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2014 Commission Summary for Fillmore County

Residential Real Property - Current

Number of Sales	126	Median	99.25
Total Sales Price	\$10,198,669	Mean	103.75
Total Adj. Sales Price	\$10,198,669	Wgt. Mean	98.50
Total Assessed Value	\$10,046,140	Average Assessed Value of the Base	\$59,441
Avg. Adj. Sales Price	\$80,942	Avg. Assessed Value	\$79,731

Confidence Interval - Current

95% Median C.I	98.56 to 99.94
95% Wgt. Mean C.I	96.72 to 100.29
95% Mean C.I	98.45 to 109.05
% of Value of the Class of all Real Property Value in the	7.81
% of Records Sold in the Study Period	4.94
% of Value Sold in the Study Period	6.63

Residential Real Property - History

Year	Number of Sales	LOV	Median
2013	113	98	98.07
2012	130	98	98.15
2011	156	99	99
2010	164	99	99

2014 Commission Summary for Fillmore County

Commercial Real Property - Current

Number of Sales	29	Median	99.13
Total Sales Price	\$2,174,000	Mean	99.98
Total Adj. Sales Price	\$2,174,000	Wgt. Mean	97.26
Total Assessed Value	\$2,114,535	Average Assessed Value of the Base	\$123,556
Avg. Adj. Sales Price	\$74,966	Avg. Assessed Value	\$72,915

Confidence Interval - Current

95% Median C.I	98.05 to 101.04
95% Wgt. Mean C.I	92.34 to 102.19
95% Mean C.I	95.69 to 104.27
% of Value of the Class of all Real Property Value in the County	3.49
% of Records Sold in the Study Period	5.29
% of Value Sold in the Study Period	3.12

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2013	29		92.79
2012	22		98.05
2011	19		100
2010	23	99	99

2014 Opinions of the Property Tax Administrator for Fillmore County

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

Class	Level of Value	Quality of Assessment	Non-binding recommendation
Residential Real Property	99	Meets generally accepted mass appraisal practices.	No recommendation.
Commercial Real Property	99	Meets generally accepted mass appraisal practices.	No recommendation.
Agricultural Land	71	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.



Ruth A. Sorensen
Property Tax Administrator

2014 Residential Assessment Actions for Fillmore County

For 2014, Fillmore County has followed their 3 Year Plan which includes the following actions:

For 2014, Fillmore County completed all residential pickup work.

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

For 2014, Fillmore County inspected all residential parcels located in Geneva. Included in this inspection process was; the review of all parcels to record the current condition of all buildings and the addition of new buildings as well as the removal of non-usable buildings. New photos were taken; sketches and measurements were verified for the buildings and residences that were inspected. The inspection process was conducted off-site, unless something was perceived to have changed. Any updates to measurements or condition observations were documented.

2014 Residential Assessment Survey for Fillmore County

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2.	List the valuation groupings recognized by the County and describe the unique characteristics of each:																				
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	The cost and sales comparison approaches; both are rooted in the analysis of the local market.																																											
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	The county uses the vendor provided depreciation tables in conjunction with the quality and condition observations made during the inspection and review process. Then, the local market is analyzed to develop a locational depreciation factor for each valuation group.																																											
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	Yes; each valuation group is reviewed separately and the locational factors are developed independently for each valuation group.																																											
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	<p>----Depreciation is developed when a class of property is reviewed and new cost tables are implemented. The depreciation tables are all related to and similar to the cost table dates. They are typically prepared in the same year or may be one year newer than the cost tables.</p> <p>----The rural residential, residences on agricultural parcels and agricultural buildings costs are 2010; Geneva and the remaining small towns are all costed using 2012 cost tables.</p> <p>----Land values were established in the past for all residential property. During each inspection and review cycle, land values are analyzed, and affirmed or updated as the inspection process is done. The land values are related to and similar to the dates of the cost tables.</p>																																											

2014 Residential Correlation Section for Fillmore County

County Overview

Fillmore County is an agriculturally based county with an array of eight villages and small towns. Seven of them range in population from 29 to 591 and exist primarily to support agriculture. Geneva, with a population of 2,217, is the largest town and county seat. It hosts additional nonagricultural employers and has a more robust and diversified business climate. According to the 2010 Census data cited in the Departments CTL based municipality charts; the county population is 5,890, with 4,264 or 72.39% living within the villages and towns and 1,626 or 27.61% living outside of the municipal areas. During the past few years there have been no significant economic events that have impacted the value of residential property. Some locations have shown some positive residential growth but most have remained stable.

Description of Analysis:

Fillmore County has divided their residential analysis and valuation work into 9 valuation groups. These groups are centered on individual towns and rural residential parcels. The characteristics of each Valuation Group are described in in the Residential Survey. The county believes that each grouping is unique with differing combinations of population, schools, commercial activity, healthcare services and employment outside the agricultural sector.

For 2014, the median ratio for the 126 qualified residential sales is 99% and is within the acceptable range; the COD at 9.63 is within the acceptable range and the PRD at 105.33 is above the acceptable range. It is often useful to evaluate the quality of assessment of a slightly trimmed sample of the 115 sales with prices above \$15,000. This statistic represents over 91% of the qualified sales and the mean of that sample decreases 4.25 percentage points, the COD improves and the PRD moves well within the acceptable range. The 11 sales below \$15,000 are excluded in this exercise to demonstrate that the county's predominant residential parcels are properly valued and only the volatile low dollar parcels are responsible for the appearance of regressive assessment. All of the valuation groups with an adequate sample of sales fall within the acceptable range for the calculated median.

Sales Qualification

During the past year, the Department reviewed the documentation of three years of the county's sale verification process posted in the comments in the sales file. The county has posted comments when required on nearly all of the sales reviewed. In most cases, the comments were complete enough to conclude why the sale was not used or adjusted for the ratio study. There was no reason to conclude that the county had selectively excluded sales to influence the measurement process. The county verified that 51% of all of the sales in the sales file were

2014 Residential Correlation Section for Fillmore County

qualified for the measurement process. The Department concludes that the measurement was done with all available qualified sales.

Equalization and Quality of Assessment

The Department is confident that the current R&O Statistics are meaningful to measure the entire class partly because the assessment practices are good, partly because the sample is adequate and partly because the prepared statistics reasonably represent the class. The values are equalized throughout the residential class and there are no subclasses of the residential class identified for individual adjustments.

Level of Value

The apparent level of value for the residential class is 99%, the quality of the assessment, based on the statistical indicators and the assessment actions is acceptable and there are no recommendations for the adjustment of the class or for any subclasses.

2014 Commercial Assessment Actions for Fillmore County

For 2014, Fillmore County has followed their 3 Year Plan which includes the following actions:

For 2014, Fillmore County reports that they will complete all commercial pickup work.

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

The county has conducted an inspection, review and update of all commercial parcels in Fillmore County. This process included an off-site (drive-by) inspection and review using and updating the existing records. If changes to the parcel were noticed, on-site and possibly interior inspections were done. The inspection included reviewing the quality and condition of all structures. The listing details, sketches, measurements were all verified or updated and new photos were taken. All parcels were recosted using 2012 cost manuals, depreciations were updated and lot values were either updated or affirmed.

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3a.	Describe the process used to determine the value of unique commercial properties.																				

	When the county values unique commercial property they use the cost approach on all parcels; they do additional sales research beyond Fillmore County; and they study the methodologies, approaches to values and values of similar parcels in other counties. All of this is done to address uniformity as well as develop the best estimate of market value that they can.																																								
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	----The county inspected, reviewed and revalued all of the commercial property during 2013 for use in 2014. the costs were all from 2012, the depreciation was prepared during 2013, and the lots were revalued in Geneva and affirmed in the small towns in 2013. Only the rural commercial land was not changed during 2013.																																								

2014 Commercial Correlation Section for Fillmore County

County Overview

Fillmore County is an agriculturally based county with an array of eight villages and small towns. Most of the commercial properties in the county either directly service or support agriculture or the people involved in agriculture. Geneva, the county seat, is the predominant location for much of the commercial and industrial property. 40% of the commercial valuation and 53% of the industrial valuation is reported in Geneva. The remaining commercial parcels are in the smaller towns or scattered throughout the rural areas, including a large ethanol plant near Exeter. In all, the commercial values are stable to increasing in Geneva but stable in other parts of the county. During the past few years there have been no significant economic events that have impacted the value of commercial property.

Description of Analysis

Fillmore County has divided their commercial analysis and valuation work into 9 valuation groups. These groups are centered on individual towns and rural commercial parcels. The characteristics of each valuation group are described in in the Commercial Survey. The county believes that each grouping is unique with differing combinations of population, schools, commercial activity, healthcare services and employment outside the agricultural sector.

The key statistics that are prepared and considered for measurement are as follows: there are 29 qualified sales; the median ratio is 99%; the COD is 5.54; and the PRD is 102.80. Of the 29 qualified sales, 18 are in Geneva and 11 in the 5 other valuation grouping; none had more than 4 sales. When the 9 different occupancy codes are reviewed, there are 8 sales in code 406 (storage warehouse); 5 sales in code 344 (office building); 4 sales in code 353 (retail store); 3 sales in code 350 (restaurant); 3 sales in code 352 (multi-family); and the remaining 4 codes have no more than 2 sales each. It is notable that the 2014 Assessment Actions report indicates that all of the commercial parcels throughout the county were inspected reviewed and updated during 2013 for use in 2014. This accounts for the extraordinarily good COD and PRD.

The Department is concerned that the small sample size and the diverse use and markets for commercial property makes the class a poor candidate for any subclass adjustment and in many cases is unlikely to be sufficiently representative to adjust the class as a whole. Due to the recent revaluation of all of the county's commercial property, the Department will rely on the assessment actions of the county to judge the equalization and quality of assessment for this class. There is nothing available to dispute that the median ratio of 99% is not the best indicator of the level of value. At the conclusion of a reappraisal, the county should have taken all of the variables into consideration that the assessment statistics cannot.

2014 Commercial Correlation Section for Fillmore County

Sales Qualification

The Department's review of the county's sale verification process was done and concluded that there was no reason to believe that the county had selectively excluded sales to influence the measurement process and that all available qualified sales were used in the measurement process.

Equalization and Quality of Assessment

The Department analyzes each county every third year to systematically review assessment practices. With the information available it was confirmed that the assessment practices are reliable and applied consistently. It is believed the commercial properties are being treated in a uniform and proportionate manner.

Level of Value

Based on analysis of all available information, the LOV is 99%. The quality of the assessment, based on the assessment actions is acceptable and there are no recommendations for the adjustment of the class or for any subclasses.

2014 Agricultural Assessment Actions for Fillmore County

For 2014, Fillmore County has followed their 3 Year Plan which includes the following actions:

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

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

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

For 2014, the county did not do any planned inspection and review for any agricultural parcels.

2014 Agricultural Assessment Survey for Fillmore County

1.	Valuation data collection done by:						
	Assessor and Staff						
2.	List each market area, and describe the location and the specific characteristics that make each unique.						
	<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>Area #1 differs mainly from Area 2 in that there is ground water available throughout the area and the crops raised and the purchases of land reflect it.</td> </tr> <tr> <td style="text-align: center;">2</td> <td>Area #2 is unique because it mostly exists in a location where little or no ground water is available for irrigation. Since there is little potential for future irrigation, the general farming practices vary accordingly. There is usually only dry crop or grass land options available to the land owner, and the price of land reflects that. On the edges of the area, there is some irrigation but it is usually spotty or has limited capacity wells.</td> </tr> </tbody> </table>	<u>Market Area</u>	<u>Description of unique characteristics</u>	1	Area #1 differs mainly from Area 2 in that there is ground water available throughout the area and the crops raised and the purchases of land reflect it.	2	Area #2 is unique because it mostly exists in a location where little or no ground water is available for irrigation. Since there is little potential for future irrigation, the general farming practices vary accordingly. There is usually only dry crop or grass land options available to the land owner, and the price of land reflects that. On the edges of the area, there is some irrigation but it is usually spotty or has limited capacity wells.
<u>Market Area</u>	<u>Description of unique characteristics</u>						
1	Area #1 differs mainly from Area 2 in that there is ground water available throughout the area and the crops raised and the purchases of land reflect it.						
2	Area #2 is unique because it mostly exists in a location where little or no ground water is available for irrigation. Since there is little potential for future irrigation, the general farming practices vary accordingly. There is usually only dry crop or grass land options available to the land owner, and the price of land reflects that. On the edges of the area, there is some irrigation but it is usually spotty or has limited capacity wells.						
3.	Describe the process used to determine and monitor market areas.						
	The county verifies sales, monitors wells registrations, and has current information from the NRD. Since the ability to irrigate is reflected in the value of the land, it is the predominant characteristic in the development of the market areas.						
4.	Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.						
	This would be determined by the predominant present use of the parcel. There are presently no parcels classified as recreational.						
5.	Do farm home sites carry the same value as rural residential home sites? If not, what are the market differences?						
	Yes; The first acre for the home site at \$10,000, and the next 2 acres at \$3,000 are valued the same. This is the same throughout the county. Zoning requires rural residential parcels to be at least 3 acres. Additional acres may vary since agricultural use may be a factor on predominantly agricultural parcels.						
6.	Describe the process used to identify and monitor the influence of non-agricultural characteristics.						
	The county actively verifies all agricultural sales with the buyer or seller. Those verifications, the trend in values, and the ongoing observation of the present use of the parcels are all important to detect non-agricultural characteristics in the market.						
7.	Have special valuation applications been filed in the county? If a value difference is recognized describe the process used to develop the uninfluenced value.						
	No						
8.	If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.						
	There are now two WRP easement filed in in Fillmore County. For 2014, the county plans to value the remaining interest as grass, using the classified LCG values converted to 100%. The easement allows the owner of the residual rights to pasture or harvest hay on the land.						

Fillmore County 2014 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Fillmore	1	5,900	5,800	5,700	5,600	5,300	N/A	4,900	4,750	5,675
Clay	1	6,300	6,300	5,500	5,300	4,490	N/A	4,200	4,200	5,856
Hamilton	1	6,800	6,800	6,400	6,000	5,800	5,600	5,300	5,300	6,567
Jefferson	1	5,625	7,041	4,424	5,464	5,044	N/A	4,345	3,170	6,007
Nuckolls	1	5,600	5,600	4,560	3,950	3,860	3,860	3,860	3,860	5,098
Saline	3	6,091	6,095	5,989	5,894	5,346	4,500	4,423	4,300	5,827
Seward	1	6,150	6,050	5,900	5,800	5,500	N/A	4,500	3,991	5,731
Thayer	1	5,950	5,950	5,700	5,275	4,900	4,702	4,650	4,650	5,571
York	2	6,450	6,350	6,200	6,000	5,700	N/A	5,000	5,000	6,195
Fillmore	2	5,900	5,800	5,700	5,600	5,300	5,100	4,900	4,750	5,687
Clay	1	6,300	6,300	5,500	5,300	4,490	N/A	4,200	4,200	5,856
Saline	1	3,950	3,914	3,099	3,099	3,074	3,075	2,925	2,925	3,476

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Fillmore	1	3,555	3,515	3,415	3,365	3,214	N/A	2,922	2,855	3,405
Clay	1	3,575	3,405	3,000	2,690	2,530	N/A	2,575	2,550	3,146
Hamilton	1	4,000	4,000	3,500	3,200	3,100	3,000	3,000	3,000	3,681
Jefferson	1	3,800	4,959	2,990	3,692	3,155	N/A	2,935	1,650	3,954
Nuckolls	1	2,660	2,660	2,171	2,173	2,025	2,025	2,025	2,025	2,442
Saline	3	4,016	4,007	3,421	3,212	2,870	2,350	2,342	2,175	3,383
Seward	1	5,500	5,350	5,200	4,900	4,700	3,800	3,675	2,900	4,845
Thayer	1	3,900	3,900	3,550	3,450	3,190	3,000	3,000	2,950	3,581
York	2	4,800	4,500	4,200	4,000	3,500	N/A	3,000	3,000	4,176
Fillmore	2	3,455	3,405	3,305	3,225	3,090	2,950	2,815	2,755	3,306
Clay	1	3,575	3,405	3,000	2,690	2,530	N/A	2,575	2,550	3,146
Saline	1	3,248	3,247	2,973	2,973	2,796	2,672	2,500	2,468	3,006

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Fillmore	1	1,260	1,240	1,180	1,120	1,107	N/A	1,000	1,000	1,087
Clay	1	1,350	1,350	1,285	1,285	1,215	N/A	1,150	1,115	1,189
Hamilton	1	1,700	1,700	1,500	1,500	1,400	1,400	1,300	1,300	1,395
Jefferson	1	1,968	2,634	1,686	2,199	1,205	N/A	1,948	715	1,508
Nuckolls	1	1,090	1,109	945	1,114	1,125	368	1,123	1,054	1,074
Saline	3	1,468	1,844	1,389	1,846	1,744	1,485	1,356	951	1,360
Seward	1	1,295	1,421	1,210	1,176	1,151	1,900	1,129	1,018	1,125
Thayer	1	1,409	1,625	1,371	1,342	1,416	1,283	1,379	1,268	1,364
York	2	1,774	1,702	1,505	1,503	1,400	N/A	1,300	1,300	1,391
Fillmore	2	1,260	1,240	1,180	1,120	1,100	1,020	1,000	1,000	1,095
Clay	1	1,350	1,350	1,285	1,285	1,215	N/A	1,150	1,115	1,189
Saline	1	1,313	1,830	1,616	1,859	1,737	1,582	1,549	1,175	1,554

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

2014 Agricultural Correlation Section for Fillmore County

County Overview

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

Description of Analysis

There was a total sample of 54 qualified sales; 48 Fillmore County sales that were supplemented with 6 additional qualified sales used to determine the level of value of agricultural land in the county. The sample after supplementation was deemed adequate, proportional among study years and representative based on major land uses. Any comparable sales used were selected from a similar agricultural area within six miles of the subject county. In this study, the 80% Majority Land Use Tables demonstrate that the irrigated values for the county and for Area 1 are within the range; that the dry values for the county and for Area 2 are within the range. Sales with predominantly grass acres and other majority land uses are too scarce to produce an independent measurement. The county has made substantial changes to all of the values based on their analysis. The Department is not recommending any change to the values based on any major land use.

The calculated median ratio is 71%; the COD is 22.77 and the PRD is 108.28. Given the high appreciation in land value during the three years of this analysis, little weight is given to the COD and PRD. The 2014 abstract reports; overall agricultural land increased by 24.68%; irrigated land increased by nearly 24%, dry land increased by nearly 30%, and grass land increased by over 20%. The county has sound assessment practices relating to the verification of sales and analysis of agricultural values.

Sales Qualification

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

2014 Agricultural Correlation Section for Fillmore County

Equalization and Quality of Assessment

The county has sound assessment practices relating to the verification of sales and analysis of agricultural values. Each year, the county verifies all of the new sales that take place. They update any changes to land use that are discovered or reported. They completely analyze and revalue all agricultural land within a classification system and monitor sales to affirm their market area configuration. The quality of assessment for agricultural land is acceptable.

Level of Value

For 2014, the apparent level of value of agricultural land is 71% and the quality of the assessment process is acceptable. There are no strong indications of any major subclass outside the range. There are no recommended adjustments to the class or to any subclass of agricultural land.

**30 Fillmore
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 : 126
 Total Sales Price : 10,198,669
 Total Adj. Sales Price : 10,198,669
 Total Assessed Value : 10,046,140
 Avg. Adj. Sales Price : 80,942
 Avg. Assessed Value : 79,731

MEDIAN : 99
 WGT. MEAN : 99
 MEAN : 104
 COD : 09.63
 PRD : 105.33

COV : 29.23
 STD : 30.33
 Avg. Abs. Dev : 09.56
 MAX Sales Ratio : 374.48
 MIN Sales Ratio : 65.98

95% Median C.I. : 98.56 to 99.94
 95% Wgt. Mean C.I. : 96.72 to 100.29
 95% Mean C.I. : 98.45 to 109.05

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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>Qrtrs</u>											
01-OCT-11 To 31-DEC-11	10	100.20	95.61	96.68	06.60	98.89	65.98	105.42	82.90 to 102.77	106,640	103,096
01-JAN-12 To 31-MAR-12	10	98.36	100.01	97.05	06.30	103.05	83.24	123.00	94.07 to 104.57	61,410	59,599
01-APR-12 To 30-JUN-12	13	98.62	103.89	98.56	07.26	105.41	94.82	163.85	96.70 to 102.04	98,865	97,446
01-JUL-12 To 30-SEP-12	25	99.94	101.74	100.16	03.18	101.58	96.30	135.69	99.42 to 100.57	70,584	70,694
01-OCT-12 To 31-DEC-12	13	96.89	96.95	95.42	06.25	101.60	68.02	113.30	95.02 to 103.45	79,808	76,156
01-JAN-13 To 31-MAR-13	13	98.96	119.87	101.71	23.75	117.85	89.63	374.48	96.99 to 102.00	76,692	78,005
01-APR-13 To 30-JUN-13	18	99.25	99.37	98.24	06.79	101.15	67.39	116.50	97.65 to 101.91	78,040	76,668
01-JUL-13 To 30-SEP-13	24	98.17	108.94	98.61	16.21	110.48	75.88	221.04	96.55 to 100.56	84,546	83,373
<u>Study Yrs</u>											
01-OCT-11 To 30-SEP-12	58	99.84	100.87	98.54	05.27	102.36	65.98	163.85	98.81 to 100.26	81,558	80,364
01-OCT-12 To 30-SEP-13	68	98.98	106.20	98.48	13.31	107.84	67.39	374.48	97.65 to 99.95	80,416	79,192
<u>Calendar Yrs</u>											
01-JAN-12 To 31-DEC-12	61	99.50	100.89	98.27	05.35	102.67	68.02	163.85	98.29 to 100.12	77,073	75,740
<u>ALL</u>	126	99.25	103.75	98.50	09.63	105.33	65.98	374.48	98.56 to 99.94	80,942	79,731

VALUATION GROUPING

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	80	99.01	101.68	98.88	06.09	102.83	65.98	221.04	97.90 to 99.85	92,085	91,056
02	9	99.84	136.64	105.61	39.61	129.38	94.18	374.48	96.56 to 163.85	59,194	62,514
03	10	100.33	103.38	99.57	10.23	103.83	75.88	135.69	94.82 to 116.50	67,332	67,042
04	2	83.01	83.01	82.00	18.82	101.23	67.39	98.62	N/A	69,500	56,988
05	4	101.69	102.13	103.20	03.38	98.96	97.26	107.89	N/A	33,625	34,703
06	5	99.74	101.55	100.58	05.72	100.96	90.30	118.41	N/A	25,900	26,050
07	12	99.14	100.95	95.82	09.47	105.35	80.46	141.69	89.63 to 105.78	64,317	61,630
09	4	98.67	95.16	90.03	17.53	105.70	68.02	115.28	N/A	112,750	101,510
<u>ALL</u>	126	99.25	103.75	98.50	09.63	105.33	65.98	374.48	98.56 to 99.94	80,942	79,731

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	126	99.25	103.75	98.50	09.63	105.33	65.98	374.48	98.56 to 99.94	80,942	79,731
06											
07											
<u>ALL</u>	126	99.25	103.75	98.50	09.63	105.33	65.98	374.48	98.56 to 99.94	80,942	79,731

**30 Fillmore
RESIDENTIAL**

PAD 2014 R&O Statistics (Using 2014 Values)

Qualified

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 MIN Sales Ratio : 65.98

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 95% Wgt. Mean C.I. : 96.72 to 100.29
 95% Mean C.I. : 98.45 to 109.05

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SALE PRICE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
<u>Low \$ Ranges</u>												
Less Than 5,000												
Less Than 15,000	11	118.41	148.16	150.90	40.29	98.18	90.30	374.48	94.82 to 221.04	10,623	16,030	
Less Than 30,000	26	100.73	122.13	115.30	25.24	105.92	90.30	374.48	97.90 to 113.75	17,257	19,896	
<u>Ranges Excl. Low \$</u>												
Greater Than 4,999	126	99.25	103.75	98.50	09.63	105.33	65.98	374.48	98.56 to 99.94	80,942	79,731	
Greater Than 14,999	115	99.16	99.50	97.90	05.55	101.63	65.98	207.50	98.48 to 99.85	87,668	85,824	
Greater Than 29,999	100	99.15	98.97	97.73	05.47	101.27	65.98	207.50	98.29 to 99.85	97,500	95,288	
<u>Incremental Ranges</u>												
0 TO 4,999												
5,000 TO 14,999	11	118.41	148.16	150.90	40.29	98.18	90.30	374.48	94.82 to 221.04	10,623	16,030	
15,000 TO 29,999	15	99.42	103.04	102.76	06.09	100.27	94.07	141.69	97.26 to 103.26	22,121	22,731	
30,000 TO 59,999	24	100.19	106.21	105.34	07.70	100.83	94.47	207.50	99.74 to 104.06	45,742	48,185	
60,000 TO 99,999	40	99.04	96.73	96.67	05.56	100.06	65.98	116.50	97.29 to 100.54	77,843	75,250	
100,000 TO 149,999	21	97.49	95.84	95.71	04.20	100.14	68.02	103.53	96.77 to 99.84	125,595	120,205	
150,000 TO 249,999	14	98.65	97.56	97.64	02.35	99.92	87.70	101.44	95.05 to 100.57	189,000	184,537	
250,000 TO 499,999	1	99.85	99.85	99.85	00.00	100.00	99.85	99.85	N/A	255,000	254,610	
500,000 TO 999,999												
1,000,000 +												
<u>ALL</u>	126	99.25	103.75	98.50	09.63	105.33	65.98	374.48	98.56 to 99.94	80,942	79,731	

30 Fillmore
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 : 29
Total Sales Price : 2,174,000
Total Adj. Sales Price : 2,174,000
Total Assessed Value : 2,114,535
Avg. Adj. Sales Price : 74,966
Avg. Assessed Value : 72,915

MEDIAN : 99
WGT. MEAN : 97
MEAN : 100
COD : 05.54
PRD : 102.80

COV : 11.29
STD : 11.29
Avg. Abs. Dev : 05.49
MAX Sales Ratio : 148.43
MIN Sales Ratio : 76.65

95% Median C.I. : 98.05 to 101.04
95% Wgt. Mean C.I. : 92.34 to 102.19
95% Mean C.I. : 95.69 to 104.27

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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>Qrtrs</u>											
01-OCT-10 To 31-DEC-10	4	100.18	100.40	101.41	04.18	99.00	94.42	106.82	N/A	51,375	52,099
01-JAN-11 To 31-MAR-11	1	107.77	107.77	107.77	00.00	100.00	107.77	107.77	N/A	17,500	18,860
01-APR-11 To 30-JUN-11											
01-JUL-11 To 30-SEP-11	2	102.55	102.55	103.40	01.66	99.18	100.85	104.25	N/A	20,000	20,680
01-OCT-11 To 31-DEC-11	2	97.62	97.62	99.02	01.92	98.59	95.75	99.49	N/A	55,500	54,955
01-JAN-12 To 31-MAR-12	2	125.11	125.11	129.67	18.64	96.48	101.79	148.43	N/A	43,500	56,405
01-APR-12 To 30-JUN-12	2	96.57	96.57	94.81	02.50	101.86	94.16	98.97	N/A	133,000	126,100
01-JUL-12 To 30-SEP-12	6	98.69	97.45	98.32	03.23	99.12	86.48	103.98	86.48 to 103.98	40,583	39,902
01-OCT-12 To 31-DEC-12	7	99.41	94.80	92.06	06.18	102.98	76.65	104.30	76.65 to 104.30	119,643	110,141
01-JAN-13 To 31-MAR-13											
01-APR-13 To 30-JUN-13	2	99.55	99.55	98.32	01.51	101.25	98.05	101.04	N/A	137,500	135,195
01-JUL-13 To 30-SEP-13	1	99.13	99.13	99.13	00.00	100.00	99.13	99.13	N/A	91,000	90,210
<u>Study Yrs</u>											
01-OCT-10 To 30-SEP-11	7	102.35	102.07	102.13	03.57	99.94	94.42	107.77	94.42 to 107.77	37,571	38,374
01-OCT-11 To 30-SEP-12	12	98.93	101.94	100.97	06.75	100.96	86.48	148.43	95.75 to 101.79	58,958	59,528
01-OCT-12 To 30-SEP-13	10	99.27	96.18	94.02	04.66	102.30	76.65	104.30	85.04 to 101.04	120,350	113,159
<u>Calendar Yrs</u>											
01-JAN-11 To 31-DEC-11	5	100.85	101.62	100.97	03.33	100.64	95.75	107.77	N/A	33,700	34,026
01-JAN-12 To 31-DEC-12	17	98.97	99.51	95.91	07.12	103.75	76.65	148.43	94.16 to 101.79	84,353	80,906
<u>ALL</u>	29	99.13	99.98	97.26	05.54	102.80	76.65	148.43	98.05 to 101.04	74,966	72,915

VALUATION GROUPING

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	18	99.54	103.16	101.10	05.16	102.04	94.16	148.43	98.91 to 103.98	75,556	76,386
02	3	85.04	85.37	81.07	06.96	105.30	76.65	94.42	N/A	116,000	94,038
03	4	98.52	96.14	97.26	03.96	98.85	86.48	101.04	N/A	34,750	33,796
05	2	101.60	101.60	100.10	02.67	101.50	98.89	104.30	N/A	33,500	33,535
07	1	100.85	100.85	100.85	00.00	100.00	100.85	100.85	N/A	10,000	10,085
09	1	98.05	98.05	98.05	00.00	100.00	98.05	98.05	N/A	250,000	245,130
<u>ALL</u>	29	99.13	99.98	97.26	05.54	102.80	76.65	148.43	98.05 to 101.04	74,966	72,915

**30 Fillmore
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 : 29
 Total Sales Price : 2,174,000
 Total Adj. Sales Price : 2,174,000
 Total Assessed Value : 2,114,535
 Avg. Adj. Sales Price : 74,966
 Avg. Assessed Value : 72,915

MEDIAN : 99
 WGT. MEAN : 97
 MEAN : 100
 COD : 05.54
 PRD : 102.80

COV : 11.29
 STD : 11.29
 Avg. Abs. Dev : 05.49
 MAX Sales Ratio : 148.43
 MIN Sales Ratio : 76.65

95% Median C.I. : 98.05 to 101.04
 95% Wgt. Mean C.I. : 92.34 to 102.19
 95% Mean C.I. : 95.69 to 104.27

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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	1	98.49	98.49	98.49	00.00	100.00	98.49	98.49	N/A	55,000	54,170
03	28	99.27	100.04	97.23	05.70	102.89	76.65	148.43	98.05 to 101.04	75,679	73,584
04											
<u>ALL</u>	<u>29</u>	<u>99.13</u>	<u>99.98</u>	<u>97.26</u>	<u>05.54</u>	<u>102.80</u>	<u>76.65</u>	<u>148.43</u>	<u>98.05 to 101.04</u>	<u>74,966</u>	<u>72,915</u>

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											
Less Than 15,000	2	98.30	98.30	97.88	02.59	100.43	95.75	100.85	N/A	12,000	11,745
Less Than 30,000	7	100.85	98.66	98.36	05.17	100.31	86.48	107.77	86.48 to 107.77	17,071	16,792
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	29	99.13	99.98	97.26	05.54	102.80	76.65	148.43	98.05 to 101.04	74,966	72,915
Greater Than 14,999	27	99.13	100.11	97.26	05.76	102.93	76.65	148.43	98.05 to 101.79	79,630	77,446
Greater Than 29,999	22	99.09	100.41	97.20	05.55	103.30	76.65	148.43	98.05 to 101.79	93,386	90,772
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999	2	98.30	98.30	97.88	02.59	100.43	95.75	100.85	N/A	12,000	11,745
15,000 TO 29,999	5	101.04	98.80	98.49	06.17	100.31	86.48	107.77	N/A	19,100	18,811
30,000 TO 59,999	12	99.01	104.61	105.37	06.17	99.28	97.79	148.43	98.49 to 104.25	40,750	42,939
60,000 TO 99,999	2	99.31	99.31	99.32	00.18	99.99	99.13	99.49	N/A	94,000	93,358
100,000 TO 149,999	3	99.41	95.60	94.84	05.80	100.80	85.04	102.35	N/A	128,333	121,708
150,000 TO 249,999	4	96.87	92.53	92.22	07.36	100.34	76.65	99.73	N/A	185,625	171,189
250,000 TO 499,999	1	98.05	98.05	98.05	00.00	100.00	98.05	98.05	N/A	250,000	245,130
500,000 TO 999,999											
1,000,000 +											
<u>ALL</u>	<u>29</u>	<u>99.13</u>	<u>99.98</u>	<u>97.26</u>	<u>05.54</u>	<u>102.80</u>	<u>76.65</u>	<u>148.43</u>	<u>98.05 to 101.04</u>	<u>74,966</u>	<u>72,915</u>

**30 Fillmore
COMMERCIAL**

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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 Total Adj. Sales Price : 2,174,000
 Total Assessed Value : 2,114,535
 Avg. Adj. Sales Price : 74,966
 Avg. Assessed Value : 72,915

MEDIAN : 99
 WGT. MEAN : 97
 MEAN : 100
 COD : 05.54
 PRD : 102.80

COV : 11.29
 STD : 11.29
 Avg. Abs. Dev : 05.49
 MAX Sales Ratio : 148.43
 MIN Sales Ratio : 76.65

95% Median C.I. : 98.05 to 101.04
 95% Wgt. Mean C.I. : 92.34 to 102.19
 95% Mean C.I. : 95.69 to 104.27

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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
Blank	1	98.49	98.49	98.49	00.00	100.00	98.49	98.49	N/A	55,000	54,170
344	5	98.91	98.80	98.67	01.52	100.13	95.75	101.79	N/A	86,200	85,057
349	1	104.25	104.25	104.25	00.00	100.00	104.25	104.25	N/A	30,000	31,275
350	3	100.85	101.82	101.94	02.98	99.88	97.79	106.82	N/A	26,000	26,505
352	3	99.58	99.57	99.59	00.11	99.98	99.41	99.73	N/A	152,500	151,868
353	4	101.48	111.39	103.62	14.60	107.50	94.16	148.43	N/A	87,500	90,665
386	1	99.13	99.13	99.13	00.00	100.00	99.13	99.13	N/A	91,000	90,210
406	8	100.04	97.56	94.74	06.31	102.98	85.04	107.77	85.04 to 107.77	49,938	47,310
528	2	87.33	87.33	80.83	12.23	108.04	76.65	98.00	N/A	115,000	92,955
551	1	98.89	98.89	98.89	00.00	100.00	98.89	98.89	N/A	52,000	51,425
<u>ALL</u>	<u>29</u>	99.13	99.98	97.26	05.54	102.80	76.65	148.43	98.05 to 101.04	74,966	72,915

30 Fillmore
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 : 54
 Total Sales Price : 43,878,820
 Total Adj. Sales Price : 43,879,820
 Total Assessed Value : 30,045,235
 Avg. Adj. Sales Price : 812,589
 Avg. Assessed Value : 556,393

MEDIAN : 71
 WGT. MEAN : 68
 MEAN : 74
 COD : 22.77
 PRD : 108.28

COV : 27.97
 STD : 20.74
 Avg. Abs. Dev : 16.17
 MAX Sales Ratio : 125.05
 MIN Sales Ratio : 35.18

95% Median C.I. : 64.76 to 77.40
 95% Wgt. Mean C.I. : 62.00 to 74.94
 95% Mean C.I. : 68.61 to 79.67

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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	9	101.85	102.40	103.66	13.60	98.78	77.40	125.05	88.13 to 123.78	387,767	401,968
01-JAN-11 To 31-MAR-11	2	73.08	73.08	74.78	03.43	97.73	70.57	75.59	N/A	644,851	482,197
01-APR-11 To 30-JUN-11	4	87.40	89.31	87.41	06.26	102.17	83.41	99.02	N/A	923,753	807,436
01-JUL-11 To 30-SEP-11	4	70.03	69.77	69.64	04.00	100.19	64.76	74.28	N/A	1,242,675	865,420
01-OCT-11 To 31-DEC-11	5	83.43	80.15	77.29	07.65	103.70	70.06	87.35	N/A	808,062	624,516
01-JAN-12 To 31-MAR-12	7	74.73	79.89	77.62	17.45	102.92	57.96	104.49	57.96 to 104.49	878,700	682,006
01-APR-12 To 30-JUN-12	1	74.62	74.62	74.62	00.00	100.00	74.62	74.62	N/A	550,000	410,430
01-JUL-12 To 30-SEP-12	3	68.91	70.48	64.79	25.93	108.78	44.45	98.07	N/A	645,002	417,889
01-OCT-12 To 31-DEC-12	14	54.85	56.28	52.87	11.01	106.45	35.18	66.35	52.02 to 64.15	900,206	475,953
01-JAN-13 To 31-MAR-13	4	52.34	54.29	49.87	14.58	108.86	41.32	71.18	N/A	963,350	480,424
01-APR-13 To 30-JUN-13	1	48.08	48.08	48.08	00.00	100.00	48.08	48.08	N/A	1,302,000	625,950
01-JUL-13 To 30-SEP-13											
<u>Study Yrs</u>											
01-OCT-10 To 30-SEP-11	19	88.13	89.69	83.85	16.44	106.96	64.76	125.05	74.28 to 101.85	707,648	593,344
01-OCT-11 To 30-SEP-12	16	74.68	77.88	75.42	16.01	103.26	44.45	104.49	68.91 to 87.35	792,264	597,545
01-OCT-12 To 30-SEP-13	19	53.84	55.43	51.87	12.20	106.86	35.18	71.18	52.01 to 62.63	934,647	484,789
<u>Calendar Yrs</u>											
01-JAN-11 To 31-DEC-11	15	75.59	78.88	77.01	10.83	102.43	64.76	99.02	70.57 to 87.26	933,048	718,560
01-JAN-12 To 31-DEC-12	25	62.63	65.33	61.69	19.45	105.90	35.18	104.49	54.71 to 68.91	849,552	524,059
<u>ALL</u>	54	71.02	74.14	68.47	22.77	108.28	35.18	125.05	64.76 to 77.40	812,589	556,393

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	42	71.02	73.04	68.87	21.81	106.05	35.18	125.05	64.76 to 77.40	929,983	640,459
2	12	72.65	77.98	65.26	25.55	119.49	52.02	114.80	54.71 to 99.02	401,710	262,162
<u>ALL</u>	54	71.02	74.14	68.47	22.77	108.28	35.18	125.05	64.76 to 77.40	812,589	556,393

30 Fillmore
AGRICULTURAL LAND

PAD 2014 R&O Statistics (Using 2014 Values)

Qualified

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 COD : 22.77
 PRD : 108.28

COV : 27.97
 STD : 20.74
 Avg. Abs. Dev : 16.17
 MAX Sales Ratio : 125.05
 MIN Sales Ratio : 35.18

95% Median C.I. : 64.76 to 77.40
 95% Wgt. Mean C.I. : 62.00 to 74.94
 95% Mean C.I. : 68.61 to 79.67

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95%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
_____Irrigated_____											
County	15	74.28	72.63	72.51	13.14	100.17	52.01	87.35	64.76 to 83.43	884,493	641,344
1	15	74.28	72.63	72.51	13.14	100.17	52.01	87.35	64.76 to 83.43	884,493	641,344
_____Dry_____											
County	8	69.44	76.13	64.67	31.87	117.72	44.45	114.80	44.45 to 114.80	329,709	213,215
1	1	44.45	44.45	44.45	00.00	100.00	44.45	44.45	N/A	546,861	243,097
2	7	74.73	80.65	69.95	28.06	115.30	52.66	114.80	52.66 to 114.80	298,688	208,946
_____ALL_____	54	71.02	74.14	68.47	22.77	108.28	35.18	125.05	64.76 to 77.40	812,589	556,393

80%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
_____Irrigated_____											
County	36	71.02	73.35	68.90	21.40	106.46	35.18	125.05	64.23 to 79.45	1,005,418	692,693
1	35	71.18	73.96	69.65	21.20	106.19	35.18	125.05	64.76 to 79.45	989,858	689,445
2	1	52.02	52.02	52.02	00.00	100.00	52.02	52.02	N/A	1,550,000	806,350
_____Dry_____											
County	10	69.44	75.45	65.39	30.60	115.38	44.45	114.80	52.66 to 104.49	333,567	218,106
1	3	54.99	63.30	57.71	27.90	109.69	44.45	90.46	N/A	414,954	239,477
2	7	74.73	80.65	69.95	28.06	115.30	52.66	114.80	52.66 to 114.80	298,688	208,946
_____ALL_____	54	71.02	74.14	68.47	22.77	108.28	35.18	125.05	64.76 to 77.40	812,589	556,393

Total Real Property Sum Lines 17, 25, & 30	Records : 6,487	Value : 1,939,446,923	Growth 12,647,955	Sum Lines 17, 25, & 41
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Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
01. Res UnImp Land	270	501,695	9	28,600	0	0	279	530,295	
02. Res Improve Land	1,981	5,562,286	8	71,505	0	0	1,989	5,633,791	
03. Res Improvements	1,998	111,611,070	63	7,221,320	208	26,478,680	2,269	145,311,070	
04. Res Total	2,268	117,675,051	72	7,321,425	208	26,478,680	2,548	151,475,156	3,236,605
% of Res Total	89.01	77.69	2.83	4.83	8.16	17.48	39.28	7.81	25.59
05. Com UnImp Land	60	294,200	13	560,400	3	428,300	76	1,282,900	
06. Com Improve Land	391	2,235,670	45	1,367,670	8	413,360	444	4,016,700	
07. Com Improvements	401	43,445,530	44	6,363,585	13	2,501,130	458	52,310,245	
08. Com Total	461	45,975,400	57	8,291,655	16	3,342,790	534	57,609,845	3,762,660
% of Com Total	86.33	79.80	10.67	14.39	3.00	5.80	8.23	2.97	29.75
09. Ind UnImp Land	0	0	1	45,105	0	0	1	45,105	
10. Ind Improve Land	2	335,200	10	568,425	1	42,240	13	945,865	
11. Ind Improvements	2	149,565	10	8,639,500	1	318,870	13	9,107,935	
12. Ind Total	2	484,765	11	9,253,030	1	361,110	14	10,098,905	473,810
% of Ind Total	14.29	4.80	78.57	91.62	7.14	3.58	0.22	0.52	3.75
13. Rec UnImp Land	0	0	0	0	0	0	0	0	
14. Rec Improve Land	0	0	0	0	1	5,900	1	5,900	
15. Rec Improvements	0	0	0	0	1	34,655	1	34,655	
16. Rec Total	0	0	0	0	1	40,555	1	40,555	0
% of Rec Total	0.00	0.00	0.00	0.00	100.00	100.00	0.02	0.00	0.00
Res & Rec Total	2,268	117,675,051	72	7,321,425	209	26,519,235	2,549	151,515,711	3,236,605
% of Res & Rec Total	88.98	77.67	2.82	4.83	8.20	17.50	39.29	7.81	25.59
Com & Ind Total	463	46,460,165	68	17,544,685	17	3,703,900	548	67,708,750	4,236,470
% of Com & Ind Total	84.49	68.62	12.41	25.91	3.10	5.47	8.45	3.49	33.50
17. Taxable Total	2,731	164,135,216	140	24,866,110	226	30,223,135	3,097	219,224,461	7,473,075
% of Taxable Total	88.18	74.87	4.52	11.34	7.30	13.79	47.74	11.30	59.09

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	1	2,280	244,260	1	305,085	13,867,810
20. Industrial	1	328,000	47,960,884	0	0	0
21. Other	0	0	0	0	0	0
	Rural			Total		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	0	0	0
19. Commercial	1	364,275	318,445	3	671,640	14,430,515
20. Industrial	0	0	0	1	328,000	47,960,884
21. Other	0	0	0	0	0	0
22. Total Sch II				4	999,640	62,391,399

Schedule III : Mineral Interest Records

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

Schedule IV : Exempt Records : Non-Agricultural

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

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	51	636,620	303	124,504,725	2,151	1,091,171,175	2,505	1,216,312,520
28. Ag-Improved Land	11	191,170	141	42,673,875	896	389,111,650	1,048	431,976,695
29. Ag Improvements	6	145,970	95	8,300,125	784	63,487,152	885	71,933,247
30. Ag Total							3,390	1,720,222,462

Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	1	1.00	10,000	2	2.00	20,000	
32. HomeSite Improv Land	6	5.55	55,500	96	93.81	938,100	
33. HomeSite Improvements	2	0.00	55,665	47	0.00	3,477,425	
34. HomeSite Total							
35. FarmSite UnImp Land	2	1.43	4,290	42	104.73	268,510	
36. FarmSite Improv Land	8	12.48	35,850	101	375.57	995,110	
37. FarmSite Improvements	5	0.00	90,305	90	0.00	4,822,700	
38. FarmSite Total							
39. Road & Ditches	1	0.65	0	290	671.67	0	
40. Other- Non Ag Use	0	0.00	0	7	18.88	96,240	
	Rural			Total			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	20	20.01	200,100	23	23.01	230,100	
32. HomeSite Improv Land	569	566.40	5,664,000	671	665.76	6,657,600	
33. HomeSite Improvements	390	0.00	25,357,005	439	0.00	28,890,095	253,795
34. HomeSite Total				462	688.77	35,777,795	
35. FarmSite UnImp Land	207	532.89	1,239,910	251	639.05	1,512,710	
36. FarmSite Improv Land	730	2,747.95	7,216,045	839	3,136.00	8,247,005	
37. FarmSite Improvements	734	0.00	38,130,147	829	0.00	43,043,152	4,921,085
38. FarmSite Total				1,080	3,775.05	52,802,867	
39. Road & Ditches	2,765	7,289.67	0	3,056	7,961.99	0	
40. Other- Non Ag Use	6	18.84	38,210	13	37.72	134,450	
41. Total Section VI				1,542	12,463.53	88,715,112	5,174,880

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

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	0	0.00	0	2	253.30	384,975
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	3	439.36	964,910	5	692.66	1,349,885

Schedule VIII : Agricultural Records : Special Value

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

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

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 1

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	6,237.56	2.74%	36,801,595	2.84%	5,900.00
46. 1A	128,380.75	56.33%	744,603,410	57.56%	5,799.96
47. 2A1	44,751.42	19.63%	255,082,960	19.72%	5,700.00
48. 2A	15,171.09	6.66%	84,958,110	6.57%	5,600.00
49. 3A1	22,460.71	9.85%	119,041,810	9.20%	5,300.00
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	8,049.04	3.53%	39,440,245	3.05%	4,899.99
52. 4A	2,876.01	1.26%	13,661,490	1.06%	4,750.15
53. Total	227,926.58	100.00%	1,293,589,620	100.00%	5,675.47
Dry					
54. 1D1	1,957.22	4.27%	6,957,940	4.46%	3,555.01
55. 1D	24,751.69	54.05%	87,005,225	55.80%	3,515.12
56. 2D1	6,176.57	13.49%	21,093,015	13.53%	3,415.00
57. 2D	3,139.57	6.86%	10,564,670	6.78%	3,365.01
58. 3D1	6,311.69	13.78%	20,288,235	13.01%	3,214.39
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	2,356.21	5.15%	6,884,175	4.42%	2,921.72
61. 4D	1,097.60	2.40%	3,133,660	2.01%	2,855.01
62. Total	45,790.55	100.00%	155,926,920	100.00%	3,405.22
Grass					
63. 1G1	614.21	3.77%	773,890	4.37%	1,259.98
64. 1G	2,537.12	15.56%	3,146,040	17.76%	1,240.00
65. 2G1	1,600.22	9.82%	1,888,245	10.66%	1,179.99
66. 2G	1,462.00	8.97%	1,637,390	9.24%	1,119.97
67. 3G1	1,672.09	10.26%	1,851,190	10.45%	1,107.11
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	2,220.48	13.62%	2,220,475	12.53%	1,000.00
70. 4G	6,197.56	38.01%	6,197,565	34.99%	1,000.00
71. Total	16,303.68	100.00%	17,714,795	100.00%	1,086.55
Irrigated Total					
	227,926.58	77.76%	1,293,589,620	88.13%	5,675.47
Dry Total					
	45,790.55	15.62%	155,926,920	10.62%	3,405.22
Grass Total					
	16,303.68	5.56%	17,714,795	1.21%	1,086.55
72. Waste	2,727.23	0.93%	300,570	0.02%	110.21
73. Other	362.31	0.12%	282,675	0.02%	780.20
74. Exempt	15.44	0.01%	0	0.00%	0.00
75. Market Area Total	293,110.35	100.00%	1,467,814,580	100.00%	5,007.72

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 2

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	1,257.35	18.77%	7,418,360	19.47%	5,900.00
46. 1A	2,838.44	42.36%	16,462,945	43.20%	5,800.00
47. 2A1	1,216.21	18.15%	6,932,430	18.19%	5,700.03
48. 2A	387.24	5.78%	2,168,540	5.69%	5,599.99
49. 3A1	604.64	9.02%	3,204,580	8.41%	5,299.98
50. 3A	8.19	0.12%	41,765	0.11%	5,099.51
51. 4A1	210.82	3.15%	1,032,995	2.71%	4,899.89
52. 4A	177.46	2.65%	842,975	2.21%	4,750.23
53. Total	6,700.35	100.00%	38,104,590	100.00%	5,686.96
Dry					
54. 1D1	1,824.20	5.22%	6,302,635	5.45%	3,455.01
55. 1D	18,569.29	53.12%	63,228,460	54.71%	3,405.00
56. 2D1	5,385.05	15.40%	17,797,580	15.40%	3,305.00
57. 2D	2,996.83	8.57%	9,664,790	8.36%	3,225.00
58. 3D1	4,346.42	12.43%	13,430,425	11.62%	3,090.00
59. 3D	29.33	0.08%	86,520	0.07%	2,949.88
60. 4D1	1,356.43	3.88%	3,818,345	3.30%	2,815.00
61. 4D	451.99	1.29%	1,245,215	1.08%	2,754.96
62. Total	34,959.54	100.00%	115,573,970	100.00%	3,305.94
Grass					
63. 1G1	286.64	3.17%	361,150	3.65%	1,259.94
64. 1G	1,754.96	19.41%	2,176,115	21.98%	1,239.98
65. 2G1	777.05	8.60%	916,945	9.26%	1,180.03
66. 2G	986.10	10.91%	1,104,400	11.15%	1,119.97
67. 3G1	1,047.63	11.59%	1,152,390	11.64%	1,100.00
68. 3G	223.60	2.47%	228,070	2.30%	1,019.99
69. 4G1	1,298.22	14.36%	1,298,220	13.11%	1,000.00
70. 4G	2,665.09	29.48%	2,665,090	26.91%	1,000.00
71. Total	9,039.29	100.00%	9,902,380	100.00%	1,095.48
Irrigated Total					
	6,700.35	13.14%	38,104,590	23.28%	5,686.96
Dry Total					
	34,959.54	68.54%	115,573,970	70.60%	3,305.94
Grass Total					
	9,039.29	17.72%	9,902,380	6.05%	1,095.48
72. Waste	187.54	0.37%	18,760	0.01%	100.03
73. Other	122.44	0.24%	93,070	0.06%	760.13
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	51,009.16	100.00%	163,692,770	100.00%	3,209.09

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	64.90	374,280	22,496.88	128,124,245	212,065.15	1,203,195,685	234,626.93	1,331,694,210
77. Dry Land	90.72	315,130	10,167.49	34,137,135	70,491.88	237,048,625	80,750.09	271,500,890
78. Grass	26.81	32,740	2,215.73	2,474,595	23,100.43	25,109,840	25,342.97	27,617,175
79. Waste	0.00	0	218.11	21,800	2,696.66	297,530	2,914.77	319,330
80. Other	0.00	0	128.58	102,865	356.17	272,880	484.75	375,745
81. Exempt	0.00	0	15.44	0	0.00	0	15.44	0
82. Total	182.43	722,150	35,226.79	164,860,640	308,710.29	1,465,924,560	344,119.51	1,631,507,350

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	234,626.93	68.18%	1,331,694,210	81.62%	5,675.79
Dry Land	80,750.09	23.47%	271,500,890	16.64%	3,362.24
Grass	25,342.97	7.36%	27,617,175	1.69%	1,089.74
Waste	2,914.77	0.85%	319,330	0.02%	109.56
Other	484.75	0.14%	375,745	0.02%	775.13
Exempt	15.44	0.00%	0	0.00%	0.00
Total	344,119.51	100.00%	1,631,507,350	100.00%	4,741.11

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

30 Fillmore

	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	143,910,653	151,475,156	7,564,503	5.26%	3,236,605	3.01%
02. Recreational	39,080	40,555	1,475	3.77%	0	3.77%
03. Ag-Homesite Land, Ag-Res Dwelling	34,194,405	35,777,795	1,583,390	4.63%	253,795	3.89%
04. Total Residential (sum lines 1-3)	178,144,138	187,293,506	9,149,368	5.14%	3,490,400	3.18%
05. Commercial	51,637,247	57,609,845	5,972,598	11.57%	3,762,660	4.28%
06. Industrial	9,496,715	10,098,905	602,190	6.34%	473,810	1.35%
07. Ag-Farmsite Land, Outbuildings	46,756,001	52,802,867	6,046,866	12.93%	4,921,085	2.41%
08. Minerals	0	0	0		0	
09. Total Commercial (sum lines 5-8)	107,889,963	120,511,617	12,621,654	11.70%	9,157,555	3.21%
10. Total Non-Agland Real Property	286,034,101	307,939,573	21,905,472	7.66%	12,647,955	3.24%
11. Irrigated	1,075,469,440	1,331,694,210	256,224,770	23.82%		
12. Dryland	209,264,815	271,500,890	62,236,075	29.74%		
13. Grassland	22,943,115	27,617,175	4,674,060	20.37%		
14. Wasteland	321,870	319,330	-2,540	-0.79%		
15. Other Agland	529,645	375,745	-153,900	-29.06%		
16. Total Agricultural Land	1,308,528,885	1,631,507,350	322,978,465	24.68%		
17. Total Value of all Real Property (Locally Assessed)	1,594,562,986	1,939,446,923	344,883,937	21.63%	12,647,955	20.84%

FILLMORE COUNTY

Plan of Assessment – 2013 (Amended)

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

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

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

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

Our current aerial photos were taken in 2012/2013 for all rural parcels. This helps identify buildings in the rural area. Permits are required for any new buildings or additions and need to be approved prior to construction. This has been very beneficial for our office.

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

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

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

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

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

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

Fillmore County Assessor's office personnel include the assessor, two clerks and a part time person. New personal was hired within the last 6 months and at this time no certification has been acquired by either of the clerks. The assessor has completed continuing education classes to keep up with certificate requirements and is certified

through 2014. Money has been included in the budget for continuing education for this certification and continuing education for clerks.

Fillmore County utilizes the computerized administrative system PC Admin, provided and supported by MIPS County Solutions & NACO. The Marshall & Swift costing tables are used for estimating replacement costs for the residential parcels and agriculture buildings. (Fillmore County has recently purchased the M&S costing manuals for residential and Commercial Properties.) The county administrative system includes the MIPS CAMA V2 package. (New for us in 2013) The assessment records are kept in the hard copy format with updates made in the form of inserts. The valuation history on the face of the hard copy is updated to reflect all valuation changes that are made annually. Houses were sketched in our APEX Program.

According to the 2013 abstract, the real property within Fillmore County is comprised of the following: 2,547 residential parcels of which 283 are unimproved, 529 commercial parcels of which 68 are unimproved, 13 industrial parcels, 1 recreational parcel, and 3,390 agricultural parcels of which 2,500 are unimproved. Among the improved agricultural parcels are 467 with residential improvements. The percentage breakdown of the three primary classes of real estate is as follows: residential 39%, commercial/industrial 9%, agricultural 52% and 0.00% comprising any other classes. There are two other groups to mention; the administrative parcels (including Game and Parks and exempt parcels), numbering 327 and there are 3 parcels that have additional valuation responsibility (TIF Projects). These groups are mentioned because they represent additional assessment responsibility but will not be included in the parcel count in this report. The total number of parcels that are associated with the total real property value from the total records on the front page of the abstract in Fillmore County is estimated at 6,481 and contain no parcels with mineral interests valued. The total number of parcels including exempt, Game and Parks and TIF is 6,807.

The total valuation as certified on the abstract of assessment for real property 2013 to the Department of Revenue Property Assessment Division is 1,591,134,646. The breakdown of valuation is as follows:

	<u>Valuation</u>	<u>Total Parcels</u>
Real Estate	1,591,134,646	6,481
Personal Property (as of 6/13/2013)	161,078,498	
Railroad & Public Service Utilities (Certified by PA&T in 2012)	<u>19,475,883</u>	
TOTAL	1, 771,689,027	

Homestead Exemption applications for 2013 are 290

Charitable exemption applications for 2013 were 33 excluding cemeteries.

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

Our property record cards serve as a reference to and inventory of all portions of the property. It contains a summary of the general data relevant to the parcel it represents. Our most recent record cards (for all classes of property) were new for 2010, while still maintaining the data from 1993 to current. Our 2013 records are currently up-to-date along with the 2013 values. We also updated all photos for ALL our town/village record cards for 2007. The Geneva and rural photos were updated for 2012.

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

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

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

Our level of value, quality and uniformity for assessment year 2013:

<u>Property Class</u>	<u>Median</u>	<u>COD</u>	<u>PRD</u>
Residential	98%	19.83	110.46
Commercial	N/A	N/A	N/A
Agricultural Land	72%	26.98	111.19

Our three year plan is as follows:

- 2014 Continue systematic review of properties
 - Examine the level, quality and uniformity of assessment in the county
 - Review level of value and make any needed changes by class of property
 - Review agricultural land for any changes in land areas and values
 - Verify land usage with landowners (FSA Maps) & NRD information (as needed).
 - Add new construction
 - Review of Commercial Properties (part of continued 6 yr review)
 - Review of Geneva City (part of continued 6 yr review)
 - Lot value study/new lot values (Geneva City & Comm.)
 - Measure exempt properties (as time & budget allows)
 - Annotation Layer on GIS (completed)
 - New CAMA V2 /MIPS Program (August 2012)
 - New Cadastrals (still checking on feasibility)
 - Print new 8x10 aerial photos& number sequentially to OB CAMA sheets
 - Continue photos of city/village (residential) as time allows

- 2015 Continue sales review of all classes of property
 - Examine the level, quality and uniformity of assessment in the county
 - Review level of value and make any needed changes by class of property
 - Review agricultural land for any changes in values and land areas
 - Verify land usage with landowners (FSA maps) & NRD information (as needed)
 - Add new construction
 - Continue our systematic review of property

- 2016 Continue sales review of all classes of property
 - Examine the level, quality and uniformity of assessment in the county
 - Review level of value and make any needed changes by class of property
 - Review agricultural land for any changes in values and land areas
 - Verify land usage with landowners (FSA maps) & NRD information (as needed)
 - Add new construction
 - Continue our systematic review of property

Past Inspections and Reviews

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

2014 Assessment Survey for Fillmore County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	1
2.	Appraiser(s) on staff:
	0
3.	Other full-time employees:
	1
4.	Other part-time employees:
	1
5.	Number of shared employees:
	1
6.	Assessor's requested budget for current fiscal year:
	\$182,005
7.	Adopted budget, or granted budget if different from above:
	\$182,005; The assessor's budget contains no costs for benefits. The benefits for the assessor's office are paid separately from the county general fund.
8.	Amount of the total assessor's budget set aside for appraisal work:
	0
9.	If appraisal/reappraisal budget is a separate levied fund, what is that amount:
	0
10.	Part of the assessor's budget that is dedicated to the computer system:
	N/A (this is in the county data processing budget)
11.	Amount of the assessor's budget set aside for education/workshops:
	\$3,000
12.	Other miscellaneous funds:
	none
13.	Amount of last year's assessor's budget not used:
	Yes; the amount was minimal

B. Computer, Automation Information and GIS

1.	Administrative software:
	County Solutions
2.	CAMA software:
	County Solutions / Micro Solve
3.	Are cadastral maps currently being used?
	Yes
4.	If so, who maintains the Cadastral Maps?
	Assessor and Staff
5.	Does the county have GIS software?
	Yes; GIS Workshop
6.	Is GIS available to the public? If so, what is the web address?
	Yes; www.fillmorecounty.org
7.	Who maintains the GIS software and maps?
	Assessor and Staff and GIS Workshop
8.	Personal Property software:
	County Solutions

C. Zoning Information

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

D. Contracted Services

1.	Appraisal Services:
	None
2.	GIS Services:
	GIS Workshop
3.	Other services:
	County Solutions

E. Appraisal /Listing Services

1.	Does the county employ outside help for appraisal or listing services?
	No
2.	If so, is the appraisal or listing service performed under contract?
	No
3.	What appraisal certifications or qualifications does the County require?
	N/A
4.	Have the existing contracts been approved by the PTA?
	N/A
5.	Does the appraisal or listing service providers establish assessed values for the county?
	N/A

2014 Certification for Fillmore County

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 Fillmore County Assessor.

Dated this 7th day of April, 2014.



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

Ruth A. Sorensen
Property Tax Administrator

