82.44	157,032	102,268
1	22	67.43	71.15	65.13	21.13	109.24	29.07	102.70	60.02 to 82.44	157,032	102,268
<u>ALL</u>	64	70.74	71.80	68.06	15.20	105.50	29.07	102.70	67.27 to 76.38	213,509	145,319

**67 Pawnee****AGRICULTURAL - BASE STAT****PAD 2011 R&O Statistics (Using 2011 Values)**

Qualified

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

Number of Sales : 64	MEDIAN : 71	COV : 19.29	95% Median C.I. : 67.27 to 76.38
Total Sales Price : 13,212,591	WGT. MEAN : 68	STD : 13.85	95% Wgt. Mean C.I. : 63.14 to 72.98
Total Adj. Sales Price : 13,664,591	MEAN : 72	Avg. Abs. Dev : 10.75	95% Mean C.I. : 68.41 to 75.19
Total Assessed Value : 9,300,395			
Avg. Adj. Sales Price : 213,509	COD : 15.20	MAX Sales Ratio : 102.70	
Avg. Assessed Value : 145,319	PRD : 105.50	MIN Sales Ratio : 29.07	

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RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
____Dry____											
County	19	68.92	71.05	66.43	14.12	106.95	47.79	97.90	63.55 to 80.70	254,636	169,144
1	19	68.92	71.05	66.43	14.12	106.95	47.79	97.90	63.55 to 80.70	254,636	169,144
____Grass____											
County	22	67.43	71.15	65.13	21.13	109.24	29.07	102.70	60.02 to 82.44	157,032	102,268
1	22	67.43	71.15	65.13	21.13	109.24	29.07	102.70	60.02 to 82.44	157,032	102,268
____ALL____	64	70.74	71.80	68.06	15.20	105.50	29.07	102.70	67.27 to 76.38	213,509	145,319

**67 Pawnee****AGRICULTURAL - RANDOM INCLUDE****PAD 2011 R&O Statistics (Using 2011 Values)**

Qualified

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

Number of Sales : 83	MEDIAN : 70	COV : 20.41	95% Median C.I. : 67.84 to 74.92
Total Sales Price : 18,292,145	WGT. MEAN : 66	STD : 14.45	95% Wgt. Mean C.I. : 59.06 to 73.20
Total Adj. Sales Price : 18,744,145	MEAN : 71	Avg. Abs. Dev : 11.19	95% Mean C.I. : 67.69 to 73.91
Total Assessed Value : 12,395,818			
Avg. Adj. Sales Price : 225,833	COD : 15.88	MAX Sales Ratio : 102.70	
Avg. Assessed Value : 149,347	PRD : 107.06	MIN Sales Ratio : 27.27	

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**DATE OF SALE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qtrts</u>											
01-JUL-07 To 30-SEP-07	2	84.17	84.17	84.07	00.81	100.12	83.49	84.85	N/A	216,000	181,593
01-OCT-07 To 31-DEC-07	6	71.20	73.91	72.35	10.55	102.16	58.39	94.94	58.39 to 94.94	264,952	191,694
01-JAN-08 To 31-MAR-08	11	74.03	71.88	61.68	20.36	116.54	27.27	102.63	53.70 to 93.46	255,559	157,620
01-APR-08 To 30-JUN-08	6	64.88	67.33	67.05	06.09	100.42	62.57	74.92	62.57 to 74.92	232,063	155,608
01-JUL-08 To 30-SEP-08	3	82.44	79.19	77.91	12.32	101.64	62.32	92.80	N/A	208,600	162,530
01-OCT-08 To 31-DEC-08	11	72.88	72.06	75.50	12.99	95.44	58.59	90.78	60.02 to 80.82	169,698	128,130
01-JAN-09 To 31-MAR-09	5	61.67	56.28	52.59	22.99	107.02	29.07	81.77	N/A	371,517	195,373
01-APR-09 To 30-JUN-09	14	68.68	69.22	63.42	13.02	109.15	47.79	86.28	59.93 to 81.46	234,879	148,969
01-JUL-09 To 30-SEP-09	3	86.15	78.92	66.69	17.48	118.34	52.71	97.90	N/A	156,565	104,412
01-OCT-09 To 31-DEC-09	10	70.84	72.27	69.68	07.43	103.72	55.08	87.89	68.80 to 76.38	217,704	151,696
01-JAN-10 To 31-MAR-10	2	56.21	56.21	57.32	03.75	98.06	54.10	58.32	N/A	262,406	150,412
01-APR-10 To 30-JUN-10	10	74.35	71.77	65.80	17.62	109.07	50.39	102.70	50.43 to 90.51	170,900	112,453
<u>Study Yrs</u>											
01-JUL-07 To 30-JUN-08	25	71.31	72.26	67.16	15.44	107.59	27.27	102.63	64.54 to 78.00	249,009	167,233
01-JUL-08 To 30-JUN-09	33	68.43	69.11	64.93	16.19	106.44	29.07	92.80	61.90 to 79.24	231,466	150,286
01-JUL-09 To 30-JUN-10	25	71.23	71.58	66.70	15.71	107.32	50.39	102.70	64.63 to 76.18	195,222	130,222
<u>Calendar Yrs</u>											
01-JAN-08 To 31-DEC-08	31	72.88	71.77	68.17	15.50	105.28	27.27	102.63	62.57 to 79.25	216,000	147,242
01-JAN-09 To 31-DEC-09	32	70.26	69.06	62.79	14.92	109.99	29.07	97.90	63.55 to 76.38	243,520	152,894
<u>ALL</u>	83	70.45	70.80	66.13	15.88	107.06	27.27	102.70	67.84 to 74.92	225,833	149,347

**AREA (MARKET)**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	83	70.45	70.80	66.13	15.88	107.06	27.27	102.70	67.84 to 74.92	225,833	149,347
<u>ALL</u>	83	70.45	70.80	66.13	15.88	107.06	27.27	102.70	67.84 to 74.92	225,833	149,347

**95%MLU By Market Area**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Dry</u>											
County	12	68.38	68.66	69.99	11.07	98.10	52.88	80.70	60.03 to 79.25	265,963	186,160
1	12	68.38	68.66	69.99	11.07	98.10	52.88	80.70	60.03 to 79.25	265,963	186,160
<u>Grass</u>											
County	27	70.32	71.29	65.18	20.49	109.37	29.07	102.70	60.02 to 82.44	155,710	101,495
1	27	70.32	71.29	65.18	20.49	109.37	29.07	102.70	60.02 to 82.44	155,710	101,495
<u>ALL</u>	83	70.45	70.80	66.13	15.88	107.06	27.27	102.70	67.84 to 74.92	225,833	149,347

**67 Pawnee****AGRICULTURAL - RANDOM INCLUDE****PAD 2011 R&O Statistics (Using 2011 Values)**

Qualified

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

Number of Sales : 83	MEDIAN : 70	COV : 20.41	95% Median C.I. : 67.84 to 74.92
Total Sales Price : 18,292,145	WGT. MEAN : 66	STD : 14.45	95% Wgt. Mean C.I. : 59.06 to 73.20
Total Adj. Sales Price : 18,744,145	MEAN : 71	Avg. Abs. Dev : 11.19	95% Mean C.I. : 67.69 to 73.91
Total Assessed Value : 12,395,818			
Avg. Adj. Sales Price : 225,833	COD : 15.88	MAX Sales Ratio : 102.70	
Avg. Assessed Value : 149,347	PRD : 107.06	MIN Sales Ratio : 27.27	

*Printed:4/5/2011 6:15:54PM***80%MLU By Market Area**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
____Dry____											
County	25	71.31	70.34	63.45	15.82	110.86	27.27	97.90	63.95 to 79.25	284,766	180,677
1	25	71.31	70.34	63.45	15.82	110.86	27.27	97.90	63.95 to 79.25	284,766	180,677
____Grass____											
County	27	70.32	71.29	65.18	20.49	109.37	29.07	102.70	60.02 to 82.44	155,710	101,495
1	27	70.32	71.29	65.18	20.49	109.37	29.07	102.70	60.02 to 82.44	155,710	101,495
____ALL____	83	70.45	70.80	66.13	15.88	107.06	27.27	102.70	67.84 to 74.92	225,833	149,347

**67 Pawnee****AGRICULTURAL - RANDOM EXCLUDE****PAD 2011 R&O Statistics (Using 2011 Values)**

Qualified

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

Number of Sales : 90	MEDIAN : 71	COV : 27.19	95% Median C.I. : 68.80 to 75.98
Total Sales Price : 18,310,689	WGT. MEAN : 70	STD : 20.30	95% Wgt. Mean C.I. : 66.16 to 74.78
Total Adj. Sales Price : 18,762,689	MEAN : 75	Avg. Abs. Dev : 13.62	95% Mean C.I. : 70.48 to 78.86
Total Assessed Value : 13,221,213			
Avg. Adj. Sales Price : 208,474	COD : 19.11	MAX Sales Ratio : 165.15	
Avg. Assessed Value : 146,902	PRD : 105.96	MIN Sales Ratio : 29.07	

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**DATE OF SALE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qtrts</u>											
01-JUL-07 To 30-SEP-07	4	84.17	96.82	90.21	17.36	107.33	80.93	138.01	N/A	202,545	182,725
01-OCT-07 To 31-DEC-07	6	71.20	73.91	72.35	10.55	102.16	58.39	94.94	58.39 to 94.94	264,952	191,694
01-JAN-08 To 31-MAR-08	11	75.40	77.40	76.09	15.88	101.72	53.70	102.63	62.25 to 93.46	152,626	116,126
01-APR-08 To 30-JUN-08	12	69.47	87.01	84.69	34.45	102.74	61.54	165.15	62.57 to 118.60	194,458	164,678
01-JUL-08 To 30-SEP-08	3	82.44	79.19	77.91	12.32	101.64	62.32	92.80	N/A	208,600	162,530
01-OCT-08 To 31-DEC-08	11	72.88	72.06	75.50	12.99	95.44	58.59	90.78	60.02 to 80.82	169,698	128,130
01-JAN-09 To 31-MAR-09	5	61.67	56.28	52.59	22.99	107.02	29.07	81.77	N/A	371,517	195,373
01-APR-09 To 30-JUN-09	14	68.68	69.22	63.42	13.02	109.15	47.79	86.28	59.93 to 81.46	234,879	148,969
01-JUL-09 To 30-SEP-09	3	86.15	78.92	66.69	17.48	118.34	52.71	97.90	N/A	156,565	104,412
01-OCT-09 To 31-DEC-09	9	70.45	71.83	69.13	07.40	103.91	55.08	87.89	68.80 to 76.38	223,171	154,288
01-JAN-10 To 31-MAR-10	2	56.21	56.21	57.32	03.75	98.06	54.10	58.32	N/A	262,406	150,412
01-APR-10 To 30-JUN-10	10	74.35	71.77	65.80	17.62	109.07	50.39	102.70	50.43 to 90.51	170,900	112,453
<u>Study Yrs</u>											
01-JUL-07 To 30-JUN-08	33	74.92	82.62	80.07	22.72	103.18	53.70	165.15	69.75 to 83.49	194,311	155,594
01-JUL-08 To 30-JUN-09	33	68.43	69.11	64.93	16.19	106.44	29.07	92.80	61.90 to 79.24	231,466	150,286
01-JUL-09 To 30-JUN-10	24	70.84	71.39	66.37	16.16	107.56	50.39	102.70	58.32 to 76.38	196,335	130,299
<u>Calendar Yrs</u>											
01-JAN-08 To 31-DEC-08	37	74.03	79.07	79.18	20.63	99.86	53.70	165.15	64.54 to 80.57	175,807	139,204
01-JAN-09 To 31-DEC-09	31	70.19	68.83	62.49	15.14	110.15	29.07	97.90	63.55 to 76.38	245,940	153,686
<u>ALL</u>	90	71.27	74.67	70.47	19.11	105.96	29.07	165.15	68.80 to 75.98	208,474	146,902

**AREA (MARKET)**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	90	71.27	74.67	70.47	19.11	105.96	29.07	165.15	68.80 to 75.98	208,474	146,902
<u>ALL</u>	90	71.27	74.67	70.47	19.11	105.96	29.07	165.15	68.80 to 75.98	208,474	146,902

**95%MLU By Market Area**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Dry</u>											
County	12	68.38	68.72	68.94	11.14	99.68	52.88	80.70	60.03 to 79.92	237,880	163,988
1	12	68.38	68.72	68.94	11.14	99.68	52.88	80.70	60.03 to 79.92	237,880	163,988
<u>Grass</u>											
County	29	75.96	74.14	67.21	21.25	110.31	29.07	138.01	61.90 to 86.15	150,213	100,961
1	29	75.96	74.14	67.21	21.25	110.31	29.07	138.01	61.90 to 86.15	150,213	100,961
<u>ALL</u>	90	71.27	74.67	70.47	19.11	105.96	29.07	165.15	68.80 to 75.98	208,474	146,902

**67 Pawnee****AGRICULTURAL - RANDOM EXCLUDE****PAD 2011 R&O Statistics (Using 2011 Values)**

Qualified

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

Number of Sales : 90	MEDIAN : 71	COV : 27.19	95% Median C.I. : 68.80 to 75.98
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Total Adj. Sales Price : 18,762,689	MEAN : 75	Avg. Abs. Dev : 13.62	95% Mean C.I. : 70.48 to 78.86
Total Assessed Value : 13,221,213			
Avg. Adj. Sales Price : 208,474	COD : 19.11	MAX Sales Ratio : 165.15	
Avg. Assessed Value : 146,902	PRD : 105.96	MIN Sales Ratio : 29.07	

*Printed: 4/5/2011 6:15:57PM***80%MLU By Market Area**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
____Dry____											
County	27	73.73	72.46	68.32	13.39	106.06	47.79	97.90	63.95 to 80.70	240,674	164,420
1	27	73.73	72.46	68.32	13.39	106.06	47.79	97.90	63.95 to 80.70	240,674	164,420
____Grass____											
County	32	77.40	79.00	72.98	26.11	108.25	29.07	165.15	61.90 to 87.38	148,818	108,600
1	32	77.40	79.00	72.98	26.11	108.25	29.07	165.15	61.90 to 87.38	148,818	108,600
____ALL____	90	71.27	74.67	70.47	19.11	105.96	29.07	165.15	68.80 to 75.98	208,474	146,902





## **2011 Correlation Section for Pawnee County**

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### **A. Agricultural Land**

Pawnee County is comprised of approximately 44% dry crop land and 55% grass land. Pawnee County does not currently use market areas. Annually sales are reviewed and plotted to verify accuracy of the market area determination.

There is very little irrigated land in Pawnee County. Pawnee County has 64 qualified agricultural sales in the County for the three year study period. The sales are not proportionately spread across the three years of the study period there are 21 sales in the oldest year, 33 sales in the middle year and 10 sales in the newest year. In looking at the majority land use of the sales in the county they appear to be very representative of the county. The Base statistics show the calculated median to be 71% for the County.

For the second test random inclusion 4 sales were added to the first year and 15 sales to the most recent year to meet an acceptable threshold for time skew. The sales randomly selected were from Gage, Johnson, Nemaha, and Richardson County. There was no change to the median calculation. The Random Inclusion statistics show the calculated median to be 71%.

The third test, random exclusion, was to bring in as many sales from a six mile radius as possible to maintain a proportionate and representative sample and to meet the 10% threshold between study years. For the county 26 sales that were comparable were brought in from the neighboring counties, 12 sales in the oldest year, and 14 in the newest year. The sales file was not distorted with the inclusion of the sales, there is a proportionate distribution of sales among each year of the study period, the sample is considered adequate to be statistically reliable, and there is a reasonable representation of the land use in Pawnee County. The random exclusion statistics show the calculated median to be 71% for the county.

There was little difference between overall between the three approaches. In looking just at the base stats it may appear that the majority land 80% grass is low, but in the random include this falls into the range. In the random exclude the 80% grass is above the range as it was in the base stats.

Based on the consideration of all available information, the level of value is determined to be 70% of market value for the agricultural class of real property. 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.

**B. Analysis of Sales Verification**

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

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

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

### **C. Measures of Central Tendency**

There are three measures of central tendency calculated by the Division: median ratio, weighted mean ratio, and mean ratio. Since each measure of central tendency has strengths and weaknesses, the use of any statistic for equalization should be reconciled with the other two, as in an appraisal, based on the appropriateness in the use of the statistic for a defined purpose, the quantity of the information from which it was drawn, and the reliability of the data that was used in its calculation. An examination of the three measures can serve to illustrate important trends in the data if the measures do not closely correlate to each other.

The IAAO considers the median ratio the most appropriate statistical measure for use in determining level of value for direct equalization; the process of adjusting the values of classes or subclasses of property in response to the determination of level of value at a point above or below a particular range. Since the median ratio is considered neutral in relationship to either assessed value or selling price, its use in adjusting the class or subclass of properties will not change the relationships between assessed value and level of value already present within the class or subclass of properties, thus rendering an adjustment neutral in its impact on the relative tax burden to an individual property. Additionally, the median ratio is less influenced by the presence of extreme ratios, commonly called outliers. One outlier in a small sample size of sales can have controlling influence over the other measures of central tendency. The median ratio limits the distortion potential of an outlier.

The weighted mean ratio is viewed by the IAAO as the most appropriate statistical measure for indirect equalization. The weighted mean, because it is a value weighted ratio, best reflects a comparison of the assessed and market value of property in the political subdivision. If the distribution of aid to political subdivisions must relate to the market value available for assessment in the political subdivision, the measurement of central tendency used to analyze level of value should reflect the dollars of value available to be assessed. The weighted mean ratio does that more than either of the other measures of central tendency.

If the weighted mean ratio, because of its dollar-weighting feature, is significantly different from the median ratio, it may be an indication of other problems with assessment proportionality. When this occurs, an evaluation of the county's assessment practices and procedures is appropriate to discover remedies to the situation.

The mean ratio is used as a basis for other statistical calculations, such as the price related differential and coefficient of variation. However, the mean ratio has limited application in the analysis of level of value because it assumes a normal distribution of the data set around the mean ratio with each ratio having the same impact on the calculation regardless of the assessed value or the selling price.

#### **D. Analysis of Quality of Assessment**

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

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

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

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

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

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

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

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

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

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

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

**2011 Correlation Section  
for Pawnee County**

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

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

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



**Total Real Property**  
Sum Lines 17, 25, & 30

Records : 3,981

Value : 385,372,015

Growth 0

Sum Lines 17, 25, &amp; 41

## Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
<b>01. Res UnImp Land</b>	222	516,670	10	33,740	3	20,430	235	570,840	
<b>02. Res Improve Land</b>	857	2,173,610	39	294,785	66	536,755	962	3,005,150	
<b>03. Res Improvements</b>	868	23,500,420	41	1,998,695	79	3,858,710	988	29,357,825	
<b>04. Res Total</b>	1,090	26,190,700	51	2,327,220	82	4,415,895	1,223	32,933,815	0
<b>% of Res Total</b>	89.13	79.53	4.17	7.07	6.70	13.41	30.72	8.55	0.00
<b>05. Com UnImp Land</b>	46	56,575	8	39,180	2	13,830	56	109,585	
<b>06. Com Improve Land</b>	158	239,710	4	34,510	5	15,065	167	289,285	
<b>07. Com Improvements</b>	168	4,769,550	11	503,695	8	146,035	187	5,419,280	
<b>08. Com Total</b>	214	5,065,835	19	577,385	10	174,930	243	5,818,150	0
<b>% of Com Total</b>	88.07	87.07	7.82	9.92	4.12	3.01	6.10	1.51	0.00
<b>09. Ind UnImp Land</b>	0	0	0	0	0	0	0	0	
<b>10. Ind Improve Land</b>	1	4,230	1	25,325	1	9,345	3	38,900	
<b>11. Ind Improvements</b>	1	34,415	1	762,215	1	147,930	3	944,560	
<b>12. Ind Total</b>	1	38,645	1	787,540	1	157,275	3	983,460	0
<b>% of Ind Total</b>	33.33	3.93	33.33	80.08	33.33	15.99	0.08	0.26	0.00
<b>13. Rec UnImp Land</b>	0	0	0	0	49	49,890	49	49,890	
<b>14. Rec Improve Land</b>	0	0	0	0	45	56,645	45	56,645	
<b>15. Rec Improvements</b>	0	0	0	0	50	205,820	50	205,820	
<b>16. Rec Total</b>	0	0	0	0	99	312,355	99	312,355	0
<b>% of Rec Total</b>	0.00	0.00	0.00	0.00	100.00	100.00	2.49	0.08	0.00
<b>Res &amp; Rec Total</b>	1,090	26,190,700	51	2,327,220	181	4,728,250	1,322	33,246,170	0
<b>% of Res &amp; Rec Total</b>	82.45	78.78	3.86	7.00	13.69	14.22	33.21	8.63	0.00
<b>Com &amp; Ind Total</b>	215	5,104,480	20	1,364,925	11	332,205	246	6,801,610	0
<b>% of Com &amp; Ind Total</b>	87.40	75.05	8.13	20.07	4.47	4.88	6.18	1.76	0.00
<b>17. Taxable Total</b>	1,305	31,295,180	71	3,692,145	192	5,060,455	1,568	40,047,780	0
<b>% of Taxable Total</b>	83.23	78.14	4.53	9.22	12.24	12.64	39.39	10.39	0.00

## Schedule II : Tax Increment Financing (TIF)

	Records	Urban Value Base	Value Excess		Records	SubUrban Value Base	Value Excess
18. Residential	0	0	0		0	0	0
19. Commercial	0	0	0		1	26,385	691,555
20. Industrial	0	0	0		0	0	0
21. Other	0	0	0		0	0	0
	Records	Rural Value Base	Value Excess		Records	Total Value Base	Value Excess
18. Residential	0	0	0		0	0	0
19. Commercial	0	0	0		1	26,385	691,555
20. Industrial	0	0	0		0	0	0
21. Other	0	0	0		0	0	0
22. Total Sch II					1	26,385	691,555

## Schedule III : Mineral Interest Records

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

## Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	98	18	84	200

## Schedule V : Agricultural Records

	Records	Urban Value	Records	SubUrban Value	Records	Rural Value	Records	Total Value
27. Ag-Vacant Land	0	0	123	10,989,795	1,349	155,439,535	1,472	166,429,330
28. Ag-Improved Land	0	0	82	11,197,465	839	141,117,995	921	152,315,460
29. Ag Improvements	0	0	82	3,669,190	859	22,910,255	941	26,579,445
30. Ag Total							2,413	345,324,235



## Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	5	3.44	20,640	
32. HomeSite Improv Land	0	0.00	0	50	52.00	312,000	
33. HomeSite Improvements	0	0.00	0	51	0.00	2,785,870	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	6	7.00	9,930	
36. FarmSite Improv Land	0	0.00	0	67	105.46	177,160	
37. FarmSite Improvements	0	0.00	0	79	0.00	883,320	
38. FarmSite Total							
39. Road & Ditches	0	0.00	0	148	328.38	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
	Rural			Total			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	26	24.00	144,000	31	27.44	164,640	
32. HomeSite Improv Land	444	451.32	2,697,365	494	503.32	3,009,365	
33. HomeSite Improvements	473	0.00	15,562,085	524	0.00	18,347,955	0
34. HomeSite Total				555	530.76	21,521,960	
35. FarmSite UnImp Land	54	40.80	63,735	60	47.80	73,665	
36. FarmSite Improv Land	746	1,148.31	1,942,140	813	1,253.77	2,119,300	
37. FarmSite Improvements	831	0.00	7,348,170	910	0.00	8,231,490	0
38. FarmSite Total				970	1,301.57	10,424,455	
39. Road & Ditches	1,871	4,973.04	0	2,019	5,301.42	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
41. Total Section VI				1,525	7,133.75	31,946,415	0

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

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	0	0.00	0	1	109.59	91,865
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	9	1,298.39	1,245,675	10	1,407.98	1,337,540

## Schedule VIII : Agricultural Records : Special Value

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

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

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

Market Area 1

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	51.00	4.72%	140,250	6.41%	2,750.00
46. 1A	336.53	31.13%	819,455	37.46%	2,435.01
47. 2A1	0.00	0.00%	0	0.00%	0.00
48. 2A	385.82	35.69%	748,490	34.22%	1,940.00
49. 3A1	160.60	14.86%	290,685	13.29%	1,809.99
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	125.00	11.56%	163,750	7.49%	1,310.00
52. 4A	22.00	2.04%	24,750	1.13%	1,125.00
53. Total	1,080.95	100.00%	2,187,380	100.00%	2,023.57
Dry					
54. 1D1	3,908.20	3.40%	8,598,040	5.12%	2,200.00
55. 1D	11,675.73	10.17%	22,767,695	13.55%	1,950.00
56. 2D1	1,669.09	1.45%	2,292,660	1.36%	1,373.60
57. 2D	46,130.83	40.17%	71,502,870	42.54%	1,550.00
58. 3D1	22,973.80	20.00%	33,312,065	19.82%	1,450.00
59. 3D	229.06	0.20%	286,330	0.17%	1,250.02
60. 4D1	25,924.26	22.57%	27,220,510	16.19%	1,050.00
61. 4D	2,334.72	2.03%	2,101,250	1.25%	900.00
62. Total	114,845.69	100.00%	168,081,420	100.00%	1,463.54
Grass					
63. 1G1	979.22	0.69%	1,055,490	0.74%	1,077.89
64. 1G	6,989.36	4.91%	8,427,160	5.94%	1,205.71
65. 2G1	4,204.25	2.95%	3,739,055	2.63%	889.35
66. 2G	33,543.46	23.56%	40,445,920	28.50%	1,205.78
67. 3G1	36,977.49	25.97%	39,664,345	27.95%	1,072.66
68. 3G	553.45	0.39%	518,870	0.37%	937.52
69. 4G1	37,172.87	26.11%	31,014,475	21.85%	834.33
70. 4G	21,972.35	15.43%	17,064,395	12.02%	776.63
71. Total	142,392.45	100.00%	141,929,710	100.00%	996.75
Irrigated Total	1,080.95	0.41%	2,187,380	0.70%	2,023.57
Dry Total	114,845.69	43.98%	168,081,420	53.64%	1,463.54
Grass Total	142,392.45	54.53%	141,929,710	45.29%	996.75
72. Waste	2,714.19	1.04%	1,088,360	0.35%	400.99
73. Other	107.00	0.04%	90,950	0.03%	850.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	261,140.28	100.00%	313,377,820	100.00%	1,200.04

## 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	0.00	0	1,080.95	2,187,380	1,080.95	2,187,380
<b>77. Dry Land</b>	0.00	0	8,054.85	12,185,055	106,790.84	155,896,365	114,845.69	168,081,420
<b>78. Grass</b>	0.00	0	9,173.63	9,398,375	133,218.82	132,531,335	142,392.45	141,929,710
<b>79. Waste</b>	0.00	0	337.20	84,100	2,376.99	1,004,260	2,714.19	1,088,360
<b>80. Other</b>	0.00	0	0.00	0	107.00	90,950	107.00	90,950
<b>81. Exempt</b>	0.00	0	0.00	0	0.00	0	0.00	0
<b>82. Total</b>	<b>0.00</b>	<b>0</b>	<b>17,565.68</b>	<b>21,667,530</b>	<b>243,574.60</b>	<b>291,710,290</b>	<b>261,140.28</b>	<b>313,377,820</b>

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
<b>Irrigated</b>	1,080.95	0.41%	2,187,380	0.70%	2,023.57
<b>Dry Land</b>	114,845.69	43.98%	168,081,420	53.64%	1,463.54
<b>Grass</b>	142,392.45	54.53%	141,929,710	45.29%	996.75
<b>Waste</b>	2,714.19	1.04%	1,088,360	0.35%	400.99
<b>Other</b>	107.00	0.04%	90,950	0.03%	850.00
<b>Exempt</b>	0.00	0.00%	0	0.00%	0.00
<b>Total</b>	<b>261,140.28</b>	<b>100.00%</b>	<b>313,377,820</b>	<b>100.00%</b>	<b>1,200.04</b>

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

67 Pawnee

	2010 CTL County Total	2011 Form 45 County Total	Value Difference (2011 form 45 - 2010 CTL)	Percent Change	2011 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	33,067,460	32,933,815	-133,645	-0.40%	0	-0.40%
02. Recreational	312,785	312,355	-430	-0.14%	0	-0.14%
03. Ag-Homesite Land, Ag-Res Dwelling	21,389,930	21,521,960	132,030	0.62%	0	0.62%
<b>04. Total Residential (sum lines 1-3)</b>	<b>54,770,175</b>	<b>54,768,130</b>	<b>-2,045</b>	<b>0.00%</b>	<b>0</b>	<b>0.00%</b>
05. Commercial	5,747,950	5,818,150	70,200	1.22%	0	1.22%
06. Industrial	947,460	983,460	36,000	3.80%	0	3.80%
07. Ag-Farmsite Land, Outbuildings	10,361,215	10,424,455	63,240	0.61%	0	0.61%
08. Minerals	0	0	0		0	
<b>09. Total Commercial (sum lines 5-8)</b>	<b>17,056,625</b>	<b>17,226,065</b>	<b>169,440</b>	<b>0.99%</b>	<b>0</b>	<b>0.99%</b>
<b>10. Total Non-Agland Real Property</b>	<b>71,826,800</b>	<b>71,994,195</b>	<b>167,395</b>	<b>0.23%</b>	<b>0</b>	<b>0.23%</b>
11. Irrigated	1,952,555	2,187,380	234,825	12.03%		
12. Dryland	151,616,935	168,081,420	16,464,485	10.86%		
13. Grassland	135,890,430	141,929,710	6,039,280	4.44%		
14. Wasteland	1,053,485	1,088,360	34,875	3.31%		
15. Other Agland	90,950	90,950	0	0.00%		
<b>16. Total Agricultural Land</b>	<b>290,604,355</b>	<b>313,377,820</b>	<b>22,773,465</b>	<b>7.84%</b>		
<b>17. Total Value of all Real Property</b> (Locally Assessed)	<b>362,431,155</b>	<b>385,372,015</b>	<b>22,940,860</b>	<b>6.33%</b>	<b>0</b>	<b>6.33%</b>

PAWNEE COUNTY ASSESSOR'S OFFICE

PAWNEE CITY, NE

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

2011: Lewiston and Steinauer residential, Lewiston, Burchard, Steinauer, Table Rock and Du Bois commercial with the Townships of Turkey Creek, Plum Creek and Mission Creek.

2012: Pawnee City residential and the Townships of Miles, Pawnee and Sheridan.

2013: Table Rock and Burchard residential and the Townships of Steinauer, Clear Creek and Table Creek.

2014: DuBois residential, Pawnee City commercial and the Townships of West Branch, Clay and South Fork.

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

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

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

Jonathan Bailey

Pawnee County Assessor

## 2011 Assessment Survey for Pawnee County

### A. Staffing and Funding Information

1.	<b>Deputy(ies) on staff:</b>
	0
2.	<b>Appraiser(s) on staff:</b>
	0
3.	<b>Other full-time employees:</b>
	1
4.	<b>Other part-time employees:</b>
	0
5.	<b>Number of shared employees:</b>
	0
6.	<b>Assessor's requested budget for current fiscal year:</b>
	73,710
7.	<b>Adopted budget, or granted budget if different from above:</b>
8.	<b>Amount of the total budget set aside for appraisal work:</b>
	8,800
9.	<b>Appraisal/Reappraisal budget, if not part of the total budget:</b>
10.	<b>Part of the budget that is dedicated to the computer system:</b>
	9,370
11.	<b>Amount of the total budget set aside for education/workshops:</b>
	800
12.	<b>Other miscellaneous funds:</b>
13.	<b>Amount of last year's budget not used:</b>
	1,800

### B. Computer, Automation Information and GIS

1.	<b>Administrative software:</b>
	MIPS
2.	<b>CAMA software:</b>
	MIPS
3.	<b>Are cadastral maps currently being used?</b>
	Yes
4.	<b>If so, who maintains the Cadastral Maps?</b>
	Assessor
5.	<b>Does the county have GIS software?</b>
	No

6.	<b>Who maintains the GIS software and maps?</b>
	None
7.	<b>Personal Property software:</b>
	MIPS

### **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>
	Pawnee City
4.	<b>When was zoning implemented?</b>
	2001

### **D. Contracted Services**

1.	<b>Appraisal Services:</b>
	None
2.	<b>Other services:</b>





## 2011 Certification for Pawnee County

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This is to certify that the 2011 Reports and Opinions of the Property Tax Administrator have been sent to the following:

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

One copy by electronic transmission to the Pawnee County Assessor.

Dated this 11th day of April, 2011.



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

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Ruth A. Sorensen  
Property Tax Administrator



