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## 2014 Commission Summary for Clay County

### Residential Real Property - Current

Number of Sales	118	Median	96.10
Total Sales Price	\$9,438,760	Mean	105.15
Total Adj. Sales Price	\$9,438,760	Wgt. Mean	92.44
Total Assessed Value	\$8,725,205	Average Assessed Value of the Base	\$55,706
Avg. Adj. Sales Price	\$79,989	Avg. Assessed Value	\$73,942

### Confidence Interval - Current

95% Median C.I	93.51 to 98.24
95% Wgt. Mean C.I	88.98 to 95.90
95% Mean C.I	98.46 to 111.84
% of Value of the Class of all Real Property Value in the	10.14
% of Records Sold in the Study Period	3.55
% of Value Sold in the Study Period	4.71

### Residential Real Property - History

Year	Number of Sales	LOV	Median
2013	105	96	96.01
2012	94	98	97.60
2011	90	98	98
2010	103	98	98

## 2014 Commission Summary for Clay County

### Commercial Real Property - Current

Number of Sales	33	Median	98.74
Total Sales Price	\$8,890,738	Mean	147.81
Total Adj. Sales Price	\$8,887,738	Wgt. Mean	88.22
Total Assessed Value	\$7,841,150	Average Assessed Value of the Base	\$107,034
Avg. Adj. Sales Price	\$269,325	Avg. Assessed Value	\$237,611

### Confidence Interval - Current

95% Median C.I	95.60 to 99.33
95% Wgt. Mean C.I	49.69 to 126.76
95% Mean C.I	43.44 to 252.18
% of Value of the Class of all Real Property Value in the County	3.96
% of Records Sold in the Study Period	4.88
% of Value Sold in the Study Period	10.84

### Commercial Real Property - History

Year	Number of Sales	LOV	Median
2013	24	97	96.96
2012	6		97.51
2011	15		100
2010	19	98	98



## 2014 Opinions of the Property Tax Administrator for Clay 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>96</b>	Meets generally accepted mass appraisal practices.	No recommendation.
<b>Commercial Real Property</b>	<b>99</b>	Meets generally accepted mass appraisal practices.	No recommendation.
<b>Agricultural Land</b>	<b>75</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 Clay County**

The Clay County (Clay) assessor and staff physically reviewed the towns of Harvard, Ong, Verona Village, and Harvard Courts, a subdivision of Harvard. The physical review consisted of visiting each property with a copy of the record card, physically inspecting all property from the outside and taking pictures of each improvement. Updates of the condition were made to all improvements, measurements of additions were made and deletions noted according to the on-site review. Occupants were interviewed at the time, if possible. If the owner/occupant was not available, a questionnaire was left to update the information on the house and any additional information requested. The lot sizes and ownership were verified through deeds and surveys and identified in the GIS computer, as part of an ongoing process as towns are inspected.

The improved parcels in four townships, Sutton, Lewis, Lynn, and Inland were also physically reviewed as part of Clay's inspection cycle. These reviews consisted of the same steps used for the aforementioned towns - a visit was made to each property with the record card and pictures were taken of each improvement. Measurements of additions and deletions were also noted. The property owner was interviewed if available; otherwise, a questionnaire was left to update the information and any additional information needed.

Using MIPS County Solutions and CAMA costing programs, Clay created new lot values for all reviewed areas for the assessment year. Additionally, new pricing and costing were placed on Harvard Courts, removing all economic and functional depreciation. Clay worked extensively on creating depreciation tables in-house, using effective age.

All sales were reviewed by Clay by sending out questionnaires to the grantor and grantee. If there was no response, a follow-up call was made to gather as much information as possible about the sale. A spreadsheet analysis of all sales within the study period was completed.

All pickup work in the urban and rural areas was completed, as were onsite inspections of new sales and any remodeling or new construction.

## 2014 Residential Assessment Survey for Clay County

<b>1.</b>	<b>Valuation data collection done by:</b>																												
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<b>6.</b>	<b>Describe the methodology used to determine the residential lot values?</b>																												
	Currently on square foot-previously on front foot pricing																												

7.	<u>Valuation Grouping</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>
	1	2012	2011	2008
	2	2012	2011	2012
	3	2012	2011	2011
	4	2012	2011	2009
	5	2012	2011	2008
	6	2012	2011	2010
	7	2012	2011	2010
	8	2012	2011	2012
	9	2012	2011	2012
	10	2012	2011	2010
	11	2012	2011	2011
	12	2012	2011	2009
	13	2012	2011	2013

Valuation groupings are created by looking for similar characteristics, for example, proximity, size, and amenities. The groupings are then reviewed annually to ensure that those similarities remain.

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

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## **County Overview**

Clay County (Clay) was founded in 1855 and named for Henry Clay, the third youngest US Senator in history, who played a crucial role in both the abolition of slavery and the creation of the mint julep. Clay is located in the south central portion of the State of Nebraska (State). The counties of Fillmore, Nuckolls, Adams, and Hamilton abut Clay, which has a total area of 573 miles and 6,411 residents, per the Census Bureau's Quick Facts, of which 79% are homeowners. Since the State began monitoring county population growth, Clay has experienced a 2% decline between 2010's population of 6,542 and the present. Per the US Census, there are 2,995 housing units in Clay. Towns include Clay Center, Deweese, Edgar, Fairfield, Glenvil, Harvard, Inland, Ong, Saronville, Sutton, and Trumbull, with Sutton being the most populous at 1,502. Notable people with connections to Clay include the synthetic biology pioneer Jay Keasling and Paul Revere of Paul Revere and the Raiders fame.

In total, there are 3,011 residential parcels in Clay.

## **Description of Analysis**

The Department of Revenue Property Assessment Division (State) verifies the instruments used to analyze the residential data of every county every year. The two main areas where this occurs are a review of the county's valuation groups and an AVU review.

A review of Clay's statistical analysis revealed 118 residential sales in the 14 valuation groupings, an 11% increase in qualified sales from the prior year. This sample is large enough to be evaluated for measurement purposes. The stratification by valuation groupings reveals 5 groups with sufficient numbers of sales to perform measurement on and all are within range.

The State conducts two review processes annually. The first is a three year cyclical review in which thirty-one counties are gauged on their specific assessment practices per annum. This review verifies normal measurement trends in an effort to uncover any incongruities. Based on the findings of this review, a course of action is adopted. The last cyclical review of Clay's actions occurred in 2013 and it was determined at that time that measurement trends were on point and that the assessment actions adhered to professionally accepted mass appraisal standards.

## **Sales Qualification**

The second review process is one of the sales verification and qualification procedure in an effort to ensure bias does not exist in judgments made. All sales are arms-length transactions unless determined otherwise. The county assessor is responsible for the qualification of the sales. To qualify sales, the county verifies the sale by authenticating the data relating to a given transaction

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

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with the buyer, seller, or authorized agent. Data may include the sale price, date of sale, terms of sale, terms of financing, and other motivating factors.

The last review by the State occurred in 2013. This review inspects the non-qualified sales roster to ensure that the grounds for disqualifying sales were supported and documented. This review also involves an on-site dialogue with the assessor and a consideration of verification documentation. The review of Clay revealed that no apparent bias existed in the qualification determination, and that all arm's length sales were made available for the measurement of real property.

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

Clay has had a five year self-imposed cycle of inspection and review in place since the late 1990's and, in addition, has retained a parcel count of each area listed in their inspection cycle for the same length of time. The inspection and review consists of a reappraisal which necessitates a physical inspection of all properties; both exterior and interior reviews are conducted as permitted. For the current assessment year, seven specific residential areas were inspected and reviewed, amounting to 573 residential properties. Based on both Clay's commitment to adhering to all statutorily imposed inspection requirements and a review of all additional relevant information, the quality of assessment of the residential class has been determined to be in compliance with accepted general mass appraisal standards.

### **Level of Value**

Based on a review of all available information, the Level of Value for residential property within Clay is 96% of market value.



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

Clay County (Clay), in continuing with their annual inspection and review cycle, physically inspected the commercial properties located in the townships of Sutton, Lewis, Lynn, and Inland. The review consisted of visiting each property with a copy of the record card, physically inspecting all property from the outside, and taking pictures of all improvements. Any new additions were measured and any recorded improvements no longer existing were notated and removed from the parcel record. If the owner was available at the time of the inspection, they were interviewed. If they were not available, a follow-up phone call or letter occurred.

All parcel lots were measured, deeds verified for accuracy, and identified in GIS. New lot values were placed on the townships reviewed.

All sales were reviewed by Clay by sending out questionnaires to the grantor and grantee. If there was no response, a follow-up call was made to gather as much information as possible about the sale. This information was shared with the contract appraiser and a physical review was made to further process the sale information, if needed. A spreadsheet analysis of all sales with the study period was completed.

Assessment of all new commercial construction in Clay was performed by the contract appraiser. Pickup work was done by both the assessor and the contract appraiser, with all work being reviewed by the contract appraiser.

## 2014 Commercial Assessment Survey for Clay County

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	Yes																														

**6. Describe the methodology used to determine the commercial lot values.**

Currently on square foot price, previously was front foot

<u>Valuation Grouping</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>
1	2008	2011	2008
2	2011	2011	2011
3	2011	2011	2011
4	2009	2011	2009
5	2008	2011	2008
6	2010	2011	2010
7	2010	2011	2010
8	2012	2011	2012
9	2012	2011	2012
10	2010	2011	2010
11	2011	2011	2011
12	2013	2011	2013
13	2009	2011	2009
14	2013	2011	2013

Valuation groupings are created by looking for similar characteristics, for example, proximity, size, and amenities. The groupings are then reviewed annually to ensure that those similarities remain.

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

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### **County Overview**

The majority of the commercial business in Clay County (Clay) convenes in and around Sutton, the largest city in Clay, followed by Harvard, possibly due to their proximity to Highway 6. The smaller community markets, while containing commercial properties of their own, are also guided by the proximity to the larger towns that serve as the area commercial hubs.

62.5% of the residents living in Clay also work in Clay. 1,136 people are employed in Clay County (U.S. Census Bureau, Local Employment Dynamics) and, per the Nebraska Department of Labor, there is an expected 11.10% job growth decrease in years 2010-2020. Among the top employers in Clay are US Meat Animal Research Center, Roman L Hruska Research Center, Harvard Rest Haven, Sutton Community Home, Sutton Public School, Harvard Public School, and Rose Brook Care Center (Nebraska Department of Labor). Clay contains 6 grocery stores, 4 full-service restaurants, and 3 gas stations (city-data.com). Several commercial buildings in Clay are listed on the National Register of Historic Places, among them the Clay County Courthouse and the Isaac Newton Clark House.

In total, there are 184 nonfarm establishments located in Clay, per the 2007 Survey of Business Owners, and 528 commercial parcels.

### **Description of Analysis**

The Department of Revenue Property Assessment Division (State) verifies the instruments used to analyze the commercial data of every county every year. The two main areas where this occurs are a review of the county's valuation groups and an AVU review.

A review of Clay's statistical analysis revealed 33 commercial sales represented in 11 of their valuation groupings, a 27% increase in qualified sales from the prior year. While no valuation grouping by itself is a large enough sample to measure, the overall number of sales provides a good base to examine for trends and outliers. 14 Occupancy Codes were represented in the current assessment year's sales, including, but not limited to, banks, post offices, service repair garages, hog barns, and restaurants. Occupancy Code 406 (storage warehouses) contains 11 sales which, considering Clay's commercial parcel count is a large enough sample to measure. The initial analysis of a grouped together data set in a county will occasionally uncover a number appearing as an outlier; upon further review, however, that number reveals itself to be a perfectly acceptable measurement level. One of the parcels sold in occupancy code 406 has an unusually high Coefficient of Dispersion (COD) and Price Related Differential (PRD) measurement. During the course of dialogue between Clay's assessor office and the State, it was disclosed that this particular sale was a piece of a plant that had been assessed as one, but sold individually. This affected the measurement analysis, but doesn't discount the sale as a good sale.

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

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The State conducts two review processes annually. The first is a three year cyclical review in which thirty-one counties are gauged on their specific assessment practices per annum. This review verifies normal measurement trends in an effort to uncover any incongruities. Based on the findings of this review, a course of action is adopted. The last cyclical review of Clay's actions occurred in 2013 and it was determined at that time that measurement trends were on point and that the assessment actions adhered to professionally accepted mass appraisal standards.

### **Sales Qualification**

The second review process is one of the sales verification and qualification procedure in an effort to ensure bias does not exist in judgments made. All sales are arms-length transactions unless determined otherwise. The county assessor is responsible for the qualification of the sales. To qualify sales, the county verifies the sale by authenticating the data relating to a given transaction with the buyer, seller, or authorized agent. Data may include the sale price, date of sale, terms of sale, terms of financing, and other motivating factors.

The last review by the State occurred in 2013. This review inspects the non-qualified sales roster to ensure that the grounds for disqualifying sales were supported and documented. This review also involves an on-site dialogue with the assessor and a consideration of verification documentation. The review of Clay revealed that no apparent bias existed in the qualification determination, and that all arm's length sales were made available for the measurement of real property.

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

Clay has had a five year self-imposed cycle of inspection and review in place since the late 1990's and, in addition, has retained a parcel count of each area listed in their inspection cycle for the same length of time. The inspection and review consists of a reappraisal which necessitates a physical inspection of all properties; both exterior and interior reviews are conducted as permitted. For the current assessment year, five specific commercial areas were inspected and reviewed, amounting to 68 commercial parcels. Based on both Clay's commitment to adhering to all statutorily imposed inspection requirements and a review of all additional relevant information, the quality of assessment of the commercial class has been determined to be in compliance with accepted general mass appraisal standards.

### **Level of Value**

Based on a review of all available information, the Level of Value for commercial property within Clay is 99% of market value.



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

For the current assessment year, Clay County (Clay) reviewed the land use of four townships: Sutton, Lewis, Lynn, and Inland, using 2012 imagery, in preparation to verify changes with land owners and conduct visual inspections.. Visual inspections included a physical visit to each property with a record card copy, inspecting all property, and taking pictures.

The assessor analyzed the market area for Clay, looking for discernable geographic or general soil association differences, which would warrant additional market areas to be created. The determination was that there were no such differences.

Both Upper Big Blue and Little Blue NRDs provided the assessor with copies of all well permits. Upper Big Blue NRD also provided the irrigated acre changes as reported by the land owner or renter. All parcels in Clay that received new well permits also received letters requiring their FSA certification and maps to update the irrigated acres. All other FSA certifications and maps brought to the assessor's office were updated for the current assessment year.

Clay reviewed all sales by sending a questionnaire to both buyer and seller. If no response was received, a follow-up call was made to gather as much sale information as possible. A spreadsheet analysis of all usable sales within the study period was completed, analyzing Clay's market area. Agricultural sales occurring within the study period were plotted for a visual aid, made available for public viewing in the front office.

Finally, all agricultural land in Clay was updated with the values, as set.

## 2014 Agricultural Assessment Survey for Clay County

<b>1.</b>	<b>Valuation data collection done by:</b>				
	Assessor, Staff, Appraiser				
<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;">1</td> <td>With no discernable differences in selling price or soil associations identified, this county has one market area consisting of moderately well drained silt loam soils on uplands.</td> </tr> </tbody> </table>	<u>Market Area</u>	<u>Description of unique characteristics</u>	1	With no discernable differences in selling price or soil associations identified, this county has one market area consisting of moderately well drained silt loam soils on uplands.
<u>Market Area</u>	<u>Description of unique characteristics</u>				
1	With no discernable differences in selling price or soil associations identified, this county has one market area consisting of moderately well drained silt loam soils on uplands.				
<b>3.</b>	<b>Describe the process used to determine and monitor market areas.</b>				
	Annually, sales are plotted, NRD restrictions are reviewed, and sales are reviewed				
<b>4.</b>	<b>Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.</b>				
	Sales verification, reviewing sales, and checking real estate listings. Currently there are no identified areas				
<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>				
	No, differences have been determined based on the proximity to amenities, size and physical inspection. This county starts with the acre size of a rural home site, then reviews for location and use.				
<b>6.</b>	<b>Describe the process used to identify and monitor the influence of non-agricultural characteristics.</b>				
	Annually, recreation and wetlands land is reviewed. No urban influences have been determined at this time				
<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>				
	WRP land is treated the same as other land, specifically, average grassland values				

## Clay County 2014 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Clay	1	6,300	6,300	5,500	5,300	4,490	N/A	4,200	4,200	5,856
Adams	4000	5,590	5,490	5,025	4,590	3,995	3,970	3,770	3,530	5,179
Fillmore	1	5,900	5,800	5,700	5,600	5,300	N/A	4,900	4,750	5,675
Hall	1	5,737	5,741	5,053	5,032	3,576	3,572	3,387	3,388	5,122
Hamilton	1	6,800	6,800	6,400	6,000	5,800	5,600	5,300	5,300	6,567
Nuckolls	1	5,600	5,600	4,560	3,950	3,860	3,860	3,860	3,860	5,098
Thayer	1	5,950	5,950	5,700	5,275	4,900	4,702	4,650	4,650	5,571
Webster	1	4,075	4,075	4,075	3,975	3,955	3,955	3,930	3,930	4,005
York	2	6,450	6,350	6,200	6,000	5,700	N/A	5,000	5,000	6,195

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Clay	1	3,575	3,405	3,000	2,690	2,530	N/A	2,575	2,550	3,146
Adams	4000	2,780	2,780	2,350	2,135	2,135	2,135	1,945	1,945	2,547
Fillmore	1	3,555	3,515	3,415	3,365	3,214	N/A	2,922	2,855	3,405
Hall	1	2,865	2,863	2,531	2,522	1,910	1,878	1,684	1,685	2,463
Hamilton	1	4,000	4,000	3,500	3,200	3,100	3,000	3,000	3,000	3,681
Nuckolls	1	2,660	2,660	2,171	2,173	2,025	2,025	2,025	2,025	2,442
Thayer	1	3,900	3,900	3,550	3,450	3,190	3,000	3,000	2,950	3,581
Webster	1	2,105	2,105	1,915	1,800	1,800	1,800	1,745	1,745	1,947
York	2	4,800	4,500	4,200	4,000	3,500	N/A	3,000	3,000	4,176

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Clay	1	1,350	1,350	1,285	1,285	1,215	N/A	1,150	1,115	1,189
Adams	4000	1,100	1,100	1,100	1,025	880	880	880	880	949
Fillmore	1	1,260	1,240	1,180	1,120	1,107	N/A	1,000	1,000	1,087
Hall	1	2,178	2,175	1,710	1,715	1,254	1,254	1,246	1,254	1,400
Hamilton	1	1,700	1,700	1,500	1,500	1,400	1,400	1,300	1,300	1,395
Nuckolls	1	1,090	1,109	945	1,114	1,125	368	1,123	1,054	1,074
Thayer	1	1,409	1,625	1,371	1,342	1,416	1,283	1,379	1,268	1,364
Webster	1	880	880	880	880	880	880	880	880	880
York	2	1,774	1,702	1,505	1,503	1,400	N/A	1,300	1,300	1,391

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

# 2014 Agricultural Correlation Section for Clay County

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## County Overview

Clay County (Clay) is a county with a 72% irrigated land majority composition that lies in the South Central portion of the State of Nebraska (Nebraska). It falls within both the Little Blue and Upper Big Blue Natural Resources Districts (NRD), which together saw 8 water applications and 109 new wells in Clay for the current assessment year, bringing their total well count to 3,821 (DNR Monthly Apps). Per the most recent United States Department of Agriculture (USDA) Census of Agriculture, there are 454 farms in Clay, totaling 365,099 acres. When weighed against the rest of Nebraska, Clay ranks first in sheep and lamb production, sixth in hogs and pigs, and eighteenth in bee colonies, respectively. Row crop production remains the predominant agricultural use in Clay.

## Description of Analysis

For 2014, the county assessor analyzed Clay as a whole and concluded that the county did not have enough geographic or general soil association differences to warrant more than one market area.

A review of Clay's statistical analysis revealed 101 qualified agricultural sales, after ensuring that the acceptable thresholds for adequacy, time, and majority land use were met. A 2014 assessment level was estimated by Clay and then measured against their sale prices. The results of this analysis conveyed that Clay fell not only into the acceptable overall median range at 74.65%, but each 80% majority land use (MLU) with sufficiently large enough samples was acceptable as well.

## Sales Qualification

A review of the sales verification and qualification procedure is performed in every county in an effort to ensure bias does not exist in judgments made. All sales are arms-length transactions unless determined otherwise. The county assessor is responsible for the qualification of the sales. To qualify sales, the county verifies the sale by authenticating the data relating to a given transaction with the buyer, seller, or authorized agent. Data may include the sale price, date of sale, terms of sale, terms of financing, and other motivating factors.

The last review by the State occurred in 2013. This review inspects the non-qualified sales roster to ensure that the grounds for disqualifying sales were supported and documented. This review also involves an on-site dialogue with the assessor and a consideration of verification documentation. The review of Clay revealed that no apparent bias existed in the qualification determination, and that all arm's length sales were made available for the measurement of real property.

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

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

After first ensuring that Clay measured at an appropriate level for their market area, the county's resulting values were then compared with the average assessed values of the comparative counties to confirm equalization. In comparing the average assessed values by LCG of Clay to adjacent counties, the evidence supported that the values were generally equalized, with no extreme outliers noted.

Clay has had a five year self-imposed cycle of inspection and review in place since the late 1990's and, in addition, has maintained a parcel count of each area listed in their inspection cycle for the same length of time. This allows for a timely viewing and physical inspection, if necessary, of all agricultural parcels in the county. For the current assessment year, parcels in specific geographic areas were inspected and reviewed, amounting to 105 agricultural properties. Based on both Clay's commitment to adhering to all statutorily imposed inspection requirements and a review of all additional relevant information, the quality of assessment of the agricultural class has been determined to be in compliance with accepted general mass appraisal standards.

### **Level of Value**

Based on analysis of all available information, the level of value of agricultural land in Clay is 75%.



**18 Clay**  
**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 : 118  
Total Sales Price : 9,438,760  
Total Adj. Sales Price : 9,438,760  
Total Assessed Value : 8,725,205  
Avg. Adj. Sales Price : 79,989  
Avg. Assessed Value : 73,942

MEDIAN : 96  
WGT. MEAN : 92  
MEAN : 105  
COD : 21.13  
PRD : 113.75

COV : 35.27  
STD : 37.09  
Avg. Abs. Dev : 20.31  
MAX Sales Ratio : 285.90  
MIN Sales Ratio : 62.13

95% Median C.I. : 93.51 to 98.24  
95% Wgt. Mean C.I. : 88.98 to 95.90  
95% Mean C.I. : 98.46 to 111.84

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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-11 To 31-DEC-11	14	97.38	99.50	91.79	13.19	108.40	65.18	153.32	86.02 to 112.02	84,141	77,236
01-JAN-12 To 31-MAR-12	12	98.56	97.63	94.59	13.15	103.21	64.06	133.50	82.13 to 111.65	79,403	75,108
01-APR-12 To 30-JUN-12	12	96.36	118.99	96.24	30.84	123.64	73.57	263.88	92.58 to 116.58	98,042	94,354
01-JUL-12 To 30-SEP-12	15	93.60	92.51	87.46	07.52	105.77	67.37	117.95	87.67 to 98.12	82,927	72,529
01-OCT-12 To 31-DEC-12	17	98.96	112.75	89.78	29.88	125.58	62.13	216.75	82.31 to 153.38	69,235	62,158
01-JAN-13 To 31-MAR-13	12	94.84	111.74	93.13	25.09	119.98	78.85	285.90	87.44 to 112.40	86,833	80,872
01-APR-13 To 30-JUN-13	22	97.40	107.74	96.02	23.60	112.21	63.75	246.40	86.52 to 117.62	74,595	71,630
01-JUL-13 To 30-SEP-13	14	93.88	99.97	89.49	21.08	111.71	71.03	183.75	74.00 to 124.54	73,389	65,673
<u>Study Yrs</u>											
01-OCT-11 To 30-SEP-12	53	95.86	101.51	92.34	15.98	109.93	64.06	263.88	92.55 to 98.24	85,872	79,298
01-OCT-12 To 30-SEP-13	65	96.34	108.11	92.53	25.30	116.84	62.13	285.90	92.61 to 105.06	75,193	69,576
<u>Calendar Yrs</u>											
01-JAN-12 To 31-DEC-12	56	96.10	105.43	91.82	21.12	114.82	62.13	263.88	92.58 to 98.87	81,254	74,610
<u>ALL</u>	118	96.10	105.15	92.44	21.13	113.75	62.13	285.90	93.51 to 98.24	79,989	73,942

**VALUATION GROUPING**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	14	99.09	114.59	99.60	21.54	115.05	83.66	216.75	91.26 to 120.04	69,379	69,103
02	1	63.75	63.75	63.75	00.00	100.00	63.75	63.75	N/A	30,000	19,125
03	14	94.11	100.90	90.18	18.04	111.89	71.28	153.32	82.31 to 117.95	55,675	50,208
04	13	98.81	117.92	99.74	23.18	118.23	91.94	215.90	94.71 to 140.75	49,046	48,920
05	4	96.53	96.43	96.60	02.57	99.82	93.51	99.14	N/A	65,500	63,276
06	7	98.24	132.69	112.77	35.77	117.66	96.86	263.88	96.86 to 263.88	74,929	84,494
07	5	93.60	98.25	97.12	20.12	101.16	64.06	133.50	N/A	8,100	7,867
10	1	94.60	94.60	94.60	00.00	100.00	94.60	94.60	N/A	20,000	18,920
11	2	79.34	79.34	82.23	09.82	96.49	71.55	87.13	N/A	94,750	77,918
12	36	92.36	100.36	86.41	22.30	116.14	65.18	285.90	83.85 to 100.00	97,485	84,235
13	5	97.35	125.27	106.83	38.47	117.26	82.13	246.40	N/A	75,288	80,429
14	16	94.56	93.49	90.87	10.87	102.88	62.13	131.77	83.37 to 98.96	131,125	119,158
<u>ALL</u>	118	96.10	105.15	92.44	21.13	113.75	62.13	285.90	93.51 to 98.24	79,989	73,942

**18 Clay  
RESIDENTIAL**

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 COD : 21.13  
 PRD : 113.75

COV : 35.27  
 STD : 37.09  
 Avg. Abs. Dev : 20.31  
 MAX Sales Ratio : 285.90  
 MIN Sales Ratio : 62.13

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 95% Wgt. Mean C.I. : 88.98 to 95.90  
 95% Mean C.I. : 98.46 to 111.84

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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
01	118	96.10	105.15	92.44	21.13	113.75	62.13	285.90	93.51 to 98.24	79,989	73,942
06											
07											
<u>ALL</u>	118	96.10	105.15	92.44	21.13	113.75	62.13	285.90	93.51 to 98.24	79,989	73,942

**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	183.59	183.59	183.59	00.00	100.00	183.59	183.59	N/A	4,600	8,445
Less Than 15,000	14	137.13	149.35	147.20	35.03	101.46	64.06	285.90	93.60 to 215.90	8,519	12,540
Less Than 30,000	29	117.62	135.80	129.85	33.09	104.58	64.06	285.90	94.71 to 153.38	15,556	20,198
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	117	95.86	104.48	92.40	20.59	113.07	62.13	285.90	93.51 to 98.19	80,634	74,502
Greater Than 14,999	104	94.94	99.20	91.74	15.81	108.13	62.13	263.88	92.58 to 97.45	89,610	82,208
Greater Than 29,999	89	94.61	95.16	90.56	12.96	105.08	62.13	263.88	91.33 to 97.33	100,985	91,454
<u>Incremental Ranges</u>											
0 TO 4,999	1	183.59	183.59	183.59	00.00	100.00	183.59	183.59	N/A	4,600	8,445
5,000 TO 14,999	13	133.50	146.72	145.74	35.87	100.67	64.06	285.90	93.60 to 215.90	8,821	12,855
15,000 TO 29,999	15	113.64	123.16	123.61	24.43	99.64	82.13	246.40	92.06 to 153.32	22,123	27,346
30,000 TO 59,999	21	99.56	107.63	104.79	18.08	102.71	63.75	263.88	94.65 to 111.65	44,117	46,231
60,000 TO 99,999	31	95.86	97.38	97.21	09.18	100.17	79.33	131.77	91.33 to 98.67	81,435	79,160
100,000 TO 149,999	19	92.61	90.88	90.59	07.85	100.32	65.18	105.06	86.39 to 97.45	118,484	107,332
150,000 TO 249,999	18	81.40	81.31	81.43	11.55	99.85	62.13	98.87	73.57 to 92.17	182,528	148,630
250,000 TO 499,999											
500,000 TO 999,999											
1,000,000 +											
<u>ALL</u>	118	96.10	105.15	92.44	21.13	113.75	62.13	285.90	93.51 to 98.24	79,989	73,942

**18 Clay**  
**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 : 33  
Total Sales Price : 8,890,738  
Total Adj. Sales Price : 8,887,738  
Total Assessed Value : 7,841,150  
Avg. Adj. Sales Price : 269,325  
Avg. Assessed Value : 237,611

MEDIAN : 99  
WGT. MEAN : 88  
MEAN : 148  
COD : 65.01  
PRD : 167.55

COV : 206.95  
STD : 305.89  
Avg. Abs. Dev : 64.19  
MAX Sales Ratio : 1848.25  
MIN Sales Ratio : 48.38

95% Median C.I. : 95.60 to 99.33  
95% Wgt. Mean C.I. : 49.69 to 126.76  
95% Mean C.I. : 43.44 to 252.18

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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	2	101.09	101.09	103.06	03.11	98.09	97.95	104.22	N/A	27,000	27,825
01-JAN-11 To 31-MAR-11	4	97.21	97.32	96.80	02.34	100.54	94.50	100.34	N/A	57,704	55,855
01-APR-11 To 30-JUN-11	1	93.40	93.40	93.40	00.00	100.00	93.40	93.40	N/A	5,000	4,670
01-JUL-11 To 30-SEP-11											
01-OCT-11 To 31-DEC-11	6	99.31	390.08	86.82	306.75	449.30	58.15	1848.25	58.15 to 1848.25	1,051,667	913,086
01-JAN-12 To 31-MAR-12	3	95.33	80.70	72.56	15.81	111.22	50.78	95.98	N/A	78,234	56,765
01-APR-12 To 30-JUN-12	4	98.25	97.91	97.78	00.98	100.13	96.19	98.96	N/A	206,536	201,948
01-JUL-12 To 30-SEP-12	1	98.74	98.74	98.74	00.00	100.00	98.74	98.74	N/A	128,057	126,445
01-OCT-12 To 31-DEC-12	6	100.80	108.18	110.22	13.75	98.15	83.60	149.60	83.60 to 149.60	33,920	37,386
01-JAN-13 To 31-MAR-13	1	78.27	78.27	78.27	00.00	100.00	78.27	78.27	N/A	150,000	117,400
01-APR-13 To 30-JUN-13	4	73.04	73.24	65.03	21.10	112.62	48.38	98.50	N/A	79,625	51,780
01-JUL-13 To 30-SEP-13	1	99.66	99.66	99.66	00.00	100.00	99.66	99.66	N/A	427,000	425,530
<u>Study Yrs</u>											
01-OCT-10 To 30-SEP-11	7	97.95	97.83	97.90	02.90	99.93	93.40	104.22	93.40 to 104.22	41,402	40,534
01-OCT-11 To 30-SEP-12	14	98.76	219.50	87.79	136.49	250.03	50.78	1848.25	95.33 to 99.33	535,636	470,218
01-OCT-12 To 30-SEP-13	12	98.94	93.33	88.66	17.72	105.27	48.38	149.60	78.27 to 101.60	91,585	81,197
<u>Calendar Yrs</u>											
01-JAN-11 To 31-DEC-11	11	98.92	256.65	87.18	169.40	294.39	58.15	1848.25	93.40 to 136.54	595,074	518,782
01-JAN-12 To 31-DEC-12	14	98.76	98.68	95.43	10.48	103.41	50.78	149.60	95.33 to 101.60	99,459	94,918
<u>ALL</u>	33	98.74	147.81	88.22	65.01	167.55	48.38	1848.25	95.60 to 99.33	269,325	237,611

**VALUATION GROUPING**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	3	78.79	81.79	78.30	13.53	104.46	67.29	99.28	N/A	66,000	51,678
02	1	99.66	99.66	99.66	00.00	100.00	99.66	99.66	N/A	427,000	425,530
03	3	95.60	95.06	95.65	00.97	99.38	93.40	96.19	N/A	53,167	50,855
04	3	99.38	94.33	99.24	05.50	95.05	83.60	100.00	N/A	39,507	39,208
05	2	97.24	97.24	97.91	01.30	99.32	95.98	98.50	N/A	8,501	8,323
06	1	97.95	97.95	97.95	00.00	100.00	97.95	97.95	N/A	10,000	9,795
08	5	78.27	84.95	86.32	37.86	98.41	48.38	149.60	N/A	230,529	198,986
09	5	100.34	448.42	86.58	364.32	517.93	58.15	1848.25	N/A	1,237,174	1,071,106
12	7	99.33	102.36	100.37	03.49	101.98	98.74	114.91	98.74 to 114.91	60,651	60,874
13	2	94.92	94.92	95.16	00.44	99.75	94.50	95.33	N/A	69,073	65,730
14	1	98.96	98.96	98.96	00.00	100.00	98.96	98.96	N/A	56,500	55,915
<u>ALL</u>	33	98.74	147.81	88.22	65.01	167.55	48.38	1848.25	95.60 to 99.33	269,325	237,611

**18 Clay**  
**COMMERCIAL**

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95% Median C.I. : 95.60 to 99.33  
95% Wgt. Mean C.I. : 49.69 to 126.76  
95% Mean C.I. : 43.44 to 252.18

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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	27	98.78	161.27	88.44	73.01	182.35	58.15	1848.25	95.60 to 99.66	284,592	251,693
04	6	88.00	87.26	86.85	31.95	100.47	48.38	149.60	48.38 to 149.60	200,626	174,240
<u>ALL</u>	33	98.74	147.81	88.22	65.01	167.55	48.38	1848.25	95.60 to 99.33	269,325	237,611

**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	95.98	95.98	95.98	00.00	100.00	95.98	95.98	N/A	4,001	3,840
Less Than 15,000	6	96.97	94.80	96.36	03.93	98.38	83.60	99.38	83.60 to 99.38	8,167	7,869
Less Than 30,000	11	98.50	97.87	99.38	04.37	98.48	83.60	114.91	93.40 to 100.34	15,791	15,694
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	32	98.76	149.43	88.22	66.94	169.38	48.38	1848.25	95.33 to 99.38	277,617	244,916
Greater Than 14,999	27	98.82	159.59	88.18	78.45	180.98	48.38	1848.25	95.33 to 100.00	327,361	288,664
Greater Than 29,999	22	98.78	172.78	88.00	95.28	196.34	48.38	1848.25	78.79 to 100.00	396,092	348,569
<u>Incremental Ranges</u>											
0 TO 4,999	1	95.98	95.98	95.98	00.00	100.00	95.98	95.98	N/A	4,001	3,840
5,000 TO 14,999	5	97.95	94.57	96.39	04.27	98.11	83.60	99.38	N/A	9,000	8,675
15,000 TO 29,999	5	99.28	101.56	100.57	04.42	100.98	94.50	114.91	N/A	24,941	25,084
30,000 TO 59,999	7	101.60	356.81	346.58	254.23	102.95	96.19	1848.25	96.19 to 1848.25	41,587	144,134
60,000 TO 99,999	2	83.11	83.11	84.72	19.04	98.10	67.29	98.92	N/A	59,000	49,983
100,000 TO 149,999	8	95.47	83.37	82.55	15.76	100.99	48.38	100.00	48.38 to 100.00	118,785	98,053
150,000 TO 249,999	1	78.27	78.27	78.27	00.00	100.00	78.27	78.27	N/A	150,000	117,400
250,000 TO 499,999	1	99.66	99.66	99.66	00.00	100.00	99.66	99.66	N/A	427,000	425,530
500,000 TO 999,999	1	97.72	97.72	97.72	00.00	100.00	97.72	97.72	N/A	712,645	696,400
1,000,000 +	2	97.35	97.35	74.79	40.27	130.16	58.15	136.54	N/A	3,032,500	2,267,930
<u>ALL</u>	33	98.74	147.81	88.22	65.01	167.55	48.38	1848.25	95.60 to 99.33	269,325	237,611

**18 Clay**  
**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 : 33  
Total Sales Price : 8,890,738  
Total Adj. Sales Price : 8,887,738  
Total Assessed Value : 7,841,150  
Avg. Adj. Sales Price : 269,325  
Avg. Assessed Value : 237,611

MEDIAN : 99  
WGT. MEAN : 88  
MEAN : 148  
COD : 65.01  
PRD : 167.55

COV : 206.95  
STD : 305.89  
Avg. Abs. Dev : 64.19  
MAX Sales Ratio : 1848.25  
MIN Sales Ratio : 48.38

95% Median C.I. : 95.60 to 99.33  
95% Wgt. Mean C.I. : 49.69 to 126.76  
95% Mean C.I. : 43.44 to 252.18

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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
304	1	100.00	100.00	100.00	00.00	100.00	100.00	100.00	N/A	101,520	101,520
328	1	98.96	98.96	98.96	00.00	100.00	98.96	98.96	N/A	56,500	55,915
340	1	98.50	98.50	98.50	00.00	100.00	98.50	98.50	N/A	13,000	12,805
344	2	99.47	99.47	99.63	00.19	99.84	99.28	99.66	N/A	226,000	225,175
346	2	89.06	89.06	88.84	11.53	100.25	78.79	99.33	N/A	117,500	104,393
350	1	67.29	67.29	67.29	00.00	100.00	67.29	67.29	N/A	53,000	35,665
353	4	100.19	103.51	100.58	04.74	102.91	98.74	114.91	N/A	50,139	50,433
396	1	136.54	136.54	136.54	00.00	100.00	136.54	136.54	N/A	1,287,000	1,757,325
406	11	95.33	250.28	73.93	183.99	338.54	50.78	1848.25	58.15 to 149.60	481,087	355,660
48	1	104.22	104.22	104.22	00.00	100.00	104.22	104.22	N/A	44,000	45,855
494	1	97.72	97.72	97.72	00.00	100.00	97.72	97.72	N/A	712,645	696,400
528	3	96.19	81.16	69.36	17.52	117.01	48.38	98.92	N/A	76,500	53,060
582	1	94.50	94.50	94.50	00.00	100.00	94.50	94.50	N/A	27,445	25,935
98	3	97.95	97.46	96.63	01.09	100.86	95.60	98.82	N/A	61,204	59,140
<u>ALL</u>	<u>33</u>	98.74	147.81	88.22	65.01	167.55	48.38	1848.25	95.60 to 99.33	269,325	237,611

**18 Clay**  
**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 : 101  
Total Sales Price : 95,119,847  
Total Adj. Sales Price : 94,539,247  
Total Assessed Value : 70,497,437  
Avg. Adj. Sales Price : 936,032  
Avg. Assessed Value : 697,994

MEDIAN : 75  
WGT. MEAN : 75  
MEAN : 88  
COD : 38.93  
PRD : 117.74

COV : 41.61  
STD : 36.53  
Avg. Abs. Dev : 29.06  
MAX Sales Ratio : 215.35  
MIN Sales Ratio : 45.08

95% Median C.I. : 64.57 to 89.05  
95% Wgt. Mean C.I. : 68.28 to 80.86  
95% Mean C.I. : 80.68 to 94.92

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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>Qtrts</u>												
01-OCT-10 To 31-DEC-10	20	123.12	126.42	120.94	12.18	104.53	97.78	168.63	113.29 to 140.08	606,951	734,039	
01-JAN-11 To 31-MAR-11	8	114.82	115.90	110.55	20.24	104.84	78.67	158.22	78.67 to 158.22	495,678	547,976	
01-APR-11 To 30-JUN-11	2	130.33	130.33	115.01	22.13	113.32	101.49	159.17	N/A	341,480	392,723	
01-JUL-11 To 30-SEP-11	1	116.87	116.87	116.87	00.00	100.00	116.87	116.87	N/A	400,000	467,460	
01-OCT-11 To 31-DEC-11	9	89.05	113.32	97.21	42.47	116.57	71.90	215.35	72.17 to 174.51	731,227	710,813	
01-JAN-12 To 31-MAR-12	12	73.75	73.84	62.53	20.33	118.09	49.26	110.75	54.64 to 91.61	1,295,952	810,356	
01-APR-12 To 30-JUN-12	8	73.66	70.72	68.15	09.60	103.77	59.05	80.81	59.05 to 80.81	988,540	673,738	
01-JUL-12 To 30-SEP-12	7	58.12	65.77	58.72	19.79	112.01	51.48	96.83	51.48 to 96.83	1,116,147	655,411	
01-OCT-12 To 31-DEC-12	20	55.84	61.07	61.69	17.60	98.99	46.07	116.01	51.56 to 60.49	1,339,843	826,579	
01-JAN-13 To 31-MAR-13	6	52.53	52.94	53.17	09.84	99.57	45.08	63.25	45.08 to 63.25	827,072	439,733	
01-APR-13 To 30-JUN-13	4	63.32	77.49	63.40	31.63	122.22	52.85	130.45	N/A	602,050	381,694	
01-JUL-13 To 30-SEP-13	4	63.54	63.44	63.48	01.51	99.94	62.11	64.57	N/A	1,332,636	845,960	
<u>Study Yrs</u>												
01-OCT-10 To 30-SEP-11	31	122.65	123.65	118.21	14.44	104.60	78.67	168.63	112.67 to 126.70	554,433	655,403	
01-OCT-11 To 30-SEP-12	36	73.66	81.45	68.95	27.19	118.13	49.26	215.35	62.00 to 80.81	1,051,495	724,982	
01-OCT-12 To 30-SEP-13	34	57.40	61.85	60.97	18.00	101.44	45.08	130.45	52.85 to 62.07	1,161,707	708,253	
<u>Calendar Yrs</u>												
01-JAN-11 To 31-DEC-11	20	105.41	116.23	103.48	29.94	112.32	71.90	215.35	81.15 to 147.50	581,471	601,701	
01-JAN-12 To 31-DEC-12	47	60.49	66.67	62.40	21.33	106.84	46.07	116.01	56.93 to 72.85	1,235,524	770,928	
<u>ALL</u>	101	74.65	87.80	74.57	38.93	117.74	45.08	215.35	64.57 to 89.05	936,032	697,994	

<b>AREA (MARKET)</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
1	101	74.65	87.80	74.57	38.93	117.74	45.08	215.35	64.57 to 89.05	936,032	697,994	
<u>ALL</u>	101	74.65	87.80	74.57	38.93	117.74	45.08	215.35	64.57 to 89.05	936,032	697,994	

**18 Clay**  
**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

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 Avg. Adj. Sales Price : 936,032  
 Avg. Assessed Value : 697,994

MEDIAN : 75  
 WGT. MEAN : 75  
 MEAN : 88  
 COD : 38.93  
 PRD : 117.74

COV : 41.61  
 STD : 36.53  
 Avg. Abs. Dev : 29.06  
 MAX Sales Ratio : 215.35  
 MIN Sales Ratio : 45.08

95% Median C.I. : 64.57 to 89.05  
 95% Wgt. Mean C.I. : 68.28 to 80.86  
 95% Mean C.I. : 80.68 to 94.92

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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
<b>_____Irrigated_____</b>											
County	41	72.17	84.44	74.15	36.54	113.88	46.07	174.51	61.94 to 99.81	936,765	694,568
1	41	72.17	84.44	74.15	36.54	113.88	46.07	174.51	61.94 to 99.81	936,765	694,568
<b>_____Dry_____</b>											
County	6	72.85	84.70	76.34	24.06	110.95	62.07	159.17	62.07 to 159.17	339,000	258,785
1	6	72.85	84.70	76.34	24.06	110.95	62.07	159.17	62.07 to 159.17	339,000	258,785
<b>_____Grass_____</b>											
County	1	46.64	46.64	46.64	00.00	100.00	46.64	46.64	N/A	396,550	184,945
1	1	46.64	46.64	46.64	00.00	100.00	46.64	46.64	N/A	396,550	184,945
<b>_____ALL_____</b>	<b>101</b>	<b>74.65</b>	<b>87.80</b>	<b>74.57</b>	<b>38.93</b>	<b>117.74</b>	<b>45.08</b>	<b>215.35</b>	<b>64.57 to 89.05</b>	<b>936,032</b>	<b>697,994</b>

**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
<b>_____Irrigated_____</b>											
County	83	75.36	87.57	74.01	39.73	118.32	45.08	215.35	62.00 to 95.82	1,031,942	763,759
1	83	75.36	87.57	74.01	39.73	118.32	45.08	215.35	62.00 to 95.82	1,031,942	763,759
<b>_____Dry_____</b>											
County	9	74.65	101.36	96.06	42.99	105.52	62.07	159.17	66.59 to 149.94	323,884	311,121
1	9	74.65	101.36	96.06	42.99	105.52	62.07	159.17	66.59 to 149.94	323,884	311,121
<b>_____Grass_____</b>											
County	1	46.64	46.64	46.64	00.00	100.00	46.64	46.64	N/A	396,550	184,945
1	1	46.64	46.64	46.64	00.00	100.00	46.64	46.64	N/A	396,550	184,945
<b>_____ALL_____</b>	<b>101</b>	<b>74.65</b>	<b>87.80</b>	<b>74.57</b>	<b>38.93</b>	<b>117.74</b>	<b>45.08</b>	<b>215.35</b>	<b>64.57 to 89.05</b>	<b>936,032</b>	<b>697,994</b>



<b>Total Real Property</b> Sum Lines 17, 25, & 30	<b>Records : 7,170</b>	<b>Value : 1,826,961,700</b>	<b>Growth 8,935,910</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>	502	3,272,570	0	0	105	296,700	607	3,569,270	
<b>02. Res Improve Land</b>	2,207	7,810,045	0	0	450	9,055,750	2,657	16,865,795	
<b>03. Res Improvements</b>	2,233	112,892,690	0	0	485	51,913,820	2,718	164,806,510	
<b>04. Res Total</b>	2,735	123,975,305	0	0	590	61,266,270	3,325	185,241,575	2,294,315
<b>% of Res Total</b>	82.26	66.93	0.00	0.00	17.74	33.07	46.37	10.14	25.68
<b>05. Com UnImp Land</b>	120	284,445	0	0	15	1,076,895	135	1,361,340	
<b>06. Com Improve Land</b>	363	1,243,540	0	0	59	3,464,775	422	4,708,315	
<b>07. Com Improvements</b>	380	39,678,260	0	0	70	11,811,935	450	51,490,195	
<b>08. Com Total</b>	500	41,206,245	0	0	85	16,353,605	585	57,559,850	1,318,000
<b>% of Com Total</b>	85.47	71.59	0.00	0.00	14.53	28.41	8.16	3.15	14.75
<b>09. Ind UnImp Land</b>	0	0	0	0	15	191,715	15	191,715	
<b>10. Ind Improve Land</b>	0	0	0	0	76	723,990	76	723,990	
<b>11. Ind Improvements</b>	0	0	0	0	76	13,879,260	76	13,879,260	
<b>12. Ind Total</b>	0	0	0	0	91	14,794,965	91	14,794,965	379,925
<b>% of Ind Total</b>	0.00	0.00	0.00	0.00	100.00	100.00	1.27	0.81	4.25
<b>13. Rec UnImp Land</b>	0	0	0	0	2	73,360	2	73,360	
<b>14. Rec Improve Land</b>	0	0	0	0	1	18,360	1	18,360	
<b>15. Rec Improvements</b>	0	0	0	0	0	0	0	0	
<b>16. Rec Total</b>	0	0	0	0	2	91,720	2	91,720	0
<b>% of Rec Total</b>	0.00	0.00	0.00	0.00	100.00	100.00	0.03	0.01	0.00
<b>Res &amp; Rec Total</b>	2,735	123,975,305	0	0	592	61,357,990	3,327	185,333,295	2,294,315
<b>% of Res &amp; Rec Total</b>	82.21	66.89	0.00	0.00	17.79	33.11	46.40	10.14	25.68
<b>Com &amp; Ind Total</b>	500	41,206,245	0	0	176	31,148,570	676	72,354,815	1,697,925
<b>% of Com &amp; Ind Total</b>	73.96	56.95	0.00	0.00	26.04	43.05	9.43	3.96	19.00
<b>17. Taxable Total</b>	3,235	165,181,550	0	0	768	92,506,560	4,003	257,688,110	3,992,240
<b>% of Taxable Total</b>	80.81	64.10	0.00	0.00	19.19	35.90	55.83	14.10	44.68

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	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	299	0	131	430

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	1	907,005	0	0	2,477	1,179,571,280	2,478	1,180,478,285
28. Ag-Improved Land	0	0	0	0	989	326,229,265	989	326,229,265
29. Ag Improvements	2	75,420	0	0	687	62,490,620	689	62,566,040
30. Ag Total							3,167	1,569,273,590

Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	0	0.00	0	
32. HomeSite Improv Land	0	0.00	0	0	0.00	0	
33. HomeSite Improvements	0	0.00	0	0	0.00	0	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	0	0.00	0	
36. FarmSite Improv Land	0	0.00	0	0	0.00	0	
37. FarmSite Improvements	2	0.00	75,420	0	0.00	0	
38. FarmSite Total							
39. Road & Ditches	1	9.75	0	0	0.00	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	15	16.00	208,000	15	16.00	208,000	
32. HomeSite Improv Land	289	305.00	3,964,935	289	305.00	3,964,935	
33. HomeSite Improvements	296	0.00	26,827,020	296	0.00	26,827,020	201,130
34. HomeSite Total				<b>311</b>	<b>321.00</b>	<b>30,999,955</b>	
35. FarmSite UnImp Land	20	23.94	47,880	20	23.94	47,880	
36. FarmSite Improv Land	574	1,500.84	3,001,685	574	1,500.84	3,001,685	
37. FarmSite Improvements	680	0.00	35,663,600	682	0.00	35,739,020	4,742,540
38. FarmSite Total				<b>702</b>	<b>1,524.78</b>	<b>38,788,585</b>	
39. Road & Ditches	3,273	8,235.49	0	3,274	8,245.24	0	
40. Other- Non Ag Use	33	388.58	698,110	33	388.58	698,110	
41. Total Section VI				<b>1,013</b>	<b>10,479.60</b>	<b>70,486,650</b>	<b>4,943,670</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	25	1,476.78	4,502,545	25	1,476.78	4,502,545

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	59,011.37	26.58%	371,771,760	28.60%	6,300.00
46. 1A	97,842.97	44.07%	616,411,465	47.41%	6,300.01
47. 2A1	22,458.58	10.12%	123,522,175	9.50%	5,500.00
48. 2A	2,255.42	1.02%	11,953,730	0.92%	5,300.00
49. 3A1	22,530.96	10.15%	101,164,255	7.78%	4,490.01
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	11,411.68	5.14%	47,929,085	3.69%	4,200.00
52. 4A	6,498.85	2.93%	27,295,170	2.10%	4,200.00
<b>53. Total</b>	<b>222,009.83</b>	<b>100.00%</b>	<b>1,300,047,640</b>	<b>100.00%</b>	<b>5,855.81</b>
<b>Dry</b>					
54. 1D1	10,070.25	18.67%	36,001,270	21.21%	3,575.01
55. 1D	22,013.32	40.81%	74,955,545	44.16%	3,405.01
56. 2D1	6,404.82	11.87%	19,214,455	11.32%	3,000.00
57. 2D	1,435.30	2.66%	3,861,015	2.27%	2,690.04
58. 3D1	7,925.81	14.69%	20,052,395	11.81%	2,530.01
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	4,060.24	7.53%	10,455,200	6.16%	2,575.02
61. 4D	2,034.34	3.77%	5,187,730	3.06%	2,550.08
<b>62. Total</b>	<b>53,944.08</b>	<b>100.00%</b>	<b>169,727,610</b>	<b>100.00%</b>	<b>3,146.36</b>
<b>Grass</b>					
63. 1G1	1,007.02	4.39%	1,359,560	4.98%	1,350.08
64. 1G	2,782.90	12.13%	3,757,235	13.77%	1,350.11
65. 2G1	1,944.52	8.48%	2,498,750	9.16%	1,285.02
66. 2G	1,157.24	5.04%	1,487,050	5.45%	1,285.00
67. 3G1	1,726.00	7.52%	2,097,080	7.69%	1,214.99
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	3,127.39	13.63%	3,596,660	13.18%	1,150.05
70. 4G	11,197.49	48.81%	12,485,245	45.76%	1,115.00
<b>71. Total</b>	<b>22,942.56</b>	<b>100.00%</b>	<b>27,281,580</b>	<b>100.00%</b>	<b>1,189.13</b>
<hr/>					
<b>Irrigated Total</b>	<b>222,009.83</b>	<b>73.91%</b>	<b>1,300,047,640</b>	<b>86.74%</b>	<b>5,855.81</b>
<b>Dry Total</b>	<b>53,944.08</b>	<b>17.96%</b>	<b>169,727,610</b>	<b>11.32%</b>	<b>3,146.36</b>
<b>Grass Total</b>	<b>22,942.56</b>	<b>7.64%</b>	<b>27,281,580</b>	<b>1.82%</b>	<b>1,189.13</b>
72. Waste	0.00	0.00%	0	0.00%	0.00
73. Other	1,465.08	0.49%	1,730,110	0.12%	1,180.90
74. Exempt	1.04	0.00%	0	0.00%	0.00
<b>75. Market Area Total</b>	<b>300,361.55</b>	<b>100.00%</b>	<b>1,498,786,940</b>	<b>100.00%</b>	<b>4,989.94</b>

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
<b>76. Irrigated</b>	106.65	615,280	0.00	0	221,903.18	1,299,432,360	222,009.83	1,300,047,640
<b>77. Dry Land</b>	87.03	291,725	0.00	0	53,857.05	169,435,885	53,944.08	169,727,610
<b>78. Grass</b>	0.00	0	0.00	0	22,942.56	27,281,580	22,942.56	27,281,580
<b>79. Waste</b>	0.00	0	0.00	0	0.00	0	0.00	0
<b>80. Other</b>	0.00	0	0.00	0	1,465.08	1,730,110	1,465.08	1,730,110
<b>81. Exempt</b>	0.00	0	0.00	0	1.04	0	1.04	0
<b>82. Total</b>	<b>193.68</b>	<b>907,005</b>	<b>0.00</b>	<b>0</b>	<b>300,167.87</b>	<b>1,497,879,935</b>	<b>300,361.55</b>	<b>1,498,786,940</b>

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
<b>Irrigated</b>	222,009.83	73.91%	1,300,047,640	86.74%	5,855.81
<b>Dry Land</b>	53,944.08	17.96%	169,727,610	11.32%	3,146.36
<b>Grass</b>	22,942.56	7.64%	27,281,580	1.82%	1,189.13
<b>Waste</b>	0.00	0.00%	0	0.00%	0.00
<b>Other</b>	1,465.08	0.49%	1,730,110	0.12%	1,180.90
<b>Exempt</b>	1.04	0.00%	0	0.00%	0.00
<b>Total</b>	<b>300,361.55</b>	<b>100.00%</b>	<b>1,498,786,940</b>	<b>100.00%</b>	<b>4,989.94</b>

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

18 Clay

	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	178,306,645	185,241,575	6,934,930	3.89%	2,294,315	2.60%
02. Recreational	91,720	91,720	0	0.00%	0	0.00%
03. Ag-Homesite Land, Ag-Res Dwelling	28,517,750	30,999,955	2,482,205	8.70%	201,130	8.00%
<b>04. Total Residential (sum lines 1-3)</b>	<b>206,916,115</b>	<b>216,333,250</b>	<b>9,417,135</b>	<b>4.55%</b>	<b>2,495,445</b>	<b>3.35%</b>
05. Commercial	56,637,255	57,559,850	922,595	1.63%	1,318,000	-0.70%
06. Industrial	14,415,040	14,794,965	379,925	2.64%	379,925	0.00%
07. Ag-Farmsite Land, Outbuildings	32,491,415	38,788,585	6,297,170	19.38%	4,742,540	4.78%
08. Minerals	0	0	0		0	
<b>09. Total Commercial (sum lines 5-8)</b>	<b>103,543,710</b>	<b>111,143,400</b>	<b>7,599,690</b>	<b>7.34%</b>	<b>6,440,465</b>	<b>1.12%</b>
<b>10. Total Non-Agland Real Property</b>	<b>310,459,825</b>	<b>328,174,760</b>	<b>17,714,935</b>	<b>5.71%</b>	<b>8,935,910</b>	<b>2.83%</b>
11. Irrigated	841,041,835	1,300,047,640	459,005,805	54.58%		
12. Dryland	135,645,580	169,727,610	34,082,030	25.13%		
13. Grassland	20,777,275	27,281,580	6,504,305	31.30%		
14. Wasteland	0	0	0			
15. Other Agland	2,032,160	1,730,110	-302,050	-14.86%		
<b>16. Total Agricultural Land</b>	<b>999,496,850</b>	<b>1,498,786,940</b>	<b>499,290,090</b>	<b>49.95%</b>		
<b>17. Total Value of all Real Property</b> (Locally Assessed)	<b>1,309,956,675</b>	<b>1,826,961,700</b>	<b>517,005,025</b>	<b>39.47%</b>	<b>8,935,910</b>	<b>38.79%</b>

**CLAY COUNTY**  
**3-YEAR PLAN OF ASSESSMENT**  
**AS FOLLOWS FOR THE TAX YEAR:**

**For Tax Year 2015 (reviewed in 2014)**

**Residential**-the following residential properties will be up for review in our rotation of residential properties:

Edgar-494 parcels  
Saronville Village-84 parcels  
Eldorado Village-51 parcels

**Rural residential and Agricultural land**—the following townships will be up for review in our rotation of rural properties:

School Creek-320 parcels      Eldorado-254 parcels  
Harvard-310 parcels  
Leicester-257 parcels

**Commercial**-Stanard Appraisal will be contracted to review properties in the above. The assessor and staff will do the pickup work for the commercial whenever possible. All commercial properties will be on new costing and Stanard Appraisal will be consulted with new assessments.

**For Tax Year 2016 (reviewed in 2015)**

**Residential- Rural residential, Agricultural and Commercial/Industrial**-the following will be up for review in our rotation schedule:

Deweese-101 parcels  
NAD Inland-43 parcels  
NAD Lynn-4 parcels  
NAD Area B-1-56 parcels  
NAD Area B-2-28 parcels

Stanard Appraisal will be contracted to do reviews of all the above except Deweese (only commercial properties in Deweese). All properties will be on new costing and Stanard Appraisal will be consulted with new assessments.

**For Tax Year 2017 (reviewed in 2016)**

**Residential**-the following residential properties will be up for review in our rotation of residential properties:

Sutton-1030 parcels

**Residential-Rural Residential and Agricultural and Commercial**-The following properties will be up for review:

No rural properties will be up for review in our cycle.

**Commercial**-Stanard Appraisal will be contracted to do review commercial properties in Sutton. All commercial properties will be on new costing and Stanard Appraisal will be consulted with new assessments.

Sutton Commercials

**Note:**

We will be having new obliques taken of the rural properties in the fall of 2014. These will be reviewed starting as soon as they are given to us and as time permits.

## 2014 Assessment Survey for Clay County

### A. Staffing and Funding Information

<b>1.</b>	<b>Deputy(ies) on staff:</b>
	1
<b>2.</b>	<b>Appraiser(s) on staff:</b>
	0
<b>3.</b>	<b>Other full-time employees:</b>
	2
<b>4.</b>	<b>Other part-time employees:</b>
	1 part-time employee is hired during the summer months of June-August to accelerate the office and field work related to the cyclical inspection process
<b>5.</b>	<b>Number of shared employees:</b>
	0
<b>6.</b>	<b>Assessor's requested budget for current fiscal year:</b>
	\$238,068
<b>7.</b>	
<b>8.</b>	<b>Amount of the total assessor's budget set aside for appraisal work:</b>
	\$45,710
<b>9.</b>	<b>If appraisal/reappraisal budget is a separate levied fund, what is that amount:</b>
	N/A
<b>10.</b>	<b>Part of the assessor's budget that is dedicated to the computer system:</b>
	\$35,230
<b>11.</b>	<b>Amount of the assessor's budget set aside for education/workshops:</b>
	\$1400 (does not include the items that go along with workshops, such as lodging)
<b>12.</b>	<b>Other miscellaneous funds:</b>
	0
<b>13.</b>	<b>Amount of last year's assessor's budget not used:</b>
	0

## B. Computer, Automation Information and GIS

1.	<b>Administrative software:</b>
	County Solutions
2.	<b>CAMA software:</b>
	CAMA 2011
3.	<b>Are cadastral maps currently being used?</b>
	Yes
4.	<b>If so, who maintains the Cadastral Maps?</b>
	Assessor and staff
5.	<b>Does the county have GIS software?</b>
	Yes
6.	<b>Is GIS available to the public? If so, what is the web address?</b>
	www.clay.assessor.gisworkshop.com or use the county website/assessor page
7.	<b>Who maintains the GIS software and maps?</b>
	Deputy Assessor
8.	<b>Personal Property software:</b>
	County Solutions/Bottom Line Resources

## C. Zoning Information

1.	<b>Does the county have zoning?</b>
	Yes
2.	<b>If so, is the zoning countywide?</b>
	Yes
3.	<b>What municipalities in the county are zoned?</b>
	All of the towns except Ong. Sutton has their own zoning that is separate from the countywide zoning
4.	<b>When was zoning implemented?</b>
	1975 with updated rules and permit requirements in 2004

### D. Contracted Services

1.	<b>Appraisal Services:</b>
	Stanard Appraisal for commercial and some township reviews
2.	<b>GIS Services:</b>
	GIS Workshop
3.	<b>Other services:</b>
	County Solutions/Bottom Line Resources

### E. Appraisal /Listing Services

1.	<b>Does the county employ outside help for appraisal or listing services?</b>
	Yes
2.	<b>If so, is the appraisal or listing service performed under contract?</b>
	Yes
3.	<b>What appraisal certifications or qualifications does the County require?</b>
	Current and up to date commercial appraisal license
4.	<b>Have the existing contracts been approved by the PTA?</b>
	No; they've been approved only by the County Board and Attorney
5.	<b>Does the appraisal or listing service providers establish assessed values for the county?</b>
	Yes, but only for commercial



# 2014 Certification for Clay 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 Clay County Assessor.

Dated this 7th day of April, 2014.



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

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Ruth A. Sorensen  
Property Tax Administrator



