

Table of Contents

2013 Commission Summary

2013 Opinions of the Property Tax Administrator

Residential Reports

- Residential Assessment Actions
- Residential Assessment Survey
- Residential Statistics

Residential Correlation

- I. Correlation
- II. Analysis of Sales Verification
- III. Measure of Central Tendency
- IV. Analysis of Quality of Assessment

Commercial Reports

- Commercial Assessment Actions
- Commercial Assessment Survey
- Commercial Statistics

Commercial Correlation

- I. Correlation
- II. Analysis of Sales Verification
- III. Measure of Central Tendency
- IV. Analysis of Quality of Assessment

Agricultural and/or Special Valuation Reports

- Agricultural Assessment Actions
- Agricultural Assessment Survey
- Agricultural Land Statistics
- Agricultural Average Acre Values Table
- Special Valuation Methodology, if applicable
- Special Valuation Statistics, if applicable

Agricultural and/or Special Valuation Correlation

- I. Correlation
- II. Analysis of Sales Verification
- III. Measure of Central Tendency
- IV. Analysis of Quality of Assessment

County Reports

- County Abstract of Assessment for Real Property, Form 45
- County Agricultural Land Detail
- County Abstract of Assessment for Real Property Compared with the Prior Year Certificate of Taxes Levied (CTL).
- County Assessor's Three Year Plan of Assessment

Assessment Survey – General Information

Certification

Maps

Market Areas

Registered Wells > 500 GPM

Valuation History Charts

2013 Commission Summary for Fillmore County

Residential Real Property - Current

Number of Sales	113	Median	98.07
Total Sales Price	\$8,330,650	Mean	103.59
Total Adj. Sales Price	\$8,330,650	Wgt. Mean	93.78
Total Assessed Value	\$7,812,105	Average Assessed Value of the Base	\$56,337
Avg. Adj. Sales Price	\$73,723	Avg. Assessed Value	\$69,134

Confidence Interval - Current

95% Median C.I	96.56 to 99.42
95% Wgt. Mean C.I	90.03 to 97.52
95% Mean C.I	96.61 to 110.57
% of Value of the Class of all Real Property Value in the	9.03
% of Records Sold in the Study Period	4.43
% of Value Sold in the Study Period	5.44

Residential Real Property - History

Year	Number of Sales	LOV	Median
2012	130	98	98.15
2011	156	99	99
2010	164	99	99
2009	185	99	99

2013 Commission Summary for Fillmore County

Commercial Real Property - Current

Number of Sales	29	Median	92.79
Total Sales Price	\$1,523,000	Mean	101.34
Total Adj. Sales Price	\$1,523,000	Wgt. Mean	91.98
Total Assessed Value	\$1,400,840	Average Assessed Value of the Base	\$107,294
Avg. Adj. Sales Price	\$52,517	Avg. Assessed Value	\$48,305

Confidence Interval - Current

95% Median C.I	78.11 to 114.06
95% Wgt. Mean C.I	77.94 to 106.02
95% Mean C.I	85.90 to 116.78
% of Value of the Class of all Real Property Value in the County	3.65
% of Records Sold in the Study Period	5.35
% of Value Sold in the Study Period	2.41

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2012	22		98.05
2011	19		100
2010	23	99	99
2009	28	99	99

2013 Opinions of the Property Tax Administrator for Fillmore 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	98	Meets generally accepted mass appraisal practices.	No recommendation.
Commercial Real Property	*NEI	Meets generally accepted mass appraisal practices.	No recommendation.
Agricultural Land	72	Meets generally accepted mass appraisal practices.	No recommendation.

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

Dated this 5th day of April, 2013.



Ruth A. Sorensen

Ruth A. Sorensen
Property Tax Administrator

2013 Residential Assessment Actions for Fillmore County

For 2013, Fillmore County will complete all residential pickup work.

They have verified, reviewed and analyzed the residential sales throughout the county. The verification is done over the phone, followed by a drive-by inspection.

For 2013, Fillmore County inspected all residential parcels located in all of the small towns throughout the county except the town of Geneva. Included in this inspection process was; the review of all parcels to record the current condition of all buildings and the addition of new buildings as well as the removal of non-usable buildings. New photos were taken of the buildings and residences that were inspected. The inspection process was conducted off-site, unless something was perceived to have changed. Any updates to measurements or condition observations were documented.

2013 Residential Assessment Survey for Fillmore County

1.	Valuation data collection done by:	
	Assessor and Contract Appraiser	
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>
	01	Geneva: (Including: Sub Geneva; Rural Geneva) Unique characteristics include: The primary host location for the K-12 school district (Fillmore Central) with part of the system in Fairmont; an active downtown commercial business district; a fairly broad selection of employment in the retail and service sectors; an organized residential market; the only hospital in the county.
	02	Exeter: Unique characteristics include: A shared K-12 school district (Exeter Milligan) with parts of the system in both Exeter, and Milligan; a moderately active downtown commercial business district; a fairly limited selection of employment in the retail and service sectors.
	03	Fairmont: Unique characteristics include: A K-12 school district (Fillmore Central) with most of the system in Geneva and part in Fairmont; Little to no business district or available services;; a very limited selection of employment in the retail and service sectors.
	04	Grafton: Unique characteristics include: No school; minimal business district or available services.
	05	Milligan: Unique characteristics include: A shared K-12 school district (Exeter Milligan) with parts of the system in both Exeter, and Milligan; minimal business district or available services.
	06	Ohiowa: (Including: Sub Ohioa) Unique characteristics include: Little to no business district or available services; no school, students from Ohioa attend Fillmore Central, Meridian or Bruning Davenport.
	07	Shickley: (Including: Sub Shickley) Unique characteristics include: A K-12 school district (Shickley) but affiliate with Bruning Davenport for sports activities; a moderately active downtown commercial business district; a fairly limited selection of employment in the retail and service sectors.
	08	Strang: Unique characteristics include: Little to no business district or available services; no school, students attend either Fillmore Central or Bruning Davenport.

	09	Rural: (Including: Rural Res) There are few unique characteristics common to all parcels in this valuation group. The parcels are located in the non-urban areas throughout the county.
3.	List and describe the approach(es) used to estimate the market value of residential properties.	
	The cost and sales comparison approaches; both are rooted in the analysis of the local market.	
4	What is the costing year of the cost approach being used for each valuation grouping?	
	Geneva costs are 2008; The rural residential, residences on agricultural parcels and agricultural buildings costs are 2010; and the remaining small towns are all costed using 2012 cost tables.	
5.	If the cost approach is used, does the County develop the depreciation study(ies) based on local market information or does the county use the tables provided by the CAMA vendor?	
	The county uses the vendor provided depreciation tables in conjunction with the quality and condition observations made during the inspection and review process. Then, the local market is analyzed to develop a locational depreciation factor for each valuation group.	
6.	Are individual depreciation tables developed for each valuation grouping?	
	Yes; each valuation group is reviewed separately and the locational factors are developed independently for each valuation group.	
7.	When were the depreciation tables last updated for each valuation grouping?	
	Depreciation is developed when a class of property is reviewed and new cost tables are implemented. The depreciation tables are all related to and similar to the cost table dates. They are typically prepared in the same year or may be one year newer than the cost tables.	
8.	When was the last lot value study completed for each valuation grouping?	
	1993 for all residential property. During each inspection and review cycle, land values will be analyzed, and affirmed or updated as the inspection process is done. The land values are related to and similar to the dates of the cost tables.	
9.	Describe the methodology used to determine the residential lot values?	
	Sales Comparison (by square foot)	

**30 Fillmore
RESIDENTIAL**

PAD 2013 R&O Statistics (Using 2013 Values)

Qualified

Date Range: 10/1/2010 To 9/30/2012 Posted on: 1/23/2013

Number of Sales : 113
 Total Sales Price : 8,330,650
 Total Adj. Sales Price : 8,330,650
 Total Assessed Value : 7,812,105
 Avg. Adj. Sales Price : 73,723
 Avg. Assessed Value : 69,134

MEDIAN : 98
 WGT. MEAN : 94
 MEAN : 104
 COD : 19.83
 PRD : 110.46

COV : 36.53
 STD : 37.84
 Avg. Abs. Dev : 19.45
 MAX Sales Ratio : 308.88
 MIN Sales Ratio : 51.50

95% Median C.I. : 96.56 to 99.42
 95% Wgt. Mean C.I. : 90.03 to 97.52
 95% Mean C.I. : 96.61 to 110.57

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DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qtrts</u>											
01-OCT-10 To 31-DEC-10	14	98.43	132.58	101.77	41.95	130.27	84.58	308.88	87.01 to 233.87	49,036	49,904
01-JAN-11 To 31-MAR-11	9	101.40	117.10	97.59	33.84	119.99	65.64	210.60	67.43 to 172.96	72,444	70,702
01-APR-11 To 30-JUN-11	12	98.99	96.67	93.95	09.55	102.90	78.13	117.13	81.12 to 107.18	52,750	49,560
01-JUL-11 To 30-SEP-11	15	91.40	94.26	89.76	17.49	105.01	59.52	153.03	79.18 to 100.17	87,687	78,705
01-OCT-11 To 31-DEC-11	10	99.38	98.83	99.57	09.19	99.26	72.15	122.26	85.98 to 108.50	106,640	106,183
01-JAN-12 To 31-MAR-12	10	89.90	99.07	90.17	27.93	109.87	63.36	166.07	65.57 to 150.54	61,410	55,371
01-APR-12 To 30-JUN-12	14	96.17	99.89	91.41	17.48	109.28	59.12	180.96	72.82 to 118.85	98,589	90,118
01-JUL-12 To 30-SEP-12	29	99.17	98.07	92.01	12.45	106.59	51.50	176.94	95.97 to 99.86	68,383	62,919
<u>Study Yrs</u>											
01-OCT-10 To 30-SEP-11	50	98.23	109.68	94.63	25.53	115.90	59.52	308.88	91.40 to 100.17	65,736	62,205
01-OCT-11 To 30-SEP-12	63	97.52	98.75	93.22	15.34	105.93	51.50	180.96	95.97 to 99.59	80,061	74,632
<u>Calendar Yrs</u>											
01-JAN-11 To 31-DEC-11	46	98.30	100.35	94.73	16.99	105.93	59.52	210.60	90.81 to 101.38	79,711	75,509
<u>ALL</u>	113	98.07	103.59	93.78	19.83	110.46	51.50	308.88	96.56 to 99.42	73,723	69,134

VALUATION GROUPING

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	73	94.62	103.46	92.00	25.52	112.46	54.70	308.88	88.45 to 97.64	80,252	73,833
02	7	98.34	110.19	100.80	13.19	109.32	96.56	180.96	96.56 to 180.96	36,821	37,116
03	8	99.57	105.50	100.02	07.63	105.48	94.82	135.69	94.82 to 135.69	69,250	69,264
04	1	98.62	98.62	98.62	00.00	100.00	98.62	98.62	N/A	65,000	64,105
05	4	102.20	109.28	108.86	10.36	100.39	97.26	135.44	N/A	26,375	28,711
06	3	99.74	99.67	99.72	00.15	99.95	99.42	99.86	N/A	36,167	36,065
07	9	99.18	101.00	101.33	02.14	99.67	98.20	107.18	98.80 to 106.83	56,889	57,644
09	8	97.58	99.19	92.29	21.55	107.48	51.50	176.94	51.50 to 176.94	108,688	100,303
<u>ALL</u>	113	98.07	103.59	93.78	19.83	110.46	51.50	308.88	96.56 to 99.42	73,723	69,134

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	113	98.07	103.59	93.78	19.83	110.46	51.50	308.88	96.56 to 99.42	73,723	69,134
06											
07											
<u>ALL</u>	113	98.07	103.59	93.78	19.83	110.46	51.50	308.88	96.56 to 99.42	73,723	69,134

**30 Fillmore
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SALE PRICE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
<u>Low \$ Ranges</u>												
Less Than 5,000	2	213.01	213.01	213.00	45.01	100.00	117.13	308.88	N/A	4,000	8,520	
Less Than 15,000	9	172.96	180.11	172.56	27.02	104.38	94.82	308.88	117.13 to 233.87	9,306	16,057	
Less Than 30,000	28	102.83	132.55	118.82	41.58	111.56	65.57	308.88	97.26 to 143.70	17,455	20,740	
<u>Ranges Excl. Low \$</u>												
Greater Than 4,999	111	97.95	101.62	93.66	18.10	108.50	51.50	272.88	96.46 to 99.31	74,979	70,226	
Greater Than 14,999	104	97.41	96.96	92.98	14.32	104.28	51.50	272.88	95.08 to 99.17	79,297	73,727	
Greater Than 29,999	85	97.29	94.05	92.21	11.86	102.00	51.50	176.94	93.35 to 98.80	92,258	85,075	
<u>Incremental Ranges</u>												
0 TO 4,999	2	213.01	213.01	213.00	45.01	100.00	117.13	308.88	N/A	4,000	8,520	
5,000 TO 14,999	7	172.96	170.71	168.28	18.90	101.44	94.82	233.87	94.82 to 233.87	10,821	18,211	
15,000 TO 29,999	19	99.18	110.02	107.71	24.86	102.14	65.57	272.88	86.12 to 118.85	21,316	22,958	
30,000 TO 59,999	25	98.20	101.20	99.86	12.15	101.34	75.49	176.94	93.35 to 100.12	45,612	45,546	
60,000 TO 99,999	30	97.89	92.67	91.97	10.90	100.76	59.52	122.26	88.45 to 99.18	77,387	71,176	
100,000 TO 149,999	19	91.93	87.12	87.19	12.71	99.92	51.50	103.74	77.65 to 99.59	122,000	106,369	
150,000 TO 249,999	10	95.54	92.33	92.30	11.80	100.03	59.12	121.75	79.04 to 103.36	180,700	166,780	
250,000 TO 499,999	1	105.35	105.35	105.35	00.00	100.00	105.35	105.35	N/A	255,000	268,655	
500,000 TO 999,999												
1,000,000 +												
<u>ALL</u>	113	98.07	103.59	93.78	19.83	110.46	51.50	308.88	96.56 to 99.42	73,723	69,134	

2013 Correlation Section for Fillmore County

A. Residential Real Property

Fillmore County is an agriculturally based county with an array of villages and small towns that exist primarily to support agriculture. Geneva is the largest town and the county seat. The county has divided the residential analysis and valuation work into 9 Valuation Groups. These groups are centered on individual towns and rural residential parcels. The characteristics of each Valuation Group are described in in the Residential Survey. The county believes that each grouping is unique with differing combinations of population, schools, commercial activity, healthcare services and employment outside the agricultural sector. During the past few years there have been no significant economic events that have impacted the value of residential property. Some locations have shown some positive residential growth and some have been stable.

The Six Year Inspection and Review process was completed prior to the 2012 assessment year. All of the urban, rural residences and residences on agricultural parcels are up to date. Based on that, the process used to value the residential property is considered to be consistent and uniform.

During the past year, the Department reviewed the documentation of three years of the county's sale verification process posted in the comments in the sales file. The county has posted comments when required on nearly all of the sales reviewed. In most cases, the comments were complete enough to conclude why the sale was not used or adjusted for the ratio study. There was no reason to conclude that the county had selectively excluded sales to influence the measurement process.

Since 2009, the Department has reviewed a sample from the Assessed Value Updates submitted each year to confirm that the assessment practices of the county were consistent, accurate and not reported to bias the measurement of the county. In 2011, the Department began an expanded analysis for each county on a three year cycle to determine if the annual assessment actions were applied uniformly to like parcels whether sold or unsold. Fillmore County was selected for the expanded review in 2012. The assessment actions reviewed were acceptable. Values have been applied consistently to both sold and unsold parcels. The sale verification information and property characteristics of the sold parcels have been reported accurately in the sales file.

The Department is confident that the current R&O Statistics are meaningful to measure the entire class partly because the sample is adequate and partly because the assessment actions are good. For 2013, the median ratio for the 113 qualified sales is 98% for the residential property. When the entire residential class is considered; the COD is above the acceptable range and the PRD is above the acceptable range. When the impact of the small dollar sales is removed, the 85 sales at \$30,000 and above have both the COD and PRD within the acceptable range. There are no notable subclasses outside the acceptable range.

The apparent level of value for the residential class is 98%, the quality of the assessment, based on the assessment actions of the assessor, is good and there are no recommendations for the adjustment of the class or for any subclasses.

**2013 Correlation Section
for Fillmore County**

B. Analysis of Sales Verification

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

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

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

2013 Correlation Section for Fillmore County

C. Measures of Central Tendency

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

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

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

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

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

2013 Correlation Section for Fillmore County

D. Analysis of Quality of Assessment

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

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

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

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

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

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

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

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

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

Note that as market activity changes or as the complexity of properties increases, the measures of variability usually increase, even though appraisal procedures may be equally valid. Standard on Ratio Studies—2010, International Association of Assessing Officers, (2010), p. 13.

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

**2013 Correlation Section
for Fillmore County**

high-value properties are over assessed in relation to low-value properties.

There is no range of acceptability stated in the Nebraska statutes for the PRD measure. The Standard on Ratio Studies, adopted by the International Association of Assessing Officers, January, 2010, recommends that the PRD should lie between 98 and 103. This range is centered slightly above 100 to allow for a slightly upward measurement bias inherent in the PRD.

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

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

2013 Commercial Assessment Actions for Fillmore County

For 2013, Fillmore County reports that they will complete all commercial pickup work.

They have verified, reviewed and analyzed the commercial sales throughout the county.

Since the inspection and update of all commercial was conducted during 2009 and 2010, the county did not schedule or undertake any additional inspections for 2013.

2013 Commercial Assessment Survey for Fillmore County

1.	Valuation data collection done by:	
	Contract Appraiser	
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>
	01	Geneva: (Including: Sub Geneva; Rural Geneva) Unique characteristics include: The primary host location for the K-12 school district (Fillmore Central) with part of the system in Fairmont; an active downtown commercial business district; a fairly broad selection of employment in the retail and service sectors; an organized residential market; the only hospital in the county.
	02	Exeter: Unique characteristics include: A shared K-12 school district (Exeter Milligan) with parts of the system in both Exeter, and Milligan; a moderately active downtown commercial business district; a fairly limited selection of employment in the retail and service sectors.
	03	Fairmont: Unique characteristics include: A K-12 school district (Fillmore Central) with most of the system in Geneva and part in Fairmont; Little to no business district or available services;; a very limited selection of employment in the retail and service sectors.
	04	Grafton: Unique characteristics include: No school; minimal business district or available services.
	05	Milligan: Unique characteristics include: A shared K-12 school district (Exeter Milligan) with parts of the system in both Exeter, and Milligan; minimal business district or available services.
	06	Ohiowa: (Including: Sub Ohiowa) Unique characteristics include: Little to no business district or available services; no school, students attend either Fillmore Central, Meridian or Bruning Davenport.
	07	Shickley: (Including: Sub Shickley) Unique characteristics include: A K-12 school district (Shickley) but affiliate with Bruning Davenport for sports activities; a moderately active downtown commercial business district; a fairly limited selection of employment in the retail and service sectors.
	08	Strang: Unique characteristics include: Little to no business district or available services; no school, students attend either Fillmore Central or Bruning Davenport.

	09	Rural: (Including: Rural Res) There are few unique characteristics common to all parcels in this valuation group. The parcels are located in the non-urban areas throughout the county.
3.	List and describe the approach(es) used to estimate the market value of commercial properties.	
	The cost and sales comparison approaches.	
3a.	Describe the process used to value unique commercial properties.	
	Unique commercial property is appraised exclusively by the contract appraiser. He uses the cost approach on all parcels, does additional sales research beyond Fillmore County, and studies the methodologies, approaches to values and values of similar parcels in other counties. All of this is done to address uniformity as well as develop the best estimate of market value that they can.	
4.	What is the costing year of the cost approach being used for each valuation grouping?	
	July of 2008	
5.	If the cost approach is used, does the County develop the depreciation study(ies) based on local market information or does the county use the tables provided by the CAMA vendor?	
	The county uses the local market to develop depreciation tables.	
6.	Are individual depreciation tables developed for each valuation grouping?	
	Yes; The county develops their depreciation countywide then determines a local multiplier based on the market, except for the unique and single purpose properties.	
7.	When were the depreciation tables last updated for each valuation grouping?	
	Depreciation for each valuation grouping is developed when it is reviewed or when new cost tables are implemented. The commercial depreciation was developed in 2009.	
8.	When was the last lot value study completed for each valuation grouping?	
	1993 for most commercials, but values are more recent in newer subdivisions. Going forward, the county plans to inspect, review and update all of the commercial property during 2013 for use in 2014. This process will include a review of all commercial land values, and they will either be affirmed or updated, based on any available market information.	
9.	Describe the methodology used to determine the commercial lot values.	
	Sales Comparison (by square foot)	

30 Fillmore
COMMERCIAL

PAD 2013 R&O Statistics (Using 2013 Values)

Qualified

Date Range: 10/1/2009 To 9/30/2012 Posted on: 1/23/2013

Number of Sales : 29
Total Sales Price : 1,523,000
Total Adj. Sales Price : 1,523,000
Total Assessed Value : 1,400,840
Avg. Adj. Sales Price : 52,517
Avg. Assessed Value : 48,305

MEDIAN : 93
WGT. MEAN : 92
MEAN : 101
COD : 32.14
PRD : 110.18

COV : 40.05
STD : 40.59
Avg. Abs. Dev : 29.82
MAX Sales Ratio : 188.52
MIN Sales Ratio : 33.67

95% Median C.I. : 78.11 to 114.06
95% Wgt. Mean C.I. : 77.94 to 106.02
95% Mean C.I. : 85.90 to 116.78

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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-OCT-09 To 31-DEC-09	1	78.11	78.11	78.11	00.00	100.00	78.11	78.11	N/A	315,000	246,060
01-JAN-10 To 31-MAR-10	3	101.20	126.48	143.14	27.86	88.36	96.83	181.40	N/A	6,167	8,827
01-APR-10 To 30-JUN-10	2	144.35	144.35	134.38	20.71	107.42	114.45	174.25	N/A	30,000	40,315
01-JUL-10 To 30-SEP-10	2	60.71	60.71	61.37	02.87	98.92	58.97	62.44	N/A	48,750	29,920
01-OCT-10 To 31-DEC-10	4	72.61	73.45	91.09	36.40	80.63	33.67	114.90	N/A	51,375	46,798
01-JAN-11 To 31-MAR-11	2	125.06	125.06	124.74	08.80	100.26	114.06	136.06	N/A	17,000	21,205
01-APR-11 To 30-JUN-11											
01-JUL-11 To 30-SEP-11	2	125.41	125.41	156.96	50.32	79.90	62.30	188.52	N/A	20,000	31,393
01-OCT-11 To 31-DEC-11	2	79.72	79.72	78.60	01.87	101.42	78.23	81.21	N/A	55,500	43,625
01-JAN-12 To 31-MAR-12	4	98.19	115.42	115.55	25.83	99.89	84.83	180.46	N/A	46,750	54,020
01-APR-12 To 30-JUN-12	2	85.47	85.47	74.56	17.49	114.63	70.52	100.42	N/A	133,000	99,170
01-JUL-12 To 30-SEP-12	5	81.75	96.87	102.80	23.44	94.23	75.73	156.41	N/A	37,700	38,755
<u>Study Yrs</u>											
01-OCT-09 To 30-SEP-10	8	99.02	108.46	84.12	34.71	128.93	58.97	181.40	58.97 to 181.40	61,375	51,626
01-OCT-10 To 30-SEP-11	8	99.46	99.34	104.61	39.25	94.96	33.67	188.52	33.67 to 188.52	34,938	36,548
01-OCT-11 To 30-SEP-12	13	84.83	98.19	92.42	23.69	106.24	70.52	180.46	77.69 to 101.08	57,885	53,496
<u>Calendar Yrs</u>											
01-JAN-10 To 31-DEC-10	11	96.83	98.48	92.83	36.23	106.09	33.67	181.40	58.97 to 174.25	34,682	32,195
01-JAN-11 To 31-DEC-11	6	97.64	110.06	104.02	37.02	105.81	62.30	188.52	62.30 to 188.52	30,833	32,074
<u>ALL</u>	29	92.79	101.34	91.98	32.14	110.18	33.67	188.52	78.11 to 114.06	52,517	48,305

VALUATION GROUPING

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	21	96.83	109.23	93.46	30.20	116.87	58.97	188.52	81.21 to 114.90	59,952	56,032
02	2	48.06	48.06	56.39	29.94	85.23	33.67	62.44	N/A	42,750	24,105
03	3	75.73	97.50	104.34	42.28	93.44	60.36	156.41	N/A	38,000	39,648
05	2	97.00	97.00	93.17	04.34	104.11	92.79	101.20	N/A	27,250	25,390
07	1	62.30	62.30	62.30	00.00	100.00	62.30	62.30	N/A	10,000	6,230
<u>ALL</u>	29	92.79	101.34	91.98	32.14	110.18	33.67	188.52	78.11 to 114.06	52,517	48,305

**30 Fillmore
COMMERCIAL**

PAD 2013 R&O Statistics (Using 2013 Values)

Qualified

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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	29	92.79	101.34	91.98	32.14	110.18	33.67	188.52	78.11 to 114.06	52,517	48,305
04											
<u>ALL</u>	29	92.79	101.34	91.98	32.14	110.18	33.67	188.52	78.11 to 114.06	52,517	48,305

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Low \$ Ranges</u>											
Less Than 5,000	1	101.20	101.20	101.20	00.00	100.00	101.20	101.20	N/A	2,500	2,530
Less Than 15,000	5	96.83	104.59	103.72	28.73	100.84	62.30	181.40	N/A	8,500	8,816
Less Than 30,000	11	101.08	105.25	105.21	32.13	100.04	33.67	181.40	62.30 to 174.25	14,500	15,256
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	28	88.83	101.34	91.96	34.43	110.20	33.67	188.52	78.11 to 114.06	54,304	49,940
Greater Than 14,999	24	88.83	100.66	91.64	33.84	109.84	33.67	188.52	77.69 to 114.45	61,688	56,532
Greater Than 29,999	18	84.85	98.94	90.43	31.11	109.41	58.97	188.52	77.69 to 114.45	75,750	68,501
<u>Incremental Ranges</u>											
0 TO 4,999	1	101.20	101.20	101.20	00.00	100.00	101.20	101.20	N/A	2,500	2,530
5,000 TO 14,999	4	89.02	105.44	103.88	37.83	101.50	62.30	181.40	N/A	10,000	10,388
15,000 TO 29,999	6	107.57	105.81	105.76	33.14	100.05	33.67	174.25	33.67 to 174.25	19,500	20,623
30,000 TO 59,999	12	94.04	107.66	110.18	33.59	97.71	58.97	188.52	77.69 to 156.41	39,083	43,061
60,000 TO 99,999	3	78.23	75.17	75.85	09.54	99.10	62.44	84.83	N/A	79,833	60,550
100,000 TO 149,999	1	114.90	114.90	114.90	00.00	100.00	114.90	114.90	N/A	110,000	126,390
150,000 TO 249,999	1	70.52	70.52	70.52	00.00	100.00	70.52	70.52	N/A	230,000	162,190
250,000 TO 499,999	1	78.11	78.11	78.11	00.00	100.00	78.11	78.11	N/A	315,000	246,060
500,000 TO 999,999											
1,000,000 +											
<u>ALL</u>	29	92.79	101.34	91.98	32.14	110.18	33.67	188.52	78.11 to 114.06	52,517	48,305

**30 Fillmore
COMMERCIAL**

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OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
336	1	96.83	96.83	96.83	00.00	100.00	96.83	96.83	N/A	6,000	5,810
344	6	83.02	88.69	82.65	11.44	107.31	78.11	114.45	78.11 to 114.45	96,000	79,343
349	1	188.52	188.52	188.52	00.00	100.00	188.52	188.52	N/A	30,000	56,555
350	4	81.28	81.48	84.14	14.14	96.84	62.30	101.08	N/A	25,750	21,665
353	5	100.42	106.87	91.03	25.77	117.40	70.52	180.46	N/A	70,500	64,174
406	8	125.48	123.31	122.47	30.86	100.69	33.67	181.40	33.67 to 181.40	32,625	39,954
426	1	58.97	58.97	58.97	00.00	100.00	58.97	58.97	N/A	30,000	17,690
528	2	61.40	61.40	61.61	01.69	99.66	60.36	62.44	N/A	56,250	34,655
551	1	92.79	92.79	92.79	00.00	100.00	92.79	92.79	N/A	52,000	48,250
<u>ALL</u>	29	92.79	101.34	91.98	32.14	110.18	33.67	188.52	78.11 to 114.06	52,517	48,305

2013 Correlation Section for Fillmore County

A. Commercial Real Property

Fillmore County is an agriculturally based county with an array of villages and small towns that exist primarily to support agriculture. Most of the commercial properties in the county either directly service or support agriculture or the people involved in agriculture. Geneva is the predominant location for much of the commercial and industrial property. There are other commercial parcels in the smaller towns or scattered throughout the rural areas, including a large ethanol plant near Exeter. In all, the commercial values are stable to increasing in Geneva but generally flat in other parts of the county.

The Six Year Inspection and Review process was completed in 2009 and implemented for 2010. All of the commercial and industrial records are up to date. Based on that, the process used to value the commercial property is considered to be consistent and uniform.

The Department's review of the county's sale verification process reported in the residential correlation was done for all 3 classes of property at the same time. The findings, that there was no reason to conclude that the county had selectively excluded sales to influence the measurement process also applies to the commercial sales.

The Department's review of the Assessed Value Update that was reported in the residential correlation was done for all 3 classes of property at the same time. The commercial assessment procedures reviewed were acceptable. The assessed value information and property characteristics of the sold parcels have been reported accurately in the sales file. Values have been applied consistently to both sold and unsold parcels.

The key statistics considered for measurement are as follows: there are 29 qualified sales; the median ratio is 93%; the COD is 32.14; and the PRD is 110.18. Of the 29 qualified sales, 21 are in Geneva and 8 in the 4 other valuation grouping; none had more than 3 sales. When the 9 different occupancy codes are reviewed, there are 8 sales in code 406 (storage warehouse); 6 sales in code 344 (office building); 5 sales in code 353 (retail store); 4 sales in code 350 (restaurant); and the remaining 5 codes have no more than 2 sales each. It is notable that the class of commercial and industrial is so broad that the value of the class is impacted by both local and regional economic forces. The use of the statistics to determine a level of value is problematic as it is likely that neither the class of commercial and industrial property nor any subclass is adequately represented.

The county has implemented thorough, timely and consistent assessment actions that should produce consistent valuations. The median ratio calculated from this group of sales is not considered to be representative of the commercial and industrial property in Fillmore County so there is not enough information to call a level of value.

**2013 Correlation Section
for Fillmore County**

B. Analysis of Sales Verification

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

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

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

2013 Correlation Section for Fillmore County

C. Measures of Central Tendency

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

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

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

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

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

2013 Correlation Section for Fillmore County

D. Analysis of Quality of Assessment

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

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

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

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

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

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

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

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

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

Note that as market activity changes or as the complexity of properties increases, the measures of variability usually increase, even though appraisal procedures may be equally valid. Standard on Ratio Studies—2010, International Association of Assessing Officers, (2010), p. 13.

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

**2013 Correlation Section
for Fillmore County**

high-value properties are over assessed in relation to low-value properties.

There is no range of acceptability stated in the Nebraska statutes for the PRD measure. The Standard on Ratio Studies, adopted by the International Association of Assessing Officers, January, 2010, recommends that the PRD should lie between 98 and 103. This range is centered slightly above 100 to allow for a slightly upward measurement bias inherent in the PRD.

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

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

2013 Agricultural Assessment Actions for Fillmore County

For 2013, Fillmore County has followed their 3 Year Plan which includes the following actions:

They completed all pickup work of new improvements on agricultural parcels. They also update the land use on all parcels where changes have been reported or observed.

They have verified, reviewed and analyzed the agricultural sales throughout the county. The verification is done over the phone and typically is followed by a drive-by inspection.

For 2013, the county did not do any planned inspection and review for any agricultural parcels.

Fillmore also analyzed all agricultural land sales and updated all parcels with new land values. The agricultural land sales continue to show large increases in value, requiring increases to the assessment of literally all tillable acres throughout the county.

2013 Agricultural Assessment Survey for Fillmore 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	Area #1 differs mainly from Area 2 in that there is ground water available throughout the area and the crops raised and the purchases of land reflect it.
	2	Area #2 is unique because it mostly exists in a location where little or no ground water is available for irrigation. Since there is little potential for future irrigation, the general farming practices vary accordingly. There is usually only dry crop or grass land options available to the land owner, and the price of land reflects that. On the edges of the area, there is some irrigation but it is usually spotty or has limited capacity wells.
3.	Describe the process that is used to determine and monitor market areas.	
	The county verifies sales, monitors wells registrations, and has current information from the NRD. Since the ability to irrigate is reflected in the value of the land, it is the predominant characteristic in the development of the market areas.	
4.	Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.	
	This would be determined by the predominant present use of the parcel. There are presently no parcels classified as recreational.	
5.	Do farm home sites carry the same value as rural residential home sites? If not, what are the market differences?	
	Yes; The first acre for the home site at \$7,500, and the next 2 acres at \$2,500 are valued the same. This is the same throughout the county. Zoning requires rural residential parcels to be at least 3 acres. Additional acres may vary since agricultural use may be a factor on predominantly agricultural parcels.	
6.	Describe the process used to identify and monitor the influence of non-agricultural characteristics.	
	The county actively verifies all agricultural sales with the buyer or seller. Those verifications, the trend in values, and the ongoing observation of the present use of the parcels are all important to detect non-agricultural characteristics in the market.	

7.	Have special valuation applications been filed in the county? If a value difference is recognized describe the process used to develop the uninfluenced value.
	No
8.	If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.
	There has been one WRP easement filed in 2012 in Fillmore County. Prior to that there were no known WRP Easements. For 2014, the county plans to value the remaining interest as grass, using the classified LCG values converted to 100%. The easement allows the owner of the residual rights to pasture or harvest hay on the land.

30 Fillmore

AGRICULTURAL LAND

PAD 2013 R&O Statistics (Using 2013 Values)

Qualified

Date Range: 10/1/2009 To 9/30/2012 Posted on: 1/23/2013

Number of Sales : 54
 Total Sales Price : 36,486,916
 Total Adj. Sales Price : 36,487,916
 Total Assessed Value : 24,593,007
 Avg. Adj. Sales Price : 675,702
 Avg. Assessed Value : 455,426

MEDIAN : 72
 WGT. MEAN : 67
 MEAN : 75
 COD : 26.98
 PRD : 111.19

COV : 32.43
 STD : 24.30
 Avg. Abs. Dev : 19.43
 MAX Sales Ratio : 134.37
 MIN Sales Ratio : 23.75

95% Median C.I. : 63.03 to 84.25
 95% Wgt. Mean C.I. : 61.24 to 73.56
 95% Mean C.I. : 68.46 to 81.42

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DATE OF SALE *	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qtrts</u>											
01-OCT-09 To 31-DEC-09	4	91.76	95.53	92.23	10.39	103.58	84.00	114.61	N/A	645,884	595,694
01-JAN-10 To 31-MAR-10	2	93.37	93.37	92.30	02.98	101.16	90.59	96.14	N/A	541,500	499,785
01-APR-10 To 30-JUN-10	6	91.31	92.08	90.51	08.30	101.73	78.15	103.21	78.15 to 103.21	633,000	572,906
01-JUL-10 To 30-SEP-10	3	89.93	87.08	87.25	09.81	99.81	72.42	98.89	N/A	209,000	182,362
01-OCT-10 To 31-DEC-10	9	84.25	82.36	83.71	18.40	98.39	56.58	106.48	63.03 to 102.40	391,656	327,864
01-JAN-11 To 31-MAR-11	2	55.07	55.07	57.20	05.72	96.28	51.92	58.21	N/A	644,851	368,834
01-APR-11 To 30-JUN-11	4	70.09	70.27	70.46	03.41	99.73	66.88	74.01	N/A	923,753	650,858
01-JUL-11 To 30-SEP-11	4	57.10	55.59	55.49	03.77	100.18	49.97	58.19	N/A	1,242,675	689,581
01-OCT-11 To 31-DEC-11	7	71.89	81.99	72.29	29.07	113.42	51.58	128.29	51.58 to 128.29	638,439	461,509
01-JAN-12 To 31-MAR-12	10	54.56	61.43	51.97	29.82	118.20	31.10	134.37	39.46 to 74.74	744,585	386,997
01-APR-12 To 30-JUN-12	2	48.71	48.71	43.92	25.31	110.91	36.38	61.03	N/A	899,000	394,835
01-JUL-12 To 30-SEP-12	1	23.75	23.75	23.75	00.00	100.00	23.75	23.75	N/A	1,203,145	285,745
<u>Study Yrs</u>											
01-OCT-09 To 30-SEP-10	15	90.59	92.17	91.04	08.56	101.24	72.42	114.61	86.52 to 98.89	539,436	491,124
01-OCT-10 To 30-SEP-11	19	66.88	71.30	67.14	20.20	106.20	49.97	106.48	57.28 to 84.25	709,490	476,326
01-OCT-11 To 30-SEP-12	20	58.39	65.47	54.81	35.13	119.45	23.75	134.37	51.58 to 71.89	745,803	408,797
<u>Calendar Yrs</u>											
01-JAN-10 To 31-DEC-10	20	89.38	87.08	87.84	12.78	99.13	56.58	106.48	78.15 to 98.89	451,645	396,743
01-JAN-11 To 31-DEC-11	17	66.88	69.85	64.68	20.90	107.99	49.97	128.29	56.92 to 72.13	848,499	548,823
<u>ALL</u>	54	72.01	74.94	67.40	26.98	111.19	23.75	134.37	63.03 to 84.25	675,702	455,426

AREA (MARKET)	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	41	72.13	77.04	67.96	28.14	113.36	23.75	134.37	63.03 to 88.01	795,046	540,351
2	13	71.29	68.30	62.67	23.31	108.98	31.10	98.89	51.92 to 89.93	299,310	187,584
<u>ALL</u>	54	72.01	74.94	67.40	26.98	111.19	23.75	134.37	63.03 to 84.25	675,702	455,426

30 Fillmore
AGRICULTURAL LAND

PAD 2013 R&O Statistics (Using 2013 Values)

Qualified

Date Range: 10/1/2009 To 9/30/2012 Posted on: 1/23/2013

Number of Sales : 54
 Total Sales Price : 36,486,916
 Total Adj. Sales Price : 36,487,916
 Total Assessed Value : 24,593,007
 Avg. Adj. Sales Price : 675,702
 Avg. Assessed Value : 455,426

MEDIAN : 72
 WGT. MEAN : 67
 MEAN : 75
 COD : 26.98
 PRD : 111.19

COV : 32.43
 STD : 24.30
 Avg. Abs. Dev : 19.43
 MAX Sales Ratio : 134.37
 MIN Sales Ratio : 23.75

95% Median C.I. : 63.03 to 84.25
 95% Wgt. Mean C.I. : 61.24 to 73.56
 95% Mean C.I. : 68.46 to 81.42

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95%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
_____Irrigated_____											
County	14	73.87	82.12	76.58	21.46	107.23	57.41	134.37	65.34 to 93.79	674,647	516,648
1	14	73.87	82.12	76.58	21.46	107.23	57.41	134.37	65.34 to 93.79	674,647	516,648
_____Dry_____											
County	6	73.02	72.58	65.39	18.32	111.00	51.58	98.89	51.58 to 98.89	260,729	170,479
2	6	73.02	72.58	65.39	18.32	111.00	51.58	98.89	51.58 to 98.89	260,729	170,479
_____ALL_____	54	72.01	74.94	67.40	26.98	111.19	23.75	134.37	63.03 to 84.25	675,702	455,426

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	35	72.13	76.49	69.48	23.64	110.09	39.46	134.37	63.52 to 87.76	823,423	572,099
1	35	72.13	76.49	69.48	23.64	110.09	39.46	134.37	63.52 to 87.76	823,423	572,099
_____Dry_____											
County	7	74.74	75.95	70.78	19.44	107.30	51.58	98.89	51.58 to 98.89	271,053	191,858
2	7	74.74	75.95	70.78	19.44	107.30	51.58	98.89	51.58 to 98.89	271,053	191,858
_____ALL_____	54	72.01	74.94	67.40	26.98	111.19	23.75	134.37	63.03 to 84.25	675,702	455,426

Fillmore County 2013 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	AVG IRR
Fillmore	1	4,900	4,800	4,700	4,600	4,300	N/A	3,900	3,750	4,677
Clay	1	4,210	4,200	3,650	3,500	2,720	N/A	2,520	2,350	3,853
Hamilton	1	5,000	5,000	4,700	4,400	4,200	4,100	3,900	3,900	4,822
Jefferson	1	4,660	6,088	4,654	4,670	4,334	N/A	4,150	3,025	5,269
Nuckolls	1	4,100	4,100	2,850	2,585	2,450	1,950	1,900	1,900	3,577
Saline	3	4,121	4,124	4,069	4,044	3,672	2,975	2,974	2,925	3,956
Seward	1	5,200	5,100	4,900	4,600	4,400	N/A	3,400	3,000	4,737
Thayer	1	4,025	4,025	3,930	3,450	3,270	3,120	3,085	3,060	3,757
York	2	5,350	5,350	4,995	4,995	4,500	N/A	4,036	4,036	5,116
Fillmore	2	4,900	4,800	4,700	4,600	4,300	4,100	3,900	3,750	4,687
Clay	1	4,210	4,200	3,650	3,500	2,720	N/A	2,520	2,350	3,853
Saline	1	3,050	3,016	2,375	2,374	2,349	2,350	2,250	2,251	2,656

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	AVG DRY
Fillmore	1	2,655	2,615	2,515	2,465	2,303	N/A	2,021	1,955	2,504
Clay	1	2,750	2,600	2,290	2,055	1,900	N/A	1,750	1,750	2,379
Hamilton	1	2,500	2,500	2,200	2,100	2,000	1,900	1,900	1,800	2,315
Jefferson	1	2,710	4,117	2,705	2,714	2,474	N/A	2,075	1,210	3,133
Nuckolls	1	1,775	1,775	1,447	1,449	1,350	1,350	1,350	1,350	1,631
Saline	3	2,769	2,764	2,372	2,216	1,971	1,600	1,596	1,500	2,337
Seward	1	3,500	3,500	3,100	3,100	2,600	N/A	2,200	2,000	2,991
Thayer	1	2,490	2,490	2,280	2,130	1,980	1,830	1,830	1,800	2,257
York	2	3,570	3,570	2,940	2,940	2,730	N/A	2,519	2,520	3,214
Fillmore	2	2,555	2,505	2,405	2,325	2,190	2,050	1,915	1,855	2,406
Clay	1	2,750	2,600	2,290	2,055	1,900	N/A	1,750	1,750	2,379
Saline	1	2,498	2,498	2,284	2,284	2,157	2,058	1,920	1,895	2,311

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	AVG GRASS
Fillmore	1	1,060	1,040	980	920	900	N/A	800	800	886
Clay	1	1,000	1,000	950	950	900	N/A	850	825	880
Hamilton	1	1,100	1,100	1,000	1,000	1,000	1,000	900	900	956
Jefferson	1	1,887	2,277	1,296	1,789	1,143	N/A	1,784	611	1,308
Nuckolls	1	730	743	639	743	750	270	748	706	719
Saline	3	1,078	1,289	1,034	1,293	1,215	1,034	1,076	773	1,024
Seward	1	1,062	1,196	978	939	966	1,800	948	821	926
Thayer	1	1,141	1,243	1,107	1,084	1,107	1,053	1,080	1,036	1,087
York	2	977	945	898	904	866	N/A	859	852	874
Fillmore	2	1,060	1,040	980	920	900	820	800	800	896
Clay	1	1,000	1,000	950	950	900	N/A	850	825	880
Saline	1	1,087	1,428	1,270	1,429	1,325	1,253	1,203	975	1,223

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

2013 Correlation Section for Fillmore County

A. Agricultural Land

Fillmore County is an agriculturally based county with an array of villages and small towns that exist primarily to support agriculture. The prevalent crops are row crops with corn, soybeans, and some grain sorghum. The county land use is approximately 67% irrigated land, 25% dry land, less than 8% grass land and less than 1% other uses. Fillmore County is bordered on the north by York County, on the south by Thayer County, on the east by Saline County and on the west by Clay County. The agricultural land is valued using two market areas that are more fully described in the survey. In comparison; Area 1 is over 76% irrigated crop land and Area 2 is over 69% is dry crop.

The county reports that the improvements on the agricultural parcels have all been inspected and reviewed prior to 2012, so the first cycle of the 6 year inspection and review process of all agricultural improvements in the county has been completed.

The Department's review of the county's sale verification process reported in the residential correlation was done for all 3 classes of property at the same time. The findings, that there was no reason to conclude that the county had selectively excluded sales to influence the measurement process applies to the agricultural sales too.

The Department's review of the Assessed Value Update that was reported in the residential correlation was done for all 3 classes of property at the same time. The agricultural assessment procedures reviewed were acceptable. The assessed value information and property characteristics of the sold parcels have been reported accurately in the sales file. Values have been applied consistently to both sold and unsold parcels.

There was a total sample of 54 qualified sales used to determine the level of value of agricultural land in Fillmore County. The sample used was deemed adequate, proportional among study years and representative based on major land uses. Any comparable sales used were selected from a similar agricultural area within six miles of the subject county. The calculated median ratio is 72%. The 2013 abstract reports; overall agricultural land increased by 31.93%; irrigated land increased by just over 36%, dry land increased by nearly 17%, and grass land increased by over 10%. The county has sound assessment practices relating to the verification of sales and analysis of agricultural values. The quality of assessment for agricultural land is acceptable.

It is the opinion of the Department that the level of value for agricultural land of value falls at or near the median ratio. Neither the COD nor the PRD are particularly useful indicators of equity or regression because of the dramatic increases in the value of agland during the three year study period. In this case, the apparent level of value is 72% and the quality of the assessment process is acceptable. There are no major subclasses that were measured outside the range. There are no recommended adjustments to the class or to any subclass of agricultural land.

**2013 Correlation Section
for Fillmore County**

B. Analysis of Sales Verification

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

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

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

2013 Correlation Section for Fillmore County

C. Measures of Central Tendency

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

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

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

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

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

**2013 Correlation Section
for Fillmore County**

D. Analysis of Quality of Assessment

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

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

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

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

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

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

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

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

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

Note that as market activity changes or as the complexity of properties increases, the measures of variability usually increase, even though appraisal procedures may be equally valid. Standard on Ratio Studies—2010, International Association of Assessing Officers, (2010), p. 13.

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

**2013 Correlation Section
for Fillmore County**

high-value properties are over assessed in relation to low-value properties.

There is no range of acceptability stated in the Nebraska statutes for the PRD measure. The Standard on Ratio Studies, adopted by the International Association of Assessing Officers, January, 2010, recommends that the PRD should lie between 98 and 103. This range is centered slightly above 100 to allow for a slightly upward measurement bias inherent in the PRD.

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

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

Total Real Property Sum Lines 17, 25, & 30	Records : 6,481	Value : 1,591,134,646	Growth 11,573,700	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	274	520,980	9	28,600	0	0	283	549,580	
02. Res Improve Land	1,980	5,525,210	8	71,505	0	0	1,988	5,596,715	
03. Res Improvements	1,998	105,693,295	63	7,212,030	203	24,410,305	2,264	137,315,630	
04. Res Total	2,272	111,739,485	72	7,312,135	203	24,410,305	2,547	143,461,925	2,814,080
% of Res Total	89.20	77.89	2.83	5.10	7.97	17.02	39.30	9.02	24.31
05. Com UnImp Land	53	213,340	13	438,325	2	381,535	68	1,033,200	
06. Com Improve Land	393	1,646,135	45	1,339,480	8	367,420	446	3,353,035	
07. Com Improvements	404	36,491,095	44	5,613,850	13	2,548,790	461	44,653,735	
08. Com Total	457	38,350,570	57	7,391,655	15	3,297,745	529	49,039,970	4,005,020
% of Com Total	86.39	78.20	10.78	15.07	2.84	6.72	8.16	3.08	34.60
09. Ind UnImp Land	0	0	2	151,370	0	0	2	151,370	
10. Ind Improve Land	2	335,200	8	448,775	1	42,240	11	826,215	
11. Ind Improvements	2	134,675	8	7,682,375	1	318,870	11	8,135,920	
12. Ind Total	2	469,875	10	8,282,520	1	361,110	13	9,113,505	0
% of Ind Total	15.38	5.16	76.92	90.88	7.69	3.96	0.20	0.57	0.00
13. Rec UnImp Land	0	0	0	0	0	0	0	0	
14. Rec Improve Land	0	0	0	0	1	4,425	1	4,425	
15. Rec Improvements	0	0	0	0	2	137,655	2	137,655	
16. Rec Total	0	0	0	0	2	142,080	2	142,080	0
% of Rec Total	0.00	0.00	0.00	0.00	100.00	100.00	0.03	0.01	0.00
Res & Rec Total	2,272	111,739,485	72	7,312,135	205	24,552,385	2,549	143,604,005	2,814,080
% of Res & Rec Total	89.13	77.81	2.82	5.09	8.04	17.10	39.33	9.03	24.31
Com & Ind Total	459	38,820,445	67	15,674,175	16	3,658,855	542	58,153,475	4,005,020
% of Com & Ind Total	84.69	66.76	12.36	26.95	2.95	6.29	8.36	3.65	34.60
17. Taxable Total	2,731	150,559,930	139	22,986,310	221	28,211,240	3,091	201,757,480	6,819,100
% of Taxable Total	88.35	74.62	4.50	11.39	7.15	13.98	47.69	12.68	58.92

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	2	16,300	2,745,100	1	305,085	13,815,155
20. Industrial	1	328,000	47,960,884	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	1	364,275	219,770	4	685,660	16,780,025
20. Industrial	0	0	0	1	328,000	47,960,884
21. Other	0	0	0	0	0	0
22. Total Sch II				5	1,013,660	64,740,909

Schedule III : Mineral Interest Records

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

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	207	34	81	322

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	51	501,135	305	99,937,570	2,144	868,854,550	2,500	969,293,255
28. Ag-Improved Land	11	151,635	141	34,172,445	899	317,277,370	1,051	351,601,450
29. Ag Improvements	6	143,675	96	7,698,590	788	60,640,196	890	68,482,461
30. Ag Total							3,390	1,389,377,166

Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	2	2.00	15,000	
32. HomeSite Improv Land	7	6.55	49,125	97	94.81	711,075	
33. HomeSite Improvements	2	0.00	55,665	47	0.00	3,477,425	
34. HomeSite Total							
35. FarmSite UnImp Land	2	1.43	3,575	43	104.88	216,510	
36. FarmSite Improv Land	8	12.48	29,610	101	374.31	805,685	
37. FarmSite Improvements	5	0.00	88,010	91	0.00	4,221,165	
38. FarmSite Total							
39. Road & Ditches	1	0.65	0	290	670.13	0	
40. Other- Non Ag Use	0	0.00	0	7	18.88	96,240	
	Records	Acres	Value	Records	Acres	Value	Growth
31. HomeSite UnImp Land	22	22.00	165,000	24	24.00	180,000	
32. HomeSite Improv Land	568	565.39	4,240,425	672	666.75	5,000,625	
33. HomeSite Improvements	394	0.00	25,672,195	443	0.00	29,205,285	373,800
34. HomeSite Total				467	690.75	34,385,910	
35. FarmSite UnImp Land	206	495.84	984,175	251	602.15	1,204,260	
36. FarmSite Improv Land	734	2,746.54	5,896,400	843	3,133.33	6,731,695	
37. FarmSite Improvements	737	0.00	34,968,001	833	0.00	39,277,176	4,380,800
38. FarmSite Total				1,084	3,735.48	47,213,131	
39. Road & Ditches	2,769	7,281.93	0	3,060	7,952.71	0	
40. Other- Non Ag Use	6	18.84	38,210	13	37.72	134,450	
41. Total Section VI				1,551	12,416.66	81,733,491	4,754,600

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

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	0	0.00	0	2	253.30	285,115
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	3	439.36	733,130	5	692.66	1,018,245

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	6,050.82	2.71%	29,649,005	2.84%	4,900.00
46. 1A	126,057.53	56.44%	605,069,155	57.92%	4,799.94
47. 2A1	44,194.40	19.79%	207,713,515	19.88%	4,700.00
48. 2A	14,812.98	6.63%	68,139,710	6.52%	4,600.00
49. 3A1	21,833.47	9.78%	93,883,970	8.99%	4,300.00
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	7,777.65	3.48%	30,332,780	2.90%	3,899.99
52. 4A	2,629.89	1.18%	9,862,490	0.94%	3,750.15
53. Total	223,356.74	100.00%	1,044,650,625	100.00%	4,677.05
Dry					
54. 1D1	2,143.75	4.30%	5,691,635	4.56%	2,654.99
55. 1D	26,969.00	54.05%	70,524,045	56.45%	2,615.00
56. 2D1	6,685.88	13.40%	16,815,055	13.46%	2,515.01
57. 2D	3,456.10	6.93%	8,519,310	6.82%	2,465.01
58. 3D1	6,914.63	13.86%	15,924,275	12.75%	2,302.98
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	2,568.70	5.15%	5,191,490	4.16%	2,021.06
61. 4D	1,157.29	2.32%	2,262,510	1.81%	1,955.01
62. Total	49,895.35	100.00%	124,928,320	100.00%	2,503.81
Grass					
63. 1G1	628.86	3.74%	666,605	4.47%	1,060.02
64. 1G	2,645.06	15.71%	2,750,845	18.45%	1,039.99
65. 2G1	1,650.29	9.80%	1,617,285	10.85%	980.00
66. 2G	1,499.50	8.91%	1,379,500	9.25%	919.97
67. 3G1	1,696.07	10.08%	1,526,520	10.24%	900.03
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	2,295.44	13.64%	1,836,365	12.31%	800.01
70. 4G	6,419.21	38.13%	5,135,405	34.44%	800.01
71. Total	16,834.43	100.00%	14,912,525	100.00%	885.83
Irrigated Total					
	223,356.74	76.21%	1,044,650,625	88.15%	4,677.05
Dry Total					
	49,895.35	17.03%	124,928,320	10.54%	2,503.81
Grass Total					
	16,834.43	5.74%	14,912,525	1.26%	885.83
72. Waste	2,601.84	0.89%	287,925	0.02%	110.66
73. Other	377.29	0.13%	294,930	0.02%	781.71
74. Exempt	15.44	0.01%	0	0.00%	0.00
75. Market Area Total	293,065.65	100.00%	1,185,074,325	100.00%	4,043.72

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 2

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	1,252.61	20.05%	6,137,785	20.95%	4,900.00
46. 1A	2,630.68	42.10%	12,627,250	43.11%	4,799.99
47. 2A1	1,071.11	17.14%	5,034,245	17.19%	4,700.03
48. 2A	334.92	5.36%	1,540,625	5.26%	4,599.98
49. 3A1	578.15	9.25%	2,486,030	8.49%	4,299.97
50. 3A	8.19	0.13%	33,575	0.11%	4,099.51
51. 4A1	209.23	3.35%	815,980	2.79%	3,899.92
52. 4A	164.06	2.63%	615,265	2.10%	3,750.24
53. Total	6,248.95	100.00%	29,290,755	100.00%	4,687.31
Dry					
54. 1D1	1,828.90	5.18%	4,672,860	5.50%	2,555.01
55. 1D	18,739.88	53.05%	46,943,425	55.24%	2,505.00
56. 2D1	5,506.47	15.59%	13,243,035	15.58%	2,405.00
57. 2D	3,028.02	8.57%	7,040,190	8.28%	2,325.01
58. 3D1	4,363.77	12.35%	9,556,670	11.24%	2,190.00
59. 3D	29.33	0.08%	60,135	0.07%	2,050.29
60. 4D1	1,361.59	3.85%	2,607,440	3.07%	1,915.00
61. 4D	466.15	1.32%	864,695	1.02%	1,854.97
62. Total	35,324.11	100.00%	84,988,450	100.00%	2,405.96
Grass					
63. 1G1	286.56	3.14%	303,755	3.72%	1,060.00
64. 1G	1,786.83	19.60%	1,858,280	22.74%	1,039.99
65. 2G1	797.63	8.75%	781,705	9.57%	980.03
66. 2G	1,006.64	11.04%	926,085	11.33%	919.98
67. 3G1	1,055.84	11.58%	950,250	11.63%	899.99
68. 3G	223.60	2.45%	183,355	2.24%	820.01
69. 4G1	1,294.85	14.20%	1,035,890	12.68%	800.01
70. 4G	2,664.78	29.23%	2,131,825	26.09%	800.00
71. Total	9,116.73	100.00%	8,171,145	100.00%	896.28
Irrigated Total					
Irrigated Total	6,248.95	12.25%	29,290,755	23.90%	4,687.31
Dry Total					
Dry Total	35,324.11	69.25%	84,988,450	69.34%	2,405.96
Grass Total					
Grass Total	9,116.73	17.87%	8,171,145	6.67%	896.28
72. Waste	188.17	0.37%	18,825	0.02%	100.04
73. Other	131.32	0.26%	100,175	0.08%	762.83
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	51,009.28	100.00%	122,569,350	100.00%	2,402.88

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	64.90	309,380	22,263.36	104,542,475	207,277.43	969,089,525	229,605.69	1,073,941,380
77. Dry Land	90.80	233,705	10,388.25	25,547,790	74,740.41	184,135,275	85,219.46	209,916,770
78. Grass	26.81	27,375	2,229.49	2,043,255	23,694.86	21,013,040	25,951.16	23,083,670
79. Waste	0.00	0	220.23	22,015	2,569.78	284,735	2,790.01	306,750
80. Other	0.00	0	137.46	109,970	371.15	285,135	508.61	395,105
81. Exempt	0.00	0	15.44	0	0.00	0	15.44	0
82. Total	182.51	570,460	35,238.79	132,265,505	308,653.63	1,174,807,710	344,074.93	1,307,643,675

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	229,605.69	66.73%	1,073,941,380	82.13%	4,677.33
Dry Land	85,219.46	24.77%	209,916,770	16.05%	2,463.25
Grass	25,951.16	7.54%	23,083,670	1.77%	889.50
Waste	2,790.01	0.81%	306,750	0.02%	109.95
Other	508.61	0.15%	395,105	0.03%	776.83
Exempt	15.44	0.00%	0	0.00%	0.00
Total	344,074.93	100.00%	1,307,643,675	100.00%	3,800.46

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

30 Fillmore

	2012 CTL County Total	2013 Form 45 County Total	Value Difference (2013 form 45 - 2012 CTL)	Percent Change	2013 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	139,308,655	143,461,925	4,153,270	2.98%	2,814,080	0.96%
02. Recreational	39,080	142,080	103,000	263.56%	0	263.56%
03. Ag-Homesite Land, Ag-Res Dwelling	33,834,765	34,385,910	551,145	1.63%	373,800	0.52%
04. Total Residential (sum lines 1-3)	173,182,500	177,989,915	4,807,415	2.78%	3,187,880	0.94%
05. Commercial	44,221,340	49,039,970	4,818,630	10.90%	4,005,020	1.84%
06. Industrial	9,113,505	9,113,505	0	0.00%	0	0.00%
07. Ag-Farmsite Land, Outbuildings	44,483,786	47,213,131	2,729,345	6.14%	4,380,800	-3.71%
08. Minerals	0	0	0		0	
09. Total Commercial (sum lines 5-8)	97,818,631	105,366,606	7,547,975	7.72%	8,385,820	-0.86%
10. Total Non-Agland Real Property	271,001,131	283,490,971	12,489,840	4.61%	11,573,700	0.34%
11. Irrigated	789,425,535	1,073,941,380	284,515,845	36.04%		
12. Dryland	180,007,610	209,916,770	29,909,160	16.62%		
13. Grassland	20,904,405	23,083,670	2,179,265	10.42%		
14. Wasteland	307,530	306,750	-780	-0.25%		
15. Other Agland	529,485	395,105	-134,380	-25.38%		
16. Total Agricultural Land	991,174,565	1,307,643,675	316,469,110	31.93%		
17. Total Value of all Real Property (Locally Assessed)	1,262,175,696	1,591,134,646	328,958,950	26.06%	11,573,700	25.15%

FILLMORE COUNTY

Plan of Assessment – 2012 Update

State law establishes the framework within which the assessor must operate. However, a real property assessment system requires that an operation or procedure be done completely and in a uniform manner each time it is repeated. An accurate and efficient assessment practice represents prudent expenditure of tax monies, establishes taxpayer confidence in local government, and enables the local government to serve its citizens more effectively. The important role the assessment practices play in local government cannot be overstated. Pursuant to Nebraska Laws 2005, LB263, Section 9 the assessor shall submit a Plan of Assessment to the county board of equalization before July 31st and the Department of Revenue Property Assessment Division on or before October 31st. The plan and update shall examine the level, quality, and uniformity of assessment in the county.

The responsibilities of assessment include record maintenance. Ownership is updated in the cadastral and on our record cards using 521 RETS (Real Estate Transfer Statements) and the miscellaneous book to check for death certificates, etc. Our mapping procedures include updating the cadastral and GIS. We use the GIS to draw out any new tracts.

Reports are systematically filed as required by law. Real estate abstract is filed by March 19. Certification of values for levy setting is mailed to all entities in the county by August 20. The school district taxable value report is mailed to the state by August 25, tax list of real and personal property is delivered to the treasurer by November 22, and the CTL (Certificate of Taxes Levied) is filed with the state by December 1. Tax list corrections are made only if necessary. Homestead exemption applications are mailed by February 1 and must be filled out, signed and returned to our office by June 30. Personal property forms are mailed by February 15th and must be filled out, signed and returned by May 1. Notices of valuation change are mailed on or before June 1. Exempt property applications are mailed in November and must be filled out, signed and returned by December 31.

The assessor is responsible for valuing at market value all real property in the county except railroads and public service entities as of January 1 of each year. Assessors use professionally accepted mass appraisal techniques, including but not limited to: comparison with sales of property of known or recognized value, taking into account location, zoning, and current functional use; income approach, and cost approach. By statute all real property is assessed at 100% of actual value, except for agricultural land and horticultural land which is assessed at 75% of actual value. Fillmore County currently contracts with Knoche Appraisal & Consulting LLC to assist with the review of sales and do the pick-up work.

Our current aerial photos were taken in 2011/2012 for all rural parcels. This helps identify buildings in the rural area. Permits are required for any new buildings or

additions and need to be approved prior to construction. This has been very beneficial for our office.

Pick-up work is scheduled based on our permits. We try to schedule pick-up work and sales review in the same area.

After sales are reviewed, we decide whether we need to look at a certain class or sub-class of property. We try to have a systematic review of all property in the county.

The qualification process involves a careful review of the information on the 521 Real Estate Transfers and utilizes the personal knowledge of the assessor and staff to make a decision about the usability of the sales. Some are later modified based on information discovered during the verification and inspection processes. The verification process is primarily accomplished during the on-site inspection, which is done by the contract appraiser. Most of the interviews conducted outside the inspection process are for clarification or when another party to the sale is contacted, and for unimproved parcels that are not inspected. The county attempts to inspect all improved sales in the sales roster.

The assessor and staff do most of the sale qualification with further verification and inspection contracted to Knoche Appraisal & Consulting LLC. Most of the verification process is done during the inspection and most interviews are done at that time. The phone is used for verification with persons who are unavailable during the inspection process or if additional clarification is needed. In Fillmore County the order of preference for verification is buyer, buyer's representative, seller and then real estate agent. The county verifies a larger percentage of the transfers to enhance the input to the county CAMA system that is used to calculate building valuation.

When conducting a physical inspection, the county looks for the same thing we look for when listing property. We check for the accuracy of the listing. We also believe the sale file review serves as a semi-random sampling of the assessed property. The review enables us to plan for reappraisal priorities, and prepare for future changes of classes and sub-classes. The county attempts to inspect all qualified improved sales as well as others that are possibly good sales. We estimate this is 85% of the residential sales, 75% of the commercial sales, 20% of the unimproved ag land sales and 60% of the improved ag land sales that are in the total roster. Unreported pick-up work and alterations are listed and errors that are discovered are corrected on the records accordingly. Omissions are usually parcels of unreported pick-up work, which are listed, valued and added to the tax rolls. We continue to work with the NRD for accurate and up to date land use information. We track our permits in our administrative program and we are then able to run a list of permits from this system. All pick-up work is entered on corresponding property record cards.

The information gathered during the sale review process is kept in the county sales books.

Fillmore County Assessor's office personnel include the assessor, deputy and clerk. The assessor and deputy have completed their continuing education to keep up their certificates and are certified through 2014. Money has been included in the budget for continuing education for this certification.

Our appraisal work is contracted with Knoche Appraisal and Consulting LLC.

Fillmore County Assessor's office acquired new computers spring 2010 and printers are from July 2005.

Fillmore County utilizes the computerized administrative system County Solutions, provided and supported by NACO. The Marshall & Swift costing tables are used for estimating replacement costs for the residential parcels and agriculture buildings. The county administrative system includes the Microsolve CAMA 2000 package. The assessment records are kept in the hard copy format with updates made in the form of inserts. The valuation history on the face of the hard copy is updated to reflect all valuation changes that are made annually. Houses were sketched in our new APEX Program.

According to the 2012 abstract, the real property within Fillmore County is comprised of the following: 2,552 residential parcels of which 280 are unimproved, 530 commercial parcels of which 75 are unimproved, 13 industrial parcels, 1 recreational parcel, and 3,373 agricultural parcels of which 2,482 are unimproved. Among the improved agricultural parcels are 468 with residential improvements. The percentage breakdown of the three primary classes of real estate is as follows: residential 39%, commercial/industrial 9%, agricultural 52% and 0.00% comprising any other classes. There are two other groups to mention; the administrative parcels (including Game and Parks and exempt parcels), numbering 319 and there are three parcels that have additional valuation responsibility (TIF Projects). These groups are mentioned because they represent additional assessment responsibility but will not be included in the parcel count in this report. The total number of parcels that are associated with the total real property value from the total records on the front page of the abstract in Fillmore County is estimated at 6,469 and contain no parcels with mineral interests valued. The total number of parcels including exempt, Game and Parks and TIF is 6,799.

The total valuation as certified on the abstract of assessment for real property 2012 to the Department of Revenue Property Assessment Division is 1,262,679,130. The breakdown of valuation is as follows:

	<u>Valuation</u>	<u>Total Parcels</u>
Real Estate	1,262,679,130	6,469
Personal Property	103,765,743	1,234
Railroad & Public Service Utilities (Certified by PA&T in 2011)	<u>19,475,883</u>	
TOTAL	1, 385,920,756	

Homestead Exemption applications for 2012 are 300

Charitable exemption applications for 2012 were 35 excluding cemeteries.

Cadastrals are maps showing the boundaries of subdivisions of land usually with the bearings and lengths thereof and the areas of individual tracts for the purpose of describing and recording ownership. Our current cadastrals were made in 1989. The ownership names and property lines are routinely updated, and we consider them current.

Our property record cards serve as a reference to and inventory of all portions of the property. It contains a summary of the general data relevant to the parcel it represents. Our most recent record cards (for all classes of property) were new for 2010, while still maintaining the data from 1993 to current. Our 2012 records are currently up-to-date along with the 2012 values. We also updated all photos for ALL our town/village record cards for 2007. The Geneva and rural photos were updated for 2012.

When a parcel of real property in the State of Nebraska transfers and a deed is recorded a Real Estate Transfer Statement, form 521, is required. A copy of Form 521 is provided to the assessor. The assessor is responsible for maintaining the changes of ownership on the property record cards of the county. The assessor completes supplemental worksheets on these sales and submits this information to the Department of Revenue Property Assessment Division within 45 days.

Our office has developed a formal manual of office and assessment procedures, which includes a job description. It is our practice to follow all rules, regulations, and directives that govern the assessment process.

We qualify all sales, review most of them, prepare in-depth analysis on most property classes or subclasses and identify the projects that need to be done.

Our level of value, quality and uniformity for assessment year 2012:

<u>Property Class</u>	<u>Median</u>	<u>COD</u>	<u>PRD</u>
Residential	98%	21.52	111.62
Commerical	N/A	N/A	N/A
Agricultural Land	72%	18.82	105.07

Our three year plan is as follows:

- 2013 Continue systematic review of properties
 - Examine the level, quality and uniformity of assessment in the county
 - Review level of value and make any needed changes by class of property
 - Review agricultural land for any changes in land areas and values
 - Verify land usage with landowners (FSA Maps) & NRD information (as needed).
 - Add new construction
 - Review of Commercial Properties (part of continued 6 yr review)
 - Lot value study (residential & comm.)
 - Measure exempt Properties(as time & budget allows)
 - Annotation Layer on GIS
 - New CAMA V2 /MIPS Program (August 2012)
 - New Cadastrals (still checking on feasibility)
 - Print new 8x10 aerial photos
 - Continue photos of city/village (residential) as time allows

- 2014 Continue sales review of all classes of property
 - Examine the level, quality and uniformity of assessment in the county
 - Review level of value and make any needed changes by class of property
 - Review agricultural land for any changes in values and land areas
 - Verify land usage with landowners (FSA maps) & NRD information (as Needed)
 - Add new construction
 - Continue our systematic review of property

- 2015 Continue sales review of all classes of property
 - Examine the level, quality and uniformity of assessment in the county
 - Review level of value and make any needed changes by class of property
 - Review agricultural land for any changes in values and land areas

Verify land usage with landowners (FSA maps) & NRD information (as needed)
Add new construction
Continue our systematic review of property

- 2006 Reviewed the rural homes and buildings and Geneva
Completed parcel layer in GIS/Aerial photos
- 2007 Reviewed all the small town
- 2008 Worked on completing the land use layer and converted the land
Classification codes from the old soil symbols to the new numeric
Codes
- 2009 Commercial & Industrial values reviewed including new photos
(-20% all homes 1939 or older with average or lower condition in
Geneva due to statistics)
- 2010 Reviewed Geneva and all towns (6 year review process)
Made new record cards
New APEX sketching program, drew all residential/commercial sketches
- 2011 Beginning rural residential and building review/new rural home &
OB photos/ begin new aerial imagery
- 2012 Rural Home & OB Values (6 year review process)
Aerial Imagery completed. City and Village Photos
Grafton village decrease value on homes and improvements-5% to keep in
compliance. (Level of Value at 1.015 for 2012)
- 2013 *Residential Review in villages (will use as part of 6 yr review)***
(ratios show we are out of range in a couple of villages based on sales.
However we are looking at only a couple of sales in these villages)
Residential Photos
Lot Values
CAMA-V2 (new costing program)
Annotation Layer (GIS)
- 2014 Commercial & Industrial Review

2013 Assessment Survey for Fillmore County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	0
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:
	\$173,510
7.	Adopted budget, or granted budget <i>if different from above</i>:
	\$173,510
8.	Amount of the total assessor's budget set aside for appraisal work:
	\$30,000
9.	If appraisal/reappraisal budget is a separate levied fund, what is that amount:
	0
10.	Part of the assessor's budget that is dedicated to the computer system:
	N/A (this is in the county data processing budget)
11.	Amount of the assessor's budget set aside for education/workshops:
	\$1,250
12.	Other miscellaneous funds:
	none
13.	Amount of last year's assessor's budget not used:
	Yes; about \$6,717.35

B. Computer, Automation Information and GIS

1.	Administrative software: County Solutions
2.	CAMA software: County Solutions / Micro Solve
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? Yes; GIS Workshop
6.	Is GIS available to the public? If so, what is the web address? Yes; www.fillmorecounty.org
7.	Who maintains the GIS software and maps? Assessor and Staff and GIS Workshop
8.	Personal Property software: County Solutions

C. Zoning Information

1.	Does the county have zoning? Yes
2.	If so, is the zoning countywide? Yes
3.	What municipalities in the county are zoned? All towns are zoned except Strang
4.	When was zoning implemented? 2000

D. Contracted Services

1.	Appraisal Services: Knoche Consulting LLC
2.	GIS Services: GIS Workshop
2.	Other services: County Solutions

E. Appraisal /Listing Services

1.	Does the county employ outside help for appraisal or listing services? Yes
2.	If so, is the appraisal or listing service performed under contract? Yes
3.	What appraisal certifications or qualifications does the County require? The county does not specify credentials, but are concerned about qualifications and experience. They want an appraiser that understands and has done mass appraisal. They also prefer working with someone who is familiar with Fillmore County.
4.	Have the existing contracts been approved by the PTA? No; The county attorney reviews and approves all of the contracts and they have not been sent to the PTA.
5.	Does the appraisal or listing service providers establish assessed values for the county? In Fillmore County, the appraiser analyzes sales, develops depreciation, reviews and analyzes lot values, and provides preliminary estimates of value to the assessor. The assessor reviews all of the preliminary values and typically accepts the values. When a preliminary value seems questionable to the assessor, it is reviewed jointly with the appraiser and any questions are resolved. The assessor considers the final values to have been established by the assessor, with considerable professional input from the appraiser.

2013 Certification for Fillmore County

This is to certify that the 2013 Reports and Opinions of the Property Tax Administrator have been sent to the following:

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

One copy by electronic transmission to the Fillmore County Assessor.

Dated this 5th day of April, 2013.



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

Ruth A. Sorensen
Property Tax Administrator

