

1999

FORMAL PLAN OF EQUALIZATION

Prepared and Submitted by the

TAX EQUALIZATION AND REVIEW COMMISSION

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FOREWORD

The Tax Equalization and Review Commission was created January 1, 1996, pursuant to Legislative Bill 490, 1995 Session. That Bill is codified in Neb. Rev. Stat. 77-5001, *et seq.*, and sets forth the statutory duties of the Commission. One of the Commission's duties is to prepare a statewide plan of equalization. Neb. Rev. Stat. 77-5012 (1997 Supp.) specifically provides that:

The commission shall prior to September 1 of each year publish a formal equalization plan. The plan shall be derived from studies and statistics developed by the property tax division of the Department of Revenue and presented to the Commission by the Property Tax Administrator. The plan shall focus on problem areas both geographically and by type of property as indicated by the Property Tax Administrator and the commission's experience in reviewing disputes.

This plan is submitted in accordance with this statutory duty.

Mark P. Reynolds, Chairman

Robert L. Hans, Commissioner

Janet L. Edwards, Commissioner

2.
INTRODUCTION

The Commission has a statutory duty to prepare and submit a formal plan of equalization. This is the third plan prepared and submitted by the Commission. As in the past, the Commission has determined that the plan constitutes public policy. The Commission has, as in the past, decided to actively seek public comment regarding the formulation of this plan, and also decided that the format for obtaining public comment should be in compliance with the provisions of Nebraska's Open Meetings statutes, found in Neb. Rev. Stat. 84-1409 (Reissue 1994). The Commission therefore held a series of public meetings, including a meeting by video conference, utilizing facilities of the State of Nebraska. The Commission, in order to facilitate access to these hearings, increased the number of hearings, and held hearings in locations different from the Plan hearings held last year. Hearings were held this year in Ainsworth, Beatrice, Fremont, Gering, Grand Island, Lexington, and Lincoln. This Plan is based, therefore, not only on the statutorily mandated reports, but also on concerns raised by taxpayers and elected officials.

II.
STUDIES, STATISTICS AND PROBLEM AREAS
AS REPORTED BY THE PROPERTY TAX ADMINISTRATOR

The Property Tax Administrator of the State of Nebraska has presented the following information to the Commission, either for the purposes of this Plan, or for related Commission activities:

- (1) *1998 Report: Problem Areas.*
- (2) *Topics for the 1999 Plan of Equalization.*
- (3) *1997 Interview with Assessors.*
- (4) *1998 Opinion of the Property Tax Administrator*

The first two items are set forth in their entirety as Appendices A and B.

II. PROBLEM AREAS AS INDICATED BY THE COMMISSION S EXPERIENCE IN REVIEWING DISPUTES

The Commission, through its experience in reviewing disputes, and based on the public hearings which preceded this plan, was confronted with a number of issues. Those issues are identified below:

1. Problems facing county assessors regarding the valuation of mobile homes; vacant lots; and recreational property. The problems are primarily based on the volatility in market prices for these types of property.
2. Problems of equalization of values of property which lies within different political subdivisions.
3. The definition of Irrigated land.
4. The suggestion that five years worth of sales (as opposed to the current three years) be used to value agricultural land.
5. Problems in the valuation of accretion land.
6. Valuation of rural acreages and farm residential improvements.
7. Water allocation issues and their impact on assessed values in the Upper

Republican River NRD.

8. Reporting of mobile home sales and vacant land sales in Douglas, Sarpy and Lancaster Counties.
9. Relaxation of Commission standards for statistical studies.
10. Assessed values of business going concerns and assessed values of empty commercial buildings.
11. Role of Agricultural and Horticultural Land Valuation Boards in the assessment process.
12. Sales Verification process.
13. Role of the County Board of Equalization in the assessment process.
14. Qualifications of Assessors: frequency of testing; general certified license.
15. The lack of standardized cost approach software across the state.

(Standardized Marshall-Swift Cost Software was previously available to Counties using the CAPS system. However, that software is no longer available to Assessors through that system.)
16. Questions regarding the assistance of the Property Tax Division in the valuation of special or unique properties. Specifically, at whose cost is the assistance provided.
17. Problems with statistical studies based on inadequate number of sales.
18. Identification and communication of resources available to county assessors.
19. Record keeping - Property Record Cards and documentation supporting

- value for current tax year, coding issues.
20. Upper and lower limits for ratio studies.
 21. Valuation of leasehold interests.
 22. Greenbelt valuations and alternate use values.
 23. Use of houses with governmental subsidies as comparable properties in appeals before the Tax Equalization and Review Commission to support valuation and/or equity issues.
 24. Use of scenic value acreage sales as comparables in statistical studies or as a basis for a change in assessed values.
 25. Small counties don't have the resources that larger counties do for the valuation process.
 26. The perception that the FSA will no longer allow assessors access to aerial photos, and other information maintained by that federal agency for use in determining land acre counts, land use, and land characteristic inventories.
 27. The suggestion that underfunded county assessor offices should have the use of some part of documentary tax stamp proceeds as a funding resource.
 28. The suggestion that County Boards of Equalization should be provided additional or required training and education in mass appraisal practices.

IV. OTHER SOURCES OF INFORMATION

The data provided by the Property Tax Administrator in the form of statistical profiles continues to serve as the single most important source of information regarding the level and

quality of assessment practices. This information, when analyzed in light of the Coefficient of Dispersion and the Price Related Differential, not only establishes the level of assessments, but may also identify problem areas.

V. METHODS OF ANALYSIS AND DEFINITION OF TERMS

When considering these County Profiles, a common understanding of the analytical tools is essential. The Commission, in General Order No. 6¹, has adopted certain standards for statistical analysis which are promulgated by the International Association of Assessing Officers (IAAO). The mission statement of the IAAO is:

The International Association of Assessing Officers (IAAO) is a nonprofit, educational association. Its mission is to provide leadership in accurate property valuation, property tax administration, and tax policy throughout the world. The IAAO offers courses, workshops, and seminars, performs research and offers technical assistance.

The IAAO's members subscribed to a Code of Ethics and Standards of Professional Conduct and to the Uniform Standards of Professional Appraisal Practice.

The analytical tools of the IAAO include the median, the mean, the aggregate, the median absolute deviation, the range of ratio, the price related differential, the coefficient of dispersion,

¹ See Appendix B.

the standard deviation, and the coefficient of variation, each of which is defined below.

The median of an array is that ratio which is located midway between the beginning and ending ratio if the number of ratios in the array is odd, or the mean of the two middle ratios if the number of ratios in an array is even.

The mean ratio is the sum of the individual ratios divided by the total number of ratios.

The aggregate ratio is the sum of the assessed values divided by the sum of the selling prices of a given sample of sales.

The mean absolute deviation is equal to the sum of the absolute deviations of the ratios from the median ratio, divided by the number of ratios.

The range of ratio is the variance between the low and high ratios.

The price related differential is calculated by dividing the mean ratio for a group of data by the aggregate ratio for the same data with the result multiplied by 100 to convert the result to a percentage. In analyzing the price related differential, a differential of more than 100 indicates that higher priced properties are generally assessed at lower ratios than lower priced properties. A percentage of less than 100 indicates that lower priced properties are generally assessed at lower ratios than higher priced properties.

The coefficient of dispersion is defined as the average absolute deviation from the median divided by the median, and multiplied by 100 to yield a percentage.

The standard deviation is a reliable estimate of the percentage of observations included within a given distance from the mean of a normal distribution. Theoretically, about 68 percent of all observations should fall within \pm one standard deviation from the mean; 95 percent within \pm two standard deviations; and 99 percent within \pm three standard deviations, when a population is

normally distributed.

The coefficient of variation is the standard deviation divided by the mean, the result of which is multiplied by 100. It is another important measure of appraisal uniformity. If the ratios are normally distributed, the COV provides the most precise measure of variability, that is, an indication of the quality of the assessment practices. The smaller the measure, the better the quality of the assessment practice.²

VI. THE COMMISSION'S CONCLUSIONS

The Commission then, in approaching this formal plan of equalization, considered the historical problems in the quality of assessment practices as shown by previous articles, papers and reports which are identified in the first two Plans; historical trends in the quality of assessment practices such as the COD and PRD; the statistical studies and reports presented by the Property Tax Administrator; the *1998 Report: Problem Areas* submitted by the Property Tax Administrator; the Commission's experience in reviewing disputes; and the testimony received through the public hearing process.

VII. FOCUS AREAS

The Commission, in light of the information set forth above, has determined that the assessment process would be most improved by a formal plan of equalization which addresses two particular areas: (1) revisions to the Nebraska Tax Equalization and Review Commission operating procedures; (2) actions which should be undertaken by the individual County

² International Association of Assessing Officers, *Standard on Ratio Studies*, 1990, p. 18.

Assessor s Offices.

A.
Revisions to the Commission s Operating Procedures

The Commission has three mandates: to submit and publish the formal plan of equalization; to hear appeals; and to equalize assessments. The Commission has identified certain problems in each of these last two areas which must be addressed.

1.
Changes in the Appeals Process

These appeals have a direct impact on the assessment of property for purposes of taxation. In these individual cases the Commission has the authority to affirm the County Board s decision, reverse that decision, or issue orders affecting assessment practices for an entire class or subclass of property.³ The decisions may therefore promote uniform and proportionate assessments, or adversely affect those assessments.

³ Neb. Rev. Stat. 77-5017 (Reissue 1996).

The Commission has now accumulated considerable experience in hearing these appeals. The Commission received 295 appeals in Fiscal Year 1996-1997. The Commission received 506 appeals in Fiscal Year 1997-1998.⁴ The Commission began hearing these cases in January of 1997. The Commission, over the past 18 months, and during the course of almost 800 hearings, has observed that the presence of an attorney on behalf of only one party presents a serious threat to the perception and to the reality of a fair hearing. The Commission has, by exercise of its authority to hear cases as in equity, not elevated form over substance in these hearings. This situation may deteriorate over time.

The Commission, during the course of these hearings, has recognized that an attorney has an ethical mandate to zealously represent his or her client's interests.⁵ This ethical obligation, however, runs contrary to the fundamental purpose of the Commission. That purpose is to provide an affordable, accessible system of review of assessments.

⁴ This figure does not include hearings held as part of the equalization proceedings, petitions filed by counties to adjust values by class or subclass, or any other hearings. The Commission heard a total of 363 cases in FY 1996-1997, and 605 cases in FY 1997-1998.

⁵ Disciplinary Rule 7-101, Code of Professional Responsibility.

Fortunately, the statutory framework which created the Commission already recognizes that two different types of hearings are desirable: informal hearings and formal hearings. The differences between these two types of hearings are few: the formal rules of evidence may apply at a formal hearing; and the unsuccessful party bears all of the costs at a formal hearing.⁶ Given the fact that a County Assessor or taxpayer is at a considerable disadvantage when opposed by legal counsel, the Commission has determined that both taxpayers and the county would be better served by prohibiting attorneys from participating in informal hearings. If a party or the parties wish the assistance of legal counsel, then a formal hearing should be held. The Commission will request appropriate statutory amendments to accomplish this goal.

The Commission also recognizes that an affordable and accessible system of review requires a speedy hearing and disposition. The Commission has determined that all cases filed should be heard and decided within 12-calendar months. This goal is made more difficult since the Commission does not hold hearings during the month of July, since the County Boards of Equalization meet during this time. The Commission also cannot hold hearings in April and May since it undertakes its equalization duties during that time. The Commission cannot hold hearings during the county petition process in August; when the Commission is holding public hearings and drafting the formal plan of equalization in July and early August; or when the Commission is processing new appeals (the last two weeks in August and the first week in September). Finally, the Commission does not hold hearings during those periods when the Nebraska County Assessors Association, the Nebraska Association of County Officials, or the Property Tax

⁶ Neb. Rev. Stat. 77-5016 (Reissue 1996).

Division are holding training programs. These restrictions mean that it will be more difficult to hear and decide cases as the Commission's caseload increases. The services of special masters are therefore desirable.

Special masters are already recognized in the statutes.⁷ The Commission, has already conducted a training seminar for those interested in serving as special masters. The Commission has also utilized the services of a special master in the past. The Commission will therefore, retain the services of at least three special masters on or before January 1, 1999. These special masters will only hear residential and agricultural appeals. The Commission will hear commercial and industrial appeals, and any complex cases from any class of property.

2. Changes in the Equalization Process

The Commission has heard over 140 equalization proceedings since April 5, 1997. This experience has highlighted the fact that substantial revisions must be made to this process. These changes are procedural in nature, and do not require statutory changes.

The first change to be made is based on the comments of assessors and other elected officials during the public hearing process. This change involves the order to show cause, which must be issued before the Commission can hold a hearing during the equalization process.

Two standards trigger a show cause order: a violation of the statutory level of value, and/or a lack of uniform or proportionate assessments. The statutes prescribe that an acceptable

⁷ Neb. Rev. Stat. 77-5009 (Reissue 1996).

level of value is 74% to 80% for agricultural land, and 92% to 100% for all other real property.⁸

If a county has not satisfied the statutes, then a show cause order is issued as part of the equalization process.

The Commission has previously enunciated standards for the uniformity and proportionality of assessments. These standards are based on the Coefficient of Dispersion (COD) and the Price Related Differential (PRD). The Commission has directed that if a county does not meet those standards, a show cause order should be issued. In 1997, the Commission issued show cause orders to approximately 61 counties. In 1998, more than 80 show cause orders were issued.

The hearings held over the last 18 months make it clear that there are three distinct problems with the current process: first, problems with the uniformity and proportionality of assessments usually cannot be addressed by a percentage adjustment to a class or subclass of property; and second: the statistical studies which form the basis of the Property Tax Administrator s Opinion and Reports may not be representative of the entire base of property; and (3) the hearings have been perceived by the public to serve as a condemnation of the level and quality of assessments within the counties. Such condemnation is neither warranted nor accurate.

The Commission, in recognition of these problems, has determined that for 1999, no county will be issued a show cause order solely on the basis of a failure to meet the established standards for the COD and the PRD. Show cause orders will only be issued if the county has

⁸ Neb. Rev. Stat. 77-5023 (1997 Supp.)

failed to satisfy the statutory standards, or if the County fails to implement the improvements suggested in the formal plan of equalization.

These equalization proceedings have provided the Commission with invaluable information regarding the quality of assessment practices throughout the State. The Commission will continue to actively seek out this information, but in a different venue. Hearings will now be held as part of the public hearing process for the formal plan of equalization. This information, in conjunction with the Opinion and Reports of the Property Tax Administrator which are provided for every county as part of the equalization proceedings, will serve as the basis of the Formal Plan of Equalization.

The plan will contain specific recommendations for each problem area identified. If a county fails to undertake those measures identified in the Formal Plan, a show cause order will be issued. Those hearings may be held in conjunction with the equalization proceedings if the underlying problems adversely impact the level or quality of assessments. Ordinarily, however, those hearings will be held later in the year.

The Commission, in reviewing the statistical studies presented over the last two years, has noted that many of the studies show extraordinarily high and extraordinarily low minimum and maximum assessment/sales ratios. Sales with such extraordinarily high or low ratios are often referred to as outliers and are a source of serious concern.⁹ Outliers are frequently identified as those sales with an assessment/sales ratio of 25 or less, or 200 or more.¹⁰ There are a number of counties in this state where the sample is small, especially for certain subclasses of property.

⁹ *Property Appraisal and Assessment Administration*, International Association of Assessing Officers, 1990, p. 137.

Particularly when the sample is small, outliers can distort ratio studies and should be reviewed carefully.¹¹ Given the scarcity of resources of the county assessors and the Property Tax Division, it would be unreasonable to expect those outlier sales to be reviewed and adjusted, especially since the adjustments may be of such a nature as to render the resulting sales price unreliable. The Commission has therefore determined that those sales should be excluded from sales ratio studies.

In conclusion, these changes will (1) reduce the number of hearings during April and May, which is always a very busy time of year for Assessors; (2) promote public confidence in the statistical studies, and therefore any actions based on those studies; and (3) will eliminate any unwarranted condemnation of assessment practices of assessors.

VIII. PROBLEM AREAS BY COUNTY

As set forth above, the Commission will address problem areas as those areas are identified through various sources of information. The Commission, through the statewide equalization proceedings, afforded county assessors the opportunity to identify these problem areas and to propose appropriate remedies. The actions set forth below are often those suggested

¹⁰ *Property Appraisal and Assessment Administration*, International Association of Assessing Officers, 1990, p. 137.

¹¹ *Property Appraisal and Assessment Administration*, International Association of Assessing Officers, 1990, p. 137.

by the assessor. In any case, those problem areas not adequately addressed by April 1, 1999, may serve as the basis for a show cause order to be issued by the Commission.

ADAMS COUNTY

Adams County has approximately 15,050 parcels of real property. The last complete reappraisal was done in 1991, the last update was done in 1994, and the last depreciation study was done in 1994. The Profiles for the last three years show the following:

RESIDENTIAL

	1996	1997	1998
Median	93	92	96
COD	11.06	15.38	22.33

PRD	103.55	101.10	101.08
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COMMERCIAL

	1996	1997	1998
Median	93	93	97
COD	26.67	8.62	22.31
PRD	124.93	103.37	106.67

AGRICULTURAL

	1996	1997	1998
Median	76	76	77
COD	6.08	12.53	22.31
PRD	100.21	102.67	106.67

The Profiles establish that for all three classes of property both the uniformity of assessments and the proportionality of assessments is worsening. And, it is important to remember that the Commission was required to adjust residential and commercial values since the assessments for those classes of property failed to meet statutory standards. The Commission has been given to understand that the Property Tax Administrator is investigating the assessment practices of Adams County. The Commission must, in light of this information, defer any further review until the investigation is completed.

ANTELOPE COUNTY

Antelope County has approximately 7,600 parcels of real property. The last complete reappraisal was done in 1989, the last update was done in 1997, the date of Marshall pricing is 1995, the last depreciation study was done in 1988. The Profiles for the last three years show the following:

RESIDENTIAL

	1996	1997	1998
Median	95	99	98
COD	19.56	13.52	12.67
PRD	108.42	105.38	101.06

COMMERCIAL

	1996	1997	1998
Median	93	99	98
COD	54.79	10.37	20.46
PRD	139.00	113.41	113.79

AGRICULTURAL

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	1996	1997	1998
Median	74	74	75
COD	20.81	18.08	17.25
PRD	103.30	104.17	104.23

The statistical studies demonstrate that there has been progressive improvement in the uniformity and proportionality of assessments for the residential class of property. There has been an improvement in the COD and PRD between 1996 and 1998. However, additional progress must be made. The uniformity of assessments within the agricultural class of property also shows steady improvement. The proportionality of assessments, as shown by the PRD, is outside of the acceptable range.

ARTHUR COUNTY

Arthur County has approximately 997 parcels of real property. The last complete reappraisal was done in 1989, the last update was done in 1997, the date of Marshall pricing is 1995, the last depreciation study was done in 1997. The Profiles for the last three years show the following:

RESIDENTIAL

	1996	1997	1998
Median	92	96	96
COD	21.19	13.53	5.39

PRD	111.49	97.94	97.94
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COMMERCIAL

	1996	1997	1998
Median	Insufficient Sales	Insufficient Sales	94
COD			1.16
PRD			101.08

AGRICULTURAL

	1996	1997	1998
Median	85	76	80
COD	13.77	9.55	13.49
PRD	109.64	103.90	98.63

County was not called for hearing as all measures of central tendency fell within the acceptable ranges as set forth in General Order Number 6 or there were insufficient sales for reliable statistical analysis. This is an ex-officio assessor. This office is underfunded and understaffed.

BANNER COUNTY

Banner County has approximately 1,633 parcels of real property. The last complete reappraisal was done in 1987, the last update was done in 1997, the date of Marshall pricing is

1981, the last depreciation study was done in 1981. The Profiles for the last three years show the following:

RESIDENTIAL

	1996	1997	1998
Median	76	Insufficient Sales	Insufficient Sales
COD	23.53		
PRD	108.06		

COMMERCIAL

	1996	1997	1998
Median	Insufficient Sales	Insufficient sales	Insufficient Sales
COD			
PRD			

AGRICULTURAL

	1996	1997	1998
Median	76	76	80
COD	23.53	23.93	26.98

PRD	108.06	115.15	111.54
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There were insufficient sales in the Residential and Commercial classes for reliable statistical analysis. The Agricultural class median ratio was within the acceptable range, however the COD and PRD were not within the ranges. This is an ex-officio assessor. This office is underfunded and understaffed.

BLAINE COUNTY

Blaine County has approximately 1,573 parcels of real property. The last complete reappraisal was done in 1988, the last update was done in 1988, the date of Marshall pricing is 1988, the last depreciation study was done in 1988. The Profiles for the last three years show the following:

RESIDENTIAL

	1996	1997	1998
Median	100	96	96
COD	20.88	7.29	14.15
PRD	98.42	97.87	101.02

COMMERCIAL

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	1996	1997	1998
Median	Insufficient Sales	Insufficient Sales	Insufficient Sales
COD			
PRD			

AGRICULTURAL

	1996	1997	1998
Median	80	79	77
COD	7.81	14.53	11.22
PRD	110.34	105.80	98.70

County was not called for hearing as all measures of central tendency fell within the acceptable ranges as set forth in General Order Number 6 or there were insufficient sales for reliable statistical analysis. This is an ex-officio assessor. This county is underfunded and understaffed.

BOONE COUNTY

Boone County has approximately 5,387 parcels of real property. The last complete

reappraisal was done in 1991, the last update was done in 1996, the date of Marshall pricing is 1987, the last depreciation study was done in 1996. The Profiles for the last three years show the following:

RESIDENTIAL

	1996	1997	1998
Median	95	95	96
COD	3.79	9.33	9.20
PRD	100.78	102.15	103.23

COMMERCIAL

	1996	1997	1998
Median	92	94	99
COD	13.65	13.53	13.90
PRD	107.09	101.04	105.38

AGRICULTURAL

	1996	1997	1998

Median	80	78	76
COD	15.01	14.97	17.58
PRD	106.33	102.60	102.67

All statistics for all classes were within the acceptable ranges except that the Commercial PRD was slightly outside the range. The statistical profile showed no specific problem areas.

BOX BUTTE COUNTY

Box Butte County has approximately 8,285 parcels of real property. The last complete reappraisal was done in 1991, the last update was done in 1997, the date of Marshall pricing is 1988, the last depreciation study was done in 1996. The Profiles for the last three years show the following:

RESIDENTIAL

	1996	1997	1998
Median	92	93	96
COD	28.41	28.43	32.52
PRD	112.57	108.60	114.58

COMMERCIAL

	1996	1997	1998
Median	96	92	94
COD	34.02	34.68	40.35
PRD	111.80	109.76	114.61

AGRICULTURAL

	1996	1997	1998
Median	76	75	77
COD	18.78	18.75	25.49
PRD	102.28	105.41	103.75

The Residential class median ratio was within the range but the COD and PRD were outside the ranges. 80% of residential sales were in Alliance. County's maximum ratio was 1000.0 and minimum ratio was 17.80. Residential class needs review for 1999. County Commercial median ratio is within the range. The Commercial COD and PRD are outside the ranges. Agricultural class median was within the range but the COD was outside and the PRD was just outside the range. Market areas may be an option the County could use to improve the uniformity of the Agricultural class for 1999.

BOYD COUNTY

Boyd County has approximately 3,284 parcels of real property. The last complete reappraisal was done in 1977, the last update was done in 1996, the date of Marshall pricing is 1994, the last depreciation study was done in 1996. The Profiles for the last three years show the following:

RESIDENTIAL

	1996	1997	1998
Median	97	100	99
COD	33.38	28.76	23.87
PRD	128.79	116.85	114.89

COMMERCIAL

	1996	1997	1998
Median	Insufficient Sales	Insufficient Sales	95
COD			19.74
PRD			101.08

AGRICULTURAL

	1996	1997	1998
Median	74	78	75
COD	23.58	25.74	23.55
PRD	107.39	110.67	108.22

Residential median ratio was within the acceptable range. The COD and PRD were not within the ranges. The lower priced sales ratios were not within the range. The Commercial class had all statistics within the acceptable ranges. Agricultural class median ratio was within the range but COD and PRD were not within the ranges. Market areas may be an option the County could use to improve the uniformity of the Agricultural class for 1999.

BROWN COUNTY

Brown County has approximately 5,270 parcels of real property. The last complete reappraisal was done in 1987, the last update was done in 1997, the date of Marshall pricing is 1995, the last depreciation study was done in 1996. The Profiles for the last three years show the following:

RESIDENTIAL

	1996	1997	1998
Median	93	95	96

COD	18.70	29.04	23.81
PRD	110.56	112.50	109.78

COMMERCIAL

	1996	1997	1998
Median	Insufficient Sales	95	96
COD		31.79	28.27
PRD		112.63	105.83

AGRICULTURAL

	1996	1997	1998
Median	77	74	76
COD	20.25	28.32	16.03
PRD	105.60	94.59	97.44

The Agricultural class was within the acceptable ranges in all three classes. Residential and Commercial classes median ratios were within the acceptable range. Neither the COD nor PRD was within the acceptable ranges. County stated they are working with rural residential sales and recreational land selling at higher values.

BUFFALO COUNTY

Buffalo County has approximately 20,806 parcels of real property. The last complete reappraisal was done in 1990, the last update was done in 1997, the date of Marshall pricing is 1993 except commercial which is 1996, the last depreciation study was done in 1997. The Profiles for the last three years show the following:

RESIDENTIAL

	1996	1997	1998
Median	96	95	95
COD	9.68	9.46	12.54
PRD	103.07	102.15	102.13

COMMERCIAL

	1996	1997	1998

Median	92	98	98
COD	29.18	8.84	8.91
PRD	102.45	103.13	102.08

AGRICULTURAL

	1996	1997	1998
Median	76	77	75
COD	19.25	13.12	12.76
PRD	100.12	101.32	101.37

The statistics for all three classes fell within the acceptable ranges. The County was called for hearing on the Industrial class of property, however there were insufficient sales upon which to base reliable statistical analysis. The large number of market areas defies logic, but appears to work in this county.

BURT COUNTY

Burt County has approximately 6,015 parcels of real property. The last complete reappraisal was done in 1991, the last update was done in 1997, the date of Marshall pricing is 1994, the last depreciation study was done in 1997. The Profiles for the last three years show the following:

RESIDENTIAL

	1996	1997	1998
Median	75	95	94
COD	20.18	34.18	35.76
PRD	104.53	117.02	120.65

COMMERCIAL

	1996	1997	1998
Median	100	91	99
COD	42.74	42.98	23.61
PRD	217.46	173.33	134.33

AGRICULTURAL

	1996	1997	1998
Median	75	75	78
COD	20.18	24.12	22.18

PRD	104.53	105.48	102.70
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The median ratios for all three classes fell within the acceptable range. The COD and PRD for Residential class and Commercial class were not within the ranges. Agricultural class COD was not within the range, but the PRD was. Residential class maximum ratio was 2020.00 and minimum was 23.00. The residential class needs to be reviewed for 1999. Agricultural class grass land values need to be reviewed for 1999.

BUTLER COUNTY

Butler County has approximately 6,886 parcels of real property. The last complete reappraisal was done in 1979, the last update was done in 1995, the date of Marshall pricing is 1993, the last depreciation study was done in 1995. The Profiles for the last three years show the following:

RESIDENTIAL

	1996	1997	1998
Median	98	94	97
COD	18.78	19.80	12.95
PRD	110.63	104.30	103.09

COMMERCIAL

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	1996	1997	1998
Median	99	100	97
COD	27.82	23.53	25.44
PRD	105.71	104.00	104.08

AGRICULTURAL

	1996	1997	1998
Median	78	76	80
COD	22.23	25.04	24.24
PRD	104.69	106.49	110.26

The median ratios for all three classes fell within the acceptable range. The Residential

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CASS COUNTY

Cass County has approximately 17,683 parcels of real property. The last complete reappraisal was done in 1997. The date of Marshall pricing is 1996, the last depreciation study was done in 1996. The Profiles for the last three years show the following:

RESIDENTIAL

	1996	1997	1998
Median	98	96	93
COD	15.66	18.33	23.32
PRD	103.32	104.30	108.99

COMMERCIAL

	1996	1997	1998
Median	96	96	96
COD	21.53	26.11	12.68

PRD	103.15	113.19	104.17
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AGRICULTURAL

	1996	1997	1998
Median	74	Greenbelt	Greenbelt
COD	16.26		
PRD	103.69		

This county has county-wide greenbelt, therefore there is no Agricultural statistical report. Residential class median was within the acceptable range, however, neither the COD nor PRD was within the ranges. Beaver Lake residential is being reviewed for 1999. Commercial class median and COD were within the acceptable range, however, the PRD was not within the range.

CEDAR COUNTY

Cedar County has approximately 7,569 parcels of real property. The last complete reappraisal was done in 1991, the last update was done in 1991, the date of Marshall pricing is 1991, the last depreciation study was done in 1991. The Profiles for the last three years show the following:

RESIDENTIAL

	1996	1997	1998
Median	92	93	95
COD	27.02	31.72	36.23
PRD	108.89	113.64	116.48

COMMERCIAL

	1996	1997	1998
Median	Insufficient Sales	97	97
COD		76.81	51.57
PRD		169.23	124.73

AGRICULTURAL

	1996	1997	1998
Median	74	75	75
COD	17.98	18.33	16.51
PRD	100.61	102.67	100.00

The Agricultural class has all three statistics within the acceptable ranges. Residential and Commercial median ratios are within the range, however, neither the COD nor the PRD is within the range. The statistical profile under City shows Residential medians erratic. This class needs to be reviewed for 1999. The Commercial class under City also shows a wide range of ratios and only one ratio is within the range out of ten listed. This class needs to be reviewed for 1999.

CHASE COUNTY

Chase County has approximately 4,551 parcels of real property. The last reappraisal was done in 1997, the last update was done in 1997, the date of Marshall pricing is 1996, the last depreciation study was done in 1997. The Profiles for the last three years show the following:

RESIDENTIAL

	1996	1997	1998
Median	93	94	93
COD	20.84	29.00	29.40
PRD	108.28	108.89	106.90

COMMERCIAL

	1996	1997	1998

Median	100	100	98
COD	125.05	20.25	37.86
PRD	208.19	106.12	116.09

AGRICULTURAL

	1996	1997	1998
Median	80	76	75
COD	15.30	17.45	18.23
PRD	102.37	105.56	100.00

The Agricultural class has all three statistics within the acceptable ranges. The Residential class and Commercial class have neither the COD nor the PRD within acceptable ranges. The Residential class statistical profile indicates that rural residential has a median ratio of 78.54. County stated it has not been reappraised since 1982. The most recent year's sales show a median ratio of 89.71. This class needs to be reviewed for 1999. The Commercial statistical profile under Sales Price Range indicates not one ratio is within the range out of nine categories listed. This class needs to be reviewed for 1999. County stated plans are under way to reappraise residential and commercial property.

CHERRY COUNTY

Cherry County has approximately 13,140 parcels of real property. The last complete reappraisal was done in 1983, the last update was done in 1997, the date of Marshall pricing is 1983, the last depreciation study was done in 1983. The Profiles for the last three years show the following:

RESIDENTIAL

	1996	1997	1998
Median	86	96	96
COD	46.96	41.49	35.05
PRD	132.32	118.09	115.05

COMMERCIAL

	1996	1997	1998
Median	Insufficient Sales	97	94
COD		47.05	22.53
PRD		172.13	113.16

AGRICULTURAL

	1996	1997	1998
Median	67	78	75
COD	22.83	26.96	23.08
PRD	109.87	109.46	108.82

The Agricultural and Commercial median ratios are within the acceptable range. Neither the COD nor the PRD is within the acceptable range. The Residential class had no statistic within the acceptable range. The Tax Equalization and Review Commission ordered an increase of 6% to residential land and improvements in the county, with the exception of the villages of Kilgore, Brownlee, Nenzel and Cody. This brought the median ratio to the mid-point of the range, but did not improve the equity nor uniformity of assessments. This county needs a complete reappraisal to correct the inconsistencies and inequities in assessment practices and to bring the measures of central tendency into conformity with the standards set by General Order Number 6 of the Tax Equalization and Review Commission.

CHEYENNE COUNTY

Cheyenne County has approximately 13,171 parcels of real property. The last complete reappraisal was done in 1989, the last update was done in 1996, the date of Marshall pricing is

1995, the last depreciation study was done in 1996. The Profiles for the last three years show the following:

RESIDENTIAL

	1996	1997	1998
Median	96	96	96
COD	11.09	16.55	13.23
PRD	104.39	107.53	103.06

COMMERCIAL

	1996	1997	1998
Median	96	98	97
COD	44.05	6.19	31.59
PRD	120.52	100.00	101.90

AGRICULTURAL

	1996	1997	1998
Median	75	75	77

COD	18.19	18.37	14.71
PRD	104.08	100.00	104.11

The Residential class is within the ranges for all three statistics. The Commercial class is within the ranges for the median ratio and PRD, but outside the range for the COD. The Agricultural class is within the ranges for the median ratio and COD, but outside the range for the PRD.

CLAY COUNTY

Clay County has approximately 7,604 parcels of real property. The last complete reappraisal was done in 1978, the last update was done in 1997, the date of Marshall pricing is 1985. The Interview indicates that there is an annual depreciation study. The Profiles for the last three years show the following:

RESIDENTIAL

	1996	1997	1998
Median	93	96	97
COD	49.95	22.01	21.96
PRD	128.40	107.37	110.64

COMMERCIAL

	1996	1997	1998
Median	100	93	93
COD	76.39	38.34	51.55
PRD	146.90	116.67	123.16

AGRICULTURAL

	1996	1997	1998
Median	74	76	76
COD	20.57	17.68	17.14
PRD	106.94	106.85	102.67

The Agricultural class is within the ranges for all three statistics. The median ratios for Residential class and Commercial class are within the acceptable range. Neither the COD nor the PRD is within the range for Residential or Commercial classes. This County is in the process of a physical inspection of all residential properties. Budget restraints do not allow for outside appraisal assistance. The Residential and Commercial classes need to be reviewed for 1999.

COLFAX COUNTY

Colfax County has approximately 10,749 parcels of real property. The last complete reappraisal was done in 1991, the last update was done in 1995, the date of Marshall pricing is 1993, the last depreciation study was done in 1995. The Profiles for the last three years show the following:

RESIDENTIAL

	1996	1997	1998
Median	94	98	95
COD	19.14	27.91	29.76
PRD	105.43	112.63	111.70

COMMERCIAL

	1996	1997	1998
Median	Insufficient Sales	93	96
COD		28.24	51.61
PRD		112.79	125.27

AGRICULTURAL

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	1996	1997	1998
Median	74	76	74
COD	14.25	21.26	19.96
PRD	105.56	102.53	102.74

The Agricultural class is within the acceptable ranges for all three statistics. The Residential and Commercial median ratios are within the acceptable range. Neither the COD nor the PRD is within the range for Residential class or Commercial class. Both Residential class and Commercial class need to be reviewed for 1999.

CUMING COUNTY

Cuming County has approximately 8,499 parcels of real property. The last complete reappraisal was done in 1998, the last update was done in 1989, the date of Marshall pricing is 1996, the last depreciation study was done in 1996. The Profiles for the last three years show the following:

RESIDENTIAL

	1996	1997	1998
Median	92	95	95
COD	15.67	24.57	28.71

PRD	106.00	107.61	113.04
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COMMERCIAL

	1996	1997	1998
Median	92	95	96
COD	70.73	151.18	54.98
PRD	121.19	214.85	120.00

AGRICULTURAL

	1996	1997	1998
Median	75	75	75
COD	19.26	19.31	20.37
PRD	104.28	105.41	106.67

The Residential class and Agricultural class median ratios are within the acceptable range. Neither the COD nor the PRD is within the ranges for Residential class or Agricultural class. County stated they are doing a Residential class review in Wisner and Beemer for 1999. However, Bancroft is still a problem area. The Commercial class had no statistic within the

acceptable ranges. The Tax Equalization and Review Commission ordered a decrease of 11% to all commercial land and improvements in the village of West Point. This brought the median ratio to the mid-point of the acceptable range, however, it did not improve the quality of assessments. This class needs to be reviewed for 1999.

CUSTER COUNTY

Custer County has approximately 13,846 parcels of real property. The last complete reappraisal was done in 1970, the last update was done in 1995, the date of Marshall pricing is 1988, the last depreciation study was done in 1993. The Profiles for the last three years show the following:

RESIDENTIAL

	1996	1997	1998
Median	96	96	92
COD	32.98	30.98	28.93
PRD	121.47	114.13	107.69

COMMERCIAL

	1996	1997	1998
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Median	100	100	93
COD	37.70	28.49	35.44
PRD	111.20	104.40	111.3

AGRICULTURAL

	1996	1997	1998
Median	76	74	76
COD	19.03	16.78	20.61
PRD	104.90	101.37	101.3

The median ratio is within the acceptable range for all three classes. Agricultural COD is slightly out of the range and PRD is within the range. The COD and the PRD are not within the range for Residential class or Commercial class. The Residential profile under City indicates that only one ratio is within the acceptable range. This class needs to be reviewed for 1999. The Commercial profile under City also shows not one town within the range. This class needs to be reviewed for 1999.

DAKOTA COUNTY

Dakota County has approximately 8,881 parcels of real property. The last complete

reappraisal was done in 1992, the last update was done in 1997, the date of Marshall pricing is 1995, the last depreciation study was done in 1997. The Profiles for the last three years show the following:

RESIDENTIAL

	1996	1997	1998
Median	97	98	99
COD	116.42	17.60	13.72
PRD	179.83	102.06	98.96

COMMERCIAL

	1996	1997	1998
Median	99	96	100
COD	179.58	26.86	125.38
PRD	87.63	84.96	188.07

AGRICULTURAL

	1996	1997	1998
Median	75	79	74

COD	20.36	23.59	23.20
PRD	100.93	101.19	100.00

The Residential class has all three statistics within the acceptable ranges. The Commercial class median ratio and PRD are within the range and the COD is outside the range. The Agricultural class median ratio and PRD are within the range and the COD is outside the range. This county is one that will have the assessment functions administered by the Property Tax Division for 1999.

DAWES COUNTY

Dawes County has approximately 7,556 parcels of real property. The last complete reappraisal was done in 1991, the last update was done in 1997, the date of Marshall pricing is 1995, the last depreciation study was done in 1991. The Profiles for the last three years show the following:

RESIDENTIAL

	1996	1997	1998
Median	95	93	96
COD	29.90	18.68	28.64
PRD	111.64	103.33	113.64

COMMERCIAL

	1996	1997	1998
Median	94	94	97
COD	30.98	36.46	29.72
PRD	113.22	137.84	121.69

AGRICULTURAL

	1996	1997	1998
Median	74	74	77
COD	36.40	38.12	35.66
PRD	94.86	100.00	106.33

The Residential class median ratio was within the acceptable range. Neither the COD nor the PRD was within the acceptable ranges. The Commercial class median was within the range. Neither the COD nor the PRD was within the ranges. Both of these classes need to be reviewed for 1999. The Agricultural class median ratio and COD were not within the acceptable ranges. The PRD was within the range. The Tax Equalization and Review Commission ordered agricultural land equalized by county-defined market area subclasses as follows: Market Area 1 had no change; Market Area 2 was increased by 62%; Market Area 3 was decreased by 18% and

Market Area 4 was increased by 92%. This resulted in the four median ratios for the subclasses to be 77%. This class needs to be reviewed for 1999 to verify that the identified market areas correctly reflect measurable differences in sales price of agricultural land.

DAWSON COUNTY

Dawson County has approximately 21,868 parcels of real property. The last complete reappraisal was done in 1995, the last update was done in 1997, the date of Marshall pricing is 1996, the last depreciation study was done in 1996. The Profiles for the last three years show the following:

RESIDENTIAL

	1996	1997	1998
Median	100	100	100
COD	12.64	15.03	19.84
PRD	104.92	103.09	108.16

COMMERCIAL

	1996	1997	1998
Median	94	95	92
COD	10.96	14.04	30.10

PRD	98.93	105.56	100.00
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AGRICULTURAL

	1996	1997	1998
Median	77	74	77
COD	24.12	18.69	23.12
PRD	100.34	102.67	98.70

The Residential class median ratio is within the acceptable range. Neither the COD nor the PRD is within the acceptable ranges. The Commercial class median ratio and the PRD are within the acceptable range, but the COD is outside the range. The Agricultural class median and COD were not within the acceptable range, but the PRD was within the range. The Tax Equalization and Review Commission ordered increases as follows: Market Area 1 an 8% increase and Market Area 3 an increase of 22%, but no change in Market Area 2 because there were only two sales. This resulted in the two increased Market Area ratios to be at the 77.00 mid-point of the acceptable range. This class needs to be reviewed for 1999.

DEUEL COUNTY

Deuel County has approximately 2,874 parcels of real property. The last complete

reappraisal was done in 1994, the last update was done in 1997, the date of Marshall pricing is 1997, the last depreciation study was done in 1996. The Profiles for the last three years show the following:

RESIDENTIAL

	1996	1997	1998
Median	100	95	95
COD	51.08	32.87	40.27
PRD	138.27	117.44	122.99

COMMERCIAL

	1996	1997	1998
Median	Insufficient Sales	97	98
COD		26.04	15.41
PRD		116.16	101.01

AGRICULTURAL

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	1996	1997	1998
Median	78	76	77
COD	20.55	13.29	19.92
PRD	102.11	96.20	105.19

The median ratio is within the acceptable range for all three classes. Residential class COD and PRD are both outside the ranges. This class needs review and repricing using current Marshall-Swift cost data. Commercial class COD and PRD are both within the acceptable ranges. Agricultural COD is within the range, but the PRD is outside the range.

DIXON COUNTY

Dixon County has approximately 4,859 parcels of real property. The last complete reappraisal was done in 1997, the date of Marshall pricing is 1996, the last depreciation study was done in 1997. The Profiles for the last three years show the following:

RESIDENTIAL

	1996	1997	1998
Median	94	93	95

COD	26.32	32.12	26.46
PRD	112.86	106.67	108.60

COMMERCIAL

	1996	1997	1998
Median	Insufficient Sales	92	94
COD		59.77	33.13
PRD		123.16	110.42

AGRICULTURAL

	1996	1997	1998
Median	78	77	78
COD	21.70	13.73	17.17
PRD	107.72	103.85	101.35

The Agricultural class has all three statistics within the ranges. Residential class median is within the range. Neither the COD nor the PRD is within the range. The Commercial class median is within the range. Neither the COD nor the PRD is within the acceptable ranges. The statistical profile under City indicates that only four of the ratios are within the range out of

eleven categories listed. This class needs to be reviewed for 1999.

DODGE COUNTY

Dodge County has approximately 18,204 parcels of real property. The last complete reappraisal was done in 1984, the last update was done in 1984, the date of Marshall pricing is 1989, and the last depreciation study was done in 1994. The Profiles for the last three years show the following:

RESIDENTIAL

	1996	1997	1998
Median	90	96	93
COD	22.98	31.07	19.05
PRD	108.65	109.28	103.26

COMMERCIAL

	1996	1997	1998
Median	97	96	96
COD	41.85	67.19	35.53
PRD	128.47	138.54	107.92

AGRICULTURAL

	1996	1997	1998
Median	77	75	79
COD	32.14	30.32	20.49
PRD	109.36	111.69	105.00

The median ratios for all three classes are within the acceptable range. The Residential class COD is outside the range and the PRD is at 103.26. The Commercial class COD and PRD are outside the ranges. This class needs to be reviewed for 1999. The Agricultural class PRD is outside the range and COD is 20.49. The Tax Equalization and Review Commission will be holding a Show Cause Hearing concerning possible differences in assessment procedures used in determining valuations for rural residential acreages and farm site residential properties. This County is one that will have the assessment functions administered by the Property Tax Division for 1999.

DOUGLAS COUNTY

Douglas County has approximately 160,640 parcels of real property. The last complete reappraisal was done in 1994, the last update was done in 1998, the date of Marshall pricing is 1997, the last depreciation study was done in 1997. The Profiles for the last three years show the

following:

RESIDENTIAL

	1996	1997	1998
Median	92	93	93
COD	5.77	7.29	5.94
PRD	100.91	101.05	100.00

COMMERCIAL

	1996	1997	1998
Median	93	93	94
COD	5.85	8.10	11.86
PRD	102.52	100.00	102.11

AGRICULTURAL

	1996	1997	1998
Median	Greenbelt	Greenbelt	Greenbelt

COD			
PRD			

County was not called for hearing as all measures of central tendency fell within the acceptable ranges as set forth in General Order Number 6.

DUNDY COUNTY

Dundy County has approximately 3,395 parcels of real property. The last complete reappraisal was done in 1986, the last update was done in 1997, the date of Marshall pricing is 1995, the last depreciation study was done in 1996. The Profiles for the last three years show the following:

RESIDENTIAL

	1996	1997	1998
Median	78	100	97
COD	28.18	15.97	19.00
PRD	108.61	98.99	106.52

COMMERCIAL

	1996	1997	1998
Median	Insufficient Sales	96	98
COD		9.60	23.68
PRD		98.92	108.08

AGRICULTURAL

	1996	1997	1998
Median	77	78	79
COD	32.55	11.13	13.66
PRD	111.74	101.30	121.21

The median ratios for all three classes are within the acceptable range. The Residential class COD and PRD are not within the ranges. The statistical profile under City indicates ratios are not within the range. This class needs to be reviewed for 1999. Commercial class COD and PRD are outside the ranges. The Agricultural class COD is within the range and the PRD is outside the range. Market areas may be an option the county could consider to improve the uniformity and equity of assessments for 1999.

FILLMORE COUNTY

Fillmore County has approximately 6,189 parcels of real property. The last complete reappraisal was done in 1993, the last update was done in 1997, the date of Marshall pricing is 1995, the last depreciation study was done in 1997. The Profiles for the last three years show the following:

RESIDENTIAL

	1996	1997	1998
Median	99	99	99
COD	2.86	7.78	11.34
PRD	99.95	95.92	102.08

COMMERCIAL

	1996	1997	1998
Median	Insufficient Sales	99	100
COD		7.14	40.97
PRD		102.04	114.29

AGRICULTURAL

	1996	1997	1998

Median	74	80	77
COD	30.56	17.54	18.12
PRD	111.98	103.80	104.00

The Residential class has all three statistics within the range. The statistical profile indicates that suburban and rural residential are undervalued. The Commercial median ratio is within the range. Neither the COD nor the PRD are within the ranges. This class needs to be reviewed for 1999. The Agricultural class median ratio and COD are within the ranges and the PRD is slightly outside the range.

FRANKLIN COUNTY

Franklin County has approximately 6,239 parcels of real property. The last complete reappraisal was done in 1989, the last update was done in 1995, the date of Marshall pricing is 1994, the last depreciation study was done in 1989. The Profiles for the last three years show the following:

RESIDENTIAL

	1996	1997	1998
Median	93	97	99

COD	37.99	20.45	25.75
PRD	124.86	107.22	108.25

COMMERCIAL

	1996	1997	1998
Median	Insufficient Sales	Insufficient Sales	96
COD			39.68
PRD			147.22

AGRICULTURAL

	1996	1997	1998
Median	76	77	79
COD	23.21	17.91	19.29
PRD	95.48	100.00	101.25

The Residential class median is within the range, but the COD and PRD are not within the ranges. County stated they are doing a residential reappraisal for 1999. The Agricultural class statistics are all within the acceptable ranges. Commercial median was 75% with COD and PRD widely outside the ranges. The Tax Equalization and Review Commission ordered adjustments in

the subclass of cities to bring the median ratio to the 96.00 mid-point of the acceptable range.

The changes were as follows: City of Campbell an increase of 55%; City of Franklin a decrease of 13%; and City of Hildreth an increase of 72%. This class needs to be reviewed for 1999.

FRONTIER COUNTY

Frontier County has approximately 4,212 parcels of real property. The last complete reappraisal was done in 1995, the last update was done in 1997, the date of Marshall pricing is 1990, the last depreciation study was done in 1995. The Profiles for the last three years show the following:

RESIDENTIAL

	1996	1997	1998
Median	93	96	96
COD	37.95	27.96	11.34
PRD	126.98	112.36	100.00

COMMERCIAL

	1996	1997	1998
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Median	Insufficient Sales	96	94
COD		50.96	20.93
PRD		111.32	97.96

AGRICULTURAL

	1996	1997	1998
Median	80	80	78
COD	18.01	18.65	19.56
PRD	105.73	100.00	98.77

The Agricultural class had all three statistics within the acceptable ranges. The Commercial class had the median ratio and the PRD within the acceptable range and the COD was 20.93. The statistical profile indicated some areas of inequity and uniformity to be reviewed for 1999. The Residential median ratio was 101.00. The COD and PRD were within the acceptable ranges. The County had completed a reappraisal for 1998. The Tax Equalization and Review Commission ordered a 6% decrease to bring the median ratio to 96, which is the mid-point of the acceptable range.

FURNAS COUNTY

Furnas County has approximately 5,930 parcels of real property. The last complete reappraisal was done in 1995, the last update was done in 1997, the date of Marshall pricing is 1987, the last depreciation study was done in 1997. The Profiles for the last three years show the following:

RESIDENTIAL

	1996	1997	1998
Median	92	95	96
COD	36.97	16.62	17.55
PRD	118.48	103.37	106.67

COMMERCIAL

	1996	1997	1998
Median	Insufficient Sales	96	92
COD		36.50	28.61
PRD		97.87	95.79

AGRICULTURAL

	1996	1997	1998
Median	75	74	76
COD	17.85	16.00	16.29
PRD	104.26	102.74	102.67

The Agricultural class has all three statistics within the acceptable ranges. The Residential class median ratio is within the range but the COD and PRD are not within the acceptable ranges. The Commercial class median ratio and the PRD are within the acceptable ranges. The County is implementing new Marshall-Swift pricing to all improvements targeted to be complete for 1999.

GAGE COUNTY

Gage County has approximately 15,149 parcels of real property. The last complete reappraisal was done in 1985, the last update was done in 1997, the date of Marshall pricing is 1995, the last depreciation study was done in 1996. The Profiles for the last three years show the following:

RESIDENTIAL

	1996	1997	1998
Median	92	100	100

COD	22.04	7.99	9.70
PRD	106.95	101.00	103.03

COMMERCIAL

	1996	1997	1998
Median	95	101	100
COD	15.83	19.24	13.01
PRD	100.27	97.32	103.96

AGRICULTURAL

	1996	1997	1998
Median	74	79	75
COD	19.98	13.70	17.03
PRD	103.64	102.53	101.37

The Residential class and Agricultural class have all three statistics within the acceptable ranges. The Commercial class median ratio and the COD are within the ranges and the PRD is 103.96. County needs to review lower sales to determine any inequities for 1999.

GARDEN COUNTY

Garden County has approximately 4,028 parcels of real property. The last complete reappraisal was done in 1995, the last update was done in 1997, the date of Marshall pricing is 1993, the last depreciation study was done in 1997. The Profiles for the last three years show the following:

RESIDENTIAL

	1996	1997	1998
Median	95	98	94
COD	41.42	26.15	18.16
PRD	125.28	111.96	102.17

96

COMMERCIAL

	1996	1997	1998
Median	Insufficient Sales	Insufficient Sales	96
COD			12.54
PRD			95.83

AGRICULTURAL

	1996	1997	1998
Median	80	80	78
COD	22.58	19.89	28.50
PRD	115.53	104.11	118.84

The Residential class median ratio and COD are within the acceptable range. The PRD is outside the range. The statistical profile indicates that rural residential needs to be reviewed for 1999. Agricultural class median ratio is within the range. Neither the COD nor the PRD is within acceptable range. County implemented a new soil survey for 1998. County stated smaller agricultural land sales should be coded rural residential rather than agricultural land. This action can be undertaken by the assessor only if the market supports this condition. This class needs to be reviewed in 1999 to monitor any errors in the implementation of the soil survey.

GARFIELD COUNTY

Garfield County has approximately 2,501 parcels of real property. The last complete reappraisal was done in 1988, the last update was done in 1995, the date of Marshall pricing is 1994, the last depreciation study was done in 1995. The Profiles for the last three years show the following:

RESIDENTIAL

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	1996	1997	1998
Median	99	93	98
COD	16.60	18.52	5.89
PRD	109.09	96.70	102.04

COMMERCIAL

	1996	1997	1998
Median	Insufficient Sales	93	99
COD		17.05	6.29
PRD		98.94	99.00

AGRICULTURAL

	1996	1997	1998
Median	76	77	79
COD	10.59	11.74	13.15

PRD	102.96	93.67	100.00
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County was not called for hearing as all measures of central tendency fell within the acceptable ranges as set forth in General Order Number 6. This county is one that will have the assessment functions administered by the Property Tax Division for 1999.

GOSPER COUNTY

Gosper County has approximately 2,568 parcels of real property. The last complete reappraisal was done in 1988, the last update was done in 1997, the date of Marshall pricing is 1996, the last depreciation study was done in 1997. The Profiles for the last three years show the following:

RESIDENTIAL

	1996	1997	1998
Median	92	94	93
COD	11.66	8.69	10.85
PRD	103.60	103.23	105.62

COMMERCIAL

	1996	1997	1998
Median	Insufficient Sales	Insufficient Sales	92
COD			11.91
PRD			108.14

AGRICULTURAL

	1996	1997	1998
Median	74	78	76
COD	15.55	12.85	14.32
PRD	99.76	100.00	102.67

The Agricultural class had all three statistics within the acceptable ranges. The Residential class median ratio and COD were within the ranges and the PRD was outside the range. The County needs to undertake a complete review of the Johnson Lake area. The County also needs to review the upper end sales as all sales over \$50,000 are below the acceptable range. Commercial median ratio and COD were within the ranges and the PRD was outside the range. County stated there is a lack of sales in the Commercial class and that hampers statistical analysis.

GRANT COUNTY

Grant County has approximately 1,588 parcels of real property. The last complete reappraisal was done in 1982, the last update was done in 1988, the date of Marshall pricing is 1985, the last depreciation study was done in 1982. The Profiles for the last three years show the following:

RESIDENTIAL

	1996	1997	1998
Median	100	96	96
COD	2.08	53.43	37.46
PRD	99.62	152.63	132.47

COMMERCIAL

	1996	1997	1998
Median	Insufficient Sales	100	101
COD		1.56	2.11
PRD		100.00	101.00

AGRICULTURAL

	1996	1997	1998
Median	80	74	76
COD	46.38	14.58	12.20
PRD	114.70	100.00	102.78

The Agricultural class had all three statistics within the acceptable ranges. The Commercial class had only two sales making a statistical study and analysis unreliable. The Residential class median ratio was 78% which is outside the acceptable range. The COD and PRD were both outside the ranges. The Tax Equalization and Review Commission ordered an increase of 22% to all residential real property, both land and improvements, except for agricultural residential property and farm sites. This class needs to be reviewed for 1999. This is an ex-officio county assessor. The office is underfunded and understaffed.

GREELEY COUNTY

Greeley County has approximately 3,341 parcels of real property. The last complete reappraisal was done in 1972, the last update was done in 1983, the date of Marshall pricing is 1982, the last depreciation study was done in 1982. The Profiles for the last three years show the following:

RESIDENTIAL

	1996	1997	1998
Median	98	94	96
COD	45.30	53.63	35.30
PRD	134.19	148.15	124.42

COMMERCIAL

	1996	1997	1998
Median	Insufficient Sales	96	96
COD		37.08	40.90
PRD		150.00	137.33

AGRICULTURAL

	1996	1997	1998
Median	74	75	77

COD	25.94	18.68	17.65
PRD	109.82	102.74	100.00

The Agricultural class has all three statistics within the acceptable ranges. The residential class median ratio is within the range. Neither the COD nor the PRD is within the ranges. The statistical profile under Sales Price Range indicates that properties under \$20,000 have high ratios and properties over \$20,000 have low ratios. This class needs to be reviewed. The Commercial class median is within the range. Neither the COD nor the PRD is within the ranges. The statistical profile under City indicates that no city median ratio is within the range. This class needs to be reviewed for 1999. County testified that a lack of funding makes it difficult to maintain a current and updated assessment base.

HALL COUNTY

Hall County has approximately 24,518 parcels of real property. The last complete reappraisal was done in 1995, the date of Marshall pricing is 1995, the last depreciation study was done in 1995. The Profiles for the last three years show the following:

RESIDENTIAL

	1996	1997	1998

Median	99	93	96
COD	14.94	17.69	16.96
PRD	103.78	101.09	101.04

COMMERCIAL

	1996	1997	1998
Median	99	95	95
COD	29.89	29.15	25.00
PRD	95.80	108.99	100.00

AGRICULTURAL

	1996	1997	1998
Median	74	76	77
COD	21.67	20.29	20.82
PRD	107.47	105.19	101.32

The median ratio is within the acceptable range for the Residential and Commercial classes of property. Residential PRD is within the range and the COD is outside the range. The

Commercial class PRD is within the range and COD is outside the range. County has an active market and continues to address needed changes in both classes. The Agricultural class median was 71 which is not within the range. The PRD is within and the COD is slightly outside the range. The Tax Equalization and Review Commission ordered a 35% increase to the subclass of grassland and an 8% increase to irrigated land. This brought the median ratio to 96.00, the mid-point of the acceptable range. This class needs to be reviewed for 1999. County may need to implement greenbelt laws around Grand Island and Market areas may be an option to improve the uniformity and equity of assessments for agricultural land.

HAMILTON COUNTY

Hamilton County has approximately 6,893 parcels of real property. The last complete reappraisal was done in 1996, the last update was done in 1997, the date of Marshall pricing is 1995, the last depreciation study was done in 1997. The Profiles for the last three years show the following:

RESIDENTIAL

	1996	1997	1998
Median	97	96	95
COD	27.27	13.07	16.13
PRD	116.58	105.38	105.49

COMMERCIAL

	1996	1997	1998
Median	Insufficient Sales	96	96
COD		25.96	27.88
PRD		88.12	100.00

AGRICULTURAL

	1996	1997	1998
Median	76	80	78
COD	19.80	17.68	17.59
PRD	105.02	106.59	106.41

The median ratios for all three classes were within the acceptable ranges. The Residential class COD and PRD were outside the ranges. The statistical profile indicates that houses selling over \$100,000 are under assessed. This may need to be reviewed for 1999. The Commercial class COD is outside the range and the PRD is within the range. The Agricultural class COD is within the range and the PRD is outside the range. Adding a market area may be an option the

county could implement to improve the uniformity and equity statistics for 1999.

HARLAN COUNTY

Harlan County has approximately 4,761 parcels of real property. The last reappraisal was done in 1996, the last update was done in 1997, the date of Marshall pricing is 1993, the last depreciation study was done in 1996. The Profiles for the last three years show the following:

RESIDENTIAL

	1996	1997	1998
Median	100	100	93
COD	30.67	32.09	30.49
PRD	120.10	114.74	113.64

COMMERCIAL

	1996	1997	1998
Median	Insufficient Sales	99	93
COD		39.36	38.48
PRD		128.72	104.65

AGRICULTURAL

	1996	1997	1998
Median	75	74	75
COD	18.07	16.08	14.55
PRD	101.46	101.30	102.63

The Agricultural class statistics all fell within the acceptable ranges. The Residential class median ratio is within the range. Neither the COD nor the PRD is within the ranges. The statistical profile indicates this class needs to be reviewed for 1999. The Commercial class median is within the range. Neither the COD nor the PRD is within the ranges. This county is one that will have the assessment functions administered by the Property Tax Division for 1999.

HAYES COUNTY

Hayes County has approximately 2,385 parcels of real property. The last complete reappraisal was done in 1989, the last update was done in 1996, the date of Marshall pricing is 1988, the last depreciation study was done in 1988. The Profiles for the last three years show the following:

RESIDENTIAL

	1996	1997	1998
Median	115	95	Insufficient Sales

COD	25.83	27.55	
PRD	115.83	132.39	

COMMERCIAL

	1996	1997	1998
Median	Insufficient Sales	100	99
COD		21.21	19.00
PRD		92.23	87.62

AGRICULTURAL

	1996	1997	1998
Median	80	78	80
COD	17.30	15.78	17.71
PRD	106.50	103.80	103.90

The Residential class of property had too few sales to do a reliable statistical study and analysis. The median ratios for the Commercial class and Agricultural class were within the acceptable range. The Commercial COD was within the range and the PRD was outside the

range. The Agricultural COD was within the range and the PRD was 103.90. This is an ex-officio county assessor, is underfunded and just had a new Clerk/Assessor appointed. All classes need to be reviewed for 1999.

HITCHCOCK COUNTY

Hitchcock County has approximately 4,151 parcels of real property. The last complete reappraisal was done in 1994, the last update was done in 1997, the date of Marshall pricing is 1994, the last depreciation study was done in 1994. The Profiles for the last three years show the following:

RESIDENTIAL

	1996	1997	1998
Median	96	96	96
COD	24.74	18.66	12.15
PRD	115.70	112.09	101.09

COMMERCIAL

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	1996	1997	1998
Median	Insufficient Sales	Insufficient Sales	96
COD			60.07
PRD			66.67

AGRICULTURAL

	1996	1997	1998
Median	79	76	78
COD	14.50	14.93	15.24
PRD	101.01	98.67	102.63

The Agricultural class has all three statistics within the acceptable ranges. Residential median and COD were within the ranges. The PRD is outside the range. The statistical profile indicates that houses under \$40,000 have no ratios within the range. The Tax Equalization and Review Commission ordered the subclass of rural residential improvements increased by 23% to 96.00, the mid-point of the range. The Residential class needs to be reviewed for 1999. The Commercial median ratio was 89%. Neither the COD nor the PRD was within the ranges. The Tax Equalization and Review Commission ordered an increase of 8% to the subclass of all urban commercial land and improvements with the exception of the Village of Trenton. This class needs

to be reviewed for 1999.

HOLT COUNTY

Holt County has approximately 11,257 parcels of real property. The last complete reappraisal was done in 1978, the last update was done in 1987, the date of Marshall pricing is 1981, the last depreciation study was done in 1977. The Profiles for the last three years show the following:

RESIDENTIAL

	1996	1997	1998
Median	97	95	96
COD	14.94	18.49	22.81
PRD	108.30	104.40	105.62

COMMERCIAL

	1996	1997	1998
Median	Insufficient Sales	76	96
COD		37.59	39.43
PRD		106.49	127.50

AGRICULTURAL

	1996	1997	1998
Median	74	73	79
COD	28.38	20.07	21.19
PRD	114.71	100.00	109.72

The only statistic for any class that was within the ranges was the median ratio for the Agricultural class. The COD and PRD were not within the ranges. This is a large land area county. Market areas may be an option that would improve the uniformity and equity statistics for 1999. The Residential class had no statistic within the acceptable ranges. The Tax Equalization and Review Commission ordered a 7% increase to all residential real property including land and improvements except for agricultural residential real property, farm sites, recreational property, and mobile homes. This brought the median ratio to the mid-point of the range but did not improve the equity and uniformity of the class. This class needs to be reviewed for 1999. County testified it is repricing using updated Marshall-Swift for 1999. The Commercial class had no statistic within the acceptable ranges. The Tax Equalization and Review Commission ordered increases in subclasses of commercial property as follows:

A 45% increase to all commercial land urban, suburban and rural; a 45% increase

to all commercial improvements in the Village of Atkinson, Village of Emmet, and the Village of Ewing; all commercial improvements in Village of O Neill increased 15%; all commercial improvements in Village of Stuart increased 86%; and all rural commercial improvements increased 15%. This order brought the median ratio to the mid-point but did not improve the equity or uniformity of assessments.

This class needs to be reviewed for 1999.

HOOKER COUNTY

Hooker County has approximately 1,659 parcels of real property. The last complete reappraisal was done in 1989, the last update was done in 1997, the date of Marshall pricing is 1995, the last depreciation study was done as part of the market study used for the last update in 1997. The Profiles for the last three years show the following:

RESIDENTIAL

	1996	1997	1998
Median	95	95	97
COD	31.71	23.79	15.90
PRD	111.72	109.28	106.45

COMMERCIAL

	1996	1997	1998
Median	Insufficient Sales	Insufficient Sales	96
COD			37.76
PRD			104.44

AGRICULTURAL

	1996	1997	1998
Median	66	Insufficient Sales	76
COD	11.27		7.46
PRD	103.52		98.73

The Agricultural statistics are all within the acceptable ranges. (These statistics are after the Tax Equalization and Review Commission vacated and reversed the Area II AHLVB action.) Residential class Median is within the acceptable range. The COD is slightly outside the range and the PRD is outside the range. The statistical profile indicates that higher valued properties are under assessed. This class needs to be reviewed for 1999. The Commercial class median ratio was 104.00. Neither the COD nor the PRD was within the ranges. The Tax Equalization and

Review Commission ordered an 8% decrease to all commercial property, urban, suburban or rural. This order brought the median ratio to the mid-point of the range, but did not improve the equity and uniformity of assessments. This class needs to be reviewed for 1999. This is an ex-officio county assessor. This county is underfunded and understaffed.

HOWARD COUNTY

Howard County has approximately 4,855 parcels of real property. The last complete reappraisal was done in 1986, the last update was done in 1996, the date of Marshall pricing is 1996, the last depreciation study was done in 1986. The Profiles for the last three years show the following:

RESIDENTIAL

	1996	1997	1998
Median	98	95	94
COD	34.14	34.16	26.64
PRD	112.16	106.19	101.09

COMMERCIAL

	1996	1997	1998
Median	Insufficient Sales	99	100

COD		31.27	41.22
PRD		103.16	126.19

AGRICULTURAL

	1996	1997	1998
Median	79	76	76
COD	26.76	24.39	22.92
PRD	101.57	102.74	100.00

The median ratios for all three classes were within the acceptable range. The Residential class COD was not within the range but the PRD was within the range. The statistical profile indicates that suburban and rural residential are underassessed. Under Sale Price Range only five ratios are within the range out of twelve categories. The City category has 5 ratios within the range out of nine, but none of the COD s is within the range and only three of the PRD s are within the range. This class needs to be reviewed for 1999.

The Commercial class was reappraised by a Commercial Appraisal Firm for 1998. The median ratio is within the range but the COD and PRD are far outside the ranges. The statistical profile indicates that under Sales Price Range only two median ratios are within the range out of nine categories. Under City only two median ratios are within the range out of seven categories. The most recent year s sales have no statistics within the ranges. These are

worrisome statistics for the first year of a reappraisal. This class needs to be reviewed for 1999.

Agricultural median ratio and PRD are within the ranges. The COD is outside the range.

The statistical profile indicates that dryland is overassessed and grassland is underassessed. That the most recent year's sales have a median ratio of 72.01 and the COD is outside the range.

Under Sale Price Range only two median ratios are within the range out of ten categories. This class needs to be reviewed for 1999. Market areas may be an option to improve the equity and uniformity statistics for 1999.

JEFFERSON COUNTY

Jefferson County has approximately 7,395 parcels of real property. The last complete reappraisal was done in 1975, the last update was done in 1996, the date of Marshall pricing is 1996, the last depreciation study was done in 1996. The Profiles for the last three years show the following:

RESIDENTIAL

	1996	1997	1998
Median	100	100	100
COD	15.59	5.30	7.75
PRD	106.90	101.03	102.06

COMMERCIAL

	1996	1997	1998
Median	95	97	99
COD	21.68	32.58	26.20
PRD	114.47	111.83	112.22

AGRICULTURAL

	1996	1997	1998
Median	75	80	78
COD	12.01	12.46	15.12
PRD	101.98	101.25	105.13

The Residential class had all three statistics within the acceptable range. Agricultural class had the PRD slightly outside the range. Commercial class has problems with the COD and PRD showing that the uniformity and equity problems need to be addressed for 1999.

JOHNSON COUNTY

Johnson County has approximately 4,691 parcels of real property. The last complete reappraisal was done in 1996, the last update was done in 1997, the date of Marshall pricing is 1996, the last depreciation study was done in 1996. The Profiles for the last three years show the following:

RESIDENTIAL

	1996	1997	1998
Median	97	95	93
COD	15.77	13.84	22.97
PRD	108.70	102.15	108.14

COMMERCIAL

	1996	1997	1998
Median	100	100	100
COD	53.02	10.56	12.73
PRD	136.48	103.19	104.12

AGRICULTURAL

	1996	1997	1998
Median	74	76	74
COD	13.63	13.63	18.31
PRD	105.89	105.63	102.94

Commercial class has the PRD slightly outside the range. Residential class COD and PRD are outside the range and the median ratio for the most current year is 83.10 indicating a problem for 1999. Agricultural class had all three statistics within the acceptable range. However, the most recent year's sales show a median ratio of 61.38 and Grass is at 68.17 and Dryland at 73.77. Agricultural land will need to be reviewed for 1999.

KEARNEY COUNTY

Kearney County has approximately 6,100 parcels of real property. The last complete reappraisal was done in 1988, the last update was done in 1997, the date of Marshall pricing is 1994, the last depreciation study was done in 1995. The Profiles for the last three years show the following:

RESIDENTIAL

	1996	1997	1998
Median	92	94	92

COD	25.04	23.49	25.37
PRD	108.64	103.23	102.17

COMMERCIAL

	1996	1997	1998
Median	Insufficient Sales	92	93
COD		22.91	29.92
PRD		95.74	134.29

AGRICULTURAL

	1996	1997	1998
Median	74	77	76
COD	23.40	16.96	18.64
PRD	107.84	102.60	105.33

The median ratio is within the range for all three classes. Residential PRD is within the range and the COD is outside the range. The statistical profile indicates uniformity and equity problems. Under Sale Price Range only three ratios are within the range out of twelve

categories. The most recent year's sales median ratio is 91.94. The rural residential ratio is 80.45 with 45 sales. County testified that there will be new Marshall Swift repricing for 1999. The Depreciation study is completed for Residential class. The Commercial COD and PRD are outside the acceptable ranges. The statistical profile indicates equity and uniformity problems in all categories. County testified that they are working on the Commercial depreciation study and a drive by commercial update for 1999. If the plans outlined are implemented the statistics should be much improved for 1999.

KEITH COUNTY

Keith County has approximately 8,768 parcels of real property. The last complete reappraisal was done in 1992, the last update was done in 1997, the date of Marshall pricing is 1995, the last depreciation study was done in 1994. The Profiles for the last three years show the following:

RESIDENTIAL

	1996	1997	1998
Median	96	94	93
COD	9.51	10.18	14.41
PRD	101.37	98.94	101.08

COMMERCIAL

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	1996	1997	1998
Median	97	96	96
COD	26.43	18.44	14.91
PRD	109.03	102.13	106.74

AGRICULTURAL

	1996	1997	1998
Median	71	79	76
COD	19.01	18.27	21.93
PRD	103.10	102.60	101.28

The Residential class of property was within the acceptable ranges for all three statistics. The Commercial class and Agricultural class median ratios were within the range. Commercial class COD was within the range and the PRD was outside the range. Agricultural class the COD was slightly outside the range and the PRD was within the range. County plans to review Commercial class for 1999.

KEYA PAHA COUNTY

Keya Paha County has approximately 2,241 parcels of real property. The last complete

reappraisal was done in 1987, the last update was done in 1990, the date of Marshall pricing is 1990, the last depreciation study was done in 1992. The Profiles for the last three years show the following:

RESIDENTIAL

	1996	1997	1998
Median	92	95	96
COD	24.39	35.00	46.98
PRD	101.14	93.04	131.91

COMMERCIAL

	1996	1997	1998
Median	Insufficient Sales	Insufficient Sales	Insufficient Sales
COD			
PRD			

AGRICULTURAL

	1996	1997	1998
Median	74	77	74

COD	18.07	19.81	25.43
PRD	101.04	102.56	100.00

The Agricultural class of property was within acceptable ranges except for the COD which was slightly outside the range. Commercial class only had 3 sales which does not provide a sound sales base for further statistical analysis and conclusions. The Residential class did not fall within the range in any category. The Tax Equalization and Review Commission increased residential land in urban areas excluding the Village of Burton by 35%. This brought the median to the mid-point of the range. However, the inequities and assessment problems cannot be solved by a percentage increase. This class needs to be reviewed for 1999. This county assessor is an ex-officio. This office is underfunded and understaffed.

KIMBALL COUNTY

Kimball County has approximately 4,783 parcels of real property. The last complete reappraisal was done in 1991, the last update was done in 1997, the date of Marshall pricing is 1995, the last depreciation study was done in 1997. The Profiles for the last three years show the following:

RESIDENTIAL

	1996	1997	1998
Median	95	100	100

COD	24.21	12.19	8.22
PRD	114.33	106.12	102.00

COMMERCIAL

	1996100	1997	1998
Median	22.33	94	97
COD	108.50	21.19	20.44
PRD	78	103.19	109.89

AGRICULTURAL

	1996	1997	1998
Median	78	76	76
COD	32.38	19.95	17.72
PRD	105.69	102.67	101.32

The statistics for the Residential class and Agricultural class were all within the acceptable ranges. The Commercial class median was within the range but the COD was just slightly over the range and PRD was outside the range. No specific area of the statistical profile reflected problems. The 40 commercial sales fell into 16 separate occupancy codes and only Kimball had more than two Commercial sales.

KNOX COUNTY

Knox County has approximately 10,248 parcels of real property. The last complete reappraisal was done in 1995, the last update was done in 1997, the date of Marshall pricing is 1993, the last depreciation study was done in 1995. The Profiles for the last three years show the following:

RESIDENTIAL

	1996	1997	1998
Median	98	97	97
COD	15.74	14.72	27.73
PRD	107.66	105.38	109.57

COMMERCIAL

	1996	1997	1998

Median	92	98	98
COD	94.17	11.72	19.27
PRD	159.69	103.03	101.04

AGRICULTURAL

	1996	1997	1998
Median	78	76	76
COD	24.12	19.36	18.39
PRD	108.68	102.63	102.67

The Commercial class and Agricultural class were within the ranges for all three statistics. Residential was within the range for median and outside for COD and PRD. The profile shows the maximum ratio at 510.20 and the minimum at 14.00. County stated the outliers are not characteristic of the market. The Residential class needs to be reviewed for 1999. County stated a complete review of Crofton and Wausa will be done for 1999.

LANCASTER COUNTY

Lancaster County has approximately 84,188 parcels of real property. The last complete reappraisal was done in 1994, the last update was done in 1997, the date of Marshall pricing is

1993, the last depreciation study was done in 1993. The Profiles for the last three years show the following:

RESIDENTIAL

	1996	1997	1998
Median	94	92	99.87
COD	7.27	8.27	7.05
PRD	101.04	101.09	101.27

COMMERCIAL

	1996	1997	1998
Median	94	97	98
COD	8.84	11.44	13.38
PRD	96.56	98.96	102.17

AGRICULTURAL

	1996	1997	1998
Median	74	Greenbelt	Greenbelt

COD	15.57		
PRD	101.05		

This county has county-wide greenbelt, therefore, no agricultural statistics are reported. The Commercial class had all three statistics within the acceptable ranges. The Residential class was reported based on the most current year sales as they were determined to be the most representative of the market and all statistics fell within the acceptable range. The Industrial class had five sales which is not a statistically reliable representative sample of 703 Industrial parcels in Lancaster County.

LINCOLN COUNTY

Lincoln County has approximately 23,045 parcels of real property. The last complete reappraisal was done in 1991, the last update was done in 1997, the date of Marshall pricing is 1993, the last depreciation study was done in 1996. The Profiles for the last three years show the following:

RESIDENTIAL

	1996	1997	1998
Median	97	97	95
COD	28.16	22.23	14.65

PRD	116.32	108.33	103.19
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COMMERCIAL

	1996	1997	1998
Median	100	100	98
COD	38.98	53.50	22.63
PRD	115.64	136.08	103.30

AGRICULTURAL

	1996	1997	1998
Median	74	77	77
COD	33.91	32.48	31.47
PRD	108.07	101.25	108.11

The Residential class had all three statistics within the acceptable ranges. Commercial class COD was slightly outside the range and the PRD was within the range. Agricultural class COD and PRD were outside the ranges. The statistical profile shows a great variance in equity between geocodes and school districts. Dryland had a median ratio of 84.73. This class needs to

be reviewed for 1999.

LOGAN COUNTY

Logan County has approximately 1,369 parcels of real property. The last complete reappraisal was done in 1981, the last update was done in 1997, the date of Marshall pricing is 1995, the last depreciation study was done in 1997. The Profiles for the last three years show the following:

RESIDENTIAL

	1996	1997	1998
Median	92	94	98
COD	17.98	14.54	11.49
PRD	98.69	101.10	102.17

COMMERCIAL

	1996	1997	1998
Median	Insufficient Sales	Insufficient Sales	99
COD			0.00
PRD			100.00

AGRICULTURAL

	1996	1997	1998
Median	77	79	75
COD	14.08	17.43	14.69
PRD	87.22	87.36	98.72

County was not called for hearing as all measures of central tendency fell within the acceptable ranges as set forth in General Order Number 6 for Residential and Agricultural classes. There were insufficient sales to calculate statistical data for the Commercial class of property. This is an ex-officio assessor. This county is underfunded and understaffed.

LOUP COUNTY

Loup County has approximately 1,643 parcels of real property. The last complete reappraisal was done in 1987, the last update was done in 1997, the date of Marshall pricing is 1986, the last depreciation study was done in 1987. The Profiles for the last three years show the following:

RESIDENTIAL

	1996	1997	1998
Median	57	93	93

COD	38.20	37.28	20.77
PRD	137.51	126.74	102.20

COMMERCIAL

	1996	1997	1998
Median	Insufficient Sales	Insufficient Sales	Insufficient Sales
COD			
PRD			

AGRICULTURAL

	1996	1997	1998
Median	79	77	79
COD	12.07	18.29	20.67
PRD	93.90	91.14	101.27

The Residential class had all three statistics within the acceptable ranges. Commercial class only had two sales which are not a reliable sales base to make statistical analysis nor

determinations. The Agricultural class was adjusted by the AHLVB and resulted in all statistics being within the range except the COD which was slightly outside the range. County stated they planned to do a full appraisal of all properties for 1999 and 2000 and are currently working with two companies for a contract. If the stated plan is completed, there should be significant improvement in the statistics for 1999. This is an ex-officio assessor. This county is underfunded and understaffed.

MADISON COUNTY

Madison County has approximately 15,854 parcels of real property. The last complete reappraisal was done in 1991, the last update was done in 1997, the date of Marshall pricing is 1990, the last depreciation study was done in 1991. The Profiles for the last three years show the following:

RESIDENTIAL

	1996	1997	1998
Median	90	95	92
COD	14.56	19.89	24.46
PRD	103.54	104.30	108.79

COMMERCIAL

	1996	1997	1998
Median	92	94	Insufficient Sales
COD	30.37	18.48	
PRD	137.83	119.75	

AGRICULTURAL

	1996	1997	1998
Median	77	76	78
COD	17.37	18.09	32.14
PRD	102.69	104.05	120.00

Although the median ratio fell within the acceptable range for all three classes, the quality statistics were far outside the acceptable ranges. Commercial property was referred to the Property Tax Administrator for a 77-1330 hearing. All classes need to be reviewed for 1999.

MCPHERSON COUNTY

McPherson County has approximately 1,536 parcels of real property. The last complete

reappraisal was done in 1990, the last update was done in 1996, the date of Marshall pricing is 1988, the last depreciation study was done in 1990. The Profiles for the last three years show the following:

RESIDENTIAL

	1996	1997	1998
Median	100	95	95
COD	17.33	10.86	9.99
PRD	101.47	101.09	97.78

COMMERCIAL

	1996	1997	1998
Median	Insufficient Sales	95	97
COD		12.55	12.68
PRD		104.40	105.43

AGRICULTURAL

	1996	1997	1998
Median	78	74	77
COD	19.51	14.99	12.17
PRD	99.18	96.25	97.44

The Residential class had all three statistics within the acceptable ranges. The Commercial

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This county is underfunded and understaffed

MERRICK COUNTY

Merrick County has approximately 7,266 parcels of real property. The last complete reappraisal was done in 1997, the date of Marshall pricing is 1995, the last depreciation study was done in 1995. The Profiles for the last three years show the following:

RESIDENTIAL

	1996	1997	1998
Median	93	99	99
COD	29.02	12.65	14.96
PRD	111.52	101.01	100.00

COMMERCIAL

	1996	1997	1998
Median	Insufficient Sales	92	100
COD		48.52	28.42
PRD		151.47	89.49

AGRICULTURAL

	1996	1997	1998
Median	80	77	77
COD	21.07	26.21	23.06
PRD	103.05	105.13	102.63

The three median ratios were within the acceptable range. Residential class had all three statistics within the ranges. The Agricultural class COD was slightly outside and the PRD was within the range. Testimony indicates that agricultural market areas may be an area that would improve equity and uniformity within the Agricultural class. Commercial property has been totally reappraised and the most recent year's sales were relied on to establish measures of central tendency and level of assessment.

Morrill County has approximately 7,748 parcels of real property. The last complete reappraisal was in 1992, the last update was in 1995, the date of Marshall pricing is 1988, the last depreciation study was done in 1998. The Profiles for the last three years show the following:

RESIDENTIAL

	1996	1997	1998
Median	99	95	96
COD	152.31	33.00	22.10
PRD	240.75	115.56	104.40

COMMERCIAL

	1996	1997	1998
Median	96	96	92
COD	57.33	61.71	24.36
PRD	141.92	149.43	131.51

AGRICULTURAL

	1996	1997	1998

Median	74	74	75
COD	31.22	32.14	31.91
PRD	106.36	111.43	113.04

The Commercial class and Agricultural class of property had median ratios within the acceptable range but neither class had the COD nor PRD within the acceptable ranges. The Residential class had no statistic within the ranges. The Tax Equalization and Review Commission increased the Residential class by 5% to the mid-point of the acceptable range. However, that did not improve the inequities and problems identified in the Commercial class. The final statistical profile shows the most recent year's sales with a median ratio of 88.53. Under Sales Price Range only three ratios are within the range out of ten categories. Rural residential has a median ratio of 84.43 and Broadwater village has a median ratio of 120.43 while the Rural under City has a median ratio of 77.30. This class needs to be reviewed for 1999.

NANCE COUNTY

Nance County has approximately 3,858 parcels of real property. The last complete reappraisal was done in 1977, the last update was done in 1997, the date of Marshall pricing is 1983, the last depreciation study was done in 1983. The Profiles for the last three years show the following:

RESIDENTIAL

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	1996	1997	1998
Median	92	92	92
COD	26.22	18.59	18.63
PRD	112.41	104.49	108.05

COMMERCIAL

	1996	1997	1998
Median	Insufficient Sales	96	95
COD		34.48	32.16
PRD		115.38	108.25

AGRICULTURAL

	1996	1997	1998
Median	74	76	79

COD	18.13	15.37	15.24
PRD	99.77	101.30	103.95

The median ratio for all three classes fell within the acceptable range. The Residential class and Commercial class had neither the COD nor the PRD within the acceptable range. The Agricultural class was just slightly outside the range for PRD. County stated they had implemented a new soil conversion for 1998 and that a third market area was added and new values applied. For Residential class, under Sales Price Range no ratio over \$20,000 was within the range. County stated they are working on repricing the residential class using Marshall-Swift for 1999. This may improve the quality of assessment for this class for 1999.

NEMAHA COUNTY

Nemaha County has approximately 5,590 parcels of real property. The last complete reappraisal was done in Auburn in 1995, small towns in 1996, and acreages in 1997, the date of Marshall pricing is 1995, the last depreciation study was done in 1995, 1996 or 1997, depending on the property type. The Profiles for the last three years show the following:

RESIDENTIAL

	1996	1997	1998

Median	96	96	97
COD	8.22	17.59	8.80
PRD	103.27	106.45	103.13

COMMERCIAL

	1996	1997	1998
Median	95	92	94
COD	7.31	16.28	12.21
PRD	101.16	100.00	97.89

AGRICULTURAL

	1996	1997	1998
Median	76	76	76
COD	18.81	17.57	16.39
PRD	103.90	105.33	102.78

County was not called for hearing as all measures of central tendency fell within the acceptable ranges as set forth in General Order Number 6.

NUCKOLLS COUNTY

Nuckolls County has approximately 4,410 parcels of real property. The last complete reappraisal was done in 1988, the last update was done in 1997, the date of Marshall pricing is 1993, the last depreciation study was done in 1997. The Profiles for the last three years show the following:

RESIDENTIAL

	1996	1997	1998
Median	100	98	99
COD	46.27	8.79	10.94
PRD	134.99	103.16	105.38

COMMERCIAL

	1996	1997	1998
Median	Insufficient Sales	95	100
COD		36.09	47.66
PRD		120.09	162.51

AGRICULTURAL

	1996	1997	1998
Median	80	81	79
COD	32.28	16.05	21.62
PRD	116.07	105.13	102.67

The median ratio for all three classes were within the acceptable range. The Residential class COD was within the range and the PRD was outside the range. The Commercial class COD and PRD are far outside the ranges. The statistical profile indicates large problems with equity and uniformity. County testified there is a Commercial appraisal being done in 1998 by an appraisal company. If that plan is implemented, the statistics should improve for 1999.

OTOE COUNTY

Otoe County has approximately 10,491 parcels of real property. The last complete reappraisal was done in 1985, there is an ongoing update by class and subclass each year, no date of Marshall pricing is listed, the last depreciation study was done in 1985. The Profiles for the last three years show the following:

RESIDENTIAL

	1996	1997	1998
Median	94	96	97

COD	26.13	28.09	19.32
PRD	110.51	108.60	105.38

COMMERCIAL

	1996	1997	1998
Median	96	74	95
COD	43.39	21.23	26.11
PRD	132.23	104.00	95.88

AGRICULTURAL

	1996	1997	1998
Median	74	74	74
COD	20.70	21.23	41.03
PRD	103.76	104.00	106.10

The median ratio for all classes fell within the acceptable ranges. The COD and PRD were outside the ranges in all three classes. County testified that they are doing rural residential for 1998; small towns for 1999 and Nebraska City all classes, 1999-2000. Everything should be complete by the year 2000. An adjustment by a percent to a class or subclass would not improve the assessment practices. The stated plans implementation should show up in improved statistics and assessment practices for 1999.

PAWNEE COUNTY

Pawnee County has approximately 3,602 parcels of real property. The last complete reappraisal was done in 1994, the last update was done in 1997, the date of Marshall pricing is 1993, the last depreciation study was done in 1994. The Profiles for the last three years show the following:

RESIDENTIAL

	1996	1997	1998
Median	93	95	95
COD	33.54	32.33	22.83
PRD	114.32	113.04	109.09

COMMERCIAL

	1996	1997	1998
Median	Insufficient Sales	92	94
COD		17.24	31.59
PRD		93.10	142.11

AGRICULTURAL

	1996	1997	1998
Median	77	76	76
COD	14.23	15.05	18.57
PRD	103.28	104.17	104.05

The median ratio for all classes fell within the acceptable ranges. The PRD was outside for all three classes and the PRD was outside the range for Residential and Commercial classes. This county has a new assessor and he stated he has plans on working with the Property Tax Division to improve the assessment practices. The residential class has only one category, out of nine with sales, (under sale price range) that falls within the acceptable range. This class needs to be reviewed for 1999.

PERKINS COUNTY

Perkins County has approximately 4,280 parcels of real property. The last complete reappraisal was done in 1992, the last update was done in 1997, the date of Marshall pricing is 1992, the last depreciation study was done in 1992. The Profiles for the last three years show the following:

RESIDENTIAL

	1996	1997	1998
Median	93	93	96
COD	25.82	22.71	28.33
PRD	109.49	103.33	104.40

COMMERCIAL

	1996	1997	1998
Median	Insufficient Sales	94	98
COD		12.60	24.01
PRD		108.24	118.29

AGRICULTURAL

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	1996	1997	1998
Median	77	77	75
COD	12.76	16.88	12.15
PRD	101.08	101.28	97.44

The Agricultural class had the median and the COD within the acceptable ranges and the PRD was slightly outside the range. The Commercial class median ratio was within the range but the COD and PRD were outside the acceptable ranges. The Commercial statistical profile shows inequities and problems. The most recent year's sales have a median ratio of 91.08 and the Sales Price Range ratios indicate no uniformity in levels of assessments. This class needs to be reviewed for 1999. The Residential class was not within the range for any of the three statistics. The Tax Equalization and Review Commission increased the Commercial class by 6% to the mid-point of the range. However, that did not improve the quality of assessment nor does it address inequities. The Commercial class needs to be reviewed for 1999. County stated a Residential reappraisal is in the beginning stages for 1999.

PHELPS COUNTY

Phelps County has approximately 7,021 parcels of real property. The last complete reappraisal was done in 1989, the last update was done in 1996, the date of Marshall pricing is

1996, the last depreciation study was done in 1989. The Profiles for the last three years show the following:

RESIDENTIAL

	1996	1997	1998
Median	93	95	96
COD	31.11	22.26	25.69
PRD	115.39	108.60	114.29

COMMERCIAL

	1996	1997	1998
Median	Insufficient Sales	93	94
COD		23.06	42.80
PRD		112.35	112.64

AGRICULTURAL

	1996	1997	1998
Median	77	78	75

COD	12.65	13.53	16.48
PRD	101.62	102.56	101.35

The median ratio is within the range for all three classes. The Agricultural class has all three statistics within the acceptable ranges. However, the statistical profile shows under most recent year s sales a median ratio of 67.42, dryland has high ratio at 83.79, and grass has low ratio at 71.61. This class needs to be reviewed for 1999. For Residential class and Commercial class neither the COD nor PRD is within the acceptable ranges. County stated that an update is scheduled for Commercial property for 1999. Residential property statistical profile indicates that lower sale priced property has higher ratios than the higher sales priced property. The most recent year s sales have a median ratio of 92.50 which is just within the acceptable range. Under Sales Price Range only one ratio is within the range out of 13 categories listed. This class needs to be reviewed for 1999.

PIERCE COUNTY

Pierce County has approximately 6,031 parcels of real property. The last complete reappraisal was done in 1995, the last update was done in 1995, the date of Marshall pricing is 1991, the last depreciation study was done in 1995. The Profiles for the last three years show the following:

RESIDENTIAL

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	1996	1997	1998
Median	100	98	96
COD	12.80	20.29	21.60
PRD	104.96	107.37	109.89

COMMERCIAL

	1996	1997	1998
Median	Insufficient Sales	96	96
COD		51.02	34.42
PRD		141.18	119.57

AGRICULTURAL

	1996	1997	1998
Median	74	77	77
COD	13.70	13.36	14.03
PRD	100.88	101.37	102.67

The median ratio for all three classes is within the acceptable range. The Agricultural class has all statistics within the ranges. Residential class and Commercial class are outside the ranges for COD and PRD. This county has a new assessor. He stated he was working with an appraisal firm to set the Commercial values for 1998. He plans to inspect every real estate parcel in Pierce County within a four year time-frame. For 1999 he will review commercial, rural residential, residential and farm sites, in that order. Those areas need to be reviewed for 1999.

PLATTE COUNTY

Platte County has approximately 17,205 parcels of real property. The last complete reappraisal was done in 1992, the last update was done in 1996, the date of Marshall pricing is 1995, the last depreciation study was done in 1996. The Profiles for the last three years show the following:

RESIDENTIAL

	1996	1997	1998
Median	93	96	96
COD	12.48	10.64	10.02
PRD	103.18	102.06	103.16

COMMERCIAL

	1996	1997	1998
Median	95	99	96
COD	15.02	19.33	22.35
PRD	97.06	111.25	96.94

AGRICULTURAL

	1996	1997	1998
Median	74	75	75
COD	18.27	19.69	18.75
PRD	103.35	104.05	104.00

Residential class and Agricultural class PRD is slightly outside the acceptable range. The Commercial statistics were out in all three categories and an order was issued for a 36% increase to commercial land in Columbus to bring the median within the range. This class has both uniformity and equity problems that need to be addressed in 1999.

POLK COUNTY

Polk County has approximately 5,700 parcels of real property. The last complete reappraisal was done in 1978, the last update was done in 1996, the date of Marshall pricing is 1989, the last depreciation study was done in 1996. The Profiles for the last three years show the following:

RESIDENTIAL

	1996	1997	1998
Median	95	93	94
COD	10.44	23.53	27.28
PRD	105.52	113.64	115.56

COMMERCIAL

	1996	1997	1998
Median	96	92	96
COD	22.29	25.28	17.86
PRD	104.00	132.35	106.90

AGRICULTURAL

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	1996	1997	1998
Median	78	81	77
COD	16.72	16.11	17.21
PRD	103.34	103.75	104.00

Commercial class and Agricultural class PRD is slightly outside the acceptable range. Residential property has problems with uniformity and equity. Rural Residential is at 75.81 while Polk Village is 110.53. This class needs to be reviewed for 1999.

RED WILLOW COUNTY

Red Willow County has approximately 8,988 parcels of real property. The last complete reappraisal was done in 1996, the last update was done in 1997, the date of Marshall pricing is 1994, the last depreciation study was done in 1996. The Profiles for the last three years show the following:

RESIDENTIAL

	1996	1997	1998
Median	95	96	93

COD	36.79	24.41	25.52
PRD	126.29	107.53	107.78

COMMERCIAL

	1996	1997	1998
Median	97	97	92
COD	39.91	45.21	110.11
PRD	119.87	119.35	76

AGRICULTURAL

	1996	1997	1998
Median	77	74	76
COD	23.42	20.96	117.43
PRD	100.77	100.00	101.35

The median ratio for Residential class and Commercial class was within the acceptable range. The Agricultural class had all statistics within the acceptable ranges. The Commercial

class has a number of problems. Under Sale Price Range no ratio over \$10,000 is within the acceptable range. The most recent year's sales have a median ratio of 84.50 and vacant lots have a ratio of 55.00. This class needs to be reviewed for 1999. County plans a reappraisal for 1999.

The Residential class has a number of problems. Under Sales Price Range only four ratios are within the range out of thirteen categories. The Villages range from 70.50 to 100.50 with three ratios within the range out of eight categories. The Residential class needs to be reviewed for 1999. County stated they are working on an in-house appraisal for 1999. If the stated plans are implemented there should be significant improvement in statistics for 1999.

RICHARDSON COUNTY

Richardson County has approximately 8,923 parcels of real property. The last complete reappraisal was done in 1994, the last update was done in 1997, the date of Marshall pricing is 1997, the last depreciation study was done in 1997. The Profiles for the last three years show the following:

RESIDENTIAL

	1996	1997	1998
Median	94	97	95
COD	24.17	13.89	9.46
PRD	111.92	107.22	103.19

COMMERCIAL

	1996	1997	1998
Median	97	97	97
COD	33.45	7.43	9.16
PRD	100.77	103.09	101.01

AGRICULTURAL

	1996	1997	1998
Median	76	77	76
COD	19.89	15.27	19.67
PRD	103.66	102.63	104.11

The median ratios and COD s are within the acceptable range for all three classes. The PRD s are within the range except for the Agricultural class of property which is slightly outside the range. The statistical profile for the Agricultural class shows the median ratio for the most recent year s sales at 63.88. Under Sales Price Range sales over \$100,000 have ratios below the range. This class needs to be reviewed for 1999.

ROCK COUNTY

Rock County has approximately 3,185 parcels of real property. The last complete reappraisal was done in 1995, the last update was done in 1997, the date of Marshall pricing is 1994, the last depreciation study was done in 1997. The Profiles for the last three years show the following:

RESIDENTIAL

	1996	1997	1998
Median	99	100	98
COD	24.30	16.02	16.14
PRD	112.32	105.05	108.42

COMMERCIAL

	1996	1997	1998
Median	Insufficient Sales	Insufficient Sales	100
COD		0	33.02
PRD		0	125.24

AGRICULTURAL

	1996	1997	1998

Median	80	79	74
COD	19.57	12.37	24.12
PRD	106.24	97.50	105.63

The median ratio for all three classes of property fell within the acceptable range. The COD and PRD were outside the acceptable ranges for all three classes of property. The Agricultural class shows higher priced properties with much lower ratios than lower priced properties. The Commercial class had 10 sales in the three year time frame and were in 5 different occupancy codes, one vacant sale with a ratio of 364.00 was included. The Agricultural and Commercial classes need to be reviewed for 1999.

SALINE COUNTY

Saline County has approximately 9,210 parcels of real property. The last complete reappraisal was done in 1993, the last update was done in 1998, the date of Marshall pricing is 1997, the last depreciation study was done in 1996. The Profiles for the last three years show the following:

RESIDENTIAL

	1996	1997	1998
Median	95	95	96
COD	15.44	14.00	11.70

PRD	104.61	103.19	103.09
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COMMERCIAL

	1996	1997	1998
Median	99	98	99
COD	71.65	32.93	19.12
PRD	156.32	120.48	111.11

AGRICULTURAL

	1996	1997	1998
Median	80	74	76
COD	17.94	19.05	18.39
PRD	105.88	104.11	105.48

The Residential class was within the range for all three statistics. The Agricultural and Commercial classes COD s were within the range and the PRD s were slightly outside the range.

SARPY COUNTY

Sarpy County has approximately 39,395 parcels of real property. The last complete reappraisal was done in 1996, the last update was done in 1996, the date of Marshall pricing is 1994, the last depreciation study was done in 1996. The Profiles for the last three years show the following:

RESIDENTIAL

	1996	1997	1998
Median	93	93	93
COD	5.92	7.38	6.82
PRD	100.48	101.09	100.00

COMMERCIAL

	1996	1997	1998
Median	Insufficient Sales	95	93
COD		27.89	19.81
PRD		111.63	102.27

AGRICULTURAL

	1996	1997	1998
Median	Greenbelt	Greenbelt	Greenbelt
COD			
PRD			

County not called for hearing as all measures of central tendency fell within the acceptable ranges as set forth in General Order Number 6.

SAUNDERS COUNTY

Saunders County has approximately 12,098 parcels of real property. The last complete reappraisal was done in 1997, the last update was done in 1997, the date of Marshall pricing is 1996. No depreciation study date is available. The Profiles for the last three years show the following:

RESIDENTIAL

	1996	1997	1998
Median	93	94	94
COD	24.98	26.34	35.06

PRD	112.22	11.49	117.44
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COMMERCIAL

	1996	1997	1998
Median	Insufficient Sales	96	98
COD		58.76	73.83
PRD		128.57	143.30

AGRICULTURAL

	1996	1997	1998
Median	79	72	75
COD	18.34	20.90	23.41
PRD	104.76	104.23	107.04

The median ratio was within the acceptable range for all three classes of property. None of the classes were within the ranges for COD or PRD. County plans to do rural residential update

for 1999 as it shows a median ratio of 63.19. Nothing residential valued over \$100,000 is in the acceptable range and there are 95 sales over \$100,000.

Commercial class was referred to Property Tax Administrator for a 77-1330 hearing. The statistics are not reliable in most categories. The commercial class needs to be reviewed for 1999.

SCOTTS BLUFF COUNTY

Scotts Bluff County has approximately 17,011 parcels of real property. The last complete reappraisal was done in 1987, the last update was done in 1996, the date of Marshall pricing is 1996, the last depreciation study was done in 1996. The Profiles for the last three years show the following:

RESIDENTIAL

	1996	1997	1998
Median	100	99	98
COD	9.64	16.36	11.73
PRD	103.44	106.12	104.11

COMMERCIAL

	1996	1997	1998
Median	100	98	97

COD	50.34	15.44	23.35
PRD	129.25	106.38	115.48

AGRICULTURAL

	1996	1997	1998
Median	78	75	77
COD	44.81	29.37	23.26
PRD	114.03	102.70	103.90

The median ratio for all three classes was within the acceptable range. Residential class COD was within the range, but the PRD was slightly outside the range. The Commercial class and Agricultural class had neither the COD nor the PRD within the acceptable ranges. Agricultural class statistical profile shows area three with a median ratio of 59.39. Dryland (72.52) and grass (73.44) are both below the acceptable range. Commercial class statistical profile shows rural commercial at 83.57. The most recent year's sales have a median ratio of 91.52 and under city range the ratios vary from 27.52 to 131.09. This class needs to be reviewed for 1999.

SEWARD COUNTY

Seward County has approximately 9,242 parcels of real property. The last complete

reappraisal was done in 1997, the last update was done in 1983, the date of Marshall pricing is 1996, the last depreciation study was done in 1997. The Profiles for the last three years show the following:

RESIDENTIAL

	1996	1997	1998
Median	92	98	99
COD	21.42	24.20	13.43
PRD	106.63	105.10	103.03

COMMERCIAL

	1996	1997	1998
Median	93	92	92
COD	21.35	21.97	24.30
PRD	92.77	96.81	92.55

AGRICULTURAL

	1996	1997	1998

Median	74	77	75
COD	20.23	17.97	19.77
PRD	100.14	101.30	102.70

The Residential and Agricultural classes fell within the ranges for all three statistics. The Commercial class Statistical Profile shows numerous problems and inconsistencies. The Tax Equalization and Review Commission referred this issue to the Property Tax Administrator for a 77-1330 hearing. This class needs to be reviewed for 1999.

SHERIDAN COUNTY

Sheridan County has approximately 9,712 parcels of real property. The last complete reappraisal was done in 1995, the last update was done in 1996, the date of Marshall pricing is 1988, the last depreciation study was done in 1988. The Profiles for the last three years show the following:

RESIDENTIAL

	1996	1997	1998
Median	100	94	94
COD	32.31	24.53	27.88
PRD	120.27	110.99	111.24

COMMERCIAL

	1996	1997	1998
Median	92	96	92
COD	57.21	41.16	35.09
PRD	130.65	135.00	132.43

AGRICULTURAL

	1996	1997	1998
Median	76	74	80
COD	31.32	25.57	25.29
PRD	101.61	105.56	103.90

The median ratio for the three classes fell within the acceptable range. The COD and PRD were not within the acceptable ranges for any class of property. The statistical profiles indicate the need for appraisal and review for the Residential and Commercial classes. County testified that they are implementing the new Soil Survey and Conversion. They are repricing the Residential class including agricultural farm residences. If the plan is implemented for the 1999 assessment year, there should be significant improvement in statistics for 1999.

SHERMAN COUNTY

Sherman County has approximately 4,081 parcels of real property. The last complete reappraisal was in 1994, the last update was in 1997, the date of Marshall pricing is 1993, the last depreciation study was done in 1993. The Profiles for the last three years show the following:

RESIDENTIAL

	1996	1997	1998
Median	95	98	94
COD	32.37	29.06	31.37
PRD	118.68	111.96	115.91

COMMERCIAL

	1996	1997	1998
Median	Insufficient Sales	96	96
COD		29.99	57.69
PRD		110.99	128.00

AGRICULTURAL

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	1996	1997	1998
Median	74	74	78
COD	15.17	13.46	13.36
PRD	96.88	100.00	101.30

The Agricultural class was within the acceptable ranges for all three statistics. The Residential class was within the range for median ratio and outside the ranges for COD and PRD. On the profile under Sales Price Range all ratios over \$30,000 are outside the acceptable range and the most recent year's sales have a median ratio of 90.49. The Residential class needs to be reviewed for 1999. The Tax Equalization and Review Commission decreased the Commercial class of property by 16% to bring the median ratio to the mid-point of the range. However, that did not improve the inequities and poor quality assessment practices. The Commercial class needs to be reviewed for 1999. The county assessor functions will be assumed by the Property Tax Administrator as of July 1, 1998.

SIOUX COUNTY

Sioux County has approximately 3,975 parcels of real property. The last complete reappraisal was done in 1972, the last update was done in 1980, the date of Marshall pricing is 1980, the last depreciation study was done in 1980. The Profiles for the last three years show the following:

RESIDENTIAL

	1996	1997	1998
Median	74	98	98
COD	29.80	25.99	30.11
PRD	107.82	111.63	115.15

COMMERCIAL

	1996	1997	1998
Median	Insufficient Sales	Insufficient Sales	93
COD			55.10
PRD			160.56

AGRICULTURAL

	1996	1997	1998
Median	67	79	75
COD	24.85	23.53	23.99
PRD	97.45	102.67	110.96

The median ratio for all three classes was within the acceptable range. The COD and PRD were outside the ranges in all three classes. This county has a relatively new assessor. She stated that commercial properties in Sioux County have not been adjusted at all since the early 1980's. She also stated that the residential properties have not been reappraised for twenty-six years. For 1998 the County created two market areas for agricultural land, valued timber as a separate classification, and adjusted home and building site values. A contract has been executed to have aerial photos taken of all improvements within the county and the county is negotiating with an appraisal company for a complete reappraisal of all improvements, all classes to be completed for 1999. If these proposed plans are completed, there should be significant improvement in the quality of assessment practices for 1999. This is an ex-officio assessor. This county is underfunded and understaffed.

STANTON COUNTY

Stanton County has approximately 5,595 parcels of real property. The last complete reappraisal was done in 1981. That last reappraisal apparently has not been updated. The date of Marshall pricing is 1979, the last depreciation study was done in 1980. The Profiles for the last three years show the following:

RESIDENTIAL

	1996	1997	1998
Median	93	93	94

COD	20.68	29.63	21.40
PRD	107.51	101.11	105.62

COMMERCIAL

	1996	1997	1998
Median	Insufficient Sales	Insufficient Sales	96
COD			59.78
PRD			104.67

AGRICULTURAL

	1996	1997	1998
Median	76	75	77
COD	25.55	20.47	20.14
PRD	104.58	104.05	102.63

Agricultural class was within the acceptable ranges for all three statistics. Residential class was outside the acceptable range for the COD and PRD. Assessor testified she created market areas for residential property. This county has no computer capability for doing Marshal-Swift

pricing. Commercial property was outside the range for the median as well as COD and PRD.

The Tax Equalization and Review Commission increased commercial property 47% to reach the proper median. However, that did not cure the problems with the commercial class and it needs to be reviewed for 1999.

THAYER COUNTY

Thayer County has approximately 6,315 parcels of real property. The last complete reappraisal was done in 1991, the last update was done in 1995, the date of Marshall pricing is 1995, the last depreciation study was done in 1995. The Profiles for the last three years show the following:

RESIDENTIAL

	1996	1997	1998
Median	99	99	98
COD	6.37	8.86	6.30
PRD	100.14	102.02	100.00

COMMERCIAL

	1996	1997	1998
Median	Insufficient Sales	96	100

COD		27.40	12.60
PRD		114.89	105.05

AGRICULTURAL

	1996	1997	1998
Median	80	76	75
COD	23.06	18.61	22.21
PRD	102.99	101.32	104.05

The Residential class has all three statistics within the acceptable range. Commercial class PRD is slightly outside the acceptable range and Agricultural class COD and PRD are slightly outside the acceptable range. The Agricultural class profile indicates that sales have a Median ratio of 70.98 and of the 10 categories in the Sales Price Range, only three are within the acceptable range. Agricultural class needs to be reviewed for 1999.

THOMAS COUNTY

Thomas County has approximately 1,436 parcels of real property. The last complete reappraisal was done in 1981, the last update was done in 1981, the date of Marshall pricing is

1981, the last depreciation study was done in 1981. The Profiles for the last three years show the following:

RESIDENTIAL

	1996	1997	1998
Median	95	93	97
COD	30.25	39.74	26.94
PRD	114.85	117.65	116.09

COMMERCIAL

	1996	1997	1998
Median	Insufficient Sales	Insufficient Sales	108
COD			17.62
PRD			102.21

AGRICULTURAL

	1996	1997	1998
Median	75	74	75
COD	23.91	19.09	12.92

PRD	95.05	102.47	97.47
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The Agricultural class of property had the median ratio and the COD within the ranges and the PRD just slightly below the range. County implemented the 1995 soil survey. The Commercial class had only three sales which is not a reliable sales base to use for statistical analysis. The Residential class median ratio was within the range. The COD and PRD were not within the acceptable ranges. The statistical profile shows some inequities and problem areas. Under Sales Price Range only two ratios are within the range out of seven categories. Lower priced properties have higher ratios and higher priced properties have lower ratios. Seneca Village is not within the range. This class needs to be reviewed for 1999. This is an ex-officio assessor. This county is underfunded and understaffed.

THURSTON COUNTY

Thurston County has approximately 2,597 parcels of real property. The last complete reappraisal was done in 1996, the last update was done in 1996, the date of Marshall pricing is 1993, the last depreciation study was done in 1996. The Profiles for the last three years show the following:

RESIDENTIAL

	1996	1997	1998

Median	94	93	92
COD	26.47	14.11	15.38
PRD	104.02	105.81	103.33

COMMERCIAL

	1996	1997	1998
Median	Insufficient Sales	Insufficient Sales	96
COD			33.99
PRD			100.00

AGRICULTURAL

	1996	1997	1998
Median	74	73	78
COD	17.37	18.40	21.17
PRD	102.88	105.33	106.41

The Residential class and Agricultural class are slightly outside the acceptable ranges.

Commercial property was increased 23% for Pender commercial property, and although improved, it shows a median ratio of 120.14 for the most current year of sales. Vacant lots have a median ratio of 57.55 which is contributing to the problem. This class needs to be reviewed for 1999.

VALLEY COUNTY

Valley County has approximately 4,518 parcels of real property. The last complete reappraisal was done in 1997, the last update was done in 1997, the date of Marshall pricing is 1995, the last depreciation study was done in 1997. The Profiles for the last three years show the following:

RESIDENTIAL

	1996	1997	1998
Median	87	100	96
COD	20.39	11.59	1508
PRD	20.39	103.00	102.13

COMMERCIAL

	1996	1997	1998
Median	Insufficient Sales	100	99

COD		19.08	37.65
PRD		107.78	105.56

AGRICULTURAL

	1996	1997	1998
Median	74	78	80
COD	18.80	17.01	16.16
PRD	101.14	101.25	101.25

The Residential and Agricultural classes had all statistics within the acceptable ranges. The Commercial class was within for median and outside the ranges for COD and PRD. County has contracted with a registered appraiser to address all three classes of improvements in three stages within two years. The problems in the Commercial class should show significant improvements (if addressed as stated) for 1999.

WASHINGTON COUNTY

Washington County has approximately 17,281 parcels of real property. The last complete reappraisal was done in 1985, the last update was done in 1996, the date of Marshall pricing is 1996, the last depreciation study was done in 1996. The Profiles for the last three years show the following:

RESIDENTIAL

	1996	1997	1998
Median	95	93	93
COD	13.40	15.34	22.57
PRD	101.81	101.09	105.49

COMMERCIAL

	1996	1997	1998
Median	65	97	95
COD	42.69	35.94	72.01
PRD	120.74	100.99	130.19

AGRICULTURAL

	1996	1997	1998
Median	60	Greenbelt	Greenbelt
COD	25.92		
PRD	111.87		

This County has county-wide Greenbelt, therefore there are no Agricultural class statistics. Residential class median was within the acceptable range, but the COD and PRD were outside the acceptable ranges. The statistical profile shows rural residential median ratio at 89.39 and the most recent year's sales show a median ratio of 89.99. This class needs to be reviewed for 1999.

The Commercial class of property was reappraised by an outside contractor for 1998. The Commercial class median ratio was 102.00. The Tax Equalization and Review Commission decreased all Commercial Improvements 13% to reach the mid-point of the acceptable range. The maximum ratio used was 1435.10, and the minimum ratio was 19.79. Under Sales Price Range on the statistical profile of the ten categories only three are within the range and the lower sales priced properties have higher ratios than the higher sales priced properties. Even though this class was reappraised for 1998, it needs to be reviewed for 1999.

WAYNE COUNTY

Wayne County has approximately 5,613 parcels of real property. The last complete reappraisal was done in 1986, the last update was done in 1997, the date of Marshall pricing is 1987, the last depreciation study was done in 1987. The Profiles for the last three years show the following:

RESIDENTIAL

	1996	1997	1998
Median	93	96	94

COD	17.59	13.45	11.71
PRD	107.74	104.21	102.17

COMMERCIAL

	1996	1997	1998
Median	95	94	96
COD	12.41	29.32	32.04
PRD	98.40	129.87	11.83

AGRICULTURAL

	1996	1997	1998
Median	75	77	77
COD	14.75	14.45	16.32
PRD	103.42	104.05	102.63

Residential class and Agricultural class have all three statistical measures within the acceptable ranges. The Commercial class is outside on the COD and PRD. Testimony was that the highway widening is influencing development and there are several large new commercial businesses, a dairy, hog confinement and 104 bed skilled nursing home. The commercial class needs to be reviewed for 1999.

WEBSTER COUNTY

Webster County has approximately 2,660 parcels of real property. The last complete reappraisal was done in 1993, the last update was done in 1997, the date of Marshall pricing is 1991, the last depreciation study was done in 1997. The Profiles for the last three years show the following:

RESIDENTIAL

	1996	1997	1998
Median	93	97	99
COD	42.19	11.07	11.05
PRD	125.46	103.30	102.11

COMMERCIAL

	1996	1997	1998

Median	Insufficient Sales	100	97
COD		4.87	19.33
PRD		103.06	102.20

AGRICULTURAL

	1996	1997	1998
Median	79	74	79
COD	17.56	14.34	17.57
PRD	103.13	98.70	100.00

County not called for hearing as all measures of central tendency fell within the acceptable ranges as set forth in General Order Number 6.

WHEELER COUNTY

Wheeler County has approximately 1,869 parcels of real property. The last complete reappraisal was done in 1986, the last update was done in 1986, the date of Marshall pricing is 1986, the last depreciation study was done in 1986. The Profiles for the last three years show the following:

RESIDENTIAL

	1996	1997	1998
Median	78	94	100
COD	45.09	38.85	34.83
PRD	117.91	123.53	108.00

COMMERCIAL

	1996	1997	1998
Median	Insufficient Sales	Insufficient Sales	Insufficient Sales
COD			
PRD			

AGRICULTURAL

	1996	1997	1998
Median	67	74	78
COD	23.41	24.97	25.13

PRD	101.94	93.67	101.30
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The median ratio for all three classes fell within the acceptable ranges. The Commercial class of property had only two sales, which is not a sufficient sales base to support a reliable statistical analysis. The Agricultural class had good statistics with the COD slightly outside the range. Residential class had more inequities and problems. County hired an appraisal firm to reappraise residential properties in Lake Ericson for 1998. The other two small villages are to be reappraised for 1999. If the stated plan is completed, there should be significant improvement in the Residential statistics for 1999. This is a county with an elected County Clerk who serves as an ex-officio County Assessor and serves in other official capacities.

YORK COUNTY

York County has approximately 10,234 parcels of real property. The last complete reappraisal was done in 1972, the last update was done in 1997, the date of Marshall pricing is 1994, the last depreciation study was done in 1997. The Profiles for the last three years show the following:

RESIDENTIAL

	1996	1997	1998
Median	97	98	98
COD	17.48	13.44	14.36

PRD	110.73	103.06	106.06
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COMMERCIAL

	1996	1997	1998
Median	95	97	97
COD	32.03	18.93	44.84
PRD	132.54	114.61	129.03

AGRICULTURAL

	1996	1997	1998
Median	78	77	75
COD	20.88	20.92	19.39
PRD	102.56	105.06	105.56

Residential class and Agricultural class profiles show the PRD slightly outside the acceptable range. Commercial property falls far outside the range on both the COD at 44.84 and

the PRD at 129.03. Lower valued property under \$40,000 is over 100% and higher valued property over \$200,000 is considerably under 92%. This class of property needs to be reviewed for 1999.

IX. WHEN AND HOW RESULTS WILL BECOME KNOWN

The Commission has summarized the results of the ratio studies for all counties for 1996 - 1998. The information contained in these profiles constitutes the benchmarks against which future progress in improving county assessment practices may be measured. The statewide plan continues to provide an opportunity to not only measure progress, but also to identify problem areas as they develop, and to refine the quality of assessment practices. This progress is quantitatively measured through use of the COD and PRD. The purpose behind this measurement is, as counties move closer and closer to the objective standards for the acceptable ranges of COD and PRD, not only to promote credibility in the assessment process, but also to improve uniformity and proportionality in assessments as required by the state constitution.

X. REMAINING ISSUES

The Commission has carefully reviewed the issues raised in Section III of this Plan. It is the Commission's considered opinion that each of these issues is beyond the scope of the Commission's authority.

Each of these issues involves one particular facet of the assessment process: standards of assessment practice which are promulgated in the form of handbooks of rules and regulations, appraisal manuals, special manuals and studies, cost and price schedules, news and reference

bulletins, property tax laws, and memoranda.¹² These documents are promulgated primarily by the Property Tax Division of the Nebraska Department of Revenue.

The Commission has reviewed the Mission Statement of the Division. It appears from that document that the mission of the Division is (1) to provide assistance and guidance to the County Assessors in order to promote uniform and proportionate assessments; and (2) to evaluate the results of the County Assessor's efforts. The Commission believes that this Mission Statement recognizes that front-loading the process will yield the best results. In other words, by investing the greater portion of the Division's assets in assisting and guiding Assessors up front, the Division, the Commission, the Legislative and Executive Branches of State Government, and, most importantly, the taxpayers of this state will experience more uniform and proportionate assessments. The Commission whole-heartedly endorses this approach to the assessment process.

Given this position, the Commission must defer to the public policy announcements of the Property Tax Division in the form of rules, regulations, manuals and directives. The Division, which has the statutory obligation to provide these instructions, is the forum in which the problems identified in Section III must be addressed in order to promote uniformity and proportionality of assessments on a statewide basis.

XI. CONCLUSION

¹² Neb. Rev. Stat. 77-1330 (Reissue 1996)

A property tax system must have the support of those whose property is taxed. In order to have that support, the full, accurate and complete execution of the assessment process is essential. There must also be an ongoing independent evaluation of that assessment process in order to promote public confidence. The framework for such a system is now in place. All that remains is to complete the structure. Essential to that structure is the promulgation and adoption of objective standards of implementation and review of the process. Furthermore, since the objective standards of review require the use of statistical ratio studies in order to measure improvement in the quality of the process, the information necessary to conduct those studies (i.e., a sufficient sales data base for each class and subclass of property within a county) must be made available. Finally, in order for the process to serve its purpose, sufficient funding, staffing, technological resources and guidance must be dedicated to the process.

The Commission is convinced that if these problem areas are addressed in 1999, substantial improvement in the quality of assessments will be realized. These improvements are essential in order to promote uniform and proportionate assessments and to promote public confidence in the system.