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2013 Commission Summary for Morrill County

Residential Real Property - Current

Number of Sales	84	Median	100.09
Total Sales Price	\$4,630,685	Mean	113.53
Total Adj. Sales Price	\$4,660,185	Wgt. Mean	98.11
Total Assessed Value	\$4,571,925	Average Assessed Value of the Base	\$44,070
Avg. Adj. Sales Price	\$55,478	Avg. Assessed Value	\$54,428

Confidence Interval - Current

95% Median C.I	95.42 to 103.67
95% Wgt. Mean C.I	92.44 to 103.77
95% Mean C.I	102.65 to 124.41
% of Value of the Class of all Real Property Value in the	17.05
% of Records Sold in the Study Period	3.54
% of Value Sold in the Study Period	4.37

Residential Real Property - History

Year	Number of Sales	LOV	Median
2012	57	98	97.65
2011	70	97	97
2010	114	97	97
2009	155	93	93

2013 Commission Summary for Morrill County

Commercial Real Property - Current

Number of Sales	19	Median	95.90
Total Sales Price	\$967,958	Mean	91.70
Total Adj. Sales Price	\$967,958	Wgt. Mean	85.24
Total Assessed Value	\$825,052	Average Assessed Value of the Base	\$86,471
Avg. Adj. Sales Price	\$50,945	Avg. Assessed Value	\$43,424

Confidence Interval - Current

95% Median C.I	60.56 to 111.30
95% Wgt. Mean C.I	71.71 to 98.76
95% Mean C.I	75.76 to 107.64
% of Value of the Class of all Real Property Value in the County	5.29
% of Records Sold in the Study Period	5.07
% of Value Sold in the Study Period	2.54

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2012	11		97.45
2011	9	0	95
2010	12	94	94
2009	20	100	95

2013 Opinions of the Property Tax Administrator for Morrill County

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

Class	Level of Value	Quality of Assessment	Non-binding recommendation
Residential Real Property	100	Meets generally accepted mass appraisal practices.	No recommendation.
Commercial Real Property	*NEI	Meets generally accepted mass appraisal practices.	No recommendation.
Agricultural Land	70	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 Morrill County

Within the residential class for assessment year 2013 all annual pickup work was completed in a timely manner. All three towns of Bridgeport, Bayard, and Broadwater reported building permits and all of them were followed up on by reviewing each property and collecting or confirming the assessment data and taking photos.

Stanard Appraisal Service has been retained to consult with the county and assist when needed. The appraisal company reviewed the residential sales to confirm that the models built during the reappraisal did not need to be re-calibrated and that they were still working with the current market, as a result no major changes occurred for 2013.

2013 Residential Assessment Survey for Morrill County

1.	Valuation data collection done by:	
	Office and Stanard Appraisal Service.	
2.	List the valuation groupings recognized by the County and describe the unique characteristics of each:	
	<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>
	1	Bridgeport would be considered the main business district for the county, and would have a higher exposure to the market and highway traffic. There are enough sales to analyze the market on its own merits.
	2	Bayard has the closest proximity to Scottsbluff and enough sales to analyze its own market.
	3	Broadwater lies to the east of Bridgeport and there are no other villages within the county to compare it to, it is a market within itself.
	4	The rural market is a reflection of those wanting to live outside of town and enjoy the amenities of country living.
3.	List and describe the approach(es) used to estimate the market value of residential properties.	
	All three approaches will be looked at but the market will carry the most weight.	
4.	What is the costing year of the cost approach being used for each valuation grouping?	
	2008	
5.	If the cost approach is used, does the County develop the depreciation study(ies) based on local market information or does the county use the tables provided by the CAMA vendor?	
	The appraisal company will review the sales and determine the depreciation from the market. New construction will be pulled to compare to the factoring tables and the correct local cost multipliers will be inputted into the pricing. The sales will also be used as a guide to compare to the new construction for age and condition. Models will then be built, and sales charted, for a cost range per square foot (less depreciation, land and outbuildings) based on style, quality, age, condition and size. Adjustment factors will also be developed that can be applied for, but not limited to; basement, basement finish, garage, central air, and so on.	
6.	Are individual depreciation tables developed for each valuation grouping?	
	Yes	

7.	When were the depreciation tables last updated for each valuation grouping?
	2010
8.	When was the last lot value study completed for each valuation grouping?
	2010
9.	Describe the methodology used to determine the residential lot values?
	From the market a square foot method has been developed.

**62 Morrill
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 : 84
 Total Sales Price : 4,630,685
 Total Adj. Sales Price : 4,660,185
 Total Assessed Value : 4,571,925
 Avg. Adj. Sales Price : 55,478
 Avg. Assessed Value : 54,428

MEDIAN : 100
 WGT. MEAN : 98
 MEAN : 114
 COD : 28.43
 PRD : 115.72

COV : 44.82
 STD : 50.88
 Avg. Abs. Dev : 28.46
 MAX Sales Ratio : 319.60
 MIN Sales Ratio : 58.55

95% Median C.I. : 95.42 to 103.67
 95% Wgt. Mean C.I. : 92.44 to 103.77
 95% Mean C.I. : 102.65 to 124.41

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DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qtrts</u>											
01-OCT-10 To 31-DEC-10	3	96.38	101.75	97.14	05.90	104.75	95.90	112.97	N/A	70,300	68,292
01-JAN-11 To 31-MAR-11	6	98.20	98.86	98.71	11.23	100.15	82.22	124.14	82.22 to 124.14	72,325	71,395
01-APR-11 To 30-JUN-11	8	97.44	103.60	93.52	16.63	110.78	83.56	137.55	83.56 to 137.55	64,344	60,171
01-JUL-11 To 30-SEP-11	14	99.14	117.57	103.85	29.50	113.21	74.25	275.08	86.96 to 146.48	60,429	62,752
01-OCT-11 To 31-DEC-11	13	100.21	116.36	101.99	33.90	114.09	58.55	246.20	79.60 to 122.14	50,162	51,158
01-JAN-12 To 31-MAR-12	6	81.31	83.70	73.74	19.33	113.51	60.74	110.78	60.74 to 110.78	70,500	51,985
01-APR-12 To 30-JUN-12	21	103.67	120.06	100.61	32.23	119.33	69.66	319.60	95.00 to 113.12	43,967	44,235
01-JUL-12 To 30-SEP-12	13	98.13	125.16	102.55	38.12	122.05	68.60	298.12	88.05 to 127.79	50,476	51,760
<u>Study Yrs</u>											
01-OCT-10 To 30-SEP-11	31	98.26	108.81	99.38	20.50	109.49	74.25	275.08	90.85 to 104.54	64,697	64,295
01-OCT-11 To 30-SEP-12	53	100.21	116.29	97.14	33.22	119.71	58.55	319.60	92.44 to 106.07	50,087	48,656
<u>Calendar Yrs</u>											
01-JAN-11 To 31-DEC-11	41	100.02	111.72	100.27	25.53	111.42	58.55	275.08	89.36 to 104.54	59,678	59,837
<u>ALL</u>	84	100.09	113.53	98.11	28.43	115.72	58.55	319.60	95.42 to 103.67	55,478	54,428

VALUATION GROUPING

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	37	99.95	112.11	98.62	26.25	113.68	64.60	298.12	95.42 to 103.85	50,317	49,622
02	29	97.11	112.64	101.39	27.47	111.10	58.55	319.60	89.36 to 108.98	55,655	56,429
03	9	127.54	152.13	132.90	34.75	114.47	100.21	246.20	101.80 to 218.37	24,717	32,848
04	9	79.60	83.63	83.56	13.96	100.08	60.74	110.86	74.25 to 102.38	106,889	89,315
<u>ALL</u>	84	100.09	113.53	98.11	28.43	115.72	58.55	319.60	95.42 to 103.67	55,478	54,428

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	84	100.09	113.53	98.11	28.43	115.72	58.55	319.60	95.42 to 103.67	55,478	54,428
06											
07											
<u>ALL</u>	84	100.09	113.53	98.11	28.43	115.72	58.55	319.60	95.42 to 103.67	55,478	54,428

62 Morrill
RESIDENTIAL

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MEAN : 114
COD : 28.43
PRD : 115.72

COV : 44.82
STD : 50.88
Avg. Abs. Dev : 28.46
MAX Sales Ratio : 319.60
MIN Sales Ratio : 58.55

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95% Wgt. Mean C.I. : 92.44 to 103.77
95% Mean C.I. : 102.65 to 124.41

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SALE PRICE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
<u>Low \$ Ranges</u>												
Less Than 5,000	2	188.23	188.23	252.66	46.14	74.50	101.38	275.08	N/A	15,500	39,163	
Less Than 15,000	10	125.26	163.13	180.86	47.76	90.20	98.13	298.12	100.21 to 275.08	10,145	18,348	
Less Than 30,000	30	113.29	149.29	142.39	44.69	104.85	58.55	319.60	103.64 to 157.77	18,328	26,097	
<u>Ranges Excl. Low \$</u>												
Greater Than 4,999	82	99.99	111.71	97.07	27.00	115.08	58.55	319.60	95.00 to 103.67	56,453	54,800	
Greater Than 14,999	74	97.69	106.83	96.26	24.23	110.98	58.55	319.60	91.24 to 103.48	61,605	59,303	
Greater Than 29,999	54	93.53	93.66	92.18	14.00	101.61	60.74	128.35	86.96 to 99.76	76,117	70,167	
<u>Incremental Ranges</u>												
0 TO 4,999	2	188.23	188.23	252.66	46.14	74.50	101.38	275.08	N/A	15,500	39,163	
5,000 TO 14,999	8	125.26	156.85	149.26	42.36	105.09	98.13	298.12	98.13 to 298.12	8,806	13,145	
15,000 TO 29,999	20	113.29	142.38	133.68	40.64	106.51	58.55	319.60	103.48 to 173.63	22,420	29,972	
30,000 TO 59,999	19	98.26	95.76	95.19	10.97	100.60	69.66	124.57	85.85 to 104.13	47,200	44,928	
60,000 TO 99,999	25	88.05	94.08	93.53	14.89	100.59	68.60	128.35	84.02 to 100.16	76,041	71,125	
100,000 TO 149,999	8	95.26	89.98	89.76	15.84	100.25	60.74	110.86	60.74 to 110.86	116,313	104,405	
150,000 TO 249,999	2	83.22	83.22	84.30	09.18	98.72	75.58	90.85	N/A	191,000	161,008	
250,000 TO 499,999												
500,000 TO 999,999												
1,000,000 +												
<u>ALL</u>	84	100.09	113.53	98.11	28.43	115.72	58.55	319.60	95.42 to 103.67	55,478	54,428	

**2013 Correlation Section
for Morrill County**

A. Residential Real Property

Morrill County has a total countywide population of approximately 5,000. The residential market is influenced by job opportunities, retail services, and a strong agricultural economy. The residential market is more stable within Bridgeport, the county seat with a population of approximately 1500. The residential market in Bayard (pop. 1200) is not as strong but somewhat stable because it is within a reasonable distance to areas with better job markets such as Bridgeport, Gering or Scottsbluff. Because of the scarcity of goods and services in Broadwater (pop. 128) the residential market is in a declining mode.

The statistical sampling of 84 residential sales will be considered an adequate and reliable sample for the measurement of the residential class of real property in Morrill County. A sales verification process is in place, and a review of the non-qualified sales gives confidence that all arm's length sales are being used. There is a close relationship between two of the measures of central tendency, the median and the weighted mean, the mean is above the acceptable standard but is being affected by outliers and the unorganized market and economic trends. The qualitative measures are above the prescribed parameters as set out in the International Association of Assessing Officers (IAAO) standards. The low dollar sales and the varying economic conditions within the residential market are having an effect on these measures.

Stanard Appraisal Services confirmed that the models that were built during the reappraisal did not need to be re-calibrated and were still working with the current residential market. The annual residential pickup work was completed in a timely manner.

The Department of Revenue, Property Assessment Division has implemented a cyclical analysis of one-third of the counties within the state per year to systematically review assessment practices. Morrill County was one of those selected for review in 2012 and it has been confirmed that the assessment actions are reliable and are being applied consistently. Therefore, it is believed there is uniform and proportionate treatment within the residential class.

Based on the consideration of all available information, the level of value is determined to be 100% of market value for the residential class of real property.

**2013 Correlation Section
for Morrill County**

B. Analysis of Sales Verification

Neb. Rev. Stat. § 77-1327(2) (2011) provides that all sales are deemed to be arms length transactions unless determined to be otherwise under professionally accepted mass appraisal techniques. The county assessor is responsible for the qualification of the sales included in the state sales file.

The Standard on Ratio Studies, International Association of Assessing Officials (2010), indicates that excessive trimming (the arbitrary exclusion or adjustment of arms length transactions) may indicate an attempt to inappropriately exclude arms length transactions to create the appearance of a higher level of value and quality of assessment. The sales file, in a case of excess trimming, will fail to properly represent the level of value and quality of assessment of the population of real property.

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

**2013 Correlation Section
for Morrill County**

C. Measures of Central Tendency

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

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

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

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

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

**2013 Correlation Section
for Morrill County**

D. Analysis of Quality of Assessment

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

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

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

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

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

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

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

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

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

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 Morrill County**

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 Morrill County

Within the commercial class for assessment year 2013 all annual pickup work was completed in a timely manner.

Stanard Appraisal Service has been retained to consult with the county and assist when needed. The appraisal company reviewed the commercial sales to confirm that the models built during the reappraisal did not need to be re-calibrated and that they were still working with the current market, as a result no major changes occurred for 2013.

2013 Commercial Assessment Survey for Morrill County

1.	Valuation data collection done by:	
	Office staff and Stanard Appraisal Service.	
2.	List the valuation groupings recognized in the County and describe the unique characteristics of each:	
	<u>Valuation Grouping</u>	<u>Description of unique characteristics</u> - <i>Each town is different in size, economy, and job availability.</i>
	1	Bridgeport would be considered the main business district for the county, and would have a higher exposure to the market and highway traffic. There are enough sales to analyze the market on its own merits.
	2	Bayard still has several established businesses and the closest proximity to Scottsbluff. Because of the distance to Scottsbluff, the startup of new businesses has been attempted but more often than not they do not survive.
	3	Broadwater lies to the east of Bridgeport and there are no other villages within the county to compare it to. The closest like village would be Lisco in Garden County to the east of Morrill.
	4	The rural market would be somewhat specialized with sugar beets, corn and an ethanol plant. The sugar beet factory in Morrill county has closed down, the closest processing plant now is in Scottsbluff.
3.	List and describe the approach(es) used to estimate the market value of commercial properties.	
	All three approaches will be looked at, but primarily the market and income approaches will carry the most weight.	
3a.	Describe the process used to determine the value of unique commercial properties.	
	Stanard Appraisal Service has valued the unique commercial properties, such as the ethanol plant, feedlots, and elevator facilities.	
4.	What is the costing year of the cost approach being used for each valuation grouping?	
	2008	
5.	If the cost approach is used, does the County develop the depreciation study(ies) based on local market information or does the county use the tables provided by the CAMA vendor?	
	Models are built from the market.	

6.	Are individual depreciation tables developed for each valuation grouping?
	Yes
7.	When were the depreciation tables last updated for each valuation grouping?
	2010
8.	When was the last lot value study completed for each valuation grouping?
	2010
9.	Describe the methodology used to determine the commercial lot values.
	From the market a square foot method will be developed.

62 Morrill
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 : 19
Total Sales Price : 967,958
Total Adj. Sales Price : 967,958
Total Assessed Value : 825,052
Avg. Adj. Sales Price : 50,945
Avg. Assessed Value : 43,424

MEDIAN : 96
WGT. MEAN : 85
MEAN : 92
COD : 27.10
PRD : 107.58

COV : 36.07
STD : 33.08
Avg. Abs. Dev : 25.99
MAX Sales Ratio : 159.30
MIN Sales Ratio : 37.80

95% Median C.I. : 60.56 to 111.30
95% Wgt. Mean C.I. : 71.71 to 98.76
95% Mean C.I. : 75.76 to 107.64

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DATE OF SALE *											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
<u>Qtrts</u>												
01-OCT-09 To 31-DEC-09	1	97.45	97.45	97.45	00.00	100.00	97.45	97.45	N/A	10,000	9,745	
01-JAN-10 To 31-MAR-10												
01-APR-10 To 30-JUN-10	2	93.82	93.82	89.05	18.63	105.36	76.34	111.30	N/A	137,500	122,450	
01-JUL-10 To 30-SEP-10												
01-OCT-10 To 31-DEC-10	2	115.15	115.15	106.73	15.57	107.89	97.22	133.08	N/A	24,500	26,150	
01-JAN-11 To 31-MAR-11	1	145.00	145.00	145.00	00.00	100.00	145.00	145.00	N/A	4,000	5,800	
01-APR-11 To 30-JUN-11	2	96.67	96.67	98.49	05.10	98.15	91.74	101.60	N/A	36,500	35,950	
01-JUL-11 To 30-SEP-11	2	107.60	107.60	71.44	48.06	150.62	55.89	159.30	N/A	33,254	23,758	
01-OCT-11 To 31-DEC-11	1	65.57	65.57	65.57	00.00	100.00	65.57	65.57	N/A	45,450	29,800	
01-JAN-12 To 31-MAR-12	3	60.56	73.79	86.47	28.19	85.34	54.80	106.00	N/A	57,667	49,867	
01-APR-12 To 30-JUN-12	2	88.27	88.27	91.76	08.66	96.20	80.63	95.90	N/A	48,000	44,046	
01-JUL-12 To 30-SEP-12	3	53.03	70.00	71.25	51.14	98.25	37.80	119.17	N/A	58,667	41,800	
<u>Study Yrs</u>												
01-OCT-09 To 30-SEP-10	3	97.45	95.03	89.35	11.95	106.36	76.34	111.30	N/A	95,000	84,882	
01-OCT-10 To 30-SEP-11	7	101.60	111.98	92.21	27.07	121.44	55.89	159.30	55.89 to 159.30	27,501	25,359	
01-OCT-11 To 30-SEP-12	9	65.57	74.83	80.11	33.12	93.41	37.80	119.17	53.03 to 106.00	54,494	43,655	
<u>Calendar Yrs</u>												
01-JAN-10 To 31-DEC-10	4	104.26	104.49	91.73	16.99	113.91	76.34	133.08	N/A	81,000	74,300	
01-JAN-11 To 31-DEC-11	6	96.67	103.18	82.04	33.23	125.77	55.89	159.30	55.89 to 159.30	31,493	25,836	
<u>ALL</u>	19	95.90	91.70	85.24	27.10	107.58	37.80	159.30	60.56 to 111.30	50,945	43,424	

VALUATION GROUPING											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
01	8	96.56	99.95	85.24	28.21	117.26	53.03	159.30	53.03 to 159.30	59,431	50,657	
02	11	91.74	85.71	85.24	26.92	100.55	37.80	145.00	54.80 to 111.30	44,773	38,163	
<u>ALL</u>	19	95.90	91.70	85.24	27.10	107.58	37.80	159.30	60.56 to 111.30	50,945	43,424	

PROPERTY TYPE *											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
02	1	55.89	55.89	55.89	00.00	100.00	55.89	55.89	N/A	56,508	31,585	
03	18	96.56	93.69	87.06	26.11	107.62	37.80	159.30	65.57 to 111.30	50,636	44,082	
04												
<u>ALL</u>	19	95.90	91.70	85.24	27.10	107.58	37.80	159.30	60.56 to 111.30	50,945	43,424	

62 Morrill
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 : 19
Total Sales Price : 967,958
Total Adj. Sales Price : 967,958
Total Assessed Value : 825,052
Avg. Adj. Sales Price : 50,945
Avg. Assessed Value : 43,424

MEDIAN : 96
WGT. MEAN : 85
MEAN : 92
COD : 27.10
PRD : 107.58

COV : 36.07
STD : 33.08
Avg. Abs. Dev : 25.99
MAX Sales Ratio : 159.30
MIN Sales Ratio : 37.80

95% Median C.I. : 60.56 to 111.30
95% Wgt. Mean C.I. : 71.71 to 98.76
95% Mean C.I. : 75.76 to 107.64

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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
Low \$ Ranges											
Less Than 5,000	1	145.00	145.00	145.00	00.00	100.00	145.00	145.00	N/A	4,000	5,800
Less Than 15,000	4	139.04	133.71	131.82	13.26	101.43	97.45	159.30	N/A	9,250	12,194
Less Than 30,000	7	97.45	109.68	97.83	29.97	112.11	60.56	159.30	60.56 to 159.30	14,857	14,534
Ranges Excl. Low \$											
Greater Than 4,999	18	93.82	88.74	84.99	26.33	104.41	37.80	159.30	60.56 to 106.00	53,553	45,514
Greater Than 14,999	15	80.63	80.50	83.38	26.37	96.55	37.80	119.17	55.89 to 101.60	62,064	51,752
Greater Than 29,999	12	86.12	81.22	83.72	27.84	97.01	37.80	119.17	54.80 to 106.00	71,997	60,276
Incremental Ranges											
0 TO 4,999	1	145.00	145.00	145.00	00.00	100.00	145.00	145.00	N/A	4,000	5,800
5,000 TO 14,999	3	133.08	129.94	130.23	15.49	99.78	97.45	159.30	N/A	11,000	14,325
15,000 TO 29,999	3	80.63	77.64	79.05	12.89	98.22	60.56	91.74	N/A	22,333	17,655
30,000 TO 59,999	6	60.73	68.81	67.19	31.81	102.41	37.80	101.60	37.80 to 101.60	47,993	32,248
60,000 TO 99,999	3	95.90	89.37	88.59	22.99	100.88	53.03	119.17	N/A	65,333	57,876
100,000 TO 149,999	2	108.65	108.65	108.59	02.44	100.06	106.00	111.30	N/A	102,500	111,300
150,000 TO 249,999	1	76.34	76.34	76.34	00.00	100.00	76.34	76.34	N/A	175,000	133,600
250,000 TO 499,999											
500,000 TO 999,999											
1,000,000 +											
ALL	19	95.90	91.70	85.24	27.10	107.58	37.80	159.30	60.56 to 111.30	50,945	43,424

OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Blank	1	76.34	76.34	76.34	00.00	100.00	76.34	76.34	N/A	175,000	133,600
300	1	55.89	55.89	55.89	00.00	100.00	55.89	55.89	N/A	56,508	31,585
344	2	114.49	114.49	101.72	16.24	112.55	95.90	133.08	N/A	41,500	42,214
349	1	54.80	54.80	54.80	00.00	100.00	54.80	54.80	N/A	50,000	27,400
350	1	65.57	65.57	65.57	00.00	100.00	65.57	65.57	N/A	45,450	29,800
353	4	78.89	92.53	74.48	45.29	124.23	53.03	159.30	N/A	32,500	24,208
384	1	80.63	80.63	80.63	00.00	100.00	80.63	80.63	N/A	26,000	20,965
406	3	101.60	112.78	100.91	17.47	111.76	91.74	145.00	N/A	25,667	25,900
426	1	119.17	119.17	119.17	00.00	100.00	119.17	119.17	N/A	60,000	71,500
442	1	37.80	37.80	37.80	00.00	100.00	37.80	37.80	N/A	50,000	18,900
528	1	97.45	97.45	97.45	00.00	100.00	97.45	97.45	N/A	10,000	9,745
531	2	108.65	108.65	108.59	02.44	100.06	106.00	111.30	N/A	102,500	111,300
ALL	19	95.90	91.70	85.24	27.10	107.58	37.80	159.30	60.56 to 111.30	50,945	43,424

**2013 Correlation Section
for Morrill County**

A. Commercial Real Property

The commercial market in Morrill County is influenced by job opportunities, retail services, and a strong agricultural economy made up of younger and older generations. The commercial market appears to be more stable within Bridgeport with the ethanol plant, grain elevator and fertilizer plant, implement dealership, four banks and two grocery stores, while in Bayard the market appears to be stale to declining with the loss of businesses. The job market in Bayard is becoming scarce, causing people to look toward Scottsbluff for work and cheaper products. In Broadwater the commercial market has become non-existent.

The statistical sampling for the commercial class of real property is made up of 19 sales and will not be relied upon to determine a level of value for Morrill County. A sales verification process is in place and a review of the non-qualified sales was conducted, there is confidence that all arm's length sales are being used. In reviewing the overall data for measurement purposes the overall median is at an acceptable level of value, the qualitative measures are above the prescribed ranges within the IAAO standards. Further stratification of the sample by occupancy codes displays eleven different codes. The measurement of these small samples is unrealistic, and because there is not a test to determine if each occupancy code listed is representative of the population these measures are insignificant. A level of value for the commercial class of property cannot be made without a reasonable degree of certainty that the commercial sample is adequate and representative of the commercial population as a whole.

Stanard Appraisal Services confirmed that the models they had built during the reappraisal did not need to be calibrated and that they were still working with the current commercial market. The annual commercial pickup work was completed for assessment year 2013.

The Department of Revenue, Property Assessment Division has implemented a cyclical analysis of one-third of the counties within the state per year to systematically review assessment practices. Morrill County was one of those selected for review in 2012 and it has been confirmed that the assessment actions are reliable and are being applied consistently. Therefore, it is believed there is uniform and proportionate treatment within the residential class.

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

**2013 Correlation Section
for Morrill County**

B. Analysis of Sales Verification

Neb. Rev. Stat. § 77-1327(2) (2011) provides that all sales are deemed to be arms length transactions unless determined to be otherwise under professionally accepted mass appraisal techniques. The county assessor is responsible for the qualification of the sales included in the state sales file.

The Standard on Ratio Studies, International Association of Assessing Officials (2010), indicates that excessive trimming (the arbitrary exclusion or adjustment of arms length transactions) may indicate an attempt to inappropriately exclude arms length transactions to create the appearance of a higher level of value and quality of assessment. The sales file, in a case of excess trimming, will fail to properly represent the level of value and quality of assessment of the population of real property.

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

2013 Correlation Section for Morrill County

C. Measures of Central Tendency

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

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

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

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

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

**2013 Correlation Section
for Morrill County**

D. Analysis of Quality of Assessment

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

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

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

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

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

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

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

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

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

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 Morrill County**

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 Morrill County

The agricultural land market was analyzed for 2013, each market area (2, 3 and 4) was analyzed on its own importance and the county as a whole was reviewed. Research was expanded to the adjoining counties of Box Butte, Sheridan, Garden, Cheyenne, Banner, Scottsbluff and Sioux for comparable sales unique to the market area it adjoined.

Modifications were made to the land values in each market area as identified in the agricultural analysis. Sales containing accretion lands were reviewed, and the value was set at 100% of market value on accretion only. It is anticipated that Morrill County will have special value in 2014.

For assessment year 2014, work is continuing with the anticipation of having all GIS information loaded onto the county's MIPS CAMA/administrative computer system and to go online with it. The county is so saturated with small agricultural parcels that it has been difficult and very time consuming to research these parcels and verify that data is accurate. The county utilizes GIS Workshop and is fortunate in that the appointed deputy assessor is also well versed in GIS mapping, this individual will definitely benefit the county in getting this work completed.

2013 Agricultural Assessment Survey for Morrill County

1.	Valuation data collection done by:	
	Office staff and Stanard Appraisal Services	
2.	List each market area, and describe the location and the specific characteristics that make each unique.	
	Market Area	Description of unique characteristics
		Market area 1 was merged with 2 since most feel there is not a recognizable market difference.
	2	The northern portion of the county which consists primarily of the sand hill soils.
	3	Begins at the escarpments and falls off into the valley and covers the remainder of Morrill County. GIS Workshop was contacted for help in determining what soil type(s) would be the best indicator in determining the line for this change in topography and they have indicated that soils 4810 through 4807 are the best; the makeup of this area makes it difficult to give one specific soil as the key factor.
	4	Is the area along the river as identified by numerical code 9999 (which is the river itself) and 6312 the islands and has recreational potential.
3.	Describe the process used to determine and monitor market areas.	
	The determination is made through the process of a sales review and verification, location and use of the property and a physical inspection if needed.	
4.	Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.	
	The primary use of the land is a good indicator in determining if it is agricultural, after an on-site review and if the verification process reveals the parcel was not purchased with the intent to farm or ranch it is considered residential, normally after verification with the buyer and/or seller, or realtor listed on the Real Estate Transfer Statement, Form 521 it can be determined if the parcel is going to be used for recreational purposes.	
5.	Do farm home sites carry the same value as rural residential home sites? If not, what are the market differences?	
	Yes	
6.	Describe the process used to identify and monitor the influence of non-agricultural characteristics.	
	Values will be developed from a market analysis of the sales of parcels along the	

	river to determine if there is a recreational influence.
7.	Have special valuation applications been filed in the county? If a value difference is recognized describe the process used to develop the uninfluenced value.
	No
8.	If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.
	At this point the assessor's office is researching all data to see if there is a need to develop a different market value on these types of properties.

62 Morrill
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 : 69
Total Sales Price : 23,203,946
Total Adj. Sales Price : 23,200,946
Total Assessed Value : 15,341,891
Avg. Adj. Sales Price : 336,246
Avg. Assessed Value : 222,346

MEDIAN : 70
WGT. MEAN : 66
MEAN : 76
COD : 28.74
PRD : 115.30

COV : 46.12
STD : 35.17
Avg. Abs. Dev : 20.10
MAX Sales Ratio : 281.72
MIN Sales Ratio : 27.58

95% Median C.I. : 65.54 to 74.42
95% Wgt. Mean C.I. : 59.89 to 72.36
95% Mean C.I. : 67.95 to 84.55

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DATE OF SALE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
<u>Qtrts</u>											
01-OCT-09 To 31-DEC-09	6	74.18	79.87	80.85	15.89	98.79	60.84	120.36	60.84 to 120.36	68,276	55,200
01-JAN-10 To 31-MAR-10	4	74.75	74.81	77.51	14.34	96.52	58.23	91.50	N/A	324,750	251,711
01-APR-10 To 30-JUN-10	9	76.77	90.03	95.58	30.87	94.19	55.70	130.16	65.14 to 121.50	192,575	184,073
01-JUL-10 To 30-SEP-10	5	74.42	75.88	65.29	20.61	116.22	54.19	110.17	N/A	128,820	84,111
01-OCT-10 To 31-DEC-10	8	72.68	89.27	75.05	34.34	118.95	58.09	167.12	58.09 to 167.12	476,037	357,288
01-JAN-11 To 31-MAR-11	6	73.39	71.56	74.58	10.67	95.95	51.71	89.98	51.71 to 89.98	169,379	126,329
01-APR-11 To 30-JUN-11	9	69.24	68.76	69.43	10.40	99.03	48.78	83.50	59.93 to 80.88	386,759	268,521
01-JUL-11 To 30-SEP-11	2	55.46	55.46	55.27	06.24	100.34	52.00	58.91	N/A	225,000	124,350
01-OCT-11 To 31-DEC-11	2	76.59	76.59	79.19	04.23	96.72	73.35	79.83	N/A	50,000	39,593
01-JAN-12 To 31-MAR-12	7	59.81	64.78	56.21	35.66	115.25	27.58	113.03	27.58 to 113.03	860,980	483,949
01-APR-12 To 30-JUN-12	6	44.17	45.05	45.17	14.17	99.73	34.49	54.12	34.49 to 54.12	625,658	282,637
01-JUL-12 To 30-SEP-12	5	66.67	108.62	100.73	82.71	107.83	46.06	281.72	N/A	95,760	96,462
<u>Study Yrs</u>											
01-OCT-09 To 30-SEP-10	24	75.31	82.00	83.59	22.47	98.10	54.19	130.16	66.18 to 91.50	170,247	142,302
01-OCT-10 To 30-SEP-11	25	69.44	74.93	71.75	20.07	104.43	48.78	167.12	65.54 to 74.73	350,216	251,267
01-OCT-11 To 30-SEP-12	20	54.35	71.00	54.49	49.97	130.30	27.58	281.72	46.06 to 73.35	517,981	282,248
<u>Calendar Yrs</u>											
01-JAN-10 To 31-DEC-10	26	74.88	84.73	79.39	27.47	106.73	54.19	167.12	66.18 to 91.50	287,868	228,552
01-JAN-11 To 31-DEC-11	19	69.44	69.07	69.40	12.28	99.52	48.78	89.98	59.93 to 74.73	265,637	184,345
<u>ALL</u>	69	69.94	76.25	66.13	28.74	115.30	27.58	281.72	65.54 to 74.42	336,246	222,346

AREA (MARKET)										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
2	25	68.60	69.10	65.29	17.57	105.84	40.21	113.03	60.84 to 73.32	360,406	235,316
3	36	73.20	74.71	63.22	26.79	118.17	27.58	130.16	58.91 to 79.83	336,062	212,472
4	8	73.10	105.54	86.50	62.39	122.01	54.19	281.72	54.19 to 281.72	261,570	226,248
<u>ALL</u>	69	69.94	76.25	66.13	28.74	115.30	27.58	281.72	65.54 to 74.42	336,246	222,346

62 Morrill
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 : 69
Total Sales Price : 23,203,946
Total Adj. Sales Price : 23,200,946
Total Assessed Value : 15,341,891
Avg. Adj. Sales Price : 336,246
Avg. Assessed Value : 222,346

MEDIAN : 70
WGT. MEAN : 66
MEAN : 76
COD : 28.74
PRD : 115.30

COV : 46.12
STD : 35.17
Avg. Abs. Dev : 20.10
MAX Sales Ratio : 281.72
MIN Sales Ratio : 27.58

95% Median C.I. : 65.54 to 74.42
95% Wgt. Mean C.I. : 59.89 to 72.36
95% Mean C.I. : 67.95 to 84.55

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95%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
_____Irrigated_____											
County	11	69.94	79.14	74.78	30.07	105.83	48.78	129.22	52.00 to 121.50	275,304	205,871
2	4	67.54	74.02	68.33	25.26	108.33	48.78	112.21	N/A	142,125	97,118
3	5	73.46	87.02	81.08	38.06	107.33	52.00	129.22	N/A	181,159	146,883
4	2	69.68	69.68	73.47	14.16	94.84	59.81	79.55	N/A	777,025	570,850
_____Dry_____											
County	6	83.12	85.92	70.80	22.83	121.36	59.93	113.03	59.93 to 113.03	105,448	74,658
2	1	113.03	113.03	113.03	00.00	100.00	113.03	113.03	N/A	24,600	27,805
3	5	74.73	80.49	69.09	20.23	116.50	59.93	110.17	N/A	121,618	84,029
_____Grass_____											
County	25	69.44	69.46	67.83	12.47	102.40	40.21	89.98	65.76 to 76.19	310,915	210,899
2	17	69.24	68.82	69.30	11.09	99.31	40.21	89.98	60.84 to 76.77	387,679	268,671
3	7	72.16	70.04	58.61	15.09	119.50	51.71	85.25	51.71 to 85.25	159,117	93,266
4	1	76.19	76.19	76.19	00.00	100.00	76.19	76.19	N/A	68,511	52,201
_____ALL_____	69	69.94	76.25	66.13	28.74	115.30	27.58	281.72	65.54 to 74.42	336,246	222,346

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
_____Irrigated_____											
County	18	59.36	67.03	58.39	31.35	114.80	27.58	129.22	52.00 to 73.46	478,822	279,594
2	6	62.55	66.38	60.90	25.66	109.00	42.25	112.21	42.25 to 112.21	206,917	126,009
3	10	56.24	66.89	53.83	37.96	124.26	27.58	129.22	39.61 to 121.50	582,325	313,494
4	2	69.68	69.68	73.47	14.16	94.84	59.81	79.55	N/A	777,025	570,850
_____Dry_____											
County	9	74.73	77.29	67.01	25.01	115.34	46.06	113.03	54.19 to 110.17	100,076	67,063
2	1	113.03	113.03	113.03	00.00	100.00	113.03	113.03	N/A	24,600	27,805
3	7	74.73	75.48	66.02	20.90	114.33	46.06	110.17	46.06 to 110.17	122,013	80,549
4	1	54.19	54.19	54.19	00.00	100.00	54.19	54.19	N/A	22,000	11,921
_____Grass_____											
County	28	69.73	70.46	65.61	14.91	107.39	40.21	120.36	65.76 to 76.19	328,621	215,604
2	18	68.92	67.56	65.84	12.39	102.61	40.21	89.98	60.84 to 73.35	430,225	283,280
3	8	75.30	76.33	62.75	20.65	121.64	51.71	120.36	51.71 to 120.36	149,227	93,644
4	2	73.10	73.10	71.62	04.23	102.07	70.01	76.19	N/A	131,756	94,361
_____ALL_____	69	69.94	76.25	66.13	28.74	115.30	27.58	281.72	65.54 to 74.42	336,246	222,346

Morrill County 2013 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	AVG IRR
Morrill	2	N/A	1,350	1,275	1,250	N/A	1,100	1,100	1,100	1,141
ScottsBluff	3	N/A	N/A	1,950	1,575	1,575	1,250	1,250	1,250	1,609
Sioux	1	N/A	640	600	560	560	560	470	470	548
Box Butte	1	N/A	1,272	1,128	1,280	1,275	1,270	1,271	1,274	1,273
Sheridan	1	N/A	1,195	1,170	975	950	925	875	850	1,019
Garden	1	N/A	1,150	1,100	1,050	1,000	1,000	1,000	1,000	1,025
Morrill	3	N/A	1,650	1,650	1,650	1,460	1,460	1,460	1,460	1,561
Garden	1	N/A	1,150	1,100	1,050	1,000	1,000	1,000	1,000	1,025
Cheyenne	3	N/A	1,700	1,685	1,670	1,665	1,660	1,655	1,650	1,691
Cheyenne	4	N/A	1,235	1,230	1,225	1,225	1,220	1,215	1,210	1,231
Banner	1	N/A	1,200	1,200	1,100	1,100	1,050	1,050	832	1,069
Morrill	4	N/A	2,250	2,250	2,250	1,895	1,895	1,755	1,545	1,938
Garden	1	N/A	1,150	1,100	1,050	1,000	1,000	1,000	1,000	1,025
ScottsBluff	2	N/A	N/A	1,950	1,575	1,575	1,250	1,250	1,250	1,495

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	AVG DRY
Morrill	2	N/A	380	N/A	340	N/A	340	340	340	346
ScottsBluff	3	N/A	N/A	330	310	260	230	230	210	275
Sioux	1	N/A	360	275	265	260	260	250	235	267
Box Butte	1	N/A	380	N/A	350	230	230	230	230	310
Sheridan	1	N/A	550	525	460	410	405	355	355	448
Garden	1	N/A	525	465	415	415	415	415	415	484
Morrill	3	N/A	400	400	360	360	360	360	360	369
Garden	1	N/A	525	465	415	415	415	415	415	484
Cheyenne	3	N/A	425	425	425	415	400	340	335	417
Cheyenne	4	N/A	550	545	540	535	440	428	425	535
Banner	1	N/A	420	420	420	400	360	345	300	398
Morrill	4	N/A	530	N/A	470	N/A	400	400	400	411
Garden	1	N/A	525	465	415	415	415	415	415	484
ScottsBluff	2	N/A	N/A	N/A	310	N/A	230	230	210	237

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	AVG GRASS
Morrill	2	N/A	220	220	220	N/A	220	220	220	220
ScottsBluff	3	N/A	N/A	250	240	235	215	215	200	214
Sioux	1	N/A	260	260	260	225	225	200	208	212
Box Butte	1	N/A	276	250	260	234	234	231	230	234
Sheridan	1	N/A	375	295	285	250	250	230	220	234
Garden	1	N/A	300	250	250	243	249	233	230	232
Morrill	3	N/A	325	300	275	250	220	220	220	227
Garden	1	N/A	300	250	250	243	249	233	230	232
Cheyenne	3	N/A	348	380	351	342	333	314	210	303
Cheyenne	4	N/A	302	259	275	248	261	267	188	238
Banner	1	N/A	304	303	295	261	253	233	221	245
Morrill	4	N/A	375	350	325	300	250	225	225	234
Garden	1	N/A	300	250	250	243	249	233	230	232
ScottsBluff	2	N/A	N/A	310	302	337	260	253	227	242

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

2013 Correlation Section for Morrill County

A. Agricultural Land

Morrill County is in the western part of Nebraska more commonly known as the Panhandle. The North Platte Natural Resource District manages this area. In western Nebraska ground water is greatly dependent on a series of canals, tributaries, and seasonal irrigation run-off, which recharge the aquifer. In 2001 a moratorium on new water well drilling was put into effect.

Primary roads running through Morrill County are highways 26 from east to west and 385 going northeast out of Bridgeport and 92 going to the southeast out of Bridgeport. There are also three rail lines that go through the Panhandle; the Union Pacific, Chicago & Northwestern, and Burlington Northern & Santa Fe. These attributes are important aspects in the marketing of crops and livestock in the agricultural market.

The ability of Morrill County to locate comparable sales is somewhat hindered by its location, even though six counties (Box Butte, Sheridan, Morrill, Cheyenne, Banner and Scotts Bluff) adjoin it, and the fact that it is located within three of the Major Land Resource Areas (MLRA) adds to the complexity of the position. In the northeastern corner is MLRA 65 (Nebraska Sand Hills) which is a large sand-dune area with average annual precipitation of 15 to 26 inches. Next is a narrow strip of land running from the northwest corner of the county down to a point in the southeast corner known as MLRA 64 (Mixed Sandy and Silty Tableland and Badlands), land use consists of eroded walls and escarpments, grass tablelands and scattered eroded buttes. The last MLRA is 67A (Central High Plains, Northern Part), land use is predominantly grass, and approximately a third cropland. Higher parts of the tableland are nearly level to moderately sloping, but steeper terrain exists on the sides of ridges and drainage ways. Average annual precipitation in areas 64 & 67A is approximately 12-19 inches.

Originally four market areas were established. Market area 1 (previously the northeast corner) was dissolved into market area 2, this entire area is sand hills. Market area 1 had previously been considered more similar to Garden County with lush grasses and better feeding conditions for cattle. The composition of the soils in Market area 2 changes to a very fine to powder like sand and the grasses are thinly populated even though they are the same as those in market area 1, thus the makeup of this ground lessens the carrying capacity for cattle. However, the difference between the two areas was not greatly recognized in the market.

Market Area 3 will take in the escarpments and falls off into the valley and covers the remainder of Morrill County, with the exception of land along and including the river. GIS Workshop was contacted for help in determining what soil type(s) would be the best indicator in determining the line for this change in topography; soils 4810 through 4807 worked best. The makeup of this area makes it difficult to give one specific soil as the key factor. An effort was made to keep the boundary line on sections lines, any other attempt at establishing this line to the contour of the escarpments would have entailed a great deal of cost in procuring the services of a qualified land surveyor.

Market area 4 is along and including the Platte River as identified by numerical code 9999 (which is the river itself) and 6312 (the islands) as established by the Natural Resources

**2013 Correlation Section
for Morrill County**

Conservation Service of the US Department of Agriculture. This area has the potential to become special value due to hunting and recreational use along the Platte River. The section lines were used in establishing these boundaries as well since the procurement of a qualified land surveyor would have been cost prohibitive.

A review of the agricultural sales in Morrill County revealed a sample that was proportionate throughout the study period. However, a review of each market area disclosed that this pattern was not consistent. A review of the breakdown of the sales demonstrated that in market areas two and four the samples are clearly not proportionate or representative. Market area 3 appears to be a proportionate sample however; the land usage for the sample is demonstrating the grass to be greatly under-represented. Comparable sales were sought from the surrounding counties of Sioux (market area 1), Box Butte (market area 1), Sheridan, Garden, Cheyenne (market areas 3 & 4), Banner, and Scotts Bluff (market areas 2 & 3) with similar soils, land use makeup, and topography appropriate for each connecting market area. The goal was to try and mitigate the time bias that existed and improve or retain the makeup of the sales file in comparison to the composition of each market area. Market areas two and three were expanded; market area three was still slightly skewed with the over-abundance of dry land sales. There was not an abundance of comparable sales for market area four however, along the river where the area is somewhat homogeneous and variation in the market is minimal, it may be logical to consider the sample a reasonable indicator of the market.

From the assessors analysis of the agricultural land market the values were adjusted by market area if needed to achieve an acceptable level of value and uniform and proportionate assessments within and across county lines. The agricultural land analysis displayed an overall county median of 69.44% with a coefficient of dispersion (COD) of 28.74, and all market areas are determined to be valued within the acceptable range.

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

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

**2013 Correlation Section
for Morrill County**

B. Analysis of Sales Verification

Neb. Rev. Stat. § 77-1327(2) (2011) provides that all sales are deemed to be arms length transactions unless determined to be otherwise under professionally accepted mass appraisal techniques. The county assessor is responsible for the qualification of the sales included in the state sales file.

The Standard on Ratio Studies, International Association of Assessing Officials (2010), indicates that excessive trimming (the arbitrary exclusion or adjustment of arms length transactions) may indicate an attempt to inappropriately exclude arms length transactions to create the appearance of a higher level of value and quality of assessment. The sales file, in a case of excess trimming, will fail to properly represent the level of value and quality of assessment of the population of real property.

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

2013 Correlation Section for Morrill County

C. Measures of Central Tendency

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

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

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

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

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

**2013 Correlation Section
for Morrill County**

D. Analysis of Quality of Assessment

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

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

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

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

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

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

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

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

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

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 Morrill County**

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.

Total Real Property Sum Lines 17, 25, & 30	Records : 7,067	Value : 612,938,739	Growth 5,519,131	Sum Lines 17, 25, & 41
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Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
01. Res UnImp Land	413	997,710	112	194,875	19	59,760	544	1,252,345	
02. Res Improve Land	1,242	5,860,845	67	303,860	345	3,942,310	1,654	10,107,015	
03. Res Improvements	1,345	58,387,571	67	3,067,390	396	29,150,379	1,808	90,605,340	
04. Res Total	1,758	65,246,126	179	3,566,125	415	33,152,449	2,352	101,964,700	1,383,390
% of Res Total	74.74	63.99	7.61	3.50	17.64	32.51	33.28	16.64	25.07
05. Com UnImp Land	42	192,600	8	11,120	18	249,120	68	452,840	
06. Com Improve Land	247	1,832,590	14	53,395	45	2,037,925	306	3,923,910	
07. Com Improvements	247	15,862,337	14	382,408	44	10,459,206	305	26,703,951	
08. Com Total	289	17,887,527	22	446,923	62	12,746,251	373	31,080,701	2,699,858
% of Com Total	77.48	57.55	5.90	1.44	16.62	41.01	5.28	5.07	48.92
09. Ind UnImp Land	0	0	0	0	0	0	0	0	
10. Ind Improve Land	1	4,435	0	0	1	112,680	2	117,115	
11. Ind Improvements	1	1,980	0	0	1	1,226,670	2	1,228,650	
12. Ind Total	1	6,415	0	0	1	1,339,350	2	1,345,765	0
% of Ind Total	50.00	0.48	0.00	0.00	50.00	99.52	0.03	0.22	0.00
13. Rec UnImp Land	0	0	0	0	17	1,300,555	17	1,300,555	
14. Rec Improve Land	0	0	0	0	3	581,355	3	581,355	
15. Rec Improvements	0	0	0	0	3	688,236	3	688,236	
16. Rec Total	0	0	0	0	20	2,570,146	20	2,570,146	0
% of Rec Total	0.00	0.00	0.00	0.00	100.00	100.00	0.28	0.42	0.00
Res & Rec Total	1,758	65,246,126	179	3,566,125	435	35,722,595	2,372	104,534,846	1,383,390
% of Res & Rec Total	74.11	62.42	7.55	3.41	18.34	34.17	33.56	17.05	25.07
Com & Ind Total	290	17,893,942	22	446,923	63	14,085,601	375	32,426,466	2,699,858
% of Com & Ind Total	77.33	55.18	5.87	1.38	16.80	43.44	5.31	5.29	48.92
17. Taxable Total	2,048	83,140,068	201	4,013,048	498	49,808,196	2,747	136,961,312	4,083,248
% of Taxable Total	74.55	60.70	7.32	2.93	18.13	36.37	38.87	22.35	73.98

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	4	26,670	1,608,505	0	0	0
20. Industrial	1	6,415	16,579,177	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	4	26,670	1,608,505
20. Industrial	0	0	0	1	6,415	16,579,177
21. Other	0	0	0	0	0	0
22. Total Sch II				5	33,085	18,187,682

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	54	7,779,000	54	7,779,000	0
24. Non-Producing	0	0	0	0	42	39,215	42	39,215	0
25. Total	0	0	0	0	96	7,818,215	96	7,818,215	0

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	207	29	255	491

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	0	0	0	0	3,419	300,847,270	3,419	300,847,270
28. Ag-Improved Land	1	1,090	0	0	804	112,646,960	805	112,648,050
29. Ag Improvements	1	233	0	0	804	54,663,659	805	54,663,892
30. Ag Total							4,224	468,159,212

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	1	0.00	233	0	0.00	0	
38. FarmSite Total							
39. Road & Ditches	0	0.00	0	0	0.00	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
	Records	Acres	Value	Records	Acres	Value	Growth
31. HomeSite UnImp Land	76	78.37	632,000	76	78.37	632,000	
32. HomeSite Improv Land	542	631.00	5,048,000	542	631.00	5,048,000	
33. HomeSite Improvements	558	0.00	33,765,064	558	0.00	33,765,064	591,425
34. HomeSite Total				634	709.37	39,445,064	
35. FarmSite UnImp Land	107	110.43	110,425	107	110.43	110,425	
36. FarmSite Improv Land	708	721.31	721,310	708	721.31	721,310	
37. FarmSite Improvements	760	0.00	20,898,595	761	0.00	20,898,828	844,458
38. FarmSite Total				868	831.74	21,730,563	
39. Road & Ditches	2,136	7,159.80	0	2,136	7,159.80	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
41. Total Section VI				1,502	8,700.91	61,175,627	1,435,883

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	3	594.00	306,765	3	594.00	306,765

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 2

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	831.97	5.16%	1,123,160	6.11%	1,350.00
47. 2A1	1.00	0.01%	1,275	0.01%	1,275.00
48. 2A	3,060.55	19.00%	3,825,710	20.80%	1,250.01
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	5,304.69	32.92%	5,835,150	31.73%	1,100.00
51. 4A1	5,789.49	35.93%	6,368,445	34.63%	1,100.00
52. 4A	1,124.58	6.98%	1,237,035	6.73%	1,100.00
53. Total	16,112.28	100.00%	18,390,775	100.00%	1,141.41
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	5,548.07	14.45%	2,108,275	15.88%	380.00
56. 2D1	0.00	0.00%	0	0.00%	0.00
57. 2D	9,981.24	26.00%	3,393,615	25.57%	340.00
58. 3D1	0.00	0.00%	0	0.00%	0.00
59. 3D	9,972.25	25.98%	3,390,580	25.54%	340.00
60. 4D1	9,319.24	24.28%	3,168,540	23.87%	340.00
61. 4D	3,566.92	9.29%	1,212,750	9.14%	340.00
62. Total	38,387.72	100.00%	13,273,760	100.00%	345.78
Grass					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	1,381.83	0.42%	304,000	0.42%	220.00
65. 2G1	14.00	0.00%	3,080	0.00%	220.00
66. 2G	6,054.95	1.85%	1,332,095	1.85%	220.00
67. 3G1	0.00	0.00%	0	0.00%	0.00
68. 3G	14,111.04	4.32%	3,104,430	4.32%	220.00
69. 4G1	64,059.87	19.59%	14,093,180	19.59%	220.00
70. 4G	241,348.69	73.81%	53,096,715	73.81%	220.00
71. Total	326,970.38	100.00%	71,933,500	100.00%	220.00
Irrigated Total					
	16,112.28	4.19%	18,390,775	17.72%	1,141.41
Dry Total					
	38,387.72	9.98%	13,273,760	12.79%	345.78
Grass Total					
	326,970.38	85.02%	71,933,500	69.31%	220.00
72. Waste	1,607.73	0.42%	48,230	0.05%	30.00
73. Other	1,481.95	0.39%	134,625	0.13%	90.84
74. Exempt	363.20	0.09%	45,040	0.04%	124.01
75. Market Area Total	384,560.06	100.00%	103,780,890	100.00%	269.87

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 3

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	1,913.29	2.38%	3,156,935	2.51%	1,650.00
47. 2A1	8,243.31	10.24%	13,601,495	10.83%	1,650.00
48. 2A	32,522.75	40.42%	53,662,610	42.73%	1,650.00
49. 3A1	835.59	1.04%	1,219,960	0.97%	1,460.00
50. 3A	11,516.78	14.31%	16,814,495	13.39%	1,460.00
51. 4A1	22,495.67	27.96%	32,843,690	26.15%	1,460.00
52. 4A	2,941.62	3.66%	4,294,760	3.42%	1,460.00
53. Total	80,469.01	100.00%	125,593,945	100.00%	1,560.77
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	7,957.78	18.39%	3,183,125	19.93%	400.00
56. 2D1	1,832.40	4.23%	732,960	4.59%	400.00
57. 2D	16,468.33	38.06%	5,928,610	37.13%	360.00
58. 3D1	638.23	1.47%	229,765	1.44%	360.00
59. 3D	4,761.96	11.00%	1,714,315	10.74%	360.00
60. 4D1	10,176.03	23.52%	3,663,345	22.94%	360.00
61. 4D	1,436.51	3.32%	517,140	3.24%	360.00
62. Total	43,271.24	100.00%	15,969,260	100.00%	369.05
Grass					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	3,254.08	1.08%	1,057,605	1.54%	325.01
65. 2G1	912.74	0.30%	273,815	0.40%	299.99
66. 2G	29,394.39	9.72%	8,083,625	11.79%	275.01
67. 3G1	78.10	0.03%	19,530	0.03%	250.06
68. 3G	18,450.49	6.10%	4,059,110	5.92%	220.00
69. 4G1	94,929.92	31.38%	20,884,575	30.45%	220.00
70. 4G	155,468.30	51.40%	34,203,000	49.87%	220.00
71. Total	302,488.02	100.00%	68,581,260	100.00%	226.72
Irrigated Total					
	80,469.01	18.79%	125,593,945	59.61%	1,560.77
Dry Total					
	43,271.24	10.11%	15,969,260	7.58%	369.05
Grass Total					
	302,488.02	70.65%	68,581,260	32.55%	226.72
72. Waste	1,136.98	0.27%	34,110	0.02%	30.00
73. Other	805.94	0.19%	512,785	0.24%	636.26
74. Exempt	1,113.42	0.26%	139,430	0.07%	125.23
75. Market Area Total	428,171.19	100.00%	210,691,360	100.00%	492.07

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 4

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	1,804.59	7.33%	4,060,345	8.51%	2,250.01
47. 2A1	1,817.04	7.38%	4,088,360	8.57%	2,250.01
48. 2A	5,762.81	23.42%	12,966,360	27.18%	2,250.01
49. 3A1	188.23	0.76%	356,695	0.75%	1,895.00
50. 3A	3,129.88	12.72%	5,931,145	12.44%	1,895.01
51. 4A1	9,048.26	36.77%	15,879,770	33.29%	1,755.01
52. 4A	2,857.16	11.61%	4,414,335	9.25%	1,545.01
53. Total	24,607.97	100.00%	47,697,010	100.00%	1,938.27
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	9.00	0.82%	4,770	1.06%	530.00
56. 2D1	0.00	0.00%	0	0.00%	0.00
57. 2D	154.45	14.13%	72,590	16.16%	469.99
58. 3D1	0.00	0.00%	0	0.00%	0.00
59. 3D	174.00	15.92%	69,600	15.49%	400.00
60. 4D1	449.24	41.10%	179,695	40.00%	400.00
61. 4D	306.44	28.03%	122,575	27.29%	400.00
62. Total	1,093.13	100.00%	449,230	100.00%	410.96
Grass					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	215.50	0.48%	80,815	0.77%	375.01
65. 2G1	144.97	0.32%	50,740	0.48%	350.00
66. 2G	2,596.53	5.79%	843,895	8.04%	325.01
67. 3G1	41.85	0.09%	12,555	0.12%	300.00
68. 3G	3,265.49	7.28%	816,415	7.78%	250.01
69. 4G1	19,573.73	43.61%	4,404,170	41.97%	225.00
70. 4G	19,042.11	42.43%	4,284,565	40.83%	225.00
71. Total	44,880.18	100.00%	10,493,155	100.00%	233.80
Irrigated Total					
	24,607.97	29.07%	47,697,010	51.56%	1,938.27
Dry Total					
	1,093.13	1.29%	449,230	0.49%	410.96
Grass Total					
	44,880.18	53.03%	10,493,155	11.34%	233.80
72. Waste	1,610.13	1.90%	48,300	0.05%	30.00
73. Other	12,445.85	14.70%	33,823,640	36.56%	2,717.66
74. Exempt	822.54	0.97%	44,365	0.05%	53.94
75. Market Area Total	84,637.26	100.00%	92,511,335	100.00%	1,093.03

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	0.00	0	0.00	0	121,189.26	191,681,730	121,189.26	191,681,730
77. Dry Land	0.00	0	0.00	0	82,752.09	29,692,250	82,752.09	29,692,250
78. Grass	4.85	1,090	0.00	0	674,333.73	151,006,825	674,338.58	151,007,915
79. Waste	0.00	0	0.00	0	4,354.84	130,640	4,354.84	130,640
80. Other	0.00	0	0.00	0	14,733.74	34,471,050	14,733.74	34,471,050
81. Exempt	0.00	0	0.00	0	2,299.16	228,835	2,299.16	228,835
82. Total	4.85	1,090	0.00	0	897,363.66	406,982,495	897,368.51	406,983,585

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	121,189.26	13.50%	191,681,730	47.10%	1,581.67
Dry Land	82,752.09	9.22%	29,692,250	7.30%	358.81
Grass	674,338.58	75.15%	151,007,915	37.10%	223.93
Waste	4,354.84	0.49%	130,640	0.03%	30.00
Other	14,733.74	1.64%	34,471,050	8.47%	2,339.60
Exempt	2,299.16	0.26%	228,835	0.06%	99.53
Total	897,368.51	100.00%	406,983,585	100.00%	453.53

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

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	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	100,280,377	101,964,700	1,684,323	1.68%	1,383,390	0.30%
02. Recreational	1,474,991	2,570,146	1,095,155	74.25%	0	74.25%
03. Ag-Homesite Land, Ag-Res Dwelling	39,544,854	39,445,064	-99,790	-0.25%	591,425	-1.75%
04. Total Residential (sum lines 1-3)	141,300,222	143,979,910	2,679,688	1.90%	1,974,815	0.50%
05. Commercial	27,753,863	31,080,701	3,326,838	11.99%	2,699,858	2.26%
06. Industrial	1,345,765	1,345,765	0	0.00%	0	0.00%
07. Ag-Farmsite Land, Outbuildings	21,087,330	21,730,563	643,233	3.05%	844,458	-0.95%
08. Minerals	9,205,245	7,818,215	-1,387,030	-15.07	0	-15.07
09. Total Commercial (sum lines 5-8)	59,392,203	61,975,244	2,583,041	4.35%	3,544,316	-1.62%
10. Total Non-Agland Real Property	200,692,425	205,955,154	5,262,729	2.62%	5,519,131	-0.13%
11. Irrigated	137,192,320	191,681,730	54,489,410	39.72%		
12. Dryland	24,772,105	29,692,250	4,920,145	19.86%		
13. Grassland	145,486,535	151,007,915	5,521,380	3.80%		
14. Wasteland	119,840	130,640	10,800	9.01%		
15. Other Agland	6,827,060	34,471,050	27,643,990	404.92%		
16. Total Agricultural Land	314,397,860	406,983,585	92,585,725	29.45%		
17. Total Value of all Real Property (Locally Assessed)	515,090,285	612,938,739	97,848,454	19.00%	5,519,131	17.92%

MORRILL COUNTY

2012 PLAN OF ASSESSMENT

PLAN OF ASSESSMENT REQUIREMENTS:

Pursuant to Neb. Laws 2005, LB 263, Section 9, on or before June 15th of each year, the assessor shall prepare a plan of assessment which describes the assessment actions planned for the next assessment year and two years thereafter. The plan shall indicate the classes or subclasses of real property that the county assessor plans to examine during the years contained in the plan of assessment. The plan shall describe all the assessment actions necessary to achieve the levels of value and quality of assessment practices required by law, and the resources necessary to complete those actions. On or before July 31st of each year, the assessor shall present the plan to the county board of equalization and the assessor may amend the plan, if necessary, after the budget is approved by the county board. A copy of the plan and any amendments thereto shall be mailed to the Property Assessment Division of the Department of Revenue on or before October 31st of each year.

REAL PROPERTY ASSESSMENT REQUIREMENTS:

All property in the State of Nebraska is subject to property tax unless expressly exempt by Nebraska Constitution 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. One hundred (100) percent of actual value for all classes of real property excluding agricultural and horticultural land;
2. Seventy-five (75) percent of actual value for agricultural land and horticultural land; and
3. Seventy-five (75) percent of special value as defined in §77-1343 and at its actual value when the land is disqualified for special valuation under §77-1347 for agricultural land and horticultural land which meets the qualifications for special valuation under §77-1344.

Neb. Rev. Stat. §77-201 (R.S. Supp. 2006)

GENERAL DESCRIPTION OF REAL PROPERTY IN MORRILL COUNTY:

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

	Parcel/Acre Count	% Parcel	Total Value	% Value	Land Value	Improvement Value
Residential/Rec	2415	34%	100,116,750	19%	12,384,510	87,732,240
Commercial/Ind	371	5%	28,984,981	6%	4,439,210	24,545,771
Agriculture/Recr	4196	59%	376,484,992	73%	327,186,025	111,929,094
TIF	4	1%	20,500	1%	Bs20,500	(Ex41,868,800)
Minerals	96	1%	9,205,245	1%	N/A	N/A
Total	7082	100%	514,812,468	100%	344,009,745	266,075,905

Agricultural land is the predominant property type in Morrill County, with the majority consisting of grassland, primarily used for cow/calf operations.

Additional information is contained in the 2011 Reports & Opinions, issued by the Property Assessment Division of the Department of Revenue, April 2011.

CURRENT RESOURCES:

Staff/Budget/Training

In addition to the Assessor, there is 1 Deputy Assessor, who successfully passed the Assessor Exam in Feb 2012; 1 full-time clerk and 1 part time clerk on staff. The county contracts with an independent appraiser, as needed, for appraisal maintenance and also with an oils/minerals appraiser for the oils in Morrill County.

The proposed budget for the assessment portion of the Assessor's budget for FY 2012-2013 is going to be roughly \$200,000. The county has again agreed to a maintenance contract of appraisal through Stanard Appraisal, and also the continued work of part-time staff for continued records clean up in the Assessment Office of Morrill County. The contract for Pritchard & Abbot is up in 2012 for a new 2 year renewal. It is hoped the County Board will agree to retain their services for oil appraisal. The Assessor is planning on another full time position to help with the work load that continues in the Assessor's Office.

The assessor believes continuing education is vital to maintaining proper assessment action. The Assessor and Deputy Assessor attend as many monthly district meetings as possible, as well as workshops offered by the Nebraska Association of County Officials, the Property Assessment Division of the Department of Revenue and the International Association of Assessing Officers. The current assessor completed and successfully passed the exams of 3 continuing education courses offered through IAAO in 2010, which were required for her to retain her certificate by the end of 2013. The Assessor/Deputy Assessor will be taking at least 2 more IAAO courses in 2012 which is being offered in Scottsbluff County. The Deputy Assessor will also be taking the

IAAO 101 course in 2012 which is required by State Statute in order for him to retain his certificate. He also plans on taking the IAAO 300 course as soon as it is offered.

Record Maintenance

Morrill County's cadastral maps have not been consistently maintained since the mid 1990's. The county board has recognized the need for consistent maintenance of the records and approved the development of a web based GIS system through GIS Workshop. Development began in June 2007. In 2011, the Morrill County Board has agreed to a 100% support contract through GIS Workshop, which has been an asset to the Deputy Assessor who is skilled in GIS software. The Deputy Assessor is now able to update, as well as clean up parcel information within the GIS Workshop software within the office.

New property record cards are currently and continue to be created for each parcel of real property in 2012. Each property record card is filed by legal description and contains up-to-date listings, photographs and sketches for those properties that have improvements.

Morrill County utilizes software provided by MIPS for assessment and CAMA (computer assisted mass appraisal) administration. Upon completion of development of the GIS system, this office will have the ability to maintain all records electronically and make them available via the Internet.

ASSESSMENT PROCEDURES:

Discover/List/Inventory Property

The assessor also keeps in close contact with the register of deeds and all zoning administrators of Morrill County, which is an aid in the process of property discovery. Data collection is done on a regular basis to ensure listings are current and accurate. Utilization of the local FSA, NRCS, and NRD offices are also useful in tracking land usage.

Morrill County processes more than four-hundred Real Estate Transfer Form 521's annually. These are filed on a timely basis with the Department of Assessment & Taxation. Standards of sales review from the International Association of Assessing Officers, Standard of Ratio Studies, 1999, are adhered to.

Data Collection

Morrill County will implement procedures to complete a physical routine inspection of all properties on a six-year cycle.

Ratio Studies

Ratio studies are a vital tool in considering any assessment actions taken. Ratio studies are conducted internally to determine whether any assessment action is required in a specific area or class of property. Consultation with the field liaison is an important part of this process.

Value Approaches

Market Approach: The market approach is used on all classes of property to obtain market value for each parcel of property. Sales comparison is the most common way to determine market value on similar properties.

Cost Approach: The cost approach is primarily used in the valuation process of residential and commercial properties. Marshall/Swift costing dated 2008 is used to arrive at Replacement Cost New (RCN). A depreciation factor derived from market analysis within the county is used to apply to the RCN to determine market value. A depreciation study completed in 2009 by the county's contracted appraiser for residential, rural residential and commercial revaluation was used for the current year market values.

Income Approach: The income approach is primarily used in the valuation of commercial properties. Collection and analysis of income and expense data was completed in 2009 by the county's contracted appraiser.

Land valuation studies will be performed on an annual basis. A three-year study of arms-length transactions will be used to obtain current market values.

Reconciliation of Value

A reconciliation of the three approaches to value (if applicable) will be completed and documented.

Sales Ratio Review

Upon completion of assessment actions, sales ratio studies are reviewed to determine if the statistics are within the guidelines set forth by the state.

Notices

Change of value notices are sent to the property owner of record no later than June 1st of each year as required by §77-1315. Prior to notices being sent, an article is published in the paper to keep taxpayers informed of the process.

Level of Value, Quality and Uniformity for assessment year 2011:

<u>Property Class</u>	<u>Ratio (Level of Value)</u>	<u>*COD</u>	<u>*PRD</u>
Residential	98.00	16.50	108.40
Commercial	0—Not enough sales--Insufficient to provide reliable statistical data		
Agricultural	73.00	19.39	104.86

(*Co-efficient of dispersion and price-related differential)

For more information regarding statistical measures, see 2012 Reports & Opinions issued by the Property Assessment Division of the Department of Revenue, April 2012.

Assessment Actions Planned for Assessment Year 2013:

Residential: The assessor will continue to monitor and review the urban and suburban residential parcels within the county to determine if there are changes in the market that would require a change in assessment for an area, subclass or neighborhood. Statistical studies will be completed to determine if ratios are reflecting values with appropriate uniform and proportionate assessments. Appraisal maintenance and pick-up work will be completed in addition to sales review.

Commercial: A physical inspection to be started on commercial parcels within the county will be completed by the assessor and/or contract appraiser. Statistical studies will be completed to determine if ratios are reflecting values with appropriate uniform and proportionate assessments.

Agricultural: A continued physical inspection of all ag-improved parcels within a portion of the county will be completed by the assessor and/or contract appraiser. A market analysis of agricultural sales by land classification group will be conducted to determine what adjustments, if any, need to be made to comply with statistical measures. Land usage will be tracked through shared information from the local NRD and FSA offices. Improved agricultural sales will be monitored through ratio studies.

Assessment Actions Planned for Assessment Year 2014:

Residential: The assessor will continue to monitor and review the urban and suburban residential parcels within the county to determine if there are changes in the market that would require a change in assessment for an area, subclass or neighborhood. A physical review will be started for the Village of Broadwater. Statistical studies will be completed to determine if ratios are reflecting values with appropriate uniform and proportionate assessments. Appraisal maintenance and pick-up work will be completed in addition to sales review.

Commercial: The assessor will continue to monitor and review the commercial parcels within the county to determine if there are changes in the market that would require a change in

assessment. A physical inspection will continue on portions of commercial properties. Statistical studies will be completed to determine if ratios are reflecting values with appropriate uniform and proportionate assessments. Appraisal maintenance and pick-up work will be completed in addition to sales review.

Agricultural: A market analysis of agricultural sales by land classification group will be conducted to determine what adjustments, if any, need to be made to comply with statistical measures. Land usage will be tracked through shared information from the local NRD and FSA offices. Improved agricultural sales will be monitored through ratio studies. Appraisal maintenance and pick-up work will be completed in addition to sales review.

Assessment Actions Planned for Assessment Year 2015:

Residential: The assessor will continue to monitor and review the urban and suburban residential parcels within the county to determine if there are changes in the market that would require a change in assessment for an area, subclass or neighborhood. A physical review will be started for the town of Bayard. Statistical studies will be completed to determine if ratios are reflecting values with appropriate uniform and proportionate assessments. Appraisal maintenance and pick-up work will be completed in addition to sales review.

Commercial: The assessor will continue to monitor and review the commercial parcels within the county to determine if there are changes in the market that would require a change in assessment. A physical inspection will continue on portions of commercial properties. Statistical studies will be completed to determine if ratios are reflecting values with appropriate uniform and proportionate assessments. Appraisal maintenance and pick-up work will be completed in addition to sales review.

Agricultural: A continued physical inspection of all ag-improved parcels within a portion of the county will be completed by the assessor and/or contract appraiser. A market analysis of agricultural sales by land classification group will be conducted to determine what adjustments, if any, need to be made to comply with statistical measures. Land usage will be tracked through shared information from the local NRD and FSA offices. Improved agricultural sales will be monitored through ratio studies.

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

Permissive Exemptions: Review annual filings of applications for new or continued exempt use and make recommendation to county board. This office receives approximately 35 applications annually. The year 2012 was a new application year, and along with the permissive exemption applications, all exempt properties were reviewed, included governmental exemptions.

Homestead Exemptions: Review annual filings of applications; process approvals and denials; send denial notifications to applicants no later than July 31; prepare and send applications to

Department of Revenue no later than August 1 annually. This office receives approximately 270 applications annually.

Homestead Exemption Tax Loss Report: Compile tax loss due to Homestead Exemptions and report no later than November 30 annually.

Personal Property Schedules: Review annual filings of agricultural and commercial schedules. This office receives approximately 700 personal property schedules annually. The Assessor's Office has also been tracking new businesses and farmers by 521's and also the advertisements in local media.

Form 45 County Abstract of Assessment for Real Property and Assessed Value Update: Compile all real property valuation information and report no later than March 19 annually.

Change of Value Notification: Notification sent no later than June 1 annually to all property owners whose value changed from the prior year.

Tax List Corrections: Prepare tax list corrections documents for County Board of Equalization review.

Taxable Value and Growth Certifications: Total assessments for real, personal and centrally assessed properties are reported to all political subdivisions no later than August 20 annually.

School District Taxable Value Report: Final report of taxable value for all school districts located within the county to be filed no later than August 25 annually.

Annual Inventory Statement: Report of all personal property in possession of this office to be filed with the County Board by August 31 annually.

Average Residential Value Report: Certification of the average residential value for Homestead Exemption purposes filed no later than September 1 annually.

Three Year Plan of Assessment: Assessment plan detailing the next three years that must be prepared by June 15 annually, submitted to the County Board of Equalization no later than July 31 annually and filed no later than October 31 annually.

Tax List: Certification of the tax list, for both real and personal property within the county; which must be delivered to the treasurer no later than November 22 annually.

Certificate of Taxes Levied: Final report of the total taxes to be collected by the county to be filed no later than December 1 annually.

Government Owned Properties Report: Report of taxable and exempt state or governmental political subdivision owned properties to be filed for the year 2004 and every 4th year thereafter no later than December 1 annually.

Conclusion:

The Morrill County Assessor makes every effort to comply with state statute and the rules and regulations of the Department of Property Assessment and Taxation to attempt to assure uniform and proportionate assessments of all properties in Morrill County.

Considering the broad range of duties this office is responsible for, it is anticipated that there will always be a need for the services of a contract appraiser. However, it is a goal of this office to ultimately complete the majority of the appraisal work by the assessor and deputy, as budgetary concerns exist.

Lastly, it is a high priority that this office makes every effort to promote good public relations and keep the public apprised of the assessment practices required by law.

Respectfully submitted,

Rose M. Nelson
Morrill County Assessor

2013 Assessment Survey for Morrill County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	1
2.	Appraiser(s) on staff:
	0
3.	Other full-time employees:
	2
4.	Other part-time employees:
	1
5.	Number of shared employees:
	0
6.	Assessor's requested budget for current fiscal year:
	\$ 218,400
7.	Adopted budget, or granted budget if different from above:
	\$ 210,490
8.	Amount of the total assessor's budget set aside for appraisal work:
	\$ 28,932
9.	If appraisal/reappraisal budget is a separate levied fund, what is that amount:
	Not applicable.
10.	Part of the assessor's budget that is dedicated to the computer system:
	\$ 6,000
11.	Amount of the assessor's budget set aside for education/workshops:
	\$ 3,000
12.	Other miscellaneous funds:
	\$ 172,558
13.	Amount of last year's assessor's budget not used:
	\$ 22,219 – majority coming from appraisal, at the request of the board to use as little as possible.

B. Computer, Automation Information and GIS

1.	Administrative software:
	MIPS
2.	CAMA software:
	MIPS
3.	Are cadastral maps currently being used?
	Yes
4.	If so, who maintains the Cadastral Maps?
	Assessor and clerk
5.	Does the county have GIS software?
	Yes
6.	Is GIS available to the public? If so, what is the web address?
	Not yet.
7.	Who maintains the GIS software and maps?
	Office personnel and GIS Workshop
8.	Personal Property software:
	MIPS

C. Zoning Information

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

D. Contracted Services

1.	Appraisal Services: Standard Appraisal Services – real property Pritchard & Abbott – oil & gas minerals
2.	GIS Services: GIS Workshop
3.	Other services: MIPS

E. Appraisal /Listing Services

1.	Does the county employ outside help for appraisal or listing services? Yes – Stanard Appraisal and Pritchard & Abbott
2.	If so, is the appraisal or listing service performed under contract? Yes
3.	What appraisal certifications or qualifications does the County require? Experience and knowledge in the appraisal field.
4.	Have the existing contracts been approved by the PTA? The contract is done on a yearly basis, have submitted the latest contract for approval.
5.	Does the appraisal or listing service providers establish assessed values for the county? Provides recommendations to the assessor for use in establishing final value estimates.

2013 Certification for Morrill County

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 Morrill County Assessor.

Dated this 5th day of April, 2013.



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

Ruth A. Sorensen
Property Tax Administrator

