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2012 Commission Summary for Thurston County

Residential Real Property - Current

Number of Sales	67	Median	100.00
Total Sales Price	\$3,587,480	Mean	112.31
Total Adj. Sales Price	\$3,734,480	Wgt. Mean	93.48
Total Assessed Value	\$3,490,965	Average Assessed Value of the Base	\$43,766
Avg. Adj. Sales Price	\$55,739	Avg. Assessed Value	\$52,104

Confidence Interval - Current

95% Median C.I	90.68 to 109.43
95% Wgt. Mean C.I	85.51 to 101.44
95% Mean C.I	101.96 to 122.66
% of Value of the Class of all Real Property Value in the	12.94
% of Records Sold in the Study Period	4.28
% of Value Sold in the Study Period	5.09

Residential Real Property - History

Year	Number of Sales	LOV	Median
2011	67	99	99
2010	66	95	95
2009	66	94	94
2008	68	96	96

2012 Commission Summary for Thurston County

Commercial Real Property - Current

Number of Sales	0	Median	00.00
Total Sales Price	\$0	Mean	00.00
Total Adj. Sales Price	\$0	Wgt. Mean	00.00
Total Assessed Value	\$0	Average Assessed Value of the Base	\$46,586
Avg. Adj. Sales Price	\$0	Avg. Assessed Value	\$0

Confidence Interval - Current

95% Median C.I	N/A
95% Wgt. Mean C.I	N/A
95% Mean C.I	N/A
% of Value of the Class of all Real Property Value in the County	2.46
% of Records Sold in the Study Period	0.00
% of Value Sold in the Study Period	0.00

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2011	4		96
2010	8	100	96
2009	10	98	98
2008	12	99	99

2012 Opinions of the Property Tax Administrator for Thurston County

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

Class	Level of Value	Quality of Assessment	Non-binding recommendation
Residential Real Property	100	Meets generally accepted mass appraisal practices.	No recommendation.
Commercial Real Property	*NEI	Meets generally accepted mass appraisal practices.	No recommendation.
Agricultural Land	69	Meets generally accepted mass appraisal practices.	No recommendation.

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

Dated this 9th day of April, 2012.



Ruth A. Sorensen

Ruth A. Sorensen
Property Tax Administrator

2012 Residential Assessment Actions for Thurston County

The villages of Pender, Emerson, Thurston, Rosalie, Walthill, Winnebago and Macy have no changes other than the completion of the pickup work for the 2012 assessment year.

Thurston County has been working on the inspection cycle and is working on the rural residential review which includes an inspection of the house and buildings.

2012 Residential Assessment Survey for Thurston County

1.	Valuation data collection done by:	
	Assessor and staff	
2.	In your opinion, what are the valuation groupings recognized in the County and describe the unique characteristics of each grouping:	
	<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>
	1	Pender
	5	Emerson and Thurston
	10	Rosalie, Walthill and Winnebago
	15	All rural residential properties
3.	List and describe the approach(es) used to estimate the market value of residential properties.	
	Cost and sales	
4.	What is the costing year of the cost approach being used for each valuation grouping?	
	2008	
5.	If the cost approach is used, does the County develop the depreciation study(ies) based on local market information or does the county use the tables provided by the CAMA vendor?	
	Yes, based on the local market information	
6.	Are individual depreciation tables developed for each valuation grouping?	
	Yes, different economic depreciations based on valuation groupings.	
7.	When were the depreciation tables last updated for each valuation grouping?	
	2008	
8.	When was the last lot value study completed for each valuation grouping?	
	Macy, Winnebago and Walthill 2010, Rosalie 2009	
9.	Describe the methodology used to determine the residential lot values?	
	Sales	
10.	How do you determine whether a sold parcel is substantially changed?	
	Major changes like a large addition, etc.	

**87 Thurston
RESIDENTIAL**

PAD 2012 R&O Statistics (Using 2012 Values)

Qualified

Date Range: 7/1/2009 To 6/30/2011 Posted on: 3/21/2012

Number of Sales : 67
 Total Sales Price : 3,587,480
 Total Adj. Sales Price : 3,734,480
 Total Assessed Value : 3,490,965
 Avg. Adj. Sales Price : 55,739
 Avg. Assessed Value : 52,104

MEDIAN : 100
 WGT. MEAN : 93
 MEAN : 112
 COD : 31.07
 PRD : 120.14

COV : 38.47
 STD : 43.21
 Avg. Abs. Dev : 31.07
 MAX Sales Ratio : 221.16
 MIN Sales Ratio : 42.94

95% Median C.I. : 90.68 to 109.43
 95% Wgt. Mean C.I. : 85.51 to 101.44
 95% Mean C.I. : 101.96 to 122.66

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DATE OF SALE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
<u>Qrtrs</u>											
01-JUL-09 To 30-SEP-09	10	100.41	123.16	101.20	39.69	121.70	69.71	212.21	80.86 to 200.42	57,340	58,029
01-OCT-09 To 31-DEC-09	12	101.13	113.76	107.75	23.28	105.58	79.85	163.11	90.65 to 134.59	42,041	45,300
01-JAN-10 To 31-MAR-10	3	83.88	125.27	82.19	55.40	152.42	76.25	215.67	N/A	87,833	72,187
01-APR-10 To 30-JUN-10	13	99.12	97.40	81.88	29.35	118.95	42.94	200.82	67.80 to 117.40	65,092	53,295
01-JUL-10 To 30-SEP-10	5	106.29	124.28	101.01	27.35	123.04	81.68	217.87	N/A	57,690	58,270
01-OCT-10 To 31-DEC-10	9	90.68	105.22	88.28	27.29	119.19	57.88	181.57	86.08 to 151.78	62,216	54,925
01-JAN-11 To 31-MAR-11	9	102.43	120.02	94.37	33.30	127.18	64.07	221.16	73.56 to 188.83	57,222	53,999
01-APR-11 To 30-JUN-11	6	103.75	106.32	101.37	26.77	104.88	60.90	161.80	60.90 to 161.80	30,583	31,002
<u>Study Yrs</u>											
01-JUL-09 To 30-JUN-10	38	97.93	111.54	92.95	32.62	120.00	42.94	215.67	85.93 to 117.40	57,568	53,508
01-JUL-10 To 30-JUN-11	29	102.43	113.33	94.23	29.07	120.27	57.88	221.16	86.58 to 113.24	53,341	50,265
<u>Calendar Yrs</u>											
01-JAN-10 To 31-DEC-10	30	99.56	107.01	86.57	30.96	123.61	42.94	217.87	83.88 to 106.73	65,270	56,502
<u>ALL</u>	67	100.00	112.31	93.48	31.07	120.14	42.94	221.16	90.68 to 109.43	55,739	52,104

VALUATION GROUPING										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
01	31	97.91	108.64	92.33	30.36	117.66	51.98	200.82	83.45 to 110.73	63,238	58,391
05	9	106.73	118.42	104.87	20.87	112.92	77.99	188.83	95.04 to 137.20	35,560	37,292
10	18	97.95	113.41	96.26	29.82	117.82	60.90	217.87	87.81 to 129.73	29,058	27,971
15	9	99.86	116.67	90.41	45.67	129.05	42.94	221.16	64.07 to 212.21	103,444	93,527
<u>ALL</u>	67	100.00	112.31	93.48	31.07	120.14	42.94	221.16	90.68 to 109.43	55,739	52,104

PROPERTY TYPE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
01	67	100.00	112.31	93.48	31.07	120.14	42.94	221.16	90.68 to 109.43	55,739	52,104
06											
07											
<u>ALL</u>	67	100.00	112.31	93.48	31.07	120.14	42.94	221.16	90.68 to 109.43	55,739	52,104

**87 Thurston
RESIDENTIAL**

PAD 2012 R&O Statistics (Using 2012 Values)

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 COD : 31.07
 PRD : 120.14

COV : 38.47
 STD : 43.21
 Avg. Abs. Dev : 31.07
 MAX Sales Ratio : 221.16
 MIN Sales Ratio : 42.94

95% Median C.I. : 90.68 to 109.43
 95% Wgt. Mean C.I. : 85.51 to 101.44
 95% Mean C.I. : 101.96 to 122.66

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SALE PRICE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
<u>Low \$ Ranges</u>												
Less Than 5,000	5	103.19	139.03	111.65	36.31	124.52	99.86	200.82	N/A	30,700	34,276	
Less Than 15,000	12	121.68	146.76	123.21	40.00	119.11	86.24	217.87	99.86 to 212.21	17,575	21,655	
Less Than 30,000	31	126.16	135.51	126.82	30.20	106.85	60.90	221.16	103.19 to 161.80	20,900	26,504	
<u>Ranges Excl. Low \$</u>												
Greater Than 4,999	62	98.52	110.16	92.70	30.85	118.83	42.94	221.16	87.81 to 109.43	57,758	53,542	
Greater Than 14,999	55	96.77	104.80	91.70	27.52	114.29	42.94	221.16	86.08 to 107.22	64,065	58,747	
Greater Than 29,999	36	86.33	92.34	86.48	21.78	106.78	42.94	200.42	80.86 to 97.91	85,739	74,148	
<u>Incremental Ranges</u>												
0 TO 4,999	5	103.19	139.03	111.65	36.31	124.52	99.86	200.82	N/A	30,700	34,276	
5,000 TO 14,999	7	137.20	152.28	154.15	37.77	98.79	86.24	217.87	86.24 to 217.87	8,200	12,640	
15,000 TO 29,999	19	126.16	128.41	128.55	24.91	99.89	60.90	221.16	99.12 to 161.80	22,999	29,567	
30,000 TO 59,999	12	93.99	105.29	106.25	22.96	99.10	76.45	200.42	80.86 to 112.35	39,021	41,461	
60,000 TO 99,999	10	98.96	97.93	97.16	12.85	100.79	64.07	129.55	83.45 to 113.24	72,454	70,395	
100,000 TO 149,999	11	73.56	75.92	75.71	22.36	100.28	42.94	117.40	51.98 to 106.29	122,727	92,914	
150,000 TO 249,999	3	83.28	82.04	81.98	04.13	100.07	76.25	86.58	N/A	181,267	148,602	
250,000 TO 499,999												
500,000 TO 999,999												
1,000,000 +												
<u>ALL</u>	67	100.00	112.31	93.48	31.07	120.14	42.94	221.16	90.68 to 109.43	55,739	52,104	

**2012 Correlation Section
for Thurston County**

A. Residential Real Property

Thurston County residential sales file consists of 67 qualified arm's length sales. There are 31 of those sales located in the village of Pender, which is the county seat. The relationships between the measures of central tendency reveal that the median and weighted mean are within the acceptable parameters. The mean exceeds the acceptable parameters. The coefficient of dispersion and the price related differential are outside the acceptable levels. Approximately 46% of the sales represented in the sales file have sold for less than \$30,000 and the impact of these sales is reflected in the statistical measures by a higher coefficient of dispersion.

The Division has implemented an expanded review of one-third of the counties to review the assessment practices of the county. Thurston County was one of those selected in 2011. The analysis revealed that the county started a review of the residential class of property beginning in 2006 with the village of Emerson. Thurston was completed in 2007 and Pender in 2008. The values of the real estate have changed very little once the parcels were reviewed and updated since the time of inspection.

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

There will not be a non-binding recommendation for the residential class of property.

**2012 Correlation Section
for Thurston County**

B. Analysis of Sales Verification

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

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

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

2012 Correlation Section for Thurston County

C. Measures of Central Tendency

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

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

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

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

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

2012 Correlation Section for Thurston County

D. Analysis of Quality of Assessment

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

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

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

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

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

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

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

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

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

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

There is no range of acceptability stated in the Nebraska statutes for the PRD measure. The Standard on Ratio Studies, adopted by the International Association of Assessing Officers, January, 2010, recommends that the PRD should lie between 98 and 103. This range is

**2012 Correlation Section
for Thurston County**

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

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

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

2012 Commercial Assessment Actions for Thurston County

There were no changes completed in the commercial class of property other than the listing of new construction.

2012 Commercial Assessment Survey for Thurston County

1.	Valuation data collection done by:	
	Assessor and staff	
2.	In your opinion, what are the valuation groupings recognized in the County and describe the unique characteristics of each grouping:	
	<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>
	1	Pender
	5	Emerson and Thurston
	10	Rosalie, Walthill and Winnebago
	15	All rural residential properties
3.	List and describe the approach(es) used to estimate the market value of commercial properties.	
	Cost and sales approach	
3a.	Describe the process used to value unique commercial properties.	
	Unknown	
4.	What is the costing year of the cost approach being used for each valuation grouping?	
	Unknown	
5.	If the cost approach is used, does the County develop the depreciation study(ies) based on local market information or does the county use the tables provided by the CAMA vendor?	
	Yes, based on the market information available.	
6.	Are individual depreciation tables developed for each valuation grouping?	
	No	
7.	When were the depreciation tables last updated for each valuation grouping?	
	Unknown	
8.	When was the last lot value study completed for each valuation grouping?	
	Unknown	
9.	Describe the methodology used to determine the commercial lot values.	
	Sales comparison	
10.	How do you determine whether a sold parcel is substantially changed?	
	A major change like a large addition, etc....	

**87 Thurston
COMMERCIAL**

PAD 2012 R&O Statistics (Using 2012 Values)

Qualified

Date Range: 7/1/2008 To 6/30/2011 Posted on: 3/21/2012

Number of Sales : 0	MEDIAN : 0	COV : 00.00	95% Median C.I. : N/A
Total Sales Price : 0	WGT. MEAN : 0	STD : 00.00	95% Wgt. Mean C.I. : N/A
Total Adj. Sales Price : 0	MEAN : 0	Avg. Abs. Dev : 00.00	95% Mean C.I. : N/A
Total Assessed Value : 0			
Avg. Adj. Sales Price : 0	COD : 00.00	MAX Sales Ratio : 00.00	
Avg. Assessed Value : 0	PRD : 00.00	MIN Sales Ratio : 00.00	

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DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qtrrs</u>											
01-JUL-08 To 30-SEP-08											
01-OCT-08 To 31-DEC-08											
01-JAN-09 To 31-MAR-09											
01-APR-09 To 30-JUN-09											
01-JUL-09 To 30-SEP-09											
01-OCT-09 To 31-DEC-09											
01-JAN-10 To 31-MAR-10											
01-APR-10 To 30-JUN-10											
01-JUL-10 To 30-SEP-10											
01-OCT-10 To 31-DEC-10											
01-JAN-11 To 31-MAR-11											
01-APR-11 To 30-JUN-11											
<u>Study Yrs</u>											
01-JUL-08 To 30-JUN-09											
01-JUL-09 To 30-JUN-10											
01-JUL-10 To 30-JUN-11											
<u>Calendar Yrs</u>											
01-JAN-09 To 31-DEC-09											
01-JAN-10 To 31-DEC-10											
<u>ALL</u>											

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
02											
03											
04											
<u>ALL</u>											

**87 Thurston
COMMERCIAL**

PAD 2012 R&O Statistics (Using 2012 Values)

Qualified

Date Range: 7/1/2008 To 6/30/2011 Posted on: 3/21/2012

Number of Sales : 0
Total Sales Price : 0
Total Adj. Sales Price : 0
Total Assessed Value : 0
Avg. Adj. Sales Price : 0
Avg. Assessed Value : 0

MEDIAN : 0
WGT. MEAN : 0
MEAN : 0
COD : 00.00
PRD : 00.00

COV : 00.00
STD : 00.00
Avg. Abs. Dev : 00.00
MAX Sales Ratio : 00.00
MIN Sales Ratio : 00.00

95% Median C.I. : N/A
95% Wgt. Mean C.I. : N/A
95% Mean C.I. : N/A

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SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Low \$ Ranges											
Less Than 5,000											
Less Than 15,000											
Less Than 30,000											
Ranges Excl. Low \$											
Greater Than 4,999											
Greater Than 14,999											
Greater Than 29,999											
Incremental Ranges											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999											
30,000 TO 59,999											
60,000 TO 99,999											
100,000 TO 149,999											
150,000 TO 249,999											
250,000 TO 499,999											
500,000 TO 999,999											
1,000,000 +											
ALL											

**2012 Correlation Section
for Thurston County**

A. Commercial Real Property

There are no sales for the study period of the commercial class of property in Thurston County. The commercial market has been declining for the past several years in Thurston County. The only valuation grouping that has any substance of commercial is (01) Pender.

Again this year, minimal changes in valuation occurred in the commercial class.

The Department of Revenue, Property Assessment Division has implemented a cyclical analysis of one-third of the counties within the state per year to systematically review assessment practices. Thurston County was selected for review in 2011. The county stated that a review of the commercial class and repricing was done in 2009 for the villages of Emerson and Pender.

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

**2012 Correlation Section
for Thurston County**

B. Analysis of Sales Verification

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

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**2012 Correlation Section
for Thurston County**

C. Measures of Central Tendency

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

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

**2012 Correlation Section
for Thurston County**

D. Analysis of Quality of Assessment

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

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**2012 Correlation Section
for Thurston County**

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2012 Agricultural Assessment Actions for Thurston County

Continue with reviewing land use changes, mailing out questionnaires and asking for the most recent FSA maps.

2012 Agricultural Assessment Survey for Thurston County

1.	Valuation data collection done by:	
	Assessor and staff	
2.	List each market area, and describe the location and the specific characteristics that make each unique.	
	Market Area	Description of unique characteristics
	1	Western portion of the county
	2	Eastern portion of the County, includes the Winnebago and Omaha Indian Reservations. The east border is the Missouri River.
3.	Describe the process that is used to determine and monitor market areas.	
	The topography of the land and analyze the sales.	
4.	Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.	
	No recreational	
5.	Do farm home sites carry the same value as rural residential home sites or are market differences recognized? If differences, what are the recognized market differences?	
	Yes	
6.	What process is used to annually update land use? (Physical inspection, FSA maps, etc.)	
	Physical inspections, FSA maps	
7.	Describe the process used to identify and monitor the influence of non-agricultural characteristics.	
	N/A	
8.	Have special valuation applications been filed in the county? If yes, is there a value difference for the special valuation parcels.	
	N/A	
9.	How do you determine whether a sold parcel is substantially changed?	
	Major changes in the land use or the improvements.	

87 Thurston
AGRICULTURAL LAND

PAD 2012 R&O Statistics (Using 2012 Values)

Qualified

Date Range: 7/1/2008 To 6/30/2011 Posted on: 3/21/2012

Number of Sales : 82
Total Sales Price : 26,172,744
Total Adj. Sales Price : 26,172,744
Total Assessed Value : 17,603,875
Avg. Adj. Sales Price : 319,180
Avg. Assessed Value : 214,681

MEDIAN : 69
WGT. MEAN : 67
MEAN : 71
COD : 23.05
PRD : 105.65

COV : 31.34
STD : 22.27
Avg. Abs. Dev : 15.86
MAX Sales Ratio : 155.83
MIN Sales Ratio : 07.61

95% Median C.I. : 64.58 to 74.28
95% Wgt. Mean C.I. : 63.03 to 71.49
95% Mean C.I. : 66.24 to 75.88

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DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Qrtrs											
01-JUL-08 To 30-SEP-08	3	68.90	73.07	67.13	13.28	108.85	61.43	88.89	N/A	419,533	281,630
01-OCT-08 To 31-DEC-08	10	76.63	75.29	75.17	12.63	100.16	58.91	97.37	60.94 to 83.56	249,844	187,810
01-JAN-09 To 31-MAR-09	7	85.67	76.13	83.77	23.60	90.88	07.61	111.21	07.61 to 111.21	246,015	206,094
01-APR-09 To 30-JUN-09	8	82.58	79.61	76.33	19.22	104.30	54.27	100.49	54.27 to 100.49	400,914	306,015
01-JUL-09 To 30-SEP-09	4	99.39	95.57	81.90	17.85	116.69	68.03	115.47	N/A	236,896	194,028
01-OCT-09 To 31-DEC-09	9	66.94	61.18	63.69	16.61	96.06	19.64	80.96	43.37 to 73.85	208,040	132,495
01-JAN-10 To 31-MAR-10	8	72.46	70.26	68.10	08.63	103.17	56.81	80.85	56.81 to 80.85	397,507	270,689
01-APR-10 To 30-JUN-10	2	77.62	77.62	77.15	01.60	100.61	76.38	78.86	N/A	192,000	148,133
01-JUL-10 To 30-SEP-10	5	77.69	81.88	67.31	36.38	121.65	22.67	155.83	N/A	265,200	178,495
01-OCT-10 To 31-DEC-10	20	62.29	62.92	58.33	15.14	107.87	43.20	92.56	55.52 to 66.16	358,028	208,827
01-JAN-11 To 31-MAR-11	5	53.15	61.42	56.60	41.47	108.52	32.11	126.86	N/A	463,144	262,119
01-APR-11 To 30-JUN-11	1	60.05	60.05	60.05	00.00	100.00	60.05	60.05	N/A	300,000	180,160
Study Yrs											
01-JUL-08 To 30-JUN-09	28	80.58	76.50	76.14	18.40	100.47	07.61	111.21	66.20 to 86.37	310,231	236,206
01-JUL-09 To 30-JUN-10	23	70.79	71.75	69.40	17.28	103.39	19.64	115.47	64.70 to 76.38	277,565	192,624
01-JUL-10 To 30-JUN-11	31	61.76	65.64	59.08	26.17	111.10	22.67	155.83	55.21 to 69.28	358,138	211,605
Calendar Yrs											
01-JAN-09 To 31-DEC-09	28	74.07	75.10	75.61	25.30	99.33	07.61	115.47	66.20 to 87.64	276,763	209,262
01-JAN-10 To 31-DEC-10	35	65.86	68.14	62.49	19.65	109.04	22.67	155.83	61.76 to 74.12	344,303	215,165
ALL	82	68.81	71.06	67.26	23.05	105.65	07.61	155.83	64.58 to 74.28	319,180	214,681

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	51	68.71	72.05	67.53	18.24	106.69	39.78	126.86	64.58 to 76.38	330,312	223,076
2	31	69.28	69.44	66.76	30.76	104.01	07.61	155.83	60.94 to 79.47	300,865	200,872
ALL	82	68.81	71.06	67.26	23.05	105.65	07.61	155.83	64.58 to 74.28	319,180	214,681

95%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Dry											
County	51	70.79	73.30	70.69	16.36	103.69	43.20	126.86	65.86 to 76.38	295,708	209,031
1	36	68.81	73.97	71.24	16.28	103.83	53.15	126.86	64.70 to 80.85	284,785	202,879
2	15	72.54	71.70	69.52	16.72	103.14	43.20	111.14	61.76 to 79.47	321,923	223,795
ALL	82	68.81	71.06	67.26	23.05	105.65	07.61	155.83	64.58 to 74.28	319,180	214,681

87 Thurston
AGRICULTURAL LAND

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80%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
_____Irrigated_____											
County	1	56.81	56.81	56.81	00.00	100.00	56.81	56.81	N/A	746,900	424,310
1	1	56.81	56.81	56.81	00.00	100.00	56.81	56.81	N/A	746,900	424,310
_____Dry_____											
County	64	72.05	75.45	70.19	19.36	107.49	43.20	155.83	66.16 to 78.86	309,821	217,469
1	42	68.81	73.16	69.08	16.90	105.91	47.57	126.86	64.70 to 78.86	311,080	214,881
2	22	74.83	79.82	72.35	23.76	110.32	43.20	155.83	62.93 to 88.89	307,416	222,409
_____Grass_____											
County	1	07.61	07.61	07.61	00.00	100.00	07.61	07.61	N/A	80,000	6,085
2	1	07.61	07.61	07.61	00.00	100.00	07.61	07.61	N/A	80,000	6,085
_____ALL_____	82	68.81	71.06	67.26	23.05	105.65	07.61	155.83	64.58 to 74.28	319,180	214,681

Thurston County 2012 Average LCG Value Comparison

	County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	AVG IRR
87.10	Thurston	1	3,000	2,990	2,760	2,705	2,645	2,640	2,415	2,185	2,817
87.20	Thurston	2	3,000	2,990	2,760	2,705	2,645	2,640	2,415	2,185	2,717
11.10	Burt	1	3,625	3,455	3,245	3,050	2,485	2,610	2,080	1,715	2,887
20.10	Cuming	1	3,457	3,462	3,209	3,205	2,903	2,909	2,433	2,356	3,199
22.20	Dakota	2	#DIV/0!								
26.10	Dixon	1	3,210	3,150	3,000	2,900	2,700	2,650	2,450	2,350	2,885
90.10	Wayne	10	3,885	3,885	3,850	3,850	2,940	2,355	2,235	2,110	3,084

	County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	AVG DRY
	Thurston	1	2,900	2,850	2,575	2,575	2,575	2,500	2,300	2,000	2,580
	Thurston	2	2,750	2,690	2,530	2,250	2,190	2,190	2,065	2,045	2,266
	Burt	1	3,565	3,340	3,160	3,025	2,506	2,545	2,035	1,685	2,728
	Cuming	1	3,273	3,275	3,040	3,020	2,717	2,717	2,235	1,979	2,939
	Dakota	2	2,921	2,898	2,863	2,850	2,699	2,650	2,549	2,498	2,651
	Dixon	1	2,910	2,715	2,620	2,520	2,375	2,230	2,135	1,940	2,411
	Wayne	10	3,470	3,295	3,060	2,820	2,575	2,335	2,090	1,855	2,717

	County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	AVG GRASS
	Thurston	1	714	696	649	656	568	564	555	510	620
	Thurston	2	659	624	538	593	497	502	490	396	488
	Burt	1	1,556	1,554	1,477	1,222	1,326	1,337	1,281	1,047	1,282
	Cuming	1	1,771	1,555	1,490	1,398	1,245	1,243	1,311	666	1,345
	Dakota	2	1,330	1,570	1,372	1,798	1,566	1,614	1,379	879	1,215
	Dixon	1	1,690	1,600	1,375	1,250	1,125	1,000	875	750	1,202
	Wayne	10	2,051	2,013	1,785	1,703	1,708	1,447	1,334	1,060	1,671

*Land capability grouping averages calculated using data reported on the 2012 Form 45, Abstract of Assessment

**2012 Correlation Section
for Thurston County**

A. Agricultural Land

Thurston County is divided into two market areas. Market area 1 is the western portion of the county and is bordered by Dakota, Dixon, Wayne, and Cuming counties. The eastern portion of the county is defined as market area 2 and has Dakota County to the north, Burt County to the south and the Missouri River on the east. The flooding of the river has caused some concern for the assessment of land along the river. Most of the land along the river is exempt in Thurston County.

The adjoining counties have land characteristics similar to Thurston County, and were considered comparable. The analysis of the sample revealed that the county was lacking sales to proportionately distribute sales by time, therefore, the sample was expanded by 20 sales and resulted in 82 arm's length sales. All measures were taken to utilize comparable sales and the majority land use thresholds have been met.

The county increased values in both market areas for the 2012 assessment year. The actions of the county assessor resulted in the values at the low end of the acceptable range; the values in Thurston County are reasonably comparable to all adjoining counties. The calculated median for both market areas and the overall median are within the acceptable ranges. Analysis of the sales in the 95% majority land use (MLU) and 80% MLU for both market areas show acceptable medians and the coefficients of dispersion are also acceptable. When mixed use sales are included in the area two sample the coefficient of dispersion widens.

Based on the consideration of all available information, the level of value is determined to be 69% of market value for the agricultural class of property, and all subclasses are determined to be valued within the acceptable range.

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

Total Real Property Sum Lines 17, 25, & 30	Records : 4,154	Value : 529,700,535	Growth 2,956,222	Sum Lines 17, 25, & 41
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Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
01. Res UnImp Land	239	996,350	17	91,870	4	24,040	260	1,112,260	
02. Res Improve Land	974	5,005,055	83	1,016,135	192	3,341,575	1,249	9,362,765	
03. Res Improvements	984	39,385,835	85	6,122,830	205	12,075,130	1,274	57,583,795	
04. Res Total	1,223	45,387,240	102	7,230,835	209	15,440,745	1,534	68,058,820	607,990
% of Res Total	79.73	66.69	6.65	10.62	13.62	22.69	36.93	12.85	20.57
05. Com UnImp Land	42	68,445	11	168,985	1	9,835	54	247,265	
06. Com Improve Land	176	477,740	35	227,555	4	19,600	215	724,895	
07. Com Improvements	176	6,522,290	35	3,199,795	4	371,395	215	10,093,480	
08. Com Total	218	7,068,475	46	3,596,335	5	400,830	269	11,065,640	419,260
% of Com Total	81.04	63.88	17.10	32.50	1.86	3.62	6.48	2.09	14.18
09. Ind UnImp Land	2	9,640	0	0	0	0	2	9,640	
10. Ind Improve Land	7	52,070	2	23,135	0	0	9	75,205	
11. Ind Improvements	7	1,397,920	2	495,785	0	0	9	1,893,705	
12. Ind Total	9	1,459,630	2	518,920	0	0	11	1,978,550	0
% of Ind Total	81.82	73.77	18.18	26.23	0.00	0.00	0.26	0.37	0.00
13. Rec UnImp Land	0	0	0	0	29	448,080	29	448,080	
14. Rec Improve Land	0	0	0	0	3	29,440	3	29,440	
15. Rec Improvements	0	0	0	0	3	1,790	3	1,790	
16. Rec Total	0	0	0	0	32	479,310	32	479,310	0
% of Rec Total	0.00	0.00	0.00	0.00	100.00	100.00	0.77	0.09	0.00
Res & Rec Total	1,223	45,387,240	102	7,230,835	241	15,920,055	1,566	68,538,130	607,990
% of Res & Rec Total	78.10	66.22	6.51	10.55	15.39	23.23	37.70	12.94	20.57
Com & Ind Total	227	8,528,105	48	4,115,255	5	400,830	280	13,044,190	419,260
% of Com & Ind Total	81.07	65.38	17.14	31.55	1.79	3.07	6.74	2.46	14.18
17. Taxable Total	1,450	53,915,345	150	11,346,090	246	16,320,885	1,846	81,582,320	1,027,250
% of Taxable Total	78.55	66.09	8.13	13.91	13.33	20.01	44.44	15.40	34.75

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	0	0	0
19. Commercial	0	0	0	0	0	0
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
	Rural			Total		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	0	0	0
19. Commercial	0	0	0	0	0	0
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				0	0	0

Schedule III : Mineral Interest Records

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

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	221	183	874	1,278

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	0	0	209	28,292,595	1,417	246,558,370	1,626	274,850,965
28. Ag-Improved Land	0	0	77	15,185,510	605	126,696,675	682	141,882,185
29. Ag Improvements	0	0	77	3,277,240	605	28,107,825	682	31,385,065
30. Ag Total							2,308	448,118,215

Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	1	1.00	8,000	
32. HomeSite Improv Land	0	0.00	0	34	36.00	274,750	
33. HomeSite Improvements	0	0.00	0	36	0.00	1,639,920	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	3	3.57	7,140	
36. FarmSite Improv Land	0	0.00	0	64	233.71	467,420	
37. FarmSite Improvements	0	0.00	0	75	0.00	1,637,320	
38. FarmSite Total							
39. Road & Ditches	0	0.00	0	184	308.03	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
	Records	Acres	Value	Records	Acres	Value	Growth
31. HomeSite UnImp Land	6	6.00	48,000	7	7.00	56,000	
32. HomeSite Improv Land	284	299.85	2,332,630	318	335.85	2,607,380	
33. HomeSite Improvements	289	0.00	14,278,755	325	0.00	15,918,675	0
34. HomeSite Total				332	342.85	18,582,055	
35. FarmSite UnImp Land	17	41.44	82,880	20	45.01	90,020	
36. FarmSite Improv Land	518	2,068.24	4,085,760	582	2,301.95	4,553,180	
37. FarmSite Improvements	599	0.00	13,829,070	674	0.00	15,466,390	1,928,972
38. FarmSite Total				694	2,346.96	20,109,590	
39. Road & Ditches	1,538	3,164.91	0	1,722	3,472.94	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
41. Total Section VI				1,026	6,162.75	38,691,645	1,928,972

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

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	0	0.00	0	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	0	0.00	0	0	0.00	0

Schedule VIII : Agricultural Records : Special Value

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

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

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 1

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	3,657.35	40.77%	10,972,050	43.41%	3,000.00
46. 1A	794.39	8.86%	2,375,235	9.40%	2,990.01
47. 2A1	251.00	2.80%	692,780	2.74%	2,760.08
48. 2A	1,350.83	15.06%	3,654,030	14.46%	2,705.03
49. 3A1	1,348.33	15.03%	3,566,385	14.11%	2,645.04
50. 3A	1,138.81	12.70%	3,006,450	11.90%	2,639.99
51. 4A1	296.40	3.30%	715,835	2.83%	2,415.10
52. 4A	133.40	1.49%	291,490	1.15%	2,185.08
53. Total	8,970.51	100.00%	25,274,255	100.00%	2,817.48
Dry					
54. 1D1	6,910.68	8.81%	20,040,970	9.90%	2,900.00
55. 1D	15,080.88	19.23%	42,980,525	21.24%	2,850.00
56. 2D1	3,038.39	3.87%	7,824,300	3.87%	2,575.15
57. 2D	4,059.74	5.18%	10,454,345	5.17%	2,575.13
58. 3D1	16,844.53	21.48%	43,376,900	21.44%	2,575.13
59. 3D	16,242.10	20.71%	40,605,250	20.07%	2,500.00
60. 4D1	15,255.53	19.45%	35,087,715	17.34%	2,300.00
61. 4D	987.34	1.26%	1,974,675	0.98%	1,999.99
62. Total	78,419.19	100.00%	202,344,680	100.00%	2,580.30
Grass					
63. 1G1	475.31	7.97%	339,600	9.18%	714.48
64. 1G	929.55	15.59%	647,335	17.51%	696.40
65. 2G1	536.65	9.00%	348,500	9.43%	649.40
66. 2G	1,336.74	22.41%	877,265	23.73%	656.27
67. 3G1	825.66	13.84%	468,885	12.68%	567.89
68. 3G	373.74	6.27%	210,885	5.70%	564.26
69. 4G1	1,048.28	17.58%	581,685	15.73%	554.89
70. 4G	437.76	7.34%	223,395	6.04%	510.31
71. Total	5,963.69	100.00%	3,697,550	100.00%	620.01
Irrigated Total					
	8,970.51	9.45%	25,274,255	10.92%	2,817.48
Dry Total					
	78,419.19	82.58%	202,344,680	87.44%	2,580.30
Grass Total					
	5,963.69	6.28%	3,697,550	1.60%	620.01
72. Waste	1,611.92	1.70%	80,635	0.03%	50.02
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	11,178.32	11.77%	25,844,385	11.17%	2,312.01
75. Market Area Total	94,965.31	100.00%	231,397,120	100.00%	2,436.65

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 2

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	440.40	17.20%	1,321,200	18.99%	3,000.00
46. 1A	204.10	7.97%	610,265	8.77%	2,990.03
47. 2A1	134.10	5.24%	370,115	5.32%	2,759.99
48. 2A	179.60	7.01%	485,810	6.98%	2,704.96
49. 3A1	1,225.84	47.88%	3,242,340	46.61%	2,644.99
50. 3A	147.33	5.75%	388,955	5.59%	2,640.03
51. 4A1	163.50	6.39%	394,870	5.68%	2,415.11
52. 4A	65.60	2.56%	143,340	2.06%	2,185.06
53. Total	2,560.47	100.00%	6,956,895	100.00%	2,717.04
Dry					
54. 1D1	3,531.83	4.77%	9,712,565	5.79%	2,750.01
55. 1D	12,745.19	17.21%	34,284,630	20.43%	2,690.01
56. 2D1	4,292.27	5.80%	10,859,450	6.47%	2,530.00
57. 2D	1,634.43	2.21%	3,677,480	2.19%	2,250.01
58. 3D1	11,803.35	15.94%	25,849,280	15.40%	2,190.00
59. 3D	6,893.53	9.31%	15,096,795	9.00%	2,189.99
60. 4D1	26,810.41	36.20%	55,364,315	32.99%	2,065.03
61. 4D	6,350.99	8.58%	12,988,125	7.74%	2,045.06
62. Total	74,062.00	100.00%	167,832,640	100.00%	2,266.11
Grass					
63. 1G1	121.02	1.95%	79,760	2.64%	659.06
64. 1G	851.59	13.73%	530,975	17.55%	623.51
65. 2G1	389.12	6.28%	209,325	6.92%	537.94
66. 2G	129.91	2.10%	77,065	2.55%	593.22
67. 3G1	523.59	8.44%	260,315	8.61%	497.17
68. 3G	170.54	2.75%	85,570	2.83%	501.76
69. 4G1	2,058.26	33.20%	1,007,835	33.32%	489.65
70. 4G	1,956.19	31.55%	774,275	25.59%	395.81
71. Total	6,200.22	100.00%	3,025,120	100.00%	487.91
Irrigated Total					
	2,560.47	2.94%	6,956,895	3.91%	2,717.04
Dry Total					
	74,062.00	85.01%	167,832,640	94.27%	2,266.11
Grass Total					
	6,200.22	7.12%	3,025,120	1.70%	487.91
72. Waste	4,294.67	4.93%	214,795	0.12%	50.01
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	45,475.47	52.20%	61,334,445	34.45%	1,348.74
75. Market Area Total	87,117.36	100.00%	178,029,450	100.00%	2,043.56

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	0.00	0	863.10	2,471,295	10,667.88	29,759,855	11,530.98	32,231,150
77. Dry Land	0.00	0	16,188.16	39,432,285	136,293.03	330,745,035	152,481.19	370,177,320
78. Grass	0.00	0	1,379.32	783,120	10,784.59	5,939,550	12,163.91	6,722,670
79. Waste	0.00	0	681.30	34,095	5,225.29	261,335	5,906.59	295,430
80. Other	0.00	0	0.00	0	0.00	0	0.00	0
81. Exempt	3.00	4,700	6,765.16	11,815,575	49,885.63	75,358,555	56,653.79	87,178,830
82. Total	0.00	0	19,111.88	42,720,795	162,970.79	366,705,775	182,082.67	409,426,570

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	11,530.98	6.33%	32,231,150	7.87%	2,795.18
Dry Land	152,481.19	83.74%	370,177,320	90.41%	2,427.69
Grass	12,163.91	6.68%	6,722,670	1.64%	552.67
Waste	5,906.59	3.24%	295,430	0.07%	50.02
Other	0.00	0.00%	0	0.00%	0.00
Exempt	56,653.79	31.11%	87,178,830	21.29%	1,538.80
Total	182,082.67	100.00%	409,426,570	100.00%	2,248.58

2012 County Abstract of Assessment for Real Property, Form 45 Compared with the 2011 Certificate of Taxes Levied (CTL)

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	2011 CTL County Total	2012 Form 45 County Total	Value Difference (2012 form 45 - 2011 CTL)	Percent Change	2012 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	66,833,375	68,058,820	1,225,445	1.83%	607,990	0.92%
02. Recreational	402,460	479,310	76,850	19.10%	0	19.10%
03. Ag-Homesite Land, Ag-Res Dwelling	18,341,640	18,582,055	240,415	1.31%	0	1.31%
04. Total Residential (sum lines 1-3)	85,577,475	87,120,185	1,542,710	1.80%	607,990	1.09%
05. Commercial	10,628,085	11,065,640	437,555	4.12%	419,260	0.17%
06. Industrial	1,978,550	1,978,550	0	0.00%	0	0.00%
07. Ag-Farmsite Land, Outbuildings	18,712,565	20,109,590	1,397,025	7.47%	1,928,972	-2.84%
08. Minerals	0	0	0		0	
09. Total Commercial (sum lines 5-8)	31,319,200	33,153,780	1,834,580	5.86%	2,348,232	-1.64%
10. Total Non-Agland Real Property	116,896,675	120,273,965	3,377,290	2.89%	2,956,222	0.36%
11. Irrigated	27,784,770	32,231,150	4,446,380	16.00%		
12. Dryland	312,202,655	370,177,320	57,974,665	18.57%		
13. Grassland	5,734,800	6,722,670	987,870	17.23%		
14. Wasteland	295,475	295,430	-45	-0.02%		
15. Other Agland	0	0	0			
16. Total Agricultural Land	346,017,700	409,426,570	63,408,870	18.33%		
17. Total Value of all Real Property (Locally Assessed)	462,914,375	529,700,535	66,786,160	14.43%	2,956,222	13.79%

2011 Plan of Assessment for Thurston County
Assessment Years 2012, 2013 and 2014
Date: June 2011

General Description of Real Property in Thurston County:

Thurston County is located in Northeast Nebraska. The county is irregular in shape with the Missouri River forming the eastern boundary. Pender is the county seat and largest community. Pender is located in the southwestern part. Other communities include Macy, Rosalie, Thurston, Walthill, Winnebago and part of the community of Emerson.

Thurston County was organized in 1889. It was originally part of the acreage selected by the Omaha Indians as their reservation. The Omaha tribe sold part of the land to the Winnebago Reservation also includes part of Dixon County. The county has a checker board type of ownership. Approximately 55,667 acres of the land in Thurston County is exempt.

Approximately 674 acres were put in exempt status for 2011. This property is exempt because it is U.S.A. in Trust for the Winnebago Tribe of Nebraska or the Omaha Tribe of Nebraska and Allotment land. Complicating the process, a large number of HUD houses, mobile homes, and commercial buildings located on the above described exempt land. Native American's are exempt from taxation on Improvements on leased land. Some of the properties are co-owned by non-Indian people. That portion is taxable; the discovery process is very difficult in these situations.

Thurston County had a total count of 4,151 taxable parcels on the 2011 County Abstract.

Per the County Abstract, Thurston County consist of the following real property types.

	Parcels	% of Total Parcels	% of Taxable Value Base
Residential	1535	37	17
Commercial	269	7	3
Industrial	12	0	1
Recreational	33	0	1
Agricultural	2301	56	78
Special Value	0		

Agricultural land – Taxable acres 182,471.480

For Assessment year 211, an estimated 145 building permits, information statements and other means of assessing were valued as new property construction/additions.

Current Resources

The staff of Thurston County Assessor's office consists of the Assessor, two part time and one full time Clerk. With limited funds in Thurston County there is little money available for registration, motels and travel. The County Board would not let us increase our budget for 2012

for help with review work. However, the mileage allowance, fuel, office equipment and repair, office supplies, dues, registration, training and data processing fees, printing and publishing are all increasing. MIPS/County Solutions contract costs have really put the office in a budget bind.

Discover, List and Inventory all property. Real Estate Transfers along with a photocopy of the deeds are filed timely by the Clerks office. A clerk processes the Real Estate Transfers, followed by a double check by a second clerk. The Assessor reviews the transfer and forwards the information to the Department of Revenue.

The property record cards contain all information required by regulation 10-004, which included the legal description property owner, classification codes, and supporting documentation. The supporting documentation includes any field notes, a sketch of the property. A photograph of the property, and if agricultural land is involved an inventory of the soil types by land use. The new and old aerial photographs of the buildings are included. The cards are in good condition and updated and or replaced as needed. Allotment land cards are kept in a separate file. Because of the reservations located in Thurston County, the historical information is kept in the Assessor's office.

Level of Value, Quality, and Uniformity for Assessment year 2011

Property Class	Median %	C.O.D.%	P.R.D.%
Residential	99	33.54	122.7
Commercial	0	16.40	115.75
Agricultural	71	22.52	104.42
Special Value	0		

Assessment Actions Planned for Assessment year 2012:

Residential/All Rural Residential: Finish inspection process with the townships of Pender. Start on inspection process with Bryan and Flournoy townships. This will include comparison of current property record card, inspection of the house, list outbuildings & new photos.

Commercial: no current plans with the current market situation

Agricultural: review land use changes by questionnaire. Conduct market analysis of agricultural sales, rural residential as described above.

Special Value: None

Assessment Action Planned for Assessment year 2013:

Residential: All rural residential: begin inspection process with townships of Perry, Flourney, Merry. This will include comparison of the current property record card, inspection of the house, list outbuildings & new photos.

Commercial: no current plans with the current market situation

Agricultural: review land use changes by questionnaire. Drive by and review land. Conduct market analysis of agricultural sales. Rural residential as described above.

Special Value: none

Assessment Actions Planned for Assessment year 2014:

Residential: All rural residential: begin inspection process with townships of Dawes, Omaha, Anderson, Blackbird, east & west Winnebago (reservation land). This will include comparison of the current property record card, inspection of the house, list outbuildings & New photos.

Commercial: no current plans with the current market situation

Agricultural Land: review land use changes by questionnaire & drive by. Conduct market analysis of agricultural sales. Rural residential described above.

Special Value: none

The Cadastral Maps in Thurston County are old. The maps are current with parcel identification according to regulation 10-004.02. The Assessor would like to implement a GIS system. Funds are not available for this project.

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

Record Maintenance, Mapping updates, & Ownership changes

Annually prepare and file Assessor Administrative Reports required by law/regulation:

- a. Abstracts (Real & Personal Property)
- b. Assessor Survey
- c. Sales information to Department of Revenue rosters & annual Assessed Value Update w/Abstract
- d. Certification of Value to Political Subdivision
- e. School District Taxable Value Report
- f. Homestead Exemption Tax Loss Report
- g. Certificate of Taxes Levied Report
- h. Report of current values for properties owned by Board of Education Lands & Funds

- i. Report of all Exempt Property and Taxable Government Owned Property
- j. Annual Plan of Assessment Report

Personal Property: administer annual filing of 505 schedules; prepare subsequent notices for incomplete filings or failure to file and penalties applied, as required.

Taxable Government Owned Property-annual review of government owned property not used for public purpose, send notices of intent to tax.

Homestead exemptions: administer 161 annual filings of applications approval/denial process, taxpayer notifications, and taxpayer assistance.

Centrally Assessed-Review of valuations as certified by Department of Revenue for railroads and public service entities, establish assessment records and tax billing for tax list.

Tax Districts and Tax Rates: management of school district and other tax entity boundary changes necessary for correct assessment and tax information: input/review of tax rates used for tax billing process.

Tax Lists: prepare and certify tax list corrections documents for county board approval.,

County Board of Equalization: attend county board of equalization meetings for valuation protest-assemble and provide information.

TERC Appeals-prepare information and attend taxpayer appeal hearings before TERC, defend valuation.

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

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

Conclusion:

This document is a description of the various duties and three year plan of assessment in the Assessors office. Without property funding the tasks described will be difficult to complete. The current budget request is \$64,475 for the General Fund, 51,300 reappraisal fund budget.

Respectfully submitted:

Assessor
Signature _____ Date: _____

2012 Assessment Survey for Thurston County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	1 as of 3 months ago
2.	Appraiser(s) on staff:
	0
3.	Other full-time employees:
	1
4.	Other part-time employees:
	0
5.	Number of shared employees:
	0
6.	Assessor's requested budget for current fiscal year:
	\$65,600
7.	Adopted budget, or granted budget if different from above:
	\$65,600
8.	Amount of the total assessor's budget set aside for appraisal work:
	\$0
9.	If appraisal/reappraisal budget is a separate levied fund, what is that amount:
	Asked for \$61,850, approved \$55,350
10.	Part of the assessor's budget that is dedicated to the computer system:
	\$12,000
11.	Amount of the assessor's budget set aside for education/workshops:
	\$2,100
12.	Other miscellaneous funds:
	\$0
13.	Amount of last year's assessor's budget not used:
	\$18,000 (Deputy salary)

B. Computer, Automation Information and GIS

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

6.	Is GIS available on a website? If so, what is the name of the website?
	N/A
7.	Who maintains the GIS software and maps?
	N/A
8.	Personal Property software:
	MIPS/County Solutions

C. Zoning Information

1.	Does the county have zoning?
	No
2.	If so, is the zoning countywide?
	N/A
3.	What municipalities in the county are zoned?
	N/A
4.	When was zoning implemented?
	N/A

D. Contracted Services

1.	Appraisal Services:
	N/A
2.	Other services:
	N/A

2012 Certification for Thurston County

This is to certify that the 2012 Reports and Opinions of the Property Tax Administrator have been sent to the following:

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

One copy by electronic transmission to the Thurston County Assessor.

Dated this 9th day of April, 2012.



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

Ruth A. Sorensen
Property Tax Administrator

