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## 2014 Commission Summary for Arthur County

### Residential Real Property - Current

Number of Sales	2	Median	91.20
Total Sales Price	\$32,000	Mean	91.20
Total Adj. Sales Price	\$32,000	Wgt. Mean	88.66
Total Assessed Value	\$28,370	Average Assessed Value of the Base	\$38,337
Avg. Adj. Sales Price	\$16,000	Avg. Assessed Value	\$14,185

### Confidence Interval - Current

95% Median C.I	N/A
95% Wgt. Mean C.I	N/A
95% Mean C.I	11.51 to 170.89
% of Value of the Class of all Real Property Value in the	3.02
% of Records Sold in the Study Period	1.69
% of Value Sold in the Study Period	0.63

### Residential Real Property - History

Year	Number of Sales	LOV	Median
2013	4		97.94
2012	6		73.72
2011	5	0	75
2010	2	100	126

## 2014 Commission Summary for Arthur County

### Commercial Real Property - Current

Number of Sales	1	Median	89.67
Total Sales Price	\$21,000	Mean	89.67
Total Adj. Sales Price	\$21,000	Wgt. Mean	89.67
Total Assessed Value	\$18,830	Average Assessed Value of the Base	\$124,360
Avg. Adj. Sales Price	\$21,000	Avg. Assessed Value	\$18,830

### Confidence Interval - Current

95% Median C.I	N/A
95% Wgt. Mean C.I	N/A
95% Mean C.I	N/A
% of Value of the Class of all Real Property Value in the County	3.07
% of Records Sold in the Study Period	2.70
% of Value Sold in the Study Period	0.41

### Commercial Real Property - History

Year	Number of Sales	LOV	Median
2013	1		89.67
2012	1		90.31
2011	1	0	47
2010	1	100	47



## 2014 Opinions of the Property Tax Administrator for Arthur County

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

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

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

Dated this 7th day of April, 2014.



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Ruth A. Sorensen  
Property Tax Administrator



## **2014 Residential Assessment Actions for Arthur County**

For assessment year 2014 only the annual pickup review was done and completed in a timely manner.

Last year, within the residential class, the county had implemented new cost tables and depreciation and reviewed the lot/acreage values.

## 2014 Residential Assessment Survey for Arthur County

<b>1.</b>	<b>Valuation data collection done by:</b>										
	Assessor and part-time lister.										
<b>2.</b>	<b>List the valuation groupings recognized by the County and describe the unique characteristics of each:</b>										
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center; width: 15%;"><u>Valuation Grouping</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>There are no unique definable characteristics that would warrant the use of more than one valuation grouping.</td> </tr> </tbody> </table>			<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>	1	There are no unique definable characteristics that would warrant the use of more than one valuation grouping.				
<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>										
1	There are no unique definable characteristics that would warrant the use of more than one valuation grouping.										
<b>3.</b>	<b>List and describe the approach(es) used to estimate the market value of residential properties.</b>										
	The cost approach, sales will be utilized in the development of a depreciation table. Since there are few residential sales in this county other approaches to value would not be meaningful.										
<b>4.</b>	<b>If the cost approach is used, does the County develop the depreciation study(ies) based on local market information or does the county use the tables provided by the CAMA vendor?</b>										
	Depreciation is set when the contracted appraisal company builds the costing models for the county.										
<b>5.</b>	<b>Are individual depreciation tables developed for each valuation grouping?</b>										
	No										
<b>6.</b>	<b>Describe the methodology used to determine the residential lot values?</b>										
	A per square foot cost was developed from the few sales and information the contracted appraiser provided in the analysis.										
<b>7.</b>	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center; width: 20%;"><u>Valuation Grouping</u></th> <th style="text-align: center;"><u>Date of Depreciation Tables</u></th> <th style="text-align: center;"><u>Date of Costing</u></th> <th style="text-align: center;"><u>Date of Lot Value Study</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td style="text-align: center;">2011</td> <td style="text-align: center;">2011</td> <td style="text-align: center;">2012</td> </tr> </tbody> </table>			<u>Valuation Grouping</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	1	2011	2011	2012
<u>Valuation Grouping</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>								
1	2011	2011	2012								
	Lot value study was done to complete the reappraisal.										

# **2014 Residential Correlation Section for Arthur County**

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## **County Overview**

Arthur County is exclusively range land with a total county population of approximately 486 people (2012 census). It would appear the population of most of the Sand Hill counties has gone full circle; the populations today are near where they were in the origination of the counties over a hundred and some years ago. The passage of the Kinkaid Act in 1904 brought settlers in and populations peaked but, the land is too fragile to farm and with the depression of the 1930's many of the settlers left and populations declined.

The only town in the county, and the county seat, is Arthur. The only gas station has closed, the K-12 school is still maintained and a few businesses continue to operate. Within this small community a viable residential market is almost non-existent and the economics are not strong.

## **Description of Analysis**

Few residential sales ever occur during any two year study period; this reduces the reliability of any statistical analysis. One valuation grouping is used to identify the residential parcels. The statistical sample is not sufficient to have reliability in the measurement of the residential class.

Stanard Appraisal Service has assisted the County in completing the first six-year physical inspection and review cycle. The three-year plan indicates the next cycle will begin after the commercial properties are revalued. For 2014 there was no major change within the residential class and this is reflected in the 2014 County Abstract of Assessment (Form 45) which is a part of this Reports and Opinions.

## **Sales Qualification**

A review of the non-qualified sales demonstrates a sufficient explanation in the assessor notes to substantiate the reason for the exclusion from the qualified sales. Measurement was done utilizing all available information however, with so few sales occurring in the county; a calculated percent of utilization is not meaningful. There is no evidence of excessive trimming in the file.

## **Equalization and Quality of Assessment**

The Department utilizes a yearly analysis of one-third of the counties within the state to systematically review assessment practices. Arthur County was selected for review in 2013. With the information available it was confirmed that the assessment practices are reliable and applied consistently. It is believed the residential properties are being treated in a uniform and proportionate manner.

## **2014 Residential Correlation Section for Arthur County**

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The sales file consists of only 2 qualified residential sales and is considered to be inadequate for statistical measurement and unrepresentative of the residential class as a whole.

### **Level of Value**

Based on the consideration of all available information and assessment practices, the level of value is determined to be at the statutory level of 100% of market value for the commercial class of property.



## **2014 Commercial Assessment Actions for Arthur County**

Arthur County is currently working on the re-costing of all commercial properties. Including a depreciation model built from the market and a review of the lot/acreage values. Stanard Appraisal Service is assisting the county.

For 2014 all of the annual pickup work was done and completed in a timely manner.

## 2014 Commercial Assessment Survey for Arthur County

<b>1.</b>	<b>Valuation data collection done by:</b>			
	Assessor and part-time lister.			
<b>2.</b>	<b>List the valuation groupings recognized in the County and describe the unique characteristics of each:</b>			
	<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>		
	1	There are no unique definable characteristics that would warrant the use of more than one valuation grouping.		
<b>3.</b>	<b>List and describe the approach(es) used to estimate the market value of commercial properties.</b>			
	Primarily the cost approach, there are not enough sales to utilize a sales comparison approach and meaningful income and expense information is not available.			
<b>3a.</b>	<b>Describe the process used to determine the value of unique commercial properties.</b>			
	A contract appraiser will be hired to properly value those properties considered to be unique commercial properties.			
<b>4.</b>	<b>If the cost approach is used, does the County develop the depreciation study(ies) based on local market information or does the county use the tables provided by the CAMA vendor?</b>			
	Local market and experience and information provided by the contracted appraiser.			
<b>5.</b>	<b>Are individual depreciation tables developed for each valuation grouping?</b>			
	No			
<b>6.</b>	<b>Describe the methodology used to determine the commercial lot values.</b>			
	Vacant lot sales are rare, primarily relied on experience and information provided by the contracted appraiser in valuing similar lots in counties similar to Arthur County. A per square foot cost is utilized.			
<b>7.</b>	<u>Valuation Grouping</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>
	1	2011	2011	2012
	Lot values were reviewed to complete the reappraisal but no changes were made.			

## **2014 Commercial Correlation Section for Arthur County**

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### **County Overview**

Arthur is a small town of approximately 117 people. The only gas station ceased to exist two years ago, the grocery store is operated as a cooperative effort of the community, a small bank, a bar/restaurant and a few other small retail businesses, as well as the K-12 grade school continue to function. These businesses will serve the large ranches in Arthur County but, an effective commercial market does not exist and the economics are not strong.

### **Description of Analysis**

The commercial properties comprise 10 different occupancy codes; for the most part 1 property per code. Only one occupancy code has more than one parcel, that being retail (353) with 3 parcels. There has been only one commercial sale during this study period and it occurred back in June of 2011.

Stanard Appraisal Service has assisted the County in completing the first six-year physical inspection and review cycle. The three-year plan indicates that the commercial properties will be re-valued before work begins on the next inspection cycle. The assessor is working with a new MIPS CAMA program and plans to have the new values on for 2015.

### **Sales Qualification**

The Department completed a sales verification review for all counties in 2013. All non-qualified sales were reviewed to ensure that the reasons for disqualification were sufficient and documented. All available information is utilized for measurement however, with so few sales occurring in the county; a calculated percent of utilization is not meaningful. There is no evidence of excessive trimming in the file.

### **Equalization and Quality of Assessment**

The Department utilizes a yearly analysis of one-third of the counties within the state to systematically review assessment practices. Arthur County was selected for review in 2013. With the information available it was confirmed that the county was in compliance with the statutory six year review requirement and that the assessment practices are reliable and being applied consistently. It is believed the commercial properties are being treated in a uniform and proportionate manner.

For measurement purposes the commercial sample is unreliable and does not represent the commercial class as a whole.

## **2014 Commercial Correlation Section for Arthur County**

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### **Level of Value**

Based on the consideration of all available information and assessment practices, the level of value is determined to be at the statutory level of 100% of market value for the commercial class of property.



## **2014 Agricultural Assessment Actions for Arthur County**

The land use in Arthur County was reviewed; there have been instances of water rights being sold off and the land returned to its natural grass state.

The agricultural land market was analyzed within the county and the Sand Hill region. By all indication the grass and irrigated values would need to be increased; grass by 8% and the irrigated by 48%.

The annual maintenance was done and completed in a timely manner.

## 2014 Agricultural Assessment Survey for Arthur County

<b>1.</b>	<b>Valuation data collection done by:</b>				
	Assessor and part-time lister.				
<b>2.</b>	<b>List each market area, and describe the location and the specific characteristics that make each unique.</b>				
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%; text-align: center;"><u>Market Area</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">0</td> <td>Arthur County is very homogeneous in geographic and soil characteristics; the county is approximately ninety-seven percent grass land. The small remaining percentage is a mixture of irrigated and waste acres.</td> </tr> </tbody> </table>	<u>Market Area</u>	<u>Description of unique characteristics</u>	0	Arthur County is very homogeneous in geographic and soil characteristics; the county is approximately ninety-seven percent grass land. The small remaining percentage is a mixture of irrigated and waste acres.
<u>Market Area</u>	<u>Description of unique characteristics</u>				
0	Arthur County is very homogeneous in geographic and soil characteristics; the county is approximately ninety-seven percent grass land. The small remaining percentage is a mixture of irrigated and waste acres.				
<b>3.</b>	<b>Describe the process used to determine and monitor market areas.</b>				
	Not applicable.				
<b>4.</b>	<b>Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.</b>				
	This area is primarily ranch land. Small acreages that are not adjoining or part of a larger ranch holding, or would not substantiate an economically feasible ranching operation are considered rural residential. Non-agricultural influences have not been identified that would cause a parcel to be considered recreational.				
<b>5.</b>	<b>Do farm home sites carry the same value as rural residential home sites? If not, what are the market differences?</b>				
	The value is the same, market differences cannot be identified.				
<b>6.</b>	<b>Describe the process used to identify and monitor the influence of non-agricultural characteristics.</b>				
	Not applicable.				
<b>7.</b>	<b>Have special valuation applications been filed in the county? If a value difference is recognized describe the process used to develop the uninfluenced value.</b>				
	No				
<b>8.</b>	<b>If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.</b>				
	Not applicable.				

## Arthur County 2014 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Arthur	1	N/A	N/A	1,475	N/A	1,475	1,475	1,475	1,475	1,475
Grant	1	N/A	N/A	N/A	N/A	N/A	1,250	1,250	1,250	1,250
Hooker	1	N/A	N/A	N/A	N/A	N/A	N/A	N/A	1,250	1,250
McPherson	1	N/A	N/A	1,475	1,475	N/A	1,475	1,475	1,475	1,475
Keith	1	N/A	1,679	N/A	1,680	1,680	1,680	1,680	1,680	1,680
Garden	1	N/A	1,475	1,475	1,475	1,475	1,475	1,475	1,475	1,475

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Arthur	1	N/A								
Grant	1	N/A								
Hooker	1	N/A								
McPherson	1	N/A	N/A	N/A	605	N/A	605	605	605	605
Keith	1	N/A	500	N/A	500	480	480	480	480	486
Garden	1	N/A	730	730	650	650	600	500	500	684

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Arthur	1	N/A	N/A	265	N/A	265	265	265	265	265
Grant	1	N/A	N/A	N/A	N/A	N/A	260	260	260	260
Hooker	1	N/A	N/A	N/A	N/A	255	255	250	250	250
McPherson	1	N/A	N/A	275	275	N/A	275	275	275	275
Keith	1	N/A	360	N/A	303	302	286	269	266	268
Garden	1	N/A	378	270	302	278	287	264	260	263

Source: 2014 Abstract of Assessment, Form 45, Schedule IX

# 2014 Agricultural Correlation Section for Arthur County

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## County Overview

Arthur County is part of a large expanse of sand-dune area known as the Nebraska Sand Hills which is the primary recharge area for the Ogallala aquifer that underlies this region. The most commonly referenced soils are the Valentine series. Most of this area comprises the native grasses covering the rolling hills and dry valleys, sub irrigated valleys are used for hay, and there is some alfalfa and corn under sprinkler irrigation that is used primarily as a supplemental feed source.

Arthur County is part of the Twin Platte Natural Resource District; there are well moratoriums and restrictions.

## Description of Analysis

Since the number of sales across the Sand Hills depends on the supply of land, most of the Sand Hills appear to be subject to the same motivational factors driving the market in this region. Many of the sales are shared between the counties to develop reliability in their data and make well informed decisions that will create uniform and proportionate assessments. The number of agricultural sales in Arthur County is limited. A review of the agricultural sales over the three year study period indicated the sample was unreliable for measurement purposes. Since land in the Sand Hills is very homogeneous the comparable area around the county is quite extensive. A total of 30 sales were used in the analysis, the sales were proportionately distributed and representative of the land uses that exist within the county.

An analysis of the agricultural market in the Sand Hills region indicates the grassland to be increasing, and the irrigated land to be generally flat to slightly increasing. The assessment actions for Arthur County reflect the general economic conditions; last year the Sand Hill counties attempted to increase irrigated values to closer reflect the market but fell slightly short of that goal thus, for 2014 another substantial increase was applied that generally indicates an acceptable market value has been attained. Grass values were increased as well for 2014; there is no dry land in Arthur County. The changes made are reflected in the 2014 County Abstract of Assessment (Form 45) that is a part of this Reports and Opinions.

## Sales Qualification

A review of the non-qualified sales demonstrates a sufficient explanation in the assessor notes to substantiate the reason for the exclusion from the qualified sales. Measurement was done utilizing all available information and there is no evidence of excessive trimming in the file.

## Equalization and Quality of Assessment

## **2014 Agricultural Correlation Section for Arthur County**

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The values established by the assessor compare well with surrounding counties. The values have been applied in a consistent manner and the calculated statistics indicate the values to be acceptable; because the county is almost purely grassland the 95% MLU median of grassland is considered to be the best indicator of the level of value for the county.

### **Level of Value**

Based on all available information; the level of value of agricultural land in Arthur County is determined to be 69% of market value for the agricultural land class.



**03 Arthur  
RESIDENTIAL**

**PAD 2014 R&O Statistics (Using 2014 Values)**

Qualified

Date Range: 10/1/2011 To 9/30/2013 Posted on: 1/1/2014

Number of Sales : 2  
 Total Sales Price : 32,000  
 Total Adj. Sales Price : 32,000  
 Total Assessed Value : 28,370  
 Avg. Adj. Sales Price : 16,000  
 Avg. Assessed Value : 14,185

MEDIAN : 91  
 WGT. MEAN : 89  
 MEAN : 91  
 COD : 06.88  
 PRD : 102.86

COV : 09.73  
 STD : 08.87  
 Avg. Abs. Dev : 06.27  
 MAX Sales Ratio : 97.47  
 MIN Sales Ratio : 84.93

95% Median C.I. : N/A  
 95% Wgt. Mean C.I. : N/A  
 95% Mean C.I. : 11.51 to 170.89

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<b>DATE OF SALE *</b>										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
<u>Qtrrs</u>											
01-OCT-11 To 31-DEC-11	1	97.47	97.47	97.47	00.00	100.00	97.47	97.47	N/A	9,500	9,260
01-JAN-12 To 31-MAR-12											
01-APR-12 To 30-JUN-12											
01-JUL-12 To 30-SEP-12											
01-OCT-12 To 31-DEC-12											
01-JAN-13 To 31-MAR-13											
01-APR-13 To 30-JUN-13											
01-JUL-13 To 30-SEP-13	1	84.93	84.93	84.93	00.00	100.00	84.93	84.93	N/A	22,500	19,110
<u>Study Yrs</u>											
01-OCT-11 To 30-SEP-12	1	97.47	97.47	97.47	00.00	100.00	97.47	97.47	N/A	9,500	9,260
01-OCT-12 To 30-SEP-13	1	84.93	84.93	84.93	00.00	100.00	84.93	84.93	N/A	22,500	19,110
<u>Calendar Yrs</u>											
01-JAN-12 To 31-DEC-12											
<u>ALL</u>	2	91.20	91.20	88.66	06.88	102.86	84.93	97.47	N/A	16,000	14,185

<b>VALUATION GROUPING</b>										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
01	2	91.20	91.20	88.66	06.88	102.86	84.93	97.47	N/A	16,000	14,185
<u>ALL</u>	2	91.20	91.20	88.66	06.88	102.86	84.93	97.47	N/A	16,000	14,185

<b>PROPERTY TYPE *</b>										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
01	1	84.93	84.93	84.93	00.00	100.00	84.93	84.93	N/A	22,500	19,110
06											
07	1	97.47	97.47	97.47	00.00	100.00	97.47	97.47	N/A	9,500	9,260
<u>ALL</u>	2	91.20	91.20	88.66	06.88	102.86	84.93	97.47	N/A	16,000	14,185

**03 Arthur  
RESIDENTIAL**

**PAD 2014 R&O Statistics (Using 2014 Values)**

Qualified

Date Range: 10/1/2011 To 9/30/2013 Posted on: 1/1/2014

Number of Sales : 2  
 Total Sales Price : 32,000  
 Total Adj. Sales Price : 32,000  
 Total Assessed Value : 28,370  
 Avg. Adj. Sales Price : 16,000  
 Avg. Assessed Value : 14,185

MEDIAN : 91  
 WGT. MEAN : 89  
 MEAN : 91  
 COD : 06.88  
 PRD : 102.86

COV : 09.73  
 STD : 08.87  
 Avg. Abs. Dev : 06.27  
 MAX Sales Ratio : 97.47  
 MIN Sales Ratio : 84.93

95% Median C.I. : N/A  
 95% Wgt. Mean C.I. : N/A  
 95% Mean C.I. : 11.51 to 170.89

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<b>SALE PRICE *</b>											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												
Less Than 15,000	1	97.47	97.47	97.47	00.00	100.00	97.47	97.47	N/A	9,500	9,260	
Less Than 30,000	2	91.20	91.20	88.66	06.88	102.86	84.93	97.47	N/A	16,000	14,185	
<u>Ranges Excl. Low \$</u>												
Greater Than 4,999	2	91.20	91.20	88.66	06.88	102.86	84.93	97.47	N/A	16,000	14,185	
Greater Than 14,999	1	84.93	84.93	84.93	00.00	100.00	84.93	84.93	N/A	22,500	19,110	
Greater Than 29,999												
<u>Incremental Ranges</u>												
0 TO 4,999												
5,000 TO 14,999	1	97.47	97.47	97.47	00.00	100.00	97.47	97.47	N/A	9,500	9,260	
15,000 TO 29,999	1	84.93	84.93	84.93	00.00	100.00	84.93	84.93	N/A	22,500	19,110	
30,000 TO 59,999												
60,000 TO 99,999												
100,000 TO 149,999												
150,000 TO 249,999												
250,000 TO 499,999												
500,000 TO 999,999												
1,000,000 +												
<u>ALL</u>	2	91.20	91.20	88.66	06.88	102.86	84.93	97.47	N/A	16,000	14,185	

**03 Arthur  
COMMERCIAL**

**PAD 2014 R&O Statistics (Using 2014 Values)**

Qualified

Date Range: 10/1/2010 To 9/30/2013 Posted on: 1/1/2014

Number of Sales : 1  
 Total Sales Price : 21,000  
 Total Adj. Sales Price : 21,000  
 Total Assessed Value : 18,830  
 Avg. Adj. Sales Price : 21,000  
 Avg. Assessed Value : 18,830

MEDIAN : 90  
 WGT. MEAN : 90  
 MEAN : 90  
 COD : 00.00  
 PRD : 100.00

COV : 00.00  
 STD : 00.00  
 Avg. Abs. Dev : 00.00  
 MAX Sales Ratio : 89.67  
 MIN Sales Ratio : 89.67

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

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<b>DATE OF SALE *</b>										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
<u>Qtrts</u>											
01-OCT-10 To 31-DEC-10											
01-JAN-11 To 31-MAR-11											
01-APR-11 To 30-JUN-11	1	89.67	89.67	89.67	00.00	100.00	89.67	89.67	N/A	21,000	18,830
01-JUL-11 To 30-SEP-11											
01-OCT-11 To 31-DEC-11											
01-JAN-12 To 31-MAR-12											
01-APR-12 To 30-JUN-12											
01-JUL-12 To 30-SEP-12											
01-OCT-12 To 31-DEC-12											
01-JAN-13 To 31-MAR-13											
01-APR-13 To 30-JUN-13											
01-JUL-13 To 30-SEP-13											
<u>Study Yrs</u>											
01-OCT-10 To 30-SEP-11	1	89.67	89.67	89.67	00.00	100.00	89.67	89.67	N/A	21,000	18,830
01-OCT-11 To 30-SEP-12											
01-OCT-12 To 30-SEP-13											
<u>Calendar Yrs</u>											
01-JAN-11 To 31-DEC-11	1	89.67	89.67	89.67	00.00	100.00	89.67	89.67	N/A	21,000	18,830
01-JAN-12 To 31-DEC-12											
<u>ALL</u>	1	89.67	89.67	89.67	00.00	100.00	89.67	89.67	N/A	21,000	18,830

<b>VALUATION GROUPING</b>										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
01	1	89.67	89.67	89.67	00.00	100.00	89.67	89.67	N/A	21,000	18,830
<u>ALL</u>	1	89.67	89.67	89.67	00.00	100.00	89.67	89.67	N/A	21,000	18,830

<b>PROPERTY TYPE *</b>										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
02											
03	1	89.67	89.67	89.67	00.00	100.00	89.67	89.67	N/A	21,000	18,830
04											
<u>ALL</u>	1	89.67	89.67	89.67	00.00	100.00	89.67	89.67	N/A	21,000	18,830

**03 Arthur  
COMMERCIAL**

**PAD 2014 R&O Statistics (Using 2014 Values)**

Qualified

Date Range: 10/1/2010 To 9/30/2013 Posted on: 1/1/2014

Number of Sales : 1  
 Total Sales Price : 21,000  
 Total Adj. Sales Price : 21,000  
 Total Assessed Value : 18,830  
 Avg. Adj. Sales Price : 21,000  
 Avg. Assessed Value : 18,830

MEDIAN : 90  
 WGT. MEAN : 90  
 MEAN : 90  
 COD : 00.00  
 PRD : 100.00

COV : 00.00  
 STD : 00.00  
 Avg. Abs. Dev : 00.00  
 MAX Sales Ratio : 89.67  
 MIN Sales Ratio : 89.67

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

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<b>SALE PRICE *</b>											
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											
Less Than 15,000											
Less Than 30,000	1	89.67	89.67	89.67	00.00	100.00	89.67	89.67	N/A	21,000	18,830
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	1	89.67	89.67	89.67	00.00	100.00	89.67	89.67	N/A	21,000	18,830
Greater Than 14,999	1	89.67	89.67	89.67	00.00	100.00	89.67	89.67	N/A	21,000	18,830
Greater Than 29,999											
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999	1	89.67	89.67	89.67	00.00	100.00	89.67	89.67	N/A	21,000	18,830
30,000 TO 59,999											
60,000 TO 99,999											
100,000 TO 149,999											
150,000 TO 249,999											
250,000 TO 499,999											
500,000 TO 999,999											
1,000,000 +											
<u>ALL</u>	1	89.67	89.67	89.67	00.00	100.00	89.67	89.67	N/A	21,000	18,830

<b>OCCUPANCY CODE</b>											
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Blank	1	89.67	89.67	89.67	00.00	100.00	89.67	89.67	N/A	21,000	18,830
<u>ALL</u>	1	89.67	89.67	89.67	00.00	100.00	89.67	89.67	N/A	21,000	18,830

**03 Arthur**  
**AGRICULTURAL LAND**

**PAD 2014 R&O Statistics (Using 2014 Values)**

Qualified

Date Range: 10/1/2010 To 9/30/2013 Posted on: 1/1/2014

Number of Sales : 30  
Total Sales Price : 12,989,657  
Total Adj. Sales Price : 12,989,657  
Total Assessed Value : 8,283,732  
Avg. Adj. Sales Price : 432,989  
Avg. Assessed Value : 276,124

MEDIAN : 69  
WGT. MEAN : 64  
MEAN : 65  
COD : 16.98  
PRD : 102.48

COV : 26.24  
STD : 17.15  
Avg. Abs. Dev : 11.77  
MAX Sales Ratio : 86.09  
MIN Sales Ratio : 12.21

95% Median C.I. : 61.47 to 73.32  
95% Wgt. Mean C.I. : 57.44 to 70.10  
95% Mean C.I. : 58.95 to 71.75

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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-10 To 31-DEC-10	5	76.20	75.68	74.59	05.22	101.46	68.42	82.13	N/A	267,670	199,659
01-JAN-11 To 31-MAR-11	4	75.74	75.78	73.68	08.52	102.85	69.33	82.30	N/A	296,318	218,336
01-APR-11 To 30-JUN-11											
01-JUL-11 To 30-SEP-11	1	44.34	44.34	44.34	00.00	100.00	44.34	44.34	N/A	32,500	14,409
01-OCT-11 To 31-DEC-11	2	69.27	69.27	66.19	11.26	104.65	61.47	77.07	N/A	361,695	239,424
01-JAN-12 To 31-MAR-12	3	73.32	69.18	69.43	08.89	99.64	57.33	76.89	N/A	601,599	417,704
01-APR-12 To 30-JUN-12	4	68.03	64.11	63.21	08.54	101.42	48.70	71.69	N/A	774,844	489,795
01-JUL-12 To 30-SEP-12	1	84.50	84.50	84.50	00.00	100.00	84.50	84.50	N/A	275,000	232,374
01-OCT-12 To 31-DEC-12	5	57.78	58.44	59.57	26.24	98.10	23.67	86.09	N/A	622,061	370,558
01-JAN-13 To 31-MAR-13	3	70.89	64.17	62.15	11.09	103.25	49.03	72.60	N/A	268,317	166,748
01-APR-13 To 30-JUN-13											
01-JUL-13 To 30-SEP-13	2	31.40	31.40	19.67	61.11	159.63	12.21	50.59	N/A	307,860	60,571
<u>Study Yrs</u>											
01-OCT-10 To 30-SEP-11	10	74.46	72.58	73.79	10.42	98.36	44.34	82.30	68.42 to 82.15	255,612	188,605
01-OCT-11 To 30-SEP-12	10	69.92	68.70	66.47	11.43	103.35	48.70	84.50	57.33 to 77.07	590,256	392,351
01-OCT-12 To 30-SEP-13	10	56.71	54.75	54.61	29.13	100.26	12.21	86.09	23.67 to 72.60	453,097	247,417
<u>Calendar Yrs</u>											
01-JAN-11 To 31-DEC-11	7	69.33	69.43	70.40	13.67	98.62	44.34	82.30	44.34 to 82.30	277,309	195,229
01-JAN-12 To 31-DEC-12	13	68.15	64.67	63.91	16.98	101.19	23.67	86.09	55.64 to 76.89	637,652	407,496
<u>ALL</u>	30	69.33	65.35	63.77	16.98	102.48	12.21	86.09	61.47 to 73.32	432,989	276,124

**AREA (MARKET)**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	30	69.33	65.35	63.77	16.98	102.48	12.21	86.09	61.47 to 73.32	432,989	276,124
<u>ALL</u>	30	69.33	65.35	63.77	16.98	102.48	12.21	86.09	61.47 to 73.32	432,989	276,124

**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
<u>Grass</u>											
County	28	69.33	66.15	63.57	15.06	104.06	12.21	86.09	61.47 to 73.32	451,238	286,872
1	28	69.33	66.15	63.57	15.06	104.06	12.21	86.09	61.47 to 73.32	451,238	286,872
<u>ALL</u>	30	69.33	65.35	63.77	16.98	102.48	12.21	86.09	61.47 to 73.32	432,989	276,124

**03 Arthur**  
**AGRICULTURAL LAND**

**PAD 2014 R&O Statistics (Using 2014 Values)**

Qualified

Date Range: 10/1/2010 To 9/30/2013 Posted on: 1/1/2014

Number of Sales : 30	MEDIAN : 69	COV : 26.24	95% Median C.I. : 61.47 to 73.32
Total Sales Price : 12,989,657	WGT. MEAN : 64	STD : 17.15	95% Wgt. Mean C.I. : 57.44 to 70.10
Total Adj. Sales Price : 12,989,657	MEAN : 65	Avg. Abs. Dev : 11.77	95% Mean C.I. : 58.95 to 71.75
Total Assessed Value : 8,283,732			
Avg. Adj. Sales Price : 432,989	COD : 16.98	MAX Sales Ratio : 86.09	
Avg. Assessed Value : 276,124	PRD : 102.48	MIN Sales Ratio : 12.21	

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**80%MLU By Market Area**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
____ Grass ____											
County	30	69.33	65.35	63.77	16.98	102.48	12.21	86.09	61.47 to 73.32	432,989	276,124
1	30	69.33	65.35	63.77	16.98	102.48	12.21	86.09	61.47 to 73.32	432,989	276,124
____ ALL ____	30	69.33	65.35	63.77	16.98	102.48	12.21	86.09	61.47 to 73.32	432,989	276,124



<b>Total Real Property</b> Sum Lines 17, 25, & 30	<b>Records : 1,100</b>	<b>Value : 150,011,435</b>	<b>Growth 178,450</b>	<b>Sum Lines 17, 25, &amp; 41</b>
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Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
<b>01. Res UnImp Land</b>	15	46,750	1	657	1	7,505	17	54,912	
<b>02. Res Improve Land</b>	74	292,345	12	80,452	8	45,416	94	418,213	
<b>03. Res Improvements</b>	76	2,467,155	14	915,060	11	668,380	101	4,050,595	
<b>04. Res Total</b>	91	2,806,250	15	996,169	12	721,301	118	4,523,720	122,540
<b>% of Res Total</b>	77.12	62.03	12.71	22.02	10.17	15.94	10.73	3.02	68.67
<b>05. Com UnImp Land</b>	10	17,935	1	3,500	0	0	11	21,435	
<b>06. Com Improve Land</b>	21	75,643	2	8,585	0	0	23	84,228	
<b>07. Com Improvements</b>	23	4,389,460	3	106,185	0	0	26	4,495,645	
<b>08. Com Total</b>	33	4,483,038	4	118,270	0	0	37	4,601,308	0
<b>% of Com Total</b>	89.19	97.43	10.81	2.57	0.00	0.00	3.36	3.07	0.00
<b>09. Ind UnImp Land</b>	0	0	0	0	0	0	0	0	
<b>10. Ind Improve Land</b>	0	0	0	0	0	0	0	0	
<b>11. Ind Improvements</b>	0	0	0	0	0	0	0	0	
<b>12. Ind Total</b>	0	0	0	0	0	0	0	0	0
<b>% of Ind Total</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>13. Rec UnImp Land</b>	0	0	0	0	0	0	0	0	
<b>14. Rec Improve Land</b>	0	0	0	0	0	0	0	0	
<b>15. Rec Improvements</b>	0	0	0	0	0	0	0	0	
<b>16. Rec Total</b>	0	0	0	0	0	0	0	0	0
<b>% of Rec Total</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Res &amp; Rec Total</b>	91	2,806,250	15	996,169	12	721,301	118	4,523,720	122,540
<b>% of Res &amp; Rec Total</b>	77.12	62.03	12.71	22.02	10.17	15.94	10.73	3.02	68.67
<b>Com &amp; Ind Total</b>	33	4,483,038	4	118,270	0	0	37	4,601,308	0
<b>% of Com &amp; Ind Total</b>	89.19	97.43	10.81	2.57	0.00	0.00	3.36	3.07	0.00
<b>17. Taxable Total</b>	124	7,289,288	19	1,114,439	12	721,301	155	9,125,028	122,540
<b>% of Taxable Total</b>	80.00	79.88	12.26	12.21	7.74	7.90	14.09	6.08	68.67

Schedule II : Tax Increment Financing (TIF)

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

Schedule III : Mineral Interest Records

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

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	1	0	0	1

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	0	0	2	42,376	822	113,828,834	824	113,871,210
28. Ag-Improved Land	0	0	6	65,586	116	19,394,400	122	19,459,986
29. Ag Improvements	0	0	3	80,980	118	7,474,231	121	7,555,211
30. Ag Total							945	140,886,407

Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	1	1.00	3,000	
32. HomeSite Improv Land	0	0.00	0	2	2.00	6,000	
33. HomeSite Improvements	0	0.00	0	2	0.00	63,910	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	0	0.00	0	
36. FarmSite Improv Land	0	0.00	0	3	12.00	3,180	
37. FarmSite Improvements	0	0.00	0	3	0.00	17,070	
38. FarmSite Total							
39. Road & Ditches	0	0.00	0	5	5.22	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
	Rural			Total			
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	8	8.00	24,000	9	9.00	27,000	
32. HomeSite Improv Land	94	95.39	286,170	96	97.39	292,170	
33. HomeSite Improvements	95	0.00	5,520,081	97	0.00	5,583,991	51,910
34. HomeSite Total				<b>106</b>	<b>106.39</b>	<b>5,903,161</b>	
35. FarmSite UnImp Land	7	25.00	6,625	7	25.00	6,625	
36. FarmSite Improv Land	106	404.07	107,079	109	416.07	110,259	
37. FarmSite Improvements	115	0.00	1,954,150	118	0.00	1,971,220	4,000
38. FarmSite Total				<b>125</b>	<b>441.07</b>	<b>2,088,104</b>	
39. Road & Ditches	344	1,926.98	0	349	1,932.20	0	
40. Other- Non Ag Use	1	9.43	7,215	1	9.43	7,215	
41. Total Section VI				<b>231</b>	<b>2,489.09</b>	<b>7,998,480</b>	<b>55,910</b>

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

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

Schedule VIII : Agricultural Records : Special Value

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

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

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 1

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	21.85	0.20%	32,229	0.20%	1,475.01
48. 2A	0.00	0.00%	0	0.00%	0.00
49. 3A1	475.70	4.37%	701,659	4.37%	1,475.00
50. 3A	2,541.35	23.36%	3,748,501	23.36%	1,475.00
51. 4A1	3,284.17	30.19%	4,844,169	30.19%	1,475.01
52. 4A	4,555.99	41.88%	6,720,100	41.88%	1,475.00
<b>53. Total</b>	<b>10,879.06</b>	<b>100.00%</b>	<b>16,046,658</b>	<b>100.00%</b>	<b>1,475.00</b>
<b>Dry</b>					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	0.00	0.00%	0	0.00%	0.00
56. 2D1	0.00	0.00%	0	0.00%	0.00
57. 2D	0.00	0.00%	0	0.00%	0.00
58. 3D1	0.00	0.00%	0	0.00%	0.00
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	0.00	0.00%	0	0.00%	0.00
61. 4D	0.00	0.00%	0	0.00%	0.00
<b>62. Total</b>	<b>0.00</b>	<b>0.00%</b>	<b>0</b>	<b>0.00%</b>	<b>0.00</b>
<b>Grass</b>					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	0.00	0.00%	0	0.00%	0.00
65. 2G1	308.18	0.07%	81,667	0.07%	265.00
66. 2G	0.00	0.00%	0	0.00%	0.00
67. 3G1	775.42	0.18%	205,488	0.18%	265.00
68. 3G	16,969.41	3.85%	4,496,913	3.85%	265.00
69. 4G1	37,539.32	8.52%	9,947,974	8.52%	265.00
70. 4G	385,169.51	87.39%	102,070,106	87.39%	265.00
<b>71. Total</b>	<b>440,761.84</b>	<b>100.00%</b>	<b>116,802,148</b>	<b>100.00%</b>	<b>265.00</b>
<b>Irrigated Total</b>					
<b>Irrigated Total</b>	<b>10,879.06</b>	<b>2.39%</b>	<b>16,046,658</b>	<b>12.08%</b>	<b>1,475.00</b>
<b>Dry Total</b>					
<b>Dry Total</b>	<b>0.00</b>	<b>0.00%</b>	<b>0</b>	<b>0.00%</b>	<b>0.00</b>
<b>Grass Total</b>					
<b>Grass Total</b>	<b>440,761.84</b>	<b>96.75%</b>	<b>116,802,148</b>	<b>87.90%</b>	<b>265.00</b>
72. Waste	3,911.00	0.86%	39,121	0.03%	10.00
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
<b>75. Market Area Total</b>	<b>455,551.90</b>	<b>100.00%</b>	<b>132,887,927</b>	<b>100.00%</b>	<b>291.71</b>

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
<b>76. Irrigated</b>	0.00	0	0.00	0	10,879.06	16,046,658	10,879.06	16,046,658
<b>77. Dry Land</b>	0.00	0	0.00	0	0.00	0	0.00	0
<b>78. Grass</b>	0.00	0	361.44	95,782	440,400.40	116,706,366	440,761.84	116,802,148
<b>79. Waste</b>	0.00	0	0.00	0	3,911.00	39,121	3,911.00	39,121
<b>80. Other</b>	0.00	0	0.00	0	0.00	0	0.00	0
<b>81. Exempt</b>	0.00	0	0.00	0	0.00	0	0.00	0
<b>82. Total</b>	<b>0.00</b>	<b>0</b>	<b>361.44</b>	<b>95,782</b>	<b>455,190.46</b>	<b>132,792,145</b>	<b>455,551.90</b>	<b>132,887,927</b>

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
<b>Irrigated</b>	10,879.06	2.39%	16,046,658	12.08%	1,475.00
<b>Dry Land</b>	0.00	0.00%	0	0.00%	0.00
<b>Grass</b>	440,761.84	96.75%	116,802,148	87.90%	265.00
<b>Waste</b>	3,911.00	0.86%	39,121	0.03%	10.00
<b>Other</b>	0.00	0.00%	0	0.00%	0.00
<b>Exempt</b>	0.00	0.00%	0	0.00%	0.00
<b>Total</b>	<b>455,551.90</b>	<b>100.00%</b>	<b>132,887,927</b>	<b>100.00%</b>	<b>291.71</b>

## 2014 County Abstract of Assessment for Real Property, Form 45 Compared with the 2013 Certificate of Taxes Levied (CTL)

03 Arthur

	2013 CTL County Total	2014 Form 45 County Total	Value Difference (2014 form 45 - 2013 CTL)	Percent Change	2014 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	4,400,315	4,523,720	123,405	2.80%	122,540	0.02%
02. Recreational	0	0	0		0	
03. Ag-Homesite Land, Ag-Res Dwelling	5,847,081	5,903,161	56,080	0.96%	51,910	0.07%
<b>04. Total Residential (sum lines 1-3)</b>	<b>10,247,396</b>	<b>10,426,881</b>	<b>179,485</b>	<b>1.75%</b>	<b>174,450</b>	<b>0.05%</b>
05. Commercial	4,600,220	4,601,308	1,088	0.02%	0	0.02%
06. Industrial	0	0	0		0	
07. Ag-Farmsite Land, Outbuildings	2,073,832	2,088,104	14,272	0.69%	4,000	0.50%
08. Minerals	0	0	0		0	
<b>09. Total Commercial (sum lines 5-8)</b>	<b>6,674,052</b>	<b>6,689,412</b>	<b>15,360</b>	<b>0.23%</b>	<b>4,000</b>	<b>0.17%</b>
<b>10. Total Non-Agland Real Property</b>	<b>16,921,448</b>	<b>17,123,508</b>	<b>202,060</b>	<b>1.19%</b>	<b>178,450</b>	<b>0.14%</b>
11. Irrigated	11,152,400	16,046,658	4,894,258	43.89%		
12. Dryland	0	0	0			
13. Grassland	107,919,999	116,802,148	8,882,149	8.23%		
14. Wasteland	39,121	39,121	0	0.00%		
15. Other Agland	7,215	0	-7,215	-100.00%		
<b>16. Total Agricultural Land</b>	<b>119,118,735</b>	<b>132,887,927</b>	<b>13,769,192</b>	<b>11.56%</b>		
<b>17. Total Value of all Real Property</b> (Locally Assessed)	<b>136,040,183</b>	<b>150,011,435</b>	<b>13,971,252</b>	<b>10.27%</b>	<b>178,450</b>	<b>10.14%</b>

2013 Plan of Assessment for Arthur County  
Assessment Years 2013, 2014, 2015  
June 15, 2013

Plan of Assessment Requirements

Pursuant to Neb Laws 2005, LB263, Section 9, on or before June 15 of each year, the assessor shall prepare a plan of assessment which describes the assessment actions planned for the next assessment year and two years thereafter. The assessment plan shall indicate classes or subclasses of real property that the county assessor plans to examine during the years contained in the plan of assessment. The plan shall describe all the assessment actions necessary to achieve the levels of value and quality of assessment practices required by law, and the resources necessary to complete those actions. On or before July 31 of each year, the assessor may amend the assessment plan, if necessary, after the budget is approved by the county board. A copy of the plan and any amendments thereto shall be mailed to the Department of Property Assessment and Taxation by October 31 each year.

Real Property Assessment Requirements:

All property in the State of Nebraska is subject to property tax unless exempt by Nebraska Constitution, Article VIII, or is permitted by the constitution and enabling legislation adopted by the legislature. The uniform standard for the assessed value of real property for tax purposes is actual, which is defined by law as “market value of real property in the ordinary course of trade.” Neb. Rev. Stat. 77-112 (Reissue 2003).

Assessment levels required for real property are as follows:

1. 100% of actual value for all classes of real property excluding agricultural and horticultural land;
2. 75% of actual value for agricultural land and horticultural land which meets the qualifications for special valuation under 77-1344 and 80% of its recapture value as defined in 77-1343 when the land is disqualified for special valuation under 77-1347.

General Description of Real Property in Arthur County

Per the 2013 County Abstract, Arthur County consists of the following real property types:

	Parcels	% of Total Parcels	% of Taxable Value Base
Residential	119	11%	4%
Commercial	37	3%	.5%
Agricultural	930	86%	95.5%

There is approximately 455,419 vacant acres in Arthur County and only about 3% of that is irrigated.

I would estimate there will be approximately 4 building permits filed for new construction and additions.

### Current Resources

- A. The 2013-2014 budget has not been prepared. I assume the assessor budget will remain about the same as last fiscal year which is approximately \$10050. I do all the administrative reports.
- B. I am required to get 60 hours of continuing education as set out in REG.71-0062A. Most of the hours are obtained at workshops and meetings. The budget allowance for the county assessor is not large enough for any IAAO Courses.
- C. We do not have current cadastral maps, however, the old ones are kept current. Dale Hanna, GIS Western Resources, Inc. has extracted parcel, section and land use boundaries. He has provided me with maps for each parcel to be part of the record soil conversions also in place. We received a grant to establish a web site. This has been accomplished but I have not had time to finish it up so we can go live with it. All sales are kept current with GIS.
- D. New property record cards for all classes of property were put into use in 2004.

### Current Assessment Procedures for Real Property

- A. Discover, List & Inventory: I am also county clerk. I handle the real estate transfer statements that are filed with the deeds. So I am immediately able to change ownership on the aerial maps and record cards. Building permits are reviewed as well as phone calls made to the buyers or sellers. I also visit with real estate agents or an abstracter about some of the sales. I am sending out sale verification forms when arm-length transactions occur.
- B. Data Collection: I sometimes inspect the property that has been sold. More often I visit with the buyer to find the condition and quality of the property they purchased.
- C. Review assessment sales ratio studies before assessment actions: I consistently work with the field liaison, Pat Albro, on the analysis of the assessment sales ratio studies. I review preliminary statistics to help me determine what the values should be.
- D. Approaches to Value: The cost approach to value is the only approach that seems feasible to use in Arthur County.

Notice of value changes were sent by the 1<sup>st</sup> of June, 2013. I publish in the local paper when homestead exemption and personal property schedules are due. I follow up with a reminder by phone.

Level of Value, Quality and Uniformity for Assessment Year 2013:

<u>Property Class</u>	<u>Median</u>	<u>COD</u>	<u>PRD</u>
Residential	N/A	N/A	N/A
Commercial	N/A	N/A	N/A
Agriculture	71%	11.55	110.24

Assessment Actions Planned for Assessment Year 2013

Residential: Sales will be reviewed. I plan on reviewing the properties that have been sold. All residential properties were reviewed by Stanard Appraisal in October, 2011. The data entry was completed and the new values were applied in 2013. I will continue to do the annual pick up work. I used the June 2011 cost tables for 2013 values.

Commercials: There are minimal commercial properties in Arthur County. I will continue to do the pick-up work with the help of a lister. We hope to implement the new cost table and depreciation tables in 2014.

Agricultural: Sales will be reviewed. The field liaison will help me gather information from surrounding counties to expand the sales base for Arthur County if necessary. Property record cards will be kept current. GIS Western Resources will help Arthur County keep the agricultural parcels updated and current as far as land splits, ownership and land use.

Assessment Actions Planned for Assessment Year 2014

Residential: The sales will be reviewed. Annual pick up work will be done by the county assessor and lister.

Commercials: Pick up work will be done by the assessor and lister. Hopefully the new cost table and depreciation tables will be in place in 2014. If not then, it will be done by abstract time in 2015.

Agricultural: Sales will be reviewed. Surrounding counties sales will be used if necessary to expand the sales base. Property record cards will be kept current. GIS Western Resources will help keep the agricultural parcels updated and current as far as land splits, ownership and land use.

Assessment Actions Planned for Assessment Year 2015

Residential: Sales will be reviewed. Pick up work will be done by the assessor and lister. Building permits will be reviewed.

Commercials: Pick up work will be done. Sales will be reviewed.

Agricultural: Sales will be reviewed. I will work with the field liaison to expand the sales files with sales from surrounding counties. GIS Western Resources will help keep the agricultural parcels updated and current.

Other functions performed by the assessor's Office

1. Record maintenance, mapping updates and ownership changes
2. Annually prepare and file the administrative reports required by law/regulation
  - a. Abstracts
  - b. Assessor Survey
  - c. Sales information to PA&T rosters and annually value update with abstract
  - d. Certification of value to political subdivisions
  - e. School District Taxable Value Report
  - f. Homestead Exemption Tax Loss Report
  - g. Certificate of Taxes Levied
  - h. Report exempt properties
  - i. Annual Plan of Assessment Report
3. Personal Property-administer annual filing of all personal property schedules.
4. Permissive Exemptions: Administer annual filings of applications for new or continued exempt use, review and make recommendations to the county board.
5. Homestead Exemptions-Administer the annual filings of applications of homesteads, notify taxpayers and assist taxpayers with the paperwork.
6. Centrally Assessed-Review valuations as certified by PA&T for public service entities, establish assessment records and tax billing for tax list.
7. Tax District and Tax Rates- Manage school district and other tax entity boundary changes as necessary for correct assessment and tax information; input/review of tax rates used for tax billing process.
8. Tax Lists-prepare and certify tax lists to county treasurer for real, personal and centrally assessed properties.
9. Tax List Corrections-prepare tax list correction documents for county board approval.
10. County Board of Equalization-attend board of equalization meetings for valuation protests; assemble and provide information.
11. Education-Attend meetings, workshops and educational classes to obtain required hours of continuing education to maintain certification.

Conclusion

There is still much work to be done. I will eventually get information out on the Arthur County Web Site so interested persons can find different information about us on the web site. Since I am also clerk and clerk of the district court, I am sometimes pushed for time to get everything done like I should.

Respectfully Submitted:

Becky Swanson  
Arthur Co. Assessor  
06/15/2012

## 2014 Assessment Survey for Arthur County

### A. Staffing and Funding Information

<b>1.</b>	<b>Deputy(ies) on staff:</b>
	0
<b>2.</b>	<b>Appraiser(s) on staff:</b>
	0
<b>3.</b>	<b>Other full-time employees:</b>
	0
<b>4.</b>	<b>Other part-time employees:</b>
	0
<b>5.</b>	<b>Number of shared employees:</b>
	1 part-time employee is shared with the Treasurer
<b>6.</b>	<b>Assessor's requested budget for current fiscal year:</b>
	\$ 8,350
<b>7.</b>	<b>Adopted budget, or granted budget if different from above:</b>
	same
<b>8.</b>	<b>Amount of the total assessor's budget set aside for appraisal work:</b>
	\$ 2,000
<b>9.</b>	<b>If appraisal/reappraisal budget is a separate levied fund, what is that amount:</b>
	Not applicable.
<b>10.</b>	<b>Part of the assessor's budget that is dedicated to the computer system:</b>
	\$ 4,500
<b>11.</b>	<b>Amount of the assessor's budget set aside for education/workshops:</b>
	\$ 1,300
<b>12.</b>	<b>Other miscellaneous funds:</b>
	\$ 550
<b>13.</b>	<b>Amount of last year's assessor's budget not used:</b>
	\$ 3,710

## B. Computer, Automation Information and GIS

1.	<b>Administrative software:</b>
	MIPS
2.	<b>CAMA software:</b>
	MIPS
3.	<b>Are cadastral maps currently being used?</b>
	Yes
4.	<b>If so, who maintains the Cadastral Maps?</b>
	Assessor
5.	<b>Does the county have GIS software?</b>
	Yes – GIS Western Resources, Inc. until the end of 2013 and then will contract with GIS Workshop for 2014.
6.	<b>Is GIS available to the public? If so, what is the web address?</b>
	Not at this time.
7.	<b>Who maintains the GIS software and maps?</b>
	GIS Western Resources, Inc. for the remainder of 2013 and then will switch to GIS Workshop.
8.	<b>Personal Property software:</b>
	MIPS

## C. Zoning Information

1.	<b>Does the county have zoning?</b>
	Yes
2.	<b>If so, is the zoning countywide?</b>
	No
3.	<b>What municipalities in the county are zoned?</b>
	None
4.	<b>When was zoning implemented?</b>
	1999, with the exception of the Village of Arthur

### D. Contracted Services

1.	<b>Appraisal Services:</b>
	Stanard Appraisal Service on an as needed basis.
2.	<b>GIS Services:</b>
	GIS Western Resources, Inc. in 2014 will go to GIS Workshop.
3.	<b>Other services:</b>
	None

### E. Appraisal /Listing Services

1.	<b>Does the county employ outside help for appraisal or listing services?</b>
	Stanard Appraisal Service on an as needed basis.
2.	<b>If so, is the appraisal or listing service performed under contract?</b>
	Not currently.
3.	<b>What appraisal certifications or qualifications does the County require?</b>
	Appraisal knowledge and experience, familiarity with CAMA system and the county itself.
4.	<b>Have the existing contracts been approved by the PTA?</b>
	Not at this time.
5.	<b>Does the appraisal or listing service providers establish assessed values for the county?</b>
	The appraiser will review all data with the assessor and may make recommendations but, final value estimates are determined by the assessor.



# 2014 Certification for Arthur County

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This is to certify that the 2014 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 Arthur County Assessor.

Dated this 7th day of April, 2014.



A handwritten signature in black ink that reads "Ruth A. Sorensen".

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Ruth A. Sorensen  
Property Tax Administrator



