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## 2013 Commission Summary for Deuel County

### Residential Real Property - Current

Number of Sales	42	Median	94.79
Total Sales Price	\$2,696,900	Mean	93.66
Total Adj. Sales Price	\$2,692,900	Wgt. Mean	86.98
Total Assessed Value	\$2,342,410	Average Assessed Value of the Base	\$44,893
Avg. Adj. Sales Price	\$64,117	Avg. Assessed Value	\$55,772

### Confidence Interval - Current

95% Median C.I	92.02 to 98.93
95% Wgt. Mean C.I	78.98 to 94.99
95% Mean C.I	89.17 to 98.15
% of Value of the Class of all Real Property Value in the	17.07
% of Records Sold in the Study Period	5.21
% of Value Sold in the Study Period	6.47

### Residential Real Property - History

Year	Number of Sales	LOV	Median
2012	37	93	93.25
2011	42	95	95
2010	41	95	95
2009	52	94	94

## 2013 Commission Summary for Deuel County

### Commercial Real Property - Current

Number of Sales	8	Median	93.04
Total Sales Price	\$267,500	Mean	94.01
Total Adj. Sales Price	\$267,500	Wgt. Mean	94.32
Total Assessed Value	\$252,298	Average Assessed Value of the Base	\$136,022
Avg. Adj. Sales Price	\$33,438	Avg. Assessed Value	\$31,537

### Confidence Interval - Current

95% Median C.I	85.69 to 105.68
95% Wgt. Mean C.I	88.40 to 100.23
95% Mean C.I	88.52 to 99.50
% of Value of the Class of all Real Property Value in the County	9.50
% of Records Sold in the Study Period	5.41
% of Value Sold in the Study Period	1.25

### Commercial Real Property - History

Year	Number of Sales	LOV	Median
2012	8		95.90
2011	14		97
2010	14	100	71
2009	11	100	79



## 2013 Opinions of the Property Tax Administrator for Deuel 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>95</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>71</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  
Property Tax Administrator



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

The County did a complete reappraisal of all rural residential and agricultural improvements. The process included verifying measurements, taking new photos and sketching the improvements and the sites.

The County also reviewed the residential properties in Big Springs & Chappell and made adjustments as indicated. All these improvements are now on a depreciation spreadsheet which can be used for comparison.

The depreciation schedule used on ag buildings was based on the schedule being used by Garden County and provided by Jerry Knoche (Appraiser).

## 2013 Residential Assessment Survey for Deuel County

1.	<b>Valuation data collection done by:</b>	
	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>
	10	Chappell is the larger of the two towns in Deuel County. Chappell includes three times more residential properties, more paved streets and amenities.
	20	Big Springs is located along I-80 near the junction of I-76. The main employer is the Flying J Truck Stop (formerly Bosselman's).
	80	The rural area includes all properties not located within the Village of Big Springs or the City of Chappell. These properties are located on acreages with the characteristics of country living.
3.	<b>List and describe the approach(es) used to estimate the market value of residential properties.</b>	
	The cost approach minus depreciation. The Assessor also incorporates a spreadsheet showing all sold & unsold residential properties that is used to determine comparable values.	
4.	<b>What is the costing year of the cost approach being used for each valuation grouping?</b>	
	2003.	
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>	
	We are using the tables provided by our CAMA vendor.	
6.	<b>Are individual depreciation tables developed for each valuation grouping?</b>	
	We are developing residential depreciation tables for future use.	
7.	<b>When were the depreciation tables last updated for each valuation grouping?</b>	
	Unknown	
8.	<b>When was the last lot value study completed for each valuation grouping?</b>	
	Ina 2012.	
9.	<b>Describe the methodology used to determine the residential lot values?</b>	
	The Assessor begins with price per square foot and then makes adjustments for location, etc.	

**25 Deuel**  
**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 : 42  
Total Sales Price : 2,696,900  
Total Adj. Sales Price : 2,692,900  
Total Assessed Value : 2,342,410  
Avg. Adj. Sales Price : 64,117  
Avg. Assessed Value : 55,772

MEDIAN : 95  
WGT. MEAN : 87  
MEAN : 94  
COD : 10.63  
PRD : 107.68

COV : 15.87  
STD : 14.86  
Avg. Abs. Dev : 10.08  
MAX Sales Ratio : 139.60  
MIN Sales Ratio : 59.26

95% Median C.I. : 92.02 to 98.93  
95% Wgt. Mean C.I. : 78.98 to 94.99  
95% Mean C.I. : 89.17 to 98.15

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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
<b>Qrtrs</b>											
01-OCT-10 To 31-DEC-10	4	100.16	98.78	98.58	03.30	100.20	92.02	102.79	N/A	31,125	30,683
01-JAN-11 To 31-MAR-11	2	97.93	97.93	93.44	29.01	104.81	69.52	126.33	N/A	38,000	35,508
01-APR-11 To 30-JUN-11	4	96.09	95.89	92.32	10.22	103.87	78.50	112.87	N/A	33,250	30,698
01-JUL-11 To 30-SEP-11	8	95.20	98.41	91.59	11.30	107.45	73.93	139.60	73.93 to 139.60	49,938	45,740
01-OCT-11 To 31-DEC-11	4	98.45	99.33	96.94	05.81	102.47	89.81	110.61	N/A	52,875	51,258
01-JAN-12 To 31-MAR-12	5	92.33	84.08	77.42	14.70	108.60	59.26	99.02	N/A	138,800	107,462
01-APR-12 To 30-JUN-12	8	94.43	90.91	87.79	09.41	103.55	59.80	103.74	59.80 to 103.74	82,300	72,250
01-JUL-12 To 30-SEP-12	7	89.20	89.54	85.76	06.60	104.41	80.12	101.50	80.12 to 101.50	56,571	48,516
<b>Study Yrs</b>											
01-OCT-10 To 30-SEP-11	18	97.09	97.88	93.10	11.56	105.13	69.52	139.60	92.02 to 101.80	40,722	37,914
01-OCT-11 To 30-SEP-12	24	92.96	90.49	84.70	09.69	106.84	59.26	110.61	87.41 to 99.02	81,663	69,165
<b>Calendar Yrs</b>											
01-JAN-11 To 31-DEC-11	18	96.52	98.00	93.26	12.01	105.08	69.52	139.60	89.81 to 101.80	45,556	42,486
<b>ALL</b>	42	94.79	93.66	86.98	10.63	107.68	59.26	139.60	92.02 to 98.93	64,117	55,772

**VALUATION GROUPING**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
10	24	93.93	94.32	91.13	09.65	103.50	69.52	139.60	89.20 to 99.48	54,288	49,475
20	11	94.81	98.65	94.89	09.19	103.96	81.24	126.33	88.04 to 112.87	41,818	39,683
80	7	97.41	83.54	77.26	15.77	108.13	59.26	99.60	59.26 to 99.60	132,857	102,644
<b>ALL</b>	42	94.79	93.66	86.98	10.63	107.68	59.26	139.60	92.02 to 98.93	64,117	55,772

**PROPERTY TYPE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	42	94.79	93.66	86.98	10.63	107.68	59.26	139.60	92.02 to 98.93	64,117	55,772
06											
07											
<b>ALL</b>	42	94.79	93.66	86.98	10.63	107.68	59.26	139.60	92.02 to 98.93	64,117	55,772

**25 Deuel**  
**RESIDENTIAL**

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

Qualified

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WGT. MEAN : 87  
MEAN : 94  
COD : 10.63  
PRD : 107.68

COV : 15.87  
STD : 14.86  
Avg. Abs. Dev : 10.08  
MAX Sales Ratio : 139.60  
MIN Sales Ratio : 59.26

95% Median C.I. : 92.02 to 98.93  
95% Wgt. Mean C.I. : 78.98 to 94.99  
95% Mean C.I. : 89.17 to 98.15

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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												
Less Than 15,000	3	101.39	100.91	100.83	00.55	100.08	99.83	101.50	N/A	12,833	12,940	
Less Than 30,000	12	100.61	104.23	104.72	07.03	99.53	92.33	139.60	98.55 to 110.61	20,208	21,161	
___ Ranges Excl. Low \$ ___												
Greater Than 4,999	42	94.79	93.66	86.98	10.63	107.68	59.26	139.60	92.02 to 98.93	64,117	55,772	
Greater Than 14,999	39	93.63	93.10	86.78	11.06	107.28	59.26	139.60	89.23 to 98.93	68,062	59,066	
Greater Than 29,999	30	92.34	89.43	85.23	10.52	104.93	59.26	126.33	87.41 to 95.63	81,680	69,616	
___ Incremental Ranges ___												
0 TO 4,999												
5,000 TO 14,999	3	101.39	100.91	100.83	00.55	100.08	99.83	101.50	N/A	12,833	12,940	
15,000 TO 29,999	9	99.66	105.33	105.45	09.08	99.89	92.33	139.60	93.09 to 112.87	22,667	23,902	
30,000 TO 59,999	12	94.20	94.12	92.94	08.66	101.27	69.52	126.33	89.23 to 98.93	43,458	40,388	
60,000 TO 99,999	11	89.20	87.69	87.92	07.63	99.74	70.85	99.60	73.93 to 97.41	74,264	65,290	
100,000 TO 149,999	5	88.04	86.14	84.92	14.28	101.44	59.80	103.74	N/A	121,000	102,753	
150,000 TO 249,999	1	98.93	98.93	98.93	00.00	100.00	98.93	98.93	N/A	180,000	178,075	
250,000 TO 499,999	1	59.26	59.26	59.26	00.00	100.00	59.26	59.26	N/A	327,000	193,785	
500,000 TO 999,999												
1,000,000 +												
___ ALL ___	42	94.79	93.66	86.98	10.63	107.68	59.26	139.60	92.02 to 98.93	64,117	55,772	



**2013 Correlation Section  
for Deuel County**

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**A. Residential Real Property**

With a population of 1,941 (per the 2010 census), Deuel County has occupations of mostly education, retail trade and agriculture. There is not a great deal of residential activity, but the county seat Chappell has almost 62% of the residential value and the village of Big Springs constitutes 24% of all residential value within the County. The remaining 14% is made up of all rural residences. Residential home ownership is 72.64%; rentals constitute 19% and vacant homes are 8.36% of the residential market.

The six-year physical review cycle for residential property was completed for assessment year 2013 with the completion of all rural residential improvements. The Department in 2012 conducted a review of each county's sales qualification process. This included a review of the sales deemed non-qualified as well as each county's sales verification documentation. Review of the qualification process utilized by the County indicated that no bias existed in the qualification of sales and the Assessor was utilizing all information available from the sales file to assist in developing valuations for all three property classes.

A sample consisting of forty-two qualified residential sales occurred during the timeframe of the residential sales study. Overall statistics indicate two of three measures of central tendency within acceptable range--the median and mean. A COD of 10.63% and a rather narrow 95% Median Confidence Interval (92.02 to 98.93) tend to confirm the accuracy of the median. All three valuation grouping subclasses have medians within acceptable range.

Therefore, based on the consideration of all available information, the level of value is determined to be 95% of market value for all residential property, and with the knowledge of the County's assessment practices, it is further believed that residential property is assessed in a uniform and proportionate manner.

**2013 Correlation Section  
for Deuel 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 Deuel 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 Deuel 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 Deuel 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 Deuel County**

Commercial improvements were reviewed for any changes and adjustments were made if indicated.

## 2013 Commercial Assessment Survey for Deuel County

1.	<b>Valuation data collection done by:</b>	
	Deuel County contracted with Stanard Appraisal for the 2010 reappraisal.	
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>
	10	Chappell has a larger commercial base with downtown retail businesses and a bowling alley.
	20	Big Springs is a smaller community with a Flying J Truck Stop in the annex along I-80. This commercial market is weaker due to limited amenities.
	80	The rural commercial area includes all commercial properties outside of the Village of Big Springs and the City of Chappell.
3.	<b>List and describe the approach(es) used to estimate the market value of commercial properties.</b>	
	Deuel County contracted with Stanard Appraisal for the 2010 reappraisal. The cost, sales comparison and when appropriate the income approach were used.	
3a.	<b>Describe the process used to determine the value of unique commercial properties.</b>	
	The Assessor does not believe that there are unique commercial properties within the County.	
4.	<b>What is the costing year of the cost approach being used for each valuation grouping?</b>	
	2007	
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>	
	During the last reappraisal, Stanard Appraisal developed the depreciation studies.	
6.	<b>Are individual depreciation tables developed for each valuation grouping?</b>	
	No, probably because the commercial market in Deuel County is quite limited.	
7.	<b>When were the depreciation tables last updated for each valuation grouping?</b>	
	2010	
8.	<b>When was the last lot value study completed for each valuation grouping?</b>	
	2010	
9.	<b>Describe the methodology used to determine the commercial lot values.</b>	
	The Assessor uses a square foot value and then makes adjustments for location, etc. Rural commercial lot values are based on sales of like properties.	

**25 Deuel**  
**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 : 8  
Total Sales Price : 267,500  
Total Adj. Sales Price : 267,500  
Total Assessed Value : 252,298  
Avg. Adj. Sales Price : 33,438  
Avg. Assessed Value : 31,537

MEDIAN : 93  
WGT. MEAN : 94  
MEAN : 94  
COD : 05.50  
PRD : 99.67

COV : 06.99  
STD : 06.57  
Avg. Abs. Dev : 05.12  
MAX Sales Ratio : 105.68  
MIN Sales Ratio : 85.69

95% Median C.I. : 85.69 to 105.68  
95% Wgt. Mean C.I. : 88.40 to 100.23  
95% Mean C.I. : 88.52 to 99.50

Printed:3/26/2013 2:48:04PM

**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	2	92.11	92.11	91.40	02.21	100.78	90.07	94.14	N/A	16,750	15,310
01-APR-10 To 30-JUN-10											
01-JUL-10 To 30-SEP-10											
01-OCT-10 To 31-DEC-10											
01-JAN-11 To 31-MAR-11											
01-APR-11 To 30-JUN-11	1	87.88	87.88	87.88	00.00	100.00	87.88	87.88	N/A	47,500	41,745
01-JUL-11 To 30-SEP-11	1	91.93	91.93	91.93	00.00	100.00	91.93	91.93	N/A	30,000	27,580
01-OCT-11 To 31-DEC-11	2	102.48	102.48	100.93	03.12	101.54	99.28	105.68	N/A	48,500	48,951
01-JAN-12 To 31-MAR-12											
01-APR-12 To 30-JUN-12											
01-JUL-12 To 30-SEP-12	2	91.57	91.57	91.51	06.42	100.07	85.69	97.44	N/A	29,750	27,226
<u>Study Yrs</u>											
01-OCT-09 To 30-SEP-10	2	92.11	92.11	91.40	02.21	100.78	90.07	94.14	N/A	16,750	15,310
01-OCT-10 To 30-SEP-11	2	89.91	89.91	89.45	02.26	100.51	87.88	91.93	N/A	38,750	34,663
01-OCT-11 To 30-SEP-12	4	98.36	97.02	97.35	05.55	99.66	85.69	105.68	N/A	39,125	38,088
<u>Calendar Yrs</u>											
01-JAN-10 To 31-DEC-10	2	92.11	92.11	91.40	02.21	100.78	90.07	94.14	N/A	16,750	15,310
01-JAN-11 To 31-DEC-11	4	95.61	96.19	95.83	06.58	100.38	87.88	105.68	N/A	43,625	41,807
<u>ALL</u>	8	93.04	94.01	94.32	05.50	99.67	85.69	105.68	85.69 to 105.68	33,438	31,537

**VALUATION GROUPING**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
10	4	94.69	93.59	95.05	05.05	98.46	85.69	99.28	N/A	40,375	38,378
20	2	92.11	92.11	91.40	02.21	100.78	90.07	94.14	N/A	16,750	15,310
80	2	96.78	96.78	94.02	09.20	102.94	87.88	105.68	N/A	36,250	34,083
<u>ALL</u>	8	93.04	94.01	94.32	05.50	99.67	85.69	105.68	85.69 to 105.68	33,438	31,537

**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	8	93.04	94.01	94.32	05.50	99.67	85.69	105.68	85.69 to 105.68	33,438	31,537
04											
<u>ALL</u>	8	93.04	94.01	94.32	05.50	99.67	85.69	105.68	85.69 to 105.68	33,438	31,537

**25 Deuel**  
**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 : 8  
Total Sales Price : 267,500  
Total Adj. Sales Price : 267,500  
Total Assessed Value : 252,298  
Avg. Adj. Sales Price : 33,438  
Avg. Assessed Value : 31,537

MEDIAN : 93  
WGT. MEAN : 94  
MEAN : 94  
COD : 05.50  
PRD : 99.67

COV : 06.99  
STD : 06.57  
Avg. Abs. Dev : 05.12  
MAX Sales Ratio : 105.68  
MIN Sales Ratio : 85.69

95% Median C.I. : 85.69 to 105.68  
95% Wgt. Mean C.I. : 88.40 to 100.23  
95% Mean C.I. : 88.52 to 99.50

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**SALE PRICE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<b>Low \$ Ranges</b>											
Less Than 5,000											
Less Than 15,000	1	94.14	94.14	94.14	00.00	100.00	94.14	94.14	N/A	11,000	10,355
Less Than 30,000	4	95.79	96.83	97.48	04.94	99.33	90.07	105.68	N/A	22,000	21,446
<b>Ranges Excl. Low \$</b>											
Greater Than 4,999	8	93.04	94.01	94.32	05.50	99.67	85.69	105.68	85.69 to 105.68	33,438	31,537
Greater Than 14,999	7	91.93	94.00	94.32	06.03	99.66	85.69	105.68	85.69 to 105.68	36,643	34,563
Greater Than 29,999	4	89.91	91.20	92.76	04.90	98.32	85.69	99.28	N/A	44,875	41,628
<b>Incremental Ranges</b>											
0 TO 4,999											
5,000 TO 14,999	1	94.14	94.14	94.14	00.00	100.00	94.14	94.14	N/A	11,000	10,355
15,000 TO 29,999	3	97.44	97.73	97.96	05.34	99.77	90.07	105.68	N/A	25,667	25,143
30,000 TO 59,999	3	87.88	88.50	88.40	02.37	100.11	85.69	91.93	N/A	35,833	31,677
60,000 TO 99,999	1	99.28	99.28	99.28	00.00	100.00	99.28	99.28	N/A	72,000	71,482
100,000 TO 149,999											
150,000 TO 249,999											
250,000 TO 499,999											
500,000 TO 999,999											
1,000,000 +											
<b>ALL</b>	<b>8</b>	<b>93.04</b>	<b>94.01</b>	<b>94.32</b>	<b>05.50</b>	<b>99.67</b>	<b>85.69</b>	<b>105.68</b>	<b>85.69 to 105.68</b>	<b>33,438</b>	<b>31,537</b>

**OCCUPANCY CODE**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
326	1	94.14	94.14	94.14	00.00	100.00	94.14	94.14	N/A	11,000	10,355
342	1	90.07	90.07	90.07	00.00	100.00	90.07	90.07	N/A	22,500	20,265
344	1	91.93	91.93	91.93	00.00	100.00	91.93	91.93	N/A	30,000	27,580
384	1	85.69	85.69	85.69	00.00	100.00	85.69	85.69	N/A	30,000	25,706
442	1	99.28	99.28	99.28	00.00	100.00	99.28	99.28	N/A	72,000	71,482
471	1	87.88	87.88	87.88	00.00	100.00	87.88	87.88	N/A	47,500	41,745
557	1	105.68	105.68	105.68	00.00	100.00	105.68	105.68	N/A	25,000	26,420
<b>ALL</b>	<b>8</b>	<b>93.04</b>	<b>94.01</b>	<b>94.32</b>	<b>05.50</b>	<b>99.67</b>	<b>85.69</b>	<b>105.68</b>	<b>85.69 to 105.68</b>	<b>33,438</b>	<b>31,537</b>



## 2013 Correlation Section for Deuel County

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

As of 2010, Deuel County had a population of 1,941. The city of Chappell is the county seat and Big Springs is a village within the County. Commercial activity includes some retail and service businesses, and some commercial feed yards.

Regarding the six-year inspection cycle, Deuel County completed the physical review of all commercial property in assessment year 2011--using the contracted Stanard Appraisal Service. The Department in 2012 conducted a review of each county's sales qualification process. This included a review of the sales deemed non-qualified as well as each county's sales verification documentation. Review of the qualification process utilized by the County indicated that no bias existed in the qualification of sales and the Assessor was utilizing all information available from the sales file to assist in developing valuations for all three property classes.

The statistical profile indicates eight qualified sales occurred during the three-year period of the sales study. Assessment actions taken to address this property class included reviewing any commercial improvements that had changed, and adjustments were made if indicated. All three measures of central tendency are within acceptable range, and the COD is a remarkable 5.5%.

However, it should be noted that the eight sales are divided among the three valuation groups as follows: there are four in group 10 (Chappell), two in group 20 (Big Springs) and two in group 80 (rural commercial). Further, these are scattered among seven occupancy codes, and they are 326 Storage Garage, 342 Mortuary, 344 Office, 384 Barber Shop, 442 Bar, 471 Light Utility Bldg., and 557 Quonset (the eighth sale is a mobile home park that has concrete pads and hookups, but the homes are individually owned). Although the statistics appear to be acceptable, it is believed that the sample is too small and not truly representative of the total commercial base in Deuel County.

Therefore, it is believed that the level of value cannot be determined for the Deuel County commercial property class.

**2013 Correlation Section  
for Deuel 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 Deuel 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 Deuel 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 Deuel 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 Deuel County**

All irrigated and dry land was increased; the top three grass LCG's were raised, 3G1 remained the same and the three lowest grass subclasses were decreased by 2%.

The County was able to complete the implementation of GIS and now have all land boundaries set by the GIS coordinates. They updated all soils and land use and are including this information in the parcel records.

## 2013 Agricultural Assessment Survey for Deuel County

1.	<b>Valuation data collection done by:</b>	
	The Assessor and her staff.	
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
		There is only one countywide market area for agricultural land.
3.	<b>Describe the process used to determine and monitor market areas.</b>	
	The sales in Deuel County are relatively consistent throughout the county. We don't see any indication that we need more than one market area.	
4.	<b>Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.</b>	
	We classify a property as rural residential if it is not contiguous to ag land.	
5.	<b>Do farm home sites carry the same value as rural residential home sites? If not, what are the market differences?</b>	
	Yes. Farm site values are determined by the quality of the amenities on the site—such as well, septic and electricity.	
6.	<b>Describe the process used to identify and monitor the influence of non-agricultural characteristics.</b>	
	We review the GIS maps and USDA reports to determine if the property has ag or non-ag characteristics. We also send questionnaires as part of the sales process.	
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>	
	Deuel County has no special valuation applications at this time.	
8.	<b>If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.</b>	
	The Assessor notes that there are no parcels enrolled in the Wetland Reserve Program within Deuel County.	

**25 Deuel**  
**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 : 62  
Total Sales Price : 15,495,234  
Total Adj. Sales Price : 15,400,934  
Total Assessed Value : 9,071,974  
Avg. Adj. Sales Price : 248,402  
Avg. Assessed Value : 146,322

MEDIAN : 71  
WGT. MEAN : 59  
MEAN : 71  
COD : 22.96  
PRD : 120.95

COV : 30.19  
STD : 21.51  
Avg. Abs. Dev : 16.22  
MAX Sales Ratio : 138.92  
MIN Sales Ratio : 35.87

95% Median C.I. : 62.39 to 75.55  
95% Wgt. Mean C.I. : 51.18 to 66.63  
95% Mean C.I. : 65.90 to 76.60

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<b>DATE OF SALE *</b>											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
<u>Qtrts</u>												
01-OCT-09 To 31-DEC-09	6	89.89	96.43	89.62	15.63	107.60	76.71	125.60	76.71 to 125.60	170,333	152,647	
01-JAN-10 To 31-MAR-10												
01-APR-10 To 30-JUN-10	5	74.17	79.29	75.06	15.96	105.64	59.85	100.71	N/A	268,586	201,604	
01-JUL-10 To 30-SEP-10	8	77.36	79.58	77.64	10.07	102.50	63.77	101.67	63.77 to 101.67	102,395	79,495	
01-OCT-10 To 31-DEC-10	5	86.03	87.33	75.09	23.14	116.30	62.39	138.92	N/A	184,204	138,317	
01-JAN-11 To 31-MAR-11	11	68.21	65.29	63.27	13.18	103.19	46.32	79.61	51.86 to 78.42	175,298	110,913	
01-APR-11 To 30-JUN-11	3	51.60	53.32	44.26	14.57	120.47	42.90	65.46	N/A	757,433	335,220	
01-JUL-11 To 30-SEP-11	5	59.75	60.52	58.57	14.86	103.33	44.21	73.08	N/A	191,980	112,437	
01-OCT-11 To 31-DEC-11	2	88.75	88.75	64.92	44.15	136.71	49.57	127.93	N/A	143,000	92,831	
01-JAN-12 To 31-MAR-12	5	57.81	58.88	53.63	11.21	109.79	46.87	70.76	N/A	330,808	177,415	
01-APR-12 To 30-JUN-12	7	51.07	54.23	45.58	24.16	118.98	35.87	88.66	35.87 to 88.66	467,879	213,275	
01-JUL-12 To 30-SEP-12	5	65.92	67.44	50.75	25.47	132.89	37.79	94.63	N/A	184,030	93,396	
<u>Study Yrs</u>												
01-OCT-09 To 30-SEP-10	19	82.47	84.82	80.40	14.87	105.50	59.85	125.60	74.17 to 93.82	167,584	134,729	
01-OCT-10 To 30-SEP-11	24	64.34	67.39	57.21	19.97	117.79	42.90	138.92	55.02 to 72.45	253,396	144,978	
01-OCT-11 To 30-SEP-12	19	57.81	62.56	49.43	26.93	126.56	35.87	127.93	46.87 to 70.76	322,913	159,613	
<u>Calendar Yrs</u>												
01-JAN-10 To 31-DEC-10	18	77.36	81.65	75.75	16.73	107.79	59.85	138.92	71.67 to 86.76	171,284	129,753	
01-JAN-11 To 31-DEC-11	21	63.21	64.68	54.60	19.90	118.46	42.90	127.93	51.86 to 72.42	259,356	141,597	
<u>ALL</u>	62	70.65	71.25	58.91	22.96	120.95	35.87	138.92	62.39 to 75.55	248,402	146,322	

<b>AREA (MARKET)</b>											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
1	62	70.65	71.25	58.91	22.96	120.95	35.87	138.92	62.39 to 75.55	248,402	146,322	
<u>ALL</u>	62	70.65	71.25	58.91	22.96	120.95	35.87	138.92	62.39 to 75.55	248,402	146,322	

<b>95%MLU By Market Area</b>											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
<u>Dry</u>												
County	39	71.68	72.67	59.76	24.80	121.60	37.79	138.92	59.75 to 78.42	261,970	156,557	
1	39	71.68	72.67	59.76	24.80	121.60	37.79	138.92	59.75 to 78.42	261,970	156,557	
<u>Grass</u>												
County	10	71.59	69.59	70.67	13.98	98.47	51.60	84.46	55.02 to 82.98	106,703	75,404	
1	10	71.59	69.59	70.67	13.98	98.47	51.60	84.46	55.02 to 82.98	106,703	75,404	
<u>ALL</u>	62	70.65	71.25	58.91	22.96	120.95	35.87	138.92	62.39 to 75.55	248,402	146,322	

**25 Deuel**  
**AGRICULTURAL LAND**

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

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COV : 30.19  
 STD : 21.51  
 Avg. Abs. Dev : 16.22  
 MAX Sales Ratio : 138.92  
 MIN Sales Ratio : 35.87

95% Median C.I. : 62.39 to 75.55  
 95% Wgt. Mean C.I. : 51.18 to 66.63  
 95% Mean C.I. : 65.90 to 76.60

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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
<u>    </u> Dry <u>    </u>											
County	44	72.07	74.30	61.21	24.80	121.39	37.79	138.92	63.75 to 82.47	247,462	151,482
1	44	72.07	74.30	61.21	24.80	121.39	37.79	138.92	63.75 to 82.47	247,462	151,482
<u>    </u> Grass <u>    </u>											
County	11	70.76	67.91	69.48	15.39	97.74	51.07	84.46	51.60 to 82.98	103,275	71,753
1	11	70.76	67.91	69.48	15.39	97.74	51.07	84.46	51.60 to 82.98	103,275	71,753
<u>    </u> ALL <u>    </u>	62	70.65	71.25	58.91	22.96	120.95	35.87	138.92	62.39 to 75.55	248,402	146,322

## Deuel County 2013 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	AVG IRR
Deuel	1	N/A	1,220	1,220	1,175	1,000	1,000	1,000	800	1,146
Garden	1	N/A	1,150	1,100	1,050	1,000	1,000	1,000	1,000	1,025
Cheyenne	2	N/A	1,235	1,224	1,222	1,214	1,217	1,215	1,210	1,227
Cheyenne	3	N/A	1,700	1,685	1,670	1,665	1,660	1,655	1,650	1,691
Keith	2	N/A	1,340	N/A	1,280	1,230	1,230	1,185	1,185	1,275
Keith	3	2,320	2,316	2,210	2,209	2,140	2,139	2,090	2,073	2,248

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	AVG DRY
Deuel	1	N/A	560	555	475	475	400	400	350	510
Garden	1	N/A	525	465	415	415	415	415	415	484
Cheyenne	2	N/A	410	400	395	375	370	335	300	398
Cheyenne	3	N/A	425	425	425	415	400	340	335	417
Keith	2	N/A	845	N/A	715	655	655	620	620	792
Keith	3	1,000	916	800	715	655	655	620	620	825

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	AVG GRASS
Deuel	1	N/A	251	252	236	231	226	225	225	229
Garden	1	N/A	300	250	250	243	249	233	230	232
Cheyenne	2	N/A	318	313	290	297	248	251	206	255
Cheyenne	3	N/A	348	380	351	342	333	314	210	303
Keith	2	N/A	375	N/A	353	354	340	314	307	314
Keith	3	365	374	362	355	354	334	327	307	329

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



## 2013 Correlation Section for Deuel County

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### A. Agricultural Land

Deuel County, located in the southeast corner of the Panhandle, has a total land area of 441 square miles, and its basic economy is agricultural-based. Agricultural land consists of approximately 27% grass land, 65% dry and 8% irrigated. The County has no identified unique market areas and lies within the South Platte NRD (SPNRD), part of the Platte River Basin. This NRD, like others within the Platte River Basin, “use regulation such as moratoriums on new well drilling in fully appropriated areas or require well metering and limit ground water pumping as part of their long-term ground water management plans for protecting the basin’s stream flows.” (from Platte River Basin web site). Further, “allocations of ground water used for irrigation will change in some areas beginning in the 2013 growing season...Continuing low ground water levels in portions of the SPNRD, particularly the tablelands of Kimball and Cheyenne Counties, remained among the top concerns throughout the process.”(taken from the South Platte NRD web site).

Counties contiguous to Deuel are Garden to the north, Keith to the east, and Cheyenne County to the west. The southern portion of Deuel County borders the State of Colorado.

Preliminary analysis of the agricultural sales sample revealed that there was time non-proportionality among the three years of the sales study. Twenty-four sales occurred during the second year of the study, while only thirteen sales occurred during the first and third years of the timeframe of the study period. Representativeness by Majority Land Use was already balanced. Twelve comparable sales were utilized (six each for years one and three) and this produced a time proportional sample that maintained MLU balance.

A statistical profile of sixty-two qualified sales was used to determine the level of value in Deuel County. The calculated median for the County is 71% and is given support by a coefficient of dispersion of 23%. Breakdown of the sample by 95% Majority Land use indicates thirty-nine dry sales with a median of 72% and a COD of 25%. There were ten 95% MLU grass sales and these reveal a median of 72%, with a supportive COD of 14% (all figures are rounded).

A review of the 2013 values applied to agricultural land compared to neighboring counties shows that for all three land classes, Deuel is quite similar value-wise to Garden County. On average, Deuel’s irrigated land class is lower than both Cheyenne and Keith’s two market areas. Deuel dry is on average higher than both Cheyenne market areas that border on the west, but is lower than Keith’s average dry values. Grass land in Deuel on average is lower than neighboring Cheyenne and Keith counties, but as previously mentioned, close to Garden. Assessment actions taken to address the rising agricultural market values in Deuel County are as follows: irrigated land was increased on average 49% (37-69%); the dry subclass received an average raise of 29% (17-48%); the two highest grass LCG’s were increased by 6% and the three lowest grass capability groups were lowered by 2%.

Based on consideration of all available information, the level of value is determined to be 71% of market value for the agricultural land class of property, and all subclasses are determined to be valued within acceptable range.

**2013 Correlation Section  
for Deuel County**

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There will be no non-binding recommendation made for the agricultural class of property in Deuel County.

**2013 Correlation Section  
for Deuel 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 Deuel 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 Deuel 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 Deuel 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 : 2,326</b>	<b>Value : 211,915,223</b>	<b>Growth 1,323,920</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>	47	87,651	0	0	3	17,330	50	104,981	
<b>02. Res Improve Land</b>	654	2,467,675	0	0	77	980,395	731	3,448,070	
<b>03. Res Improvements</b>	662	27,806,151	0	0	94	4,824,839	756	32,630,990	
<b>04. Res Total</b>	709	30,361,477	0	0	97	5,822,564	806	36,184,041	340,292
<b>% of Res Total</b>	87.97	83.91	0.00	0.00	12.03	16.09	34.65	17.07	25.70
<b>05. Com UnImp Land</b>	8	39,740	0	0	8	63,310	16	103,050	
<b>06. Com Improve Land</b>	99	909,279	0	0	25	431,730	124	1,341,009	
<b>07. Com Improvements</b>	106	15,162,980	0	0	26	3,524,233	132	18,687,213	
<b>08. Com Total</b>	114	16,111,999	0	0	34	4,019,273	148	20,131,272	219,816
<b>% of Com Total</b>	77.03	80.03	0.00	0.00	22.97	19.97	6.36	9.50	16.60
<b>09. Ind UnImp Land</b>	0	0	0	0	0	0	0	0	
<b>10. Ind Improve Land</b>	0	0	0	0	0	0	0	0	
<b>11. Ind Improvements</b>	0	0	0	0	0	0	0	0	
<b>12. Ind Total</b>	0	0	0	0	0	0	0	0	0
<b>% of Ind Total</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>13. Rec UnImp Land</b>	0	0	0	0	0	0	0	0	
<b>14. Rec Improve Land</b>	0	0	0	0	0	0	0	0	
<b>15. Rec Improvements</b>	0	0	0	0	0	0	0	0	
<b>16. Rec Total</b>	0	0	0	0	0	0	0	0	0
<b>% of Rec Total</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Res &amp; Rec Total</b>	709	30,361,477	0	0	97	5,822,564	806	36,184,041	340,292
<b>% of Res &amp; Rec Total</b>	87.97	83.91	0.00	0.00	12.03	16.09	34.65	17.07	25.70
<b>Com &amp; Ind Total</b>	114	16,111,999	0	0	34	4,019,273	148	20,131,272	219,816
<b>% of Com &amp; Ind Total</b>	77.03	80.03	0.00	0.00	22.97	19.97	6.36	9.50	16.60
<b>17. Taxable Total</b>	823	46,473,476	0	0	131	9,841,837	954	56,315,313	560,108
<b>% of Taxable Total</b>	86.27	82.52	0.00	0.00	13.73	17.48	41.01	26.57	42.31

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	0	0	0	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	0	0	0
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				0	0	0

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	77	1,913,350	77	1,913,350	0
24. Non-Producing	0	0	0	0	0	0	0	0	0
25. Total	0	0	0	0	77	1,913,350	77	1,913,350	0

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	73	0	40	113

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	1	2,340	0	0	942	98,097,910	943	98,100,250
28. Ag-Improved Land	0	0	0	0	388	37,613,138	388	37,613,138
29. Ag Improvements	0	0	0	0	352	17,973,172	352	17,973,172
30. Ag Total							1,295	153,686,560

Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	0	0.00	0	
32. HomeSite Improv Land	0	0.00	0	0	0.00	0	
33. HomeSite Improvements	0	0.00	0	0	0.00	0	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	0	0.00	0	
36. FarmSite Improv Land	0	0.00	0	0	0.00	0	
37. FarmSite Improvements	0	0.00	0	0	0.00	0	
38. FarmSite Total							
39. Road & Ditches	1	0.16	0	0	0.00	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
	Records	Acres	Value	Records	Acres	Value	Growth
31. HomeSite UnImp Land	9	23.23	98,580	9	23.23	98,580	
32. HomeSite Improv Land	184	200.85	1,703,730	184	200.85	1,703,730	
33. HomeSite Improvements	218	0.00	11,330,265	218	0.00	11,330,265	0
34. HomeSite Total				<b>227</b>	<b>224.08</b>	<b>13,132,575</b>	
35. FarmSite UnImp Land	19	39.12	45,080	19	39.12	45,080	
36. FarmSite Improv Land	264	1,018.66	1,475,348	264	1,018.66	1,475,348	
37. FarmSite Improvements	341	0.00	6,642,907	341	0.00	6,642,907	763,812
38. FarmSite Total				<b>360</b>	<b>1,057.78</b>	<b>8,163,335</b>	
39. Road & Ditches	1,127	3,813.29	0	1,128	3,813.45	0	
40. Other- Non Ag Use	36	445.94	681,485	36	445.94	681,485	
41. Total Section VI				<b>587</b>	<b>5,541.25</b>	<b>21,977,395</b>	<b>763,812</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	0	0.00	0	0	0.00	0

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	0.00	0.00%	0	0.00%	0.00
46. 1A	4,716.34	21.48%	5,753,955	22.86%	1,220.00
47. 2A1	5,626.40	25.62%	6,864,225	27.27%	1,220.00
48. 2A	5,502.34	25.06%	6,465,225	25.69%	1,175.00
49. 3A1	3,187.04	14.51%	3,187,040	12.66%	1,000.00
50. 3A	774.18	3.53%	774,180	3.08%	1,000.00
51. 4A1	2,016.28	9.18%	2,016,280	8.01%	1,000.00
52. 4A	134.52	0.61%	107,620	0.43%	800.03
53. Total	21,957.10	100.00%	25,168,525	100.00%	1,146.26
<b>Dry</b>					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	46,517.78	26.41%	26,050,000	28.99%	560.00
56. 2D1	53,588.39	30.43%	29,741,580	33.10%	555.00
57. 2D	14,274.78	8.10%	6,780,605	7.55%	475.01
58. 3D1	36,152.96	20.53%	17,172,765	19.11%	475.00
59. 3D	8,917.55	5.06%	3,567,050	3.97%	400.00
60. 4D1	14,309.26	8.12%	5,723,720	6.37%	400.00
61. 4D	2,368.66	1.34%	829,070	0.92%	350.02
62. Total	176,129.38	100.00%	89,864,790	100.00%	510.22
<b>Grass</b>					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	2,023.72	2.78%	506,975	3.04%	250.52
65. 2G1	5,036.59	6.92%	1,266,765	7.60%	251.51
66. 2G	8,287.27	11.39%	1,955,260	11.73%	235.94
67. 3G1	3,401.70	4.68%	784,140	4.70%	230.51
68. 3G	2,698.68	3.71%	611,220	3.67%	226.49
69. 4G1	15,435.30	21.22%	3,473,020	20.83%	225.01
70. 4G	35,868.63	49.30%	8,078,470	48.44%	225.22
71. Total	72,751.89	100.00%	16,675,850	100.00%	229.22
<b>Irrigated Total</b>					
Irrigated Total	21,957.10	8.10%	25,168,525	19.11%	1,146.26
<b>Dry Total</b>					
Dry Total	176,129.38	64.96%	89,864,790	68.23%	510.22
<b>Grass Total</b>					
Grass Total	72,751.89	26.83%	16,675,850	12.66%	229.22
72. Waste	0.00	0.00%	0	0.00%	0.00
73. Other	310.38	0.11%	0	0.00%	0.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	271,148.75	100.00%	131,709,165	100.00%	485.75

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
<b>76. Irrigated</b>	1.99	2,340	0.00	0	21,955.11	25,166,185	21,957.10	25,168,525
<b>77. Dry Land</b>	0.00	0	0.00	0	176,129.38	89,864,790	176,129.38	89,864,790
<b>78. Grass</b>	0.00	0	0.00	0	72,751.89	16,675,850	72,751.89	16,675,850
<b>79. Waste</b>	0.00	0	0.00	0	0.00	0	0.00	0
<b>80. Other</b>	0.00	0	0.00	0	310.38	0	310.38	0
<b>81. Exempt</b>	0.00	0	0.00	0	0.00	0	0.00	0
<b>82. Total</b>	<b>1.99</b>	<b>2,340</b>	<b>0.00</b>	<b>0</b>	<b>271,146.76</b>	<b>131,706,825</b>	<b>271,148.75</b>	<b>131,709,165</b>

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
<b>Irrigated</b>	21,957.10	8.10%	25,168,525	19.11%	1,146.26
<b>Dry Land</b>	176,129.38	64.96%	89,864,790	68.23%	510.22
<b>Grass</b>	72,751.89	26.83%	16,675,850	12.66%	229.22
<b>Waste</b>	0.00	0.00%	0	0.00%	0.00
<b>Other</b>	310.38	0.11%	0	0.00%	0.00
<b>Exempt</b>	0.00	0.00%	0	0.00%	0.00
<b>Total</b>	<b>271,148.75</b>	<b>100.00%</b>	<b>131,709,165</b>	<b>100.00%</b>	<b>485.75</b>

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

25 Deuel

	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	35,434,703	36,184,041	749,338	2.11%	340,292	1.15%
02. Recreational	0	0	0		0	
03. Ag-Homesite Land, Ag-Res Dwelling	12,541,042	13,132,575	591,533	4.72%	0	4.72%
<b>04. Total Residential (sum lines 1-3)</b>	<b>47,975,745</b>	<b>49,316,616</b>	<b>1,340,871</b>	<b>2.79%</b>	<b>340,292</b>	<b>2.09%</b>
05. Commercial	20,080,131	20,131,272	51,141	0.25%	219,816	-0.84%
06. Industrial	0	0	0		0	
07. Ag-Farmsite Land, Outbuildings	5,720,960	8,163,335	2,442,375	42.69%	763,812	29.34%
08. Minerals	3,815,920	1,913,350	-1,902,570	-49.86	0	-49.86
<b>09. Total Commercial (sum lines 5-8)</b>	<b>29,617,011</b>	<b>30,207,957</b>	<b>590,946</b>	<b>2.00%</b>	<b>983,628</b>	<b>-1.33%</b>
<b>10. Total Non-Agland Real Property</b>	<b>77,592,756</b>	<b>80,206,058</b>	<b>2,613,302</b>	<b>3.37%</b>	<b>1,323,920</b>	<b>1.66%</b>
11. Irrigated	16,769,550	25,168,525	8,398,975	50.08%		
12. Dryland	78,506,895	89,864,790	11,357,895	14.47%		
13. Grassland	16,497,965	16,675,850	177,885	1.08%		
14. Wasteland	2,205	0	-2,205	-100.00%		
15. Other Agland	30,485	0	-30,485	-100.00%		
<b>16. Total Agricultural Land</b>	<b>111,807,100</b>	<b>131,709,165</b>	<b>19,902,065</b>	<b>17.80%</b>		
<b>17. Total Value of all Real Property</b> (Locally Assessed)	<b>189,399,856</b>	<b>211,915,223</b>	<b>22,515,367</b>	<b>11.89%</b>	<b>1,323,920</b>	<b>11.19%</b>

**2013 Plan of Assessment for Deuel County Assessor's Office**  
**Assessment Years 2013, 2014 and 2015**  
**Dated: June 15, 2012**

Plan of Assessment Requirements:

Pursuant to Neb. Laws 2005, LB 263, Section 9, on or before June 15 each year, the assessor shall prepare a plan of assessment, (herein after referred to as the "plan"), 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 shall be mailed to the Department of Property Assessment and Taxation 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 the 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) 92-100% of actual value for all classes of real property excluding agricultural and horticultural land;
- 2) 68-75% of actual value for agricultural and horticultural land; and
- 3) 68-75% of actual value for agricultural and horticultural land which meets the qualifications for special valuation under 77-1344 and 750% of its recapture value as defined in 77-1343 when special valuation is disqualified for special valuation under 77-1347.

Reference, Neb. Rev. Stat. 77-201 (R. S. Supp 2004)

General Description of Real Property in Deuel County:

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

	Parcels	% of Total Parcels	% of Taxable Value Base
Residential	808	34.92%	18.68%
Commercial	147	6.35%	10.64%
Mineral	75	3.24%	2.01%
Agricultural	1284	55.49%	68.67%
Total	2314	100.00%	100.00%

Agricultural land taxable acres – 269,786.70

New property: For assessment year 2012, 28 building permits and/or information statements were filed for new property construction/additions in the county. The total growth was \$563,036.

Current Resources:

- A) The Deuel County Assessor’s office has a staff of 3 that includes Assessor Jean Timm, Deputy Marjorie Radke and Clerk Marica Schievelbein. This office had an adopted budget for 2012-2013 of \$110,600. The cost for required training for the assessor and deputy has been incorporated into the budget. To date, the assessor and the deputy have sufficient hours to meet the 60-hour requirement.
- B) The cadastral map was redone in 1997 and is updated monthly by the staff. All rural improved records contain an aerial photo taken in 1987. It is unknown what year the overlays were created.
- C) We have signed a contract with GIS Workshop and are working to verify the information in the cadastral books. We plan to have the GIS program in operation by January 1, 2013.
- D) We will be contracting with Dickinson Surveyors to set the boundaries for accretion land along the South Platte River.
- E) We converted to the new MIPS PC-ADMIN program in September 2010.
- F) The property record cards are current and exceed the standards set by the department. Each record contains all required information, an index, current valuation sheet, CAMA worksheet and sketch and color photos of improvements.

Current Assessment Procedures for Real Property:

- A) The Assessor processes the Real Estate Transfers, updates the property records and maintains the Sales Reference Book and the Land Sales Map. The assessor and clerk maintain the Cadastral Books.
- B) These steps are followed:
  - 1) Fill out Sales Worksheets, using the “Real Estate – Form 521 Electronic tab on PC-Admin.
  - 2) Save updates to Sales file and Property Record.

- 3) File copy of 521, worksheet and updated breakdown with photo in the appropriate section of sales file book
  - 4) Send out questionnaire, add returned questionnaires to Sales File
  - 5) Add the sale to the sales spreadsheet to update projected sales ratios
  - 6) File update property breakdown sheet in record card.
  - 7) Update rolodex
  - 8) Update record label
  - 9) Update the Ag Sales Map
  - 10) Update the Cadastral Map
  - 11) Update GIS, if necessary
  - 12) Mail 521's to PAT by the 15<sup>th</sup> of the following month
- C) Data collection is completed by the Deputy and clerk. Improvements are priced by the Deputy using the current CAMA program (Cost Approach). We are currently using a 2007 pricing table.
  - D) The Assessor reviews the sales ratios to determine if any assessment action is needed.
  - E) The Assessor reviews assessment/sale ratios with the liaison after assessment actions are completed and discusses areas of concern.
  - F) The Assessor is responsible for Public Notices and maintains a file of all publications.

Other functions performed by the Assessor's office, but not limited to:

1. The Assessor makes all ownership changes. Record maintenance and mapping updates are the responsibility of the entire staff.
2. The Assessor is responsible for the filing of all Administrative Reports required by law/regulation:
  - a. Abstracts (Real and Personal)
  - b. Assessor Survey
  - c. Sales information to PA&T rosters and annual Assessed Value Update with the Abstract
  - d. Certification of Value to Political Subdivisions
  - e. School District Taxable Value Report
  - f. Homestead Exemption Tax Loss Report (in conjunction with Treasurer)
  - g. Certificate of Taxes Levied Report
  - h. Report of all Exempt Property and Taxable Government Owned Property
  - i. Annual Plan of Assessment Report
3. Personal Property - The entire staff administers the annual filings of schedules. The assessor prepares subsequent notices for incomplete filings or failure to file and penalties applied, as required.
4. Permissive Exemptions - The assessor administers the annual filings of applications for new or continued exempt use, reviews and makes recommendations to the county board.
5. Taxable Government Owned Property - the annual review of government owned property not used for public purpose and the sending of notices of intent to tax is the responsibility of the assessor.

6. Homestead Exemptions – The entire staff assists the taxpayer with the annual filings of application. The assessor approves or denies each application based on the value of the property and sends out taxpayer notifications.
7. Centrally Assessed – The assessor reviews the valuations as certified by PA&T for railroads and public service entities, establishes assessment records and tax billing for the tax list.
8. Tax Districts and Tax Rates – The assessor prepares the tax lists and certifies it to the County Treasurer for real property, personal property and centrally assessed property.
9. Tax List Corrections - The assessor and/or the deputy prepares and presents the tax list correction documents for county board approval and delivers the corrections to the Treasurer.
10. County Board of Equalizations – The assessor provides information regarding protest and attends the county board of equalization meetings for these protests.
11. TERC Appeals – The assessor prepares information and attends taxpayer appeal hearings before TERC. It is the assessor’s duty to defend the valuation established by the assessor’s office.
12. Education – The Assessor and the Deputy Assessor will attend meetings, workshops and educational classes to obtain the required 60 hours of continuing education to maintain their assessor certification.

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

<u>Property Class</u>	<u>Median</u>	<u>COD</u>	<u>PRD</u>
Residential	93%	14.86	100.13
Commercial	N/A	N/A	N/A
Agricultural	70%	18.46	103.11

**Assessment Action Planned for Assessment Year 2013:**

Residential:

We will continue to monitor Residential properties for changes and sales.

We will complete the reappraisal of all rural residences and agricultural improvements and are using a spreadsheet created by the Deputy to assure uniformity in the assessment of all improvements.

Commercial and Agricultural Land:

We will continue to monitor Commercial/Agricultural land sales.

**Action Planned for Assessment Year 2014:**

Residential:

We will continue to monitor Residential properties for changes and sales.

We are using a spreadsheet created by the Deputy to assure uniformity in the assessment of all rural improvements. Valuations of all rural properties will be updated by March 19, 2013.

Commercial and Agricultural Land:

We will continue to monitor Commercial/Agricultural land sales. We will be working with GIS Workshop to complete the mapping and implementation of the program.

We plan to have the county website (Nebraska Taxes Online) completed and accessible to the public by December 31, 2013.

This year completes the 6 year review cycle.

**Action Planned for Assessment Year 2015:**

Residential:

We will continue to monitor Residential properties for changes and sales. 2015 is the beginning of the 2<sup>nd</sup> cycle of the 6-year property review. Valuations of all properties reviewed by December 31, 2013 will be updated by March 19, 2014.

Commercial and Agricultural Land:

We will continue to monitor Commercial/Agricultural land sales.

Respectfully submitted,  
Jean M. Timm, Deuel County Assessor  
Dated: 06-15-2012

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Signed and submitted to:  
Deuel County Board of Equalization

## 2013 Assessment Survey for Deuel County

### A. Staffing and Funding Information

1.	<b>Deputy(ies) on staff:</b>
	One
2.	<b>Appraiser(s) on staff:</b>
	None
3.	<b>Other full-time employees:</b>
	One
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>
	\$110,600
7.	<b>Adopted budget, or granted budget if different from above:</b>
	Same
8.	<b>Amount of the total assessor's budget set aside for appraisal work:</b>
	\$9,035
9.	<b>If appraisal/reappraisal budget is a separate levied fund, what is that amount:</b>
	N/A
10.	<b>Part of the assessor's budget that is dedicated to the computer system:</b>
	\$8,500
11.	<b>Amount of the assessor's budget set aside for education/workshops:</b>
	\$4,250
12.	<b>Other miscellaneous funds:</b>
	\$3,950
13.	<b>Amount of last year's assessor's budget not used:</b>
	\$901.01

### B. Computer, Automation Information and GIS

1.	<b>Administrative software:</b>
	MIPS (PC-Admin)
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>
	The Assessor and her staff.
5.	<b>Does the county have GIS software?</b>
	The County is in the process of implementing the GIS system. Deuel County is

	creating complete records for each parcel.
6.	<b>Is GIS available to the public? If so, what is the web address?</b>
	Not at this time.
7.	<b>Who maintains the GIS software and maps?</b>
	GIS Workshop
8.	<b>Personal Property software:</b>
	MIPS (PC-Admin)

### 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>
	Big Springs & Chappell
4.	<b>When was zoning implemented?</b>
	The County as a whole, and Big Springs were zoned in 1975. Chappell was zoned in 2002.

### D. Contracted Services

1.	<b>Appraisal Services:</b>
	Pritchard & Abbott is contracted for the mineral appraisal valuations. The county's first commercial appraisal was completed under contract with Stanard Appraisal.
2.	<b>GIS Services:</b>
	GIS Workshop
3.	<b>Other services:</b>
	Dickenson Land Surveyors is working on the accretion land boundaries.

### E. Appraisal /Listing Services

1.	<b>Does the county employ outside help for appraisal or listing services?</b>
	Pritchard & Abbott.
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>
	Pritchard & Abbott is a certified appraisal firm for oil, gas and mineral interests.
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>
	Yes





# 2013 Certification for Deuel 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 Deuel 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



