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2014 Commission Summary for Furnas County

Residential Real Property - Current

Number of Sales	143	Median	95.16
Total Sales Price	\$7,135,901	Mean	99.78
Total Adj. Sales Price	\$7,171,901	Wgt. Mean	89.92
Total Assessed Value	\$6,448,965	Average Assessed Value of the Base	\$35,476
Avg. Adj. Sales Price	\$50,153	Avg. Assessed Value	\$45,098

Confidence Interval - Current

95% Median C.I	90.52 to 98.06
95% Wgt. Mean C.I	85.35 to 94.49
95% Mean C.I	92.92 to 106.64
% of Value of the Class of all Real Property Value in the	11.42
% of Records Sold in the Study Period	5.53
% of Value Sold in the Study Period	7.03

Residential Real Property - History

Year	Number of Sales	LOV	Median
2013	160	97	96.68
2012	156	94	93.99
2011	141	94	94
2010	137	95	95

2014 Commission Summary for Furnas County

Commercial Real Property - Current

Number of Sales	24	Median	88.87
Total Sales Price	\$905,353	Mean	88.90
Total Adj. Sales Price	\$905,353	Wgt. Mean	79.03
Total Assessed Value	\$715,465	Average Assessed Value of the Base	\$55,151
Avg. Adj. Sales Price	\$37,723	Avg. Assessed Value	\$29,811

Confidence Interval - Current

95% Median C.I	59.10 to 100.13
95% Wgt. Mean C.I	58.70 to 99.36
95% Mean C.I	69.60 to 108.20
% of Value of the Class of all Real Property Value in the County	2.95
% of Records Sold in the Study Period	5.58
% of Value Sold in the Study Period	3.02

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2013	22		89.84
2012	14		101.24
2011	16		74
2010	17	100	83

2014 Opinions of the Property Tax Administrator for Furnas 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	95	Meets generally accepted mass appraisal practices.	No recommendation.
Commercial Real Property	100	Meets generally accepted mass appraisal practices.	No recommendation.
Agricultural Land	70	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 Furnas County

The residential improvements within four rural townships were reviewed as part of the six year inspection cycle. The areas reviewed include townships 3-22, 3-23, 3-24, and 3-25. During this review cycle, the assessor and deputy assessor have been working to correct quality and conditions ratings to ensure appraisal uniformity. All changes were entered into the CAMA system.

A sales study was conducted that indicated that assessments in Cambridge and Arapahoe were below the acceptable range, after further review, land values were adjusted in these towns to bring the parcels closer to market value.

Only routine maintenance was completed in the rest of the class, sales reviews were conducted, and the pickup work was completed timely.

2014 Residential Assessment Survey for Furnas County

1.	Valuation data collection done by:										
	The assessor and staff										
2.	List the valuation groupings recognized by the County and describe the unique characteristics of each:										
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%; text-align: center;"><u>Valuation Grouping</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">01</td> <td>Arapahoe & Cambridge - these are the largest communities in the county, each have a school system as well as basic medical services and active commercial districts. Each community offers job opportunities that are not found in the rest of the county as well as easy commuting to larger communities. The market for residential property is active and growth is stable.</td> </tr> <tr> <td style="text-align: center;">02</td> <td>Beaver City & Oxford - smaller communities with a few basic services; however, there are fewer job opportunities and both communities share a consolidated school system located equal distance between them. The residential real estate market is softer here than it is in group one.</td> </tr> <tr> <td style="text-align: center;">04</td> <td>Edison, Hendley, Holbrook & Wilsonville - these are very small communities with little to no services or amenities. The market for residential property is slow and unorganized. There is very little growth annually.</td> </tr> <tr> <td style="text-align: center;">05</td> <td>Rural - all parcels not located within the political boundaries of a town. Rural housing continues to be desirable in Furnas County making these properties incomparable to properties within the Villages.</td> </tr> </tbody> </table>	<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>	01	Arapahoe & Cambridge - these are the largest communities in the county, each have a school system as well as basic medical services and active commercial districts. Each community offers job opportunities that are not found in the rest of the county as well as easy commuting to larger communities. The market for residential property is active and growth is stable.	02	Beaver City & Oxford - smaller communities with a few basic services; however, there are fewer job opportunities and both communities share a consolidated school system located equal distance between them. The residential real estate market is softer here than it is in group one.	04	Edison, Hendley, Holbrook & Wilsonville - these are very small communities with little to no services or amenities. The market for residential property is slow and unorganized. There is very little growth annually.	05	Rural - all parcels not located within the political boundaries of a town. Rural housing continues to be desirable in Furnas County making these properties incomparable to properties within the Villages.
<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>										
01	Arapahoe & Cambridge - these are the largest communities in the county, each have a school system as well as basic medical services and active commercial districts. Each community offers job opportunities that are not found in the rest of the county as well as easy commuting to larger communities. The market for residential property is active and growth is stable.										
02	Beaver City & Oxford - smaller communities with a few basic services; however, there are fewer job opportunities and both communities share a consolidated school system located equal distance between them. The residential real estate market is softer here than it is in group one.										
04	Edison, Hendley, Holbrook & Wilsonville - these are very small communities with little to no services or amenities. The market for residential property is slow and unorganized. There is very little growth annually.										
05	Rural - all parcels not located within the political boundaries of a town. Rural housing continues to be desirable in Furnas County making these properties incomparable to properties within the Villages.										
3.	List and describe the approach(es) used to estimate the market value of residential properties.										
	Only the cost approach is used.										
4.	If the cost approach is used, does the County develop the depreciation study(ies) based on local market information or does the county use the tables provided by the CAMA vendor?										
	Yes, depreciation tables are developed using local market information.										
5.	Are individual depreciation tables developed for each valuation grouping?										
	Yes										
6.	Describe the methodology used to determine the residential lot values?										
	The front foot method is used to establish residential lot values in all of Furnas County, except for properties located at Cross Creek Golf Course and Harvest Meadows Subdivison, both in Cambridge. These lots can be irregularly shaped and have been valued using a price per square foot.										

7.	<u>Valuation Grouping</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>
	01	2012	2010	2014
	02	2013	2010	
	04	2011	2010	
	05	2011	2010	2008
<p>Lot values in valuation groupings two and four have not been updated in sometime; however, sales are reviewed annually to determine whether a change in lot values is warranted.</p>				

2014 Residential Correlation Section for Furnas County

County Overview

The economy in Furnas County is largely agricultural. Within the villages, the size of the population and available amenities, including school systems, will impact the market. There is more demand for housing in Cambridge and Arapahoe and the market there has shown gradual appreciation in recent years. Beaver City and Oxford will also typically have a fair amount of activity in the residential class, but the market in these communities is generally softer. The rest of the villages are very small and the market is unorganized. Four valuation groupings have been established based on these influences.

Description of Analysis

A comparison of the number of sold parcels in each valuation grouping to the number of parcels in the county shows that all valuation groupings have been represented in the sales file at amounts proportionate to their contribution to the population. Only valuation group four, rural residential, has an extremely small sample.

Changes to the sold properties generally reflect the reported assessment actions, which includes new land values in valuation group one and physical inspections of four rural townships and the sold properties. The statistics support a level of value in the acceptable range and both the sales file and the abstract reflect similar changes. All valuation groupings have been assessed in the acceptable range. The qualitative statistics are somewhat high; review of the sale price substrata indicates that four sales with selling prices less than \$5,000 are impacting both the COD and the PRD as much as four percentage points; these sales are also impacting the qualitative statistics in valuation groups one and two.

The Department conducts a cyclical review of assessment practices in which one-third of the counties are reviewed each year. This review was conducted in Furnas County during 2011; the review revealed that there were inconsistencies within the assessment process in the residential class. Since that time, the assessor has taken over the responsibility of reviewing and valuing residential property, and is working to correct the listing information on all residential properties. Additionally, as areas are reviewed appraisal tables are updated to improve assessment uniformity.

Sales Qualification

A sales qualification review was completed by the Department for all counties this year. The review involved a sales utilization analysis and reviewing the non-qualified sales roster to ensure that reasons for disqualifying sales were adequate and documented. No apparent bias existed in the qualification determinations and all arm's length sales were made available for the measurement of real property in the county.

2014 Residential Correlation Section for Furnas County

Equalization and Quality of Assessment

Based on the willingness of the assessor to work with the Department to improve assessment practices, the quality of assessment of the residential class is believed to be in compliance with professionally accepted mass appraisal standards.

Level of Value

Based on analysis of all available information, the level of value of residential parcels in Furnas County is 95%.

2014 Commercial Assessment Actions for Furnas County

The commercial parcels within four rural townships were reviewed as part of the routine inspection cycle. The areas that were reviewed include townships 3-22, 3-23, 3-24, and 3-25. The assessor and deputy assessor began conducting the inspection work within the county during this inspection cycle and have discovered errors in the occupancy coding that is used in conjunction with the Marshall & Swift Costing. Consequently, in addition to routine physical changes, corrections in costing have also been made for this assessment year. The occupancy corrections were made on the reviewed properties and for any non-reviewed properties in which the errors could be identified without physically inspecting the parcels. These corrections will continue to be made as the current inspection cycle progresses.

In the rest of the class, only routine maintenance occurred, a sales study was conducted that suggested that changes to the appraisal tables were not warranted. The pickup work was completed timely.

2014 Commercial Assessment Survey for Furnas County

1.	Valuation data collection done by:			
	The assessor and staff			
2.	List the valuation groupings recognized in the County and describe the unique characteristics of each:			
	<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>		
	01	There are no valuation groupings within the commercial class; there are too few sales in a typical study period to warrant stratifying them by location.		
3.	List and describe the approach(es) used to estimate the market value of commercial properties.			
	Only the cost approach is used, except for the Section 42 housing which is valued using the income approach.			
3a.	Describe the process used to determine the value of unique commercial properties.			
	The county has contracted with the Department of Revenue to conduct an appraisal of the Cambridge Ethanol Plant as well as a new truck stop being constructed in Cambridge. All other commercial property is valued using the cost approach.			
4.	If the cost approach is used, does the County develop the depreciation study(ies) based on local market information or does the county use the tables provided by the CAMA vendor?			
	Yes, depreciation tables are developed using local market information.			
5.	Are individual depreciation tables developed for each valuation grouping?			
	n/a			
6.	Describe the methodology used to determine the commercial lot values.			
	All commercial lot values are established using the front foot method.			
7.	<u>Valuation Grouping</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>
	01	2010	2010	2009

2014 Commercial Correlation Section for Furnas County

County Overview

The economy in Furnas County is largely dependent on the agricultural industry. Some of the major businesses in the area include Ag Valley Co-op and Nebraska Corn Processing, an ethanol plant near Cambridge. The majority of commercial parcels are found in Cambridge and Arapahoe. Cambridge has several employment opportunities but its downtown district is somewhat limited by its proximity to McCook. Arapahoe is further away from any major community and its downtown district will reflect the need for residents in local communities to obtain goods and services closer to home; its location along two major highways also influences the market. The other small towns in the county have minimal commercial activity and the market is not organized.

Description of Analysis

Although there are various economic influences across Furnas County, with the majority of the sales each year occur within Cambridge and Arapahoe, it is difficult to quantify those influences. As a result there are no valuation groupings within the commercial class and valuation adjustments are generally accounted for with land values and economic factors.

A comparison of the number of properties in each occupancy code to the sales file reveals that 66% of the population is in seven occupancy codes, five of which are represented in the sales file. Of the five primary occupancies that are represented only storage warehouses and retail stores exist with any frequency; these occupancies have a disproportionately large representation in the sales file accounting for nearly half of the sales. For these reasons, the sales file is not believed to be an adequate representation of the county population.

While the statistics will not be relied upon to determine the level of value within the county, sales analysis was conducted. The calculated statistics suggest that the county is below the acceptable range. Review of the sales price substrata reveals that when statistics are calculated excluding four sales with selling prices less than \$5,000 the median improves to 96%. While neither median is dependable, the magnitude of the change in the statistics with the removal of very few sales demonstrates why the statistics have not been relied upon.

The Department conducts a cyclical review of assessment practices in which one-third of the counties are reviewed each year. This review was conducted in Furnas County during 2011; the review revealed that there were inconsistencies within the assessment process in the commercial class. Since that time, the assessor has taken over the responsibility of reviewing and valuing the commercial class, and is working to correct the listing information on all commercial properties to improve assessment uniformity.

Sales Qualification

A sales qualification review was completed by the Department for all counties this year. This involved a screening of the non-qualified sales roster to ensure that reasons for disqualifying sales were adequate and documented. No apparent bias existed in the qualification

2014 Commercial Correlation Section for Furnas County

determinations and all arm's length sales were made available for the measurement of real property in the county.

Equalization and Quality of Assessment

Based on the willingness of the assessor to work with the Department to improve assessment practices, the quality of assessment of commercial parcels is believed to be in compliance with professionally accepted mass appraisal standards.

Level of Value

Based on analysis of all available information, the level of value of commercial parcels in Furnas County is determined to be at the statutory level of 100% of market value.

2014 Agricultural Assessment Actions for Furnas County

The agricultural improvements in four rural townships were reviewed, including 3-22, 3-23, 3-24, and 3-25. New pictures were taken when needed and the property record cards were reviewed for accuracy. Land use was also physically reviewed for all agricultural parcels in these townships. Only routine maintenance occurred for the rest of the rural improvements, the pickup work was completed timely.

A sales study was completed for agricultural land and adjustments were made to all agricultural land values as warranted. The land capability groupings were adjusted at varying percentages, but on average irrigated land increased 52%, dry land 13% and grass land 49%.

2014 Agricultural Assessment Survey for Furnas County

1.	Valuation data collection done by:				
	The 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="text-align: center; width: 15%;"><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;">01</td> <td>There are no market areas within Furnas County as there is no discernible difference in the market throughout the county.</td> </tr> </tbody> </table>	<u>Market Area</u>	<u>Description of unique characteristics</u>	01	There are no market areas within Furnas County as there is no discernible difference in the market throughout the county.
<u>Market Area</u>	<u>Description of unique characteristics</u>				
01	There are no market areas within Furnas County as there is no discernible difference in the market throughout the county.				
3.	Describe the process used to determine and monitor market areas.				
	n/a				
4.	Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.				
	The assessor physically inspects all agricultural parcels for use during the routine inspection cycle. The sales verification process also helps the assessor to identify agricultural land that has been purchased for non-agricultural uses.				
5.	Do farm home sites carry the same value as rural residential home sites? If not, what are the market differences?				
	Yes, farm home sites and rural residential home sites are valued the same.				
6.	Describe the process used to identify and monitor the influence of non-agricultural characteristics.				
	The sales verification process aids in helping to determine what influenced the selling price; sales studies also help to identify non-agricultural influences.				
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.				
	Special value applications have been filed in the county; at this time there is no market evidence to warrant a different value for special valuation parcels.				
8.	If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.				
	n/a				

Furnas County 2014 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Furnas	1	4,200	4,200	3,400	3,200	2,500	2,350	2,250	2,250	3,721
Red Willow	1	2,700	2,700	2,630	2,532	2,299	1,921	1,844	1,730	2,607
Frontier	1	2,600	2,597	2,471	2,540	2,499	2,500	2,445	2,374	2,566
Gosper	4	N/A	4,205	3,565	2,970	2,775	N/A	2,575	2,384	3,542
Phelps	2	N/A	4,000	3,200	2,800	2,700	2,600	2,500	2,400	3,450
Harlan	2	4,345	4,089	3,388	2,945	2,444	2,236	2,155	2,155	3,513
Harlan	3	N/A	3,127	2,550	2,195	2,000	N/A	2,000	2,000	2,758

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Furnas	1	1,599	1,600	1,250	1,250	1,100	1,100	1,000	1,000	1,409
Red Willow	1	1,500	1,500	1,450	1,450	1,350	1,300	1,250	1,200	1,450
Frontier	1	1,250	1,250	1,200	1,200	1,150	1,151	1,100	1,100	1,220
Gosper	4	N/A	1,620	1,514	1,415	1,300	N/A	1,070	1,070	1,499
Phelps	2	N/A	2,000	1,900	1,800	1,700	1,600	1,500	1,400	1,775
Harlan	2	1,760	1,738	1,462	1,425	1,230	1,205	1,215	1,215	1,614
Harlan	3	0	1,748	1,470	1,425	N/A	N/A	1,215	1,216	1,613

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Furnas	1	900	900	850	850	700	700	650	650	676
Red Willow	1	525	525	525	525	525	525	525	525	525
Frontier	1	520	520	520	520	520	521	520	520	520
Gosper	4	N/A	1,000	885	795	725	N/A	696	695	721
Phelps	2	N/A	800	775	796	774	700	681	651	670
Harlan	2	N/A	840	840	840	840	840	840	840	840
Harlan	3	N/A	844	882	840	N/A	N/A	841	841	842

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

Melody Crawford
Furnas County Assessor
PO Box 368
Beaver City NE 68926
PH. 308-268-3145
Email: assessor@furnas.nacone.org

2014 METHODOLOGY FOR FURNAS COUNTY SPECIAL VALUE

Furnas County no longer implements greenbelt for properties within one mile of, and including the Republican River. There have been no recent sales indicating that there is a non-agricultural influence impacting the agricultural land market. Therefore, these market areas have been eliminated, and one schedule of values is applied to all parcels of land primarily used for agricultural or horticultural purposes in Furnas County. Parcels are reviewed on a periodic basis to determine if the land is still being used for agricultural or horticultural purposes.

2014 Agricultural Correlation Section for Furnas County

County Overview

Furnas County lies in the center of the Republican River Basin. The majority of the county consists of mixed use dry and grass land parcels, with the majority of the irrigated land concentrated along the Republican River. In reviewing the comparability of the adjoining counties, it was determined that all adjacent counties are comparable in terms of soil type, topography, and irrigation potential. There were no influences identified in the comparable counties that are not present in Furnas County.

Description of Analysis

Analysis of the sales within the county indicated that the sample was proportionate when stratified by sale date and representative when stratified by land use, but the majority land use subclasses contained unreliably small samples that each had a disproportionate mix of sales. Sales from the comparable areas were brought into to the sample to maximize the majority land use samples in a proportionate manner.

The statistical profile supports that all land uses have been assessed at uniform portions of market value. There is some dispersion in the 95% and 80% majority land use grass statistics; review of the sales shows that the 95% sample is smaller and is more heavily weighted with newer sales. Irrigated and grass land adjustments were at rates that were typical for the area this year; the dry land adjustment was below the rate that was typical, but offset an above market adjustment made in 2013. The values established by the assessor are comparable to the adjoining counties, further supporting that assessments are acceptable.

Sales Qualification

A sales qualification review was completed by the Department for all counties. This involved reviewing the non-qualified sales roster to ensure that reasons for disqualifying sales were adequate and documented. No apparent bias existed in the qualification determinations and all arm's length sales were made available for the measurement of real property in the county.

Equalization and Quality of Assessment

The evidence supports that agricultural values have been established at uniform portions of market value; the quality of assessment is in compliance with professionally accepted mass appraisal standards.

Level of Value

Based on analysis of all available information, the level of value of agricultural property in Furnas County is 70%.

**33 Furnas
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 : 143
 Total Sales Price : 7,135,901
 Total Adj. Sales Price : 7,171,901
 Total Assessed Value : 6,448,965
 Avg. Adj. Sales Price : 50,153
 Avg. Assessed Value : 45,098

MEDIAN : 95
 WGT. MEAN : 90
 MEAN : 100
 COD : 24.86
 PRD : 110.97

COV : 41.92
 STD : 41.83
 Avg. Abs. Dev : 23.66
 MAX Sales Ratio : 399.00
 MIN Sales Ratio : 28.50

95% Median C.I. : 90.52 to 98.06
 95% Wgt. Mean C.I. : 85.35 to 94.49
 95% Mean C.I. : 92.92 to 106.64

Printed:3/12/2014 2:28:08PM

DATE OF SALE *										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
<u>Qrtrs</u>											
01-OCT-11 To 31-DEC-11	15	95.96	95.20	95.66	08.95	99.52	73.42	116.97	87.27 to 102.14	61,450	58,781
01-JAN-12 To 31-MAR-12	15	96.06	95.25	90.69	17.02	105.03	58.50	136.33	72.77 to 109.50	75,487	68,458
01-APR-12 To 30-JUN-12	17	91.17	104.35	88.00	30.25	118.58	56.32	268.00	73.07 to 117.48	57,774	50,841
01-JUL-12 To 30-SEP-12	25	97.50	109.25	96.23	29.15	113.53	64.25	399.00	81.69 to 109.51	31,450	30,263
01-OCT-12 To 31-DEC-12	17	87.45	90.04	88.15	20.95	102.14	28.50	168.78	77.68 to 102.06	58,321	51,412
01-JAN-13 To 31-MAR-13	15	94.10	96.85	89.71	20.35	107.96	56.82	192.83	79.22 to 102.86	36,600	32,835
01-APR-13 To 30-JUN-13	19	93.35	95.88	88.96	24.31	107.78	40.87	145.75	75.98 to 113.14	49,395	43,941
01-JUL-13 To 30-SEP-13	20	96.92	105.08	82.49	38.84	127.39	41.56	246.45	71.22 to 117.78	43,525	35,905
<u>Study Yrs</u>											
01-OCT-11 To 30-SEP-12	72	96.01	102.25	92.33	22.66	110.74	56.32	399.00	91.17 to 99.35	53,090	49,020
01-OCT-12 To 30-SEP-13	71	92.85	97.28	87.16	27.37	111.61	28.50	246.45	84.84 to 99.34	47,175	41,120
<u>Calendar Yrs</u>											
01-JAN-12 To 31-DEC-12	74	95.33	100.87	90.48	25.20	111.48	28.50	399.00	87.63 to 98.20	52,597	47,591
<u>ALL</u>	143	95.16	99.78	89.92	24.86	110.97	28.50	399.00	90.52 to 98.06	50,153	45,098

VALUATION GROUPING										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
01	76	92.45	96.72	88.55	25.15	109.23	41.56	268.00	82.59 to 98.20	56,788	50,289
02	38	99.75	109.50	95.59	31.16	114.55	28.50	399.00	89.76 to 110.02	29,822	28,508
04	18	92.83	91.12	87.75	07.92	103.84	69.78	111.27	87.27 to 98.06	25,236	22,145
05	11	98.94	101.53	90.27	24.37	112.47	40.87	214.23	66.53 to 117.78	115,318	104,102
<u>ALL</u>	143	95.16	99.78	89.92	24.86	110.97	28.50	399.00	90.52 to 98.06	50,153	45,098

PROPERTY TYPE *										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
01	143	95.16	99.78	89.92	24.86	110.97	28.50	399.00	90.52 to 98.06	50,153	45,098
06											
07											
<u>ALL</u>	143	95.16	99.78	89.92	24.86	110.97	28.50	399.00	90.52 to 98.06	50,153	45,098

**33 Furnas
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 : 143
 Total Sales Price : 7,135,901
 Total Adj. Sales Price : 7,171,901
 Total Assessed Value : 6,448,965
 Avg. Adj. Sales Price : 50,153
 Avg. Assessed Value : 45,098

MEDIAN : 95
 WGT. MEAN : 90
 MEAN : 100
 COD : 24.86
 PRD : 110.97

COV : 41.92
 STD : 41.83
 Avg. Abs. Dev : 23.66
 MAX Sales Ratio : 399.00
 MIN Sales Ratio : 28.50

95% Median C.I. : 90.52 to 98.06
 95% Wgt. Mean C.I. : 85.35 to 94.49
 95% Mean C.I. : 92.92 to 106.64

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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	4	230.42	239.58	244.30	40.76	98.07	98.50	399.00	N/A	2,500	6,108	
Less Than 15,000	34	101.18	122.28	103.50	42.02	118.14	28.50	399.00	87.27 to 135.10	10,029	10,380	
Less Than 30,000	68	98.28	111.85	101.08	32.67	110.65	28.50	399.00	94.95 to 109.60	15,863	16,034	
<u>Ranges Excl. Low \$</u>												
Greater Than 4,999	139	94.70	95.76	89.70	21.30	106.76	28.50	246.45	90.29 to 97.86	51,524	46,220	
Greater Than 14,999	109	93.35	92.76	89.24	18.67	103.94	40.87	214.23	88.66 to 96.15	62,669	55,927	
Greater Than 29,999	75	90.52	88.84	87.94	16.77	101.02	40.87	126.74	86.28 to 96.06	81,243	71,449	
<u>Incremental Ranges</u>												
0 TO 4,999	4	230.42	239.58	244.30	40.76	98.07	98.50	399.00	N/A	2,500	6,108	
5,000 TO 14,999	30	100.18	106.64	99.24	29.44	107.46	28.50	246.45	86.87 to 111.27	11,033	10,950	
15,000 TO 29,999	34	96.02	101.41	99.96	22.12	101.45	41.56	214.23	87.63 to 109.60	21,697	21,688	
30,000 TO 59,999	33	94.70	90.21	90.01	15.97	100.22	40.87	125.50	82.16 to 99.35	44,455	40,012	
60,000 TO 99,999	25	91.55	89.99	90.41	17.50	99.54	51.40	126.74	80.36 to 102.06	75,928	68,649	
100,000 TO 149,999	9	86.28	83.00	83.24	12.53	99.71	56.49	98.94	67.28 to 98.20	130,222	108,399	
150,000 TO 249,999	6	90.13	86.90	87.78	16.91	99.00	56.45	125.38	56.45 to 125.38	168,833	148,204	
250,000 TO 499,999	2	83.98	83.98	84.20	20.78	99.74	66.53	101.42	N/A	271,500	228,603	
500,000 TO 999,999												
1,000,000 +												
<u>ALL</u>	143	95.16	99.78	89.92	24.86	110.97	28.50	399.00	90.52 to 98.06	50,153	45,098	

33 Furnas
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 : 24
Total Sales Price : 905,353
Total Adj. Sales Price : 905,353
Total Assessed Value : 715,465
Avg. Adj. Sales Price : 37,723
Avg. Assessed Value : 29,811

MEDIAN : 89
WGT. MEAN : 79
MEAN : 89
COD : 33.86
PRD : 112.49

COV : 51.41
STD : 45.70
Avg. Abs. Dev : 30.09
MAX Sales Ratio : 261.75
MIN Sales Ratio : 26.15

95% Median C.I. : 59.10 to 100.13
95% Wgt. Mean C.I. : 58.70 to 99.36
95% Mean C.I. : 69.60 to 108.20

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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											
01-JAN-11 To 31-MAR-11	1	109.70	109.70	109.70	00.00	100.00	109.70	109.70	N/A	23,788	26,095
01-APR-11 To 30-JUN-11	2	178.08	178.08	102.01	46.99	174.57	94.40	261.75	N/A	22,000	22,443
01-JUL-11 To 30-SEP-11	1	100.00	100.00	100.00	00.00	100.00	100.00	100.00	N/A	28,465	28,465
01-OCT-11 To 31-DEC-11	1	58.67	58.67	58.67	00.00	100.00	58.67	58.67	N/A	38,000	22,295
01-JAN-12 To 31-MAR-12	2	86.01	86.01	59.91	38.04	143.57	53.29	118.73	N/A	74,100	44,395
01-APR-12 To 30-JUN-12	2	85.02	85.02	76.25	15.14	111.50	72.15	97.88	N/A	32,700	24,933
01-JUL-12 To 30-SEP-12	4	55.61	57.98	52.07	14.51	111.35	47.70	73.00	N/A	56,750	29,548
01-OCT-12 To 31-DEC-12	2	45.83	45.83	40.91	42.94	112.03	26.15	65.50	N/A	16,000	6,545
01-JAN-13 To 31-MAR-13	2	100.37	100.37	100.19	00.24	100.18	100.13	100.60	N/A	62,000	62,118
01-APR-13 To 30-JUN-13	4	104.46	107.48	117.21	15.75	91.70	83.33	137.69	N/A	40,750	47,764
01-JUL-13 To 30-SEP-13	3	66.20	70.93	73.91	24.97	95.97	48.50	98.10	N/A	3,833	2,833
<u>Study Yrs</u>											
01-OCT-10 To 30-SEP-11	4	104.85	141.46	103.32	42.21	136.91	94.40	261.75	N/A	24,063	24,861
01-OCT-11 To 30-SEP-12	9	59.10	70.29	58.32	28.19	120.52	47.70	118.73	52.12 to 97.88	53,178	31,016
01-OCT-12 To 30-SEP-13	11	98.10	85.01	101.93	23.87	83.40	26.15	137.69	48.50 to 110.18	30,045	30,625
<u>Calendar Yrs</u>											
01-JAN-11 To 31-DEC-11	5	100.00	124.90	90.68	43.68	137.74	58.67	261.75	N/A	26,851	24,348
01-JAN-12 To 31-DEC-12	10	62.30	66.56	57.12	30.32	116.53	26.15	118.73	47.70 to 97.88	47,260	26,994
<u>ALL</u>	24	88.87	88.90	79.03	33.86	112.49	26.15	261.75	59.10 to 100.13	37,723	29,811

VALUATION GROUPING

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	24	88.87	88.90	79.03	33.86	112.49	26.15	261.75	59.10 to 100.13	37,723	29,811
<u>ALL</u>	24	88.87	88.90	79.03	33.86	112.49	26.15	261.75	59.10 to 100.13	37,723	29,811

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	24	88.87	88.90	79.03	33.86	112.49	26.15	261.75	59.10 to 100.13	37,723	29,811
04											
<u>ALL</u>	24	88.87	88.90	79.03	33.86	112.49	26.15	261.75	59.10 to 100.13	37,723	29,811

**33 Furnas
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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 Avg. Assessed Value : 29,811

MEDIAN : 89
 WGT. MEAN : 79
 MEAN : 89
 COD : 33.86
 PRD : 112.49

COV : 51.41
 STD : 45.70
 Avg. Abs. Dev : 30.09
 MAX Sales Ratio : 261.75
 MIN Sales Ratio : 26.15

95% Median C.I. : 59.10 to 100.13
 95% Wgt. Mean C.I. : 58.70 to 99.36
 95% Mean C.I. : 69.60 to 108.20

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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	4	69.60	112.36	98.00	79.04	114.65	48.50	261.75	N/A	2,625	2,573	
Less Than 15,000	8	69.60	96.25	84.36	52.34	114.09	48.50	261.75	48.50 to 261.75	5,363	4,524	
Less Than 30,000	16	97.99	92.61	88.12	32.77	105.10	26.15	261.75	59.10 to 109.70	12,822	11,298	
<u>Ranges Excl. Low \$</u>												
Greater Than 4,999	20	96.14	84.21	78.80	23.89	106.87	26.15	137.69	59.10 to 100.13	44,743	35,259	
Greater Than 14,999	16	96.57	85.22	78.76	25.11	108.20	26.15	137.69	53.29 to 109.70	53,903	42,455	
Greater Than 29,999	8	77.74	81.47	76.36	28.84	106.69	52.12	137.69	52.12 to 137.69	87,525	66,836	
<u>Incremental Ranges</u>												
0 TO 4,999	4	69.60	112.36	98.00	79.04	114.65	48.50	261.75	N/A	2,625	2,573	
5,000 TO 14,999	4	81.69	80.15	79.94	21.85	100.26	59.10	98.10	N/A	8,100	6,475	
15,000 TO 29,999	8	100.30	88.97	89.11	20.77	99.84	26.15	118.73	26.15 to 118.73	20,282	18,073	
30,000 TO 59,999	4	77.74	77.14	77.05	15.09	100.12	58.67	94.40	N/A	43,250	33,324	
60,000 TO 99,999	1	137.69	137.69	137.69	00.00	100.00	137.69	137.69	N/A	85,000	117,035	
100,000 TO 149,999	2	76.71	76.71	74.37	30.53	103.15	53.29	100.13	N/A	121,100	90,063	
150,000 TO 249,999	1	52.12	52.12	52.12	00.00	100.00	52.12	52.12	N/A	200,000	104,235	
250,000 TO 499,999												
500,000 TO 999,999												
1,000,000 +												
<u>ALL</u>	24	88.87	88.90	79.03	33.86	112.49	26.15	261.75	59.10 to 100.13	37,723	29,811	

**33 Furnas
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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 WGT. MEAN : 79
 MEAN : 89
 COD : 33.86
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COV : 51.41
 STD : 45.70
 Avg. Abs. Dev : 30.09
 MAX Sales Ratio : 261.75
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95% Median C.I. : 59.10 to 100.13
 95% Wgt. Mean C.I. : 58.70 to 99.36
 95% Mean C.I. : 69.60 to 108.20

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OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
336	1	100.00	100.00	100.00	00.00	100.00	100.00	100.00	N/A	28,465	28,465
342	1	52.12	52.12	52.12	00.00	100.00	52.12	52.12	N/A	200,000	104,235
344	1	65.50	65.50	65.50	00.00	100.00	65.50	65.50	N/A	12,000	7,860
350	2	160.21	160.21	68.83	63.38	232.76	58.67	261.75	N/A	20,000	13,765
353	3	66.20	62.28	70.37	11.90	88.50	48.50	72.15	N/A	20,500	14,427
384	2	105.15	105.15	106.18	04.33	99.03	100.60	109.70	N/A	19,394	20,593
406	8	98.42	93.32	111.13	23.38	83.97	26.15	137.69	26.15 to 137.69	22,550	25,059
419	1	100.13	100.13	100.13	00.00	100.00	100.13	100.13	N/A	109,000	109,145
426	1	83.33	83.33	83.33	00.00	100.00	83.33	83.33	N/A	38,000	31,665
442	1	53.29	53.29	53.29	00.00	100.00	53.29	53.29	N/A	133,200	70,980
521	1	47.70	47.70	47.70	00.00	100.00	47.70	47.70	N/A	20,000	9,540
528	1	73.00	73.00	73.00	00.00	100.00	73.00	73.00	N/A	2,000	1,460
530	1	94.40	94.40	94.40	00.00	100.00	94.40	94.40	N/A	42,000	39,650
<u>ALL</u>	<u>24</u>	88.87	88.90	79.03	33.86	112.49	26.15	261.75	59.10 to 100.13	37,723	29,811

33 Furnas
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 : 96
Total Sales Price : 40,314,074
Total Adj. Sales Price : 40,171,574
Total Assessed Value : 28,897,899
Avg. Adj. Sales Price : 418,454
Avg. Assessed Value : 301,020

MEDIAN : 70
WGT. MEAN : 72
MEAN : 80
COD : 36.71
PRD : 111.16

COV : 64.49
STD : 51.57
Avg. Abs. Dev : 25.70
MAX Sales Ratio : 500.70
MIN Sales Ratio : 22.24

95% Median C.I. : 65.19 to 77.96
95% Wgt. Mean C.I. : 65.44 to 78.43
95% Mean C.I. : 69.65 to 90.29

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DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qtrts</u>											
01-OCT-10 To 31-DEC-10	14	104.80	107.78	110.26	14.18	97.75	78.56	155.13	90.19 to 125.07	212,951	234,793
01-JAN-11 To 31-MAR-11	4	87.47	79.54	80.12	36.39	99.28	29.08	114.16	N/A	328,213	262,978
01-APR-11 To 30-JUN-11	6	78.06	76.05	79.22	26.21	96.00	27.23	104.27	27.23 to 104.27	253,750	201,030
01-JUL-11 To 30-SEP-11	7	77.96	76.79	75.56	11.52	101.63	60.66	96.25	60.66 to 96.25	269,071	203,300
01-OCT-11 To 31-DEC-11	11	73.41	75.07	87.10	15.62	86.19	38.07	114.16	64.38 to 89.60	421,586	367,189
01-JAN-12 To 31-MAR-12	8	83.07	91.97	74.16	38.45	124.02	46.25	158.11	46.25 to 158.11	552,188	409,521
01-APR-12 To 30-JUN-12	5	55.11	65.74	55.42	46.78	118.62	22.24	145.20	N/A	247,333	137,065
01-JUL-12 To 30-SEP-12	9	57.18	58.99	60.92	12.77	96.83	47.03	86.15	51.86 to 66.46	372,778	227,088
01-OCT-12 To 31-DEC-12	18	60.78	64.69	63.74	22.01	101.49	24.81	123.01	54.77 to 72.48	642,334	409,397
01-JAN-13 To 31-MAR-13	9	54.40	59.59	59.22	22.92	100.62	43.21	101.43	45.67 to 71.18	607,710	359,906
01-APR-13 To 30-JUN-13	5	60.34	146.81	71.20	153.38	206.19	51.00	500.70	N/A	358,680	255,390
01-JUL-13 To 30-SEP-13											
<u>Study Yrs</u>											
01-OCT-10 To 30-SEP-11	31	90.42	91.00	90.50	23.17	100.55	27.23	155.13	78.56 to 104.27	248,392	224,783
01-OCT-11 To 30-SEP-12	33	66.67	73.37	73.60	31.57	99.69	22.24	158.11	56.04 to 75.21	413,534	304,375
01-OCT-12 To 30-SEP-13	32	59.63	76.09	63.14	43.30	120.51	24.81	500.70	54.40 to 67.52	588,275	371,414
<u>Calendar Yrs</u>											
01-JAN-11 To 31-DEC-11	28	74.31	76.35	82.51	21.33	92.53	27.23	114.16	69.60 to 83.19	334,154	275,724
01-JAN-12 To 31-DEC-12	40	59.23	68.99	65.02	31.77	106.11	22.24	158.11	55.11 to 66.67	514,279	334,361
<u>ALL</u>	96	70.00	79.97	71.94	36.71	111.16	22.24	500.70	65.19 to 77.96	418,454	301,020

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	96	70.00	79.97	71.94	36.71	111.16	22.24	500.70	65.19 to 77.96	418,454	301,020
<u>ALL</u>	96	70.00	79.97	71.94	36.71	111.16	22.24	500.70	65.19 to 77.96	418,454	301,020

33 Furnas
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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Total Adj. Sales Price : 40,171,574
Total Assessed Value : 28,897,899
Avg. Adj. Sales Price : 418,454
Avg. Assessed Value : 301,020

MEDIAN : 70
WGT. MEAN : 72
MEAN : 80
COD : 36.71
PRD : 111.16

COV : 64.49
STD : 51.57
Avg. Abs. Dev : 25.70
MAX Sales Ratio : 500.70
MIN Sales Ratio : 22.24

95% Median C.I. : 65.19 to 77.96
95% Wgt. Mean C.I. : 65.44 to 78.43
95% Mean C.I. : 69.65 to 90.29

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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	2	65.15	65.15	58.05	24.11	112.23	49.44	80.85	N/A	729,420	423,433
1	2	65.15	65.15	58.05	24.11	112.23	49.44	80.85	N/A	729,420	423,433
_____Dry_____											
County	7	73.39	70.69	70.94	10.75	99.65	45.67	86.15	45.67 to 86.15	285,536	202,560
1	7	73.39	70.69	70.94	10.75	99.65	45.67	86.15	45.67 to 86.15	285,536	202,560
_____Grass_____											
County	10	61.43	69.27	62.05	27.84	111.64	47.03	108.58	50.23 to 91.92	400,041	248,238
1	10	61.43	69.27	62.05	27.84	111.64	47.03	108.58	50.23 to 91.92	400,041	248,238
_____ALL_____	96	70.00	79.97	71.94	36.71	111.16	22.24	500.70	65.19 to 77.96	418,454	301,020

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	14	72.31	79.69	70.60	31.92	112.88	46.25	126.81	52.98 to 112.69	739,324	521,956
1	14	72.31	79.69	70.60	31.92	112.88	46.25	126.81	52.98 to 112.69	739,324	521,956
_____Dry_____											
County	15	71.31	73.92	66.24	23.29	111.59	43.21	145.20	56.04 to 83.19	289,928	192,044
1	15	71.31	73.92	66.24	23.29	111.59	43.21	145.20	56.04 to 83.19	289,928	192,044
_____Grass_____											
County	15	71.18	75.03	67.04	27.07	111.92	47.03	114.16	54.40 to 91.92	351,347	235,549
1	15	71.18	75.03	67.04	27.07	111.92	47.03	114.16	54.40 to 91.92	351,347	235,549
_____ALL_____	96	70.00	79.97	71.94	36.71	111.16	22.24	500.70	65.19 to 77.96	418,454	301,020

Total Real Property Sum Lines 17, 25, & 30	Records : 6,107	Value : 803,415,750	Growth 1,943,730	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	376	1,085,220	17	48,310	22	18,635	415	1,152,165	
02. Res Improve Land	1,923	5,092,299	58	563,285	182	2,057,460	2,163	7,713,044	
03. Res Improvements	1,926	65,340,765	59	5,626,725	187	11,943,315	2,172	82,910,805	
04. Res Total	2,302	71,518,284	76	6,238,320	209	14,019,410	2,587	91,776,014	596,735
% of Res Total	88.98	77.93	2.94	6.80	8.08	15.28	42.36	11.42	30.70
05. Com UnImp Land	75	122,455	7	21,925	4	5,750	86	150,130	
06. Com Improve Land	291	921,901	14	77,160	6	25,030	311	1,024,091	
07. Com Improvements	308	17,560,065	16	1,319,000	9	921,660	333	19,800,725	
08. Com Total	383	18,604,421	23	1,418,085	13	952,440	419	20,974,946	269,975
% of Com Total	91.41	88.70	5.49	6.76	3.10	4.54	6.86	2.61	13.89
09. Ind UnImp Land	5	155,295	0	0	3	640,005	8	795,300	
10. Ind Improve Land	1	9,615	1	6,145	1	303,000	3	318,760	
11. Ind Improvements	1	542,890	1	563,195	1	520,000	3	1,626,085	
12. Ind Total	6	707,800	1	569,340	4	1,463,005	11	2,740,145	183,125
% of Ind Total	54.55	25.83	9.09	20.78	36.36	53.39	0.18	0.34	9.42
13. Rec UnImp Land	0	0	0	0	0	0	0	0	
14. Rec Improve Land	0	0	0	0	0	0	0	0	
15. Rec Improvements	0	0	0	0	0	0	0	0	
16. Rec Total	0	0	0	0	0	0	0	0	0
% of Rec Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Res & Rec Total	2,302	71,518,284	76	6,238,320	209	14,019,410	2,587	91,776,014	596,735
% of Res & Rec Total	88.98	77.93	2.94	6.80	8.08	15.28	42.36	11.42	30.70
Com & Ind Total	389	19,312,221	24	1,987,425	17	2,415,445	430	23,715,091	453,100
% of Com & Ind Total	90.47	81.43	5.58	8.38	3.95	10.19	7.04	2.95	23.31
17. Taxable Total	2,691	90,830,505	100	8,225,745	226	16,434,855	3,017	115,491,105	1,049,835
% of Taxable Total	89.19	78.65	3.31	7.12	7.49	14.23	49.40	14.38	54.01

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	0	0	0
19. Commercial	2	220,150	2,072,656	0	0	0
20. Industrial	1	145,305	10,968,645	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	2	220,150	2,072,656
20. Industrial	0	0	0	1	145,305	10,968,645
21. Other	0	0	0	0	0	0
22. Total Sch II				3	365,455	13,041,301

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	8	1,153,080	8	1,153,080	0
24. Non-Producing	0	0	0	0	0	0	0	0	0
25. Total	0	0	0	0	8	1,153,080	8	1,153,080	0

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	288	2	342	632

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	8	207,655	0	0	2,457	497,451,685	2,465	497,659,340
28. Ag-Improved Land	1	12,100	0	0	595	147,501,080	596	147,513,180
29. Ag Improvements	1	5,185	0	0	616	41,593,860	617	41,599,045
30. Ag Total							3,082	686,771,565

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	1	1.00	500	0	0.00	0	
37. FarmSite Improvements	1	0.00	5,185	0	0.00	0	
38. FarmSite Total							
39. Road & Ditches	1	1.00	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	25	24.05	240,500	25	24.05	240,500	
32. HomeSite Improv Land	323	335.30	3,353,000	323	335.30	3,353,000	
33. HomeSite Improvements	334	0.00	17,849,275	334	0.00	17,849,275	0
34. HomeSite Total				359	359.35	21,442,775	
35. FarmSite UnImp Land	18	39.28	19,640	18	39.28	19,640	
36. FarmSite Improv Land	520	1,532.43	766,215	521	1,533.43	766,715	
37. FarmSite Improvements	606	0.00	23,744,585	607	0.00	23,749,770	893,895
38. FarmSite Total				625	1,572.71	24,536,125	
39. Road & Ditches	2,341	7,492.92	0	2,342	7,493.92	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
41. Total Section VI				984	9,425.98	45,978,900	893,895

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

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

Schedule VIII : Agricultural Records : Special Value

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

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

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 1

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	4,041.92	5.92%	16,976,060	6.68%	4,200.00
46. 1A	42,210.25	61.78%	177,283,045	69.73%	4,200.00
47. 2A1	4,294.80	6.29%	14,602,320	5.74%	3,400.00
48. 2A	4,931.17	7.22%	15,779,745	6.21%	3,200.00
49. 3A1	2,357.90	3.45%	5,894,750	2.32%	2,500.00
50. 3A	1,080.00	1.58%	2,538,000	1.00%	2,350.00
51. 4A1	4,268.92	6.25%	9,605,070	3.78%	2,250.00
52. 4A	5,140.53	7.52%	11,566,195	4.55%	2,250.00
53. Total	68,325.49	100.00%	254,245,185	100.00%	3,721.09
Dry					
54. 1D1	900.20	0.48%	1,439,795	0.54%	1,599.42
55. 1D	120,446.49	63.60%	192,714,310	72.20%	1,600.00
56. 2D1	8,061.67	4.26%	10,077,100	3.78%	1,250.00
57. 2D	3,479.57	1.84%	4,349,470	1.63%	1,250.00
58. 3D1	17,800.29	9.40%	19,580,320	7.34%	1,100.00
59. 3D	553.43	0.29%	608,775	0.23%	1,100.00
60. 4D1	24,644.82	13.01%	24,644,820	9.23%	1,000.00
61. 4D	13,489.31	7.12%	13,489,310	5.05%	1,000.00
62. Total	189,375.78	100.00%	266,903,900	100.00%	1,409.39
Grass					
63. 1G1	216.00	0.13%	194,400	0.17%	900.00
64. 1G	13,339.98	7.83%	12,005,985	10.43%	900.00
65. 2G1	2,988.44	1.75%	2,540,175	2.21%	850.00
66. 2G	1,605.97	0.94%	1,365,075	1.19%	850.00
67. 3G1	2,706.80	1.59%	1,894,760	1.65%	700.00
68. 3G	149.22	0.09%	104,455	0.09%	700.01
69. 4G1	32,834.75	19.28%	21,342,585	18.54%	650.00
70. 4G	116,449.80	68.38%	75,692,375	65.74%	650.00
71. Total	170,290.96	100.00%	115,139,810	100.00%	676.14
Irrigated Total					
	68,325.49	15.50%	254,245,185	39.68%	3,721.09
Dry Total					
	189,375.78	42.97%	266,903,900	41.65%	1,409.39
Grass Total					
	170,290.96	38.64%	115,139,810	17.97%	676.14
72. Waste	6,524.69	1.48%	489,360	0.08%	75.00
73. Other	6,174.08	1.40%	4,014,410	0.63%	650.20
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	440,691.00	100.00%	640,792,665	100.00%	1,454.06

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	45.19	173,550	0.00	0	68,280.30	254,071,635	68,325.49	254,245,185
77. Dry Land	29.55	43,105	0.00	0	189,346.23	266,860,795	189,375.78	266,903,900
78. Grass	4.00	2,600	0.00	0	170,286.96	115,137,210	170,290.96	115,139,810
79. Waste	0.00	0	0.00	0	6,524.69	489,360	6,524.69	489,360
80. Other	0.00	0	0.00	0	6,174.08	4,014,410	6,174.08	4,014,410
81. Exempt	0.00	0	0.00	0	0.00	0	0.00	0
82. Total	78.74	219,255	0.00	0	440,612.26	640,573,410	440,691.00	640,792,665

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	68,325.49	15.50%	254,245,185	39.68%	3,721.09
Dry Land	189,375.78	42.97%	266,903,900	41.65%	1,409.39
Grass	170,290.96	38.64%	115,139,810	17.97%	676.14
Waste	6,524.69	1.48%	489,360	0.08%	75.00
Other	6,174.08	1.40%	4,014,410	0.63%	650.20
Exempt	0.00	0.00%	0	0.00%	0.00
Total	440,691.00	100.00%	640,792,665	100.00%	1,454.06

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

33 Furnas

	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	89,166,205	91,776,014	2,609,809	2.93%	596,735	2.26%
02. Recreational	0	0	0		0	
03. Ag-Homesite Land, Ag-Res Dwelling	21,314,555	21,442,775	128,220	0.60%	0	0.60%
04. Total Residential (sum lines 1-3)	110,480,760	113,218,789	2,738,029	2.48%	596,735	1.94%
05. Commercial	20,755,795	20,974,946	219,151	1.06%	269,975	-0.24%
06. Industrial	1,360,015	2,740,145	1,380,130	101.48%	183,125	88.01%
07. Ag-Farmsite Land, Outbuildings	22,149,815	24,536,125	2,386,310	10.77%	893,895	6.74%
08. Minerals	1,261,920	1,153,080	-108,840	-8.62	0	-8.62
09. Total Commercial (sum lines 5-8)	45,527,545	49,404,296	3,876,751	8.52%	1,346,995	5.56%
10. Total Non-Agland Real Property	156,008,305	162,623,085	6,614,780	4.24%	1,943,730	2.99%
11. Irrigated	168,503,245	254,245,185	85,741,940	50.88%		
12. Dryland	237,684,270	266,903,900	29,219,630	12.29%		
13. Grassland	77,593,815	115,139,810	37,545,995	48.39%		
14. Wasteland	487,595	489,360	1,765	0.36%		
15. Other Agland	2,629,800	4,014,410	1,384,610	52.65%		
16. Total Agricultural Land	486,898,725	640,792,665	153,893,940	31.61%		
17. Total Value of all Real Property (Locally Assessed)	642,907,030	803,415,750	160,508,720	24.97%	1,943,730	24.66%

2013 Plan of Assessment for Furnas County
Assessment Years 2014, 2015 and 2016
Date: June 15, 2013

Plan of Assessment Requirements:

Pursuant to Nebr. Laws 2005, LB 263, Section 9, on or before June 15 each year, the assessor shall prepare a plan of assessment, (herein after referred to as the “plan”), which describes the assessment actions planned for the next assessment year and two years thereafter. The plan shall indicate the classes or subclasses of real property that the county assessor plans to examine during the years contained in the plan of assessment. The plan shall describe all the assessment actions necessary to achieve the levels of value and the quality of assessment practices required by law, and the resources necessary to complete those actions. On or before July 31 each year, the assessor shall present the plan to the county board of equalization and the assessor may amend the plan, if necessary, after the budget is approved by the county board. A copy of the plan and any amendments thereto shall be mailed to the Department Revenue, Property Assessment Division on or before October 31 each year.

Real Property Assessment Requirements:

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

- 1) 100% of actual value for all classes of real property excluding agricultural and horticultural land;
- 2) 75% of actual value for agricultural land and horticultural land; and
- 3) 75% of special value for agricultural and horticultural land which meets the qualifications for special valuation under 77-1344 and 75% of its recapture value as defined in 77-1343 when the land is disqualified for special valuation under 77-1347.

Reference, Neb. Rev. Stat. 77-201 (R.S.Supp 2004).

General Description of Real Property in Furnas County:

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

	Parcels	% of Total Parcels	% of Taxable Value Base
Minerals	8	.13	.20
Residential	2587	42.42	13.94
Commercial	420	6.89	3.22
Industrial	5	.08	.26
Recreational	0	0	0
Agricultural	3079	50.48	82.38
Special Value	0	0	0

Agricultural land – 440,710.37 taxable acres. 15.56% irrigated, 42.80% dry, 38.77% grassland, 1.48% waste and 1.40% timber.

For more information see 2013 Reports and Opinions, Abstract and Assessor Survey.

Current Resources

A. Assessor’s Office staff includes:

Melody Crawford, Assessor

Bobbi Noel, Deputy

Sherry Thooft, Office Clerk

The Assessor and Deputy both hold Assessor’s Certificates and will attend necessary training to obtain hours needed to keep certificates current. The high cost of approved training is a budgetary concern for Furnas County

Appraisal budget was combined with the regular Assessor budget for 2012-2013. We will no longer be using our contracted appraiser. Assessor and staff have taken over review work and former ½ time office clerk is now full-time.

Beginning July 1, 2012 Assessor and staff are responsible for gathering information on any new improvements and additions or alterations to existing improvements from Building Permits, County-wide zoning permits and any Assessor notes. Rotating review work involves looking at all improvements on each parcel , checking as to measurements of buildings, quality of construction, depreciation percentage and all information shown in Assessor’s records for accuracy. Inspection of the interior of houses is done whenever possible. Will also physically inspect all ag land to check for proper land use classification

B Cadastral Maps and aerial photos are in need of replacement, as they are both nearing 40 years old. A proposal was reviewed in 2013 from GIS Workshop. County Board felt the cost would not fit into the upcoming budget as courthouse renovations are planned. For 2013, the Assessor's office is using AgriData program to measure Furnas County and conversion to the current soil survey is complete.

C Property Record Cards contain Cama pricing sheets and pictures, Lot size drawing, MIPS county solutions yearly values.

D We are on the new MIPS PC based system for both the Administration usage and the CAMA pricing for the 2013 tax year. This system is more efficient with all information for each parcel in one place, on one computer system.

E Furnas County is on line with parcel and tax information with Nebraska Assessors Online. We feel this is very beneficial for taxpayers, realtors, appraisers, etc., to have 24 hour access to our information.

Current Assessment Procedures for Real Property

- A Both Assessor and Deputy Assessor handle transfers each month. A verification form is mailed out.
- B. Office pulls property record cards for review of information.
- C. All sales are entered in Property Assessment Division's sales file. Reports and sales studies are developed from this information
- D. Approaches to Value
 - 1) Market Approach: Sales comparison,
 - 2) Cost Approach: Marshall Swift manual - Commercial 2010, Residential 2010.
 - 3) Land valuation studies are used to establish market areas and agricultural land. Based on studies, special value, market areas and greenbelt along the Republican River was eliminated for 2010.
- E. Reconciliation of Final Value and documentation
- F. Review assessment sales ratio studies after assessment actions.
- G. Notices and Public Relations

Level of value, Quality, and Uniformity of assessment year 2013:

Property Class	Median	Cod*	PRD*
Residential	97	27.13	113.40
Commercial	NA	NA	NA
Agricultural Land	74	34.20	105.40

*COD means coefficient of dispersion and PRD means price related differential. For more information regarding statistical measures see 2013 Reports and Opinions.

Assessment actions planned for Assessment year 2014

2014 Assessment year Assessor & Office Staff

Residential

1. Complete pickup work by March 1, 2014.
2. Complete study of current sales ratio reports to determine if level of value and quality of assessment is correct and verify sales.
3. Update files from review work such as date of inspection.
4. Get the review work ready for the next year.

Commercial

1. Complete pickup work by March 1, 2014.
2. Complete study of current sales ratio reports to determine if level of value and quality of assessment is correct.
3. Update files from review work such as date of inspection.
4. Get the review work ready for the next year.

Agricultural

1. Complete pickup work by March 1, 2014.
2. Complete study of current sales ratio reports to determine if level of value and quality of assessment is correct.
3. Use AgriData to update any land use changes, as well as review of four rural precincts for land use.

Review By Assessor & Staff

1. Complete pickup work using Building Permits, County wide zoning and Assessors notes.
2. Complete door to door review of all improvements in four rural precincts and take digital pictures of improvements as needed. Ag land use will be reviewed in the areas of the county where improvements are scheduled for review.
3. Review all property protests with the Commissioners
4. Attend Board of Equalization hearings.

Assessment actions Planned for Assessment year 2015

2015 Assessment year Assessor & Office Staff

Residential

1. Complete pickup work by March 1, 2015.
2. Complete study of current sales ratio reports to determine if level of value and quality of assessment is correct and verify sales.
3. Update files from review work such as date of inspection.
4. Get the review work ready for the next year.

Commercial

1. Complete pickup work by March 1, 2015
2. Complete study of current sales ratio reports to determine if level of value and quality of assessment is correct.
3. Update files from review work such as date of inspection.
4. Get the review work ready for the next year.

Agricultural

1. Complete pickup work by March 1, 2015
2. Complete study of current sales ratio reports to determine if level of value and quality of assessment is correct.
3. Use Agri Data to update land use, as well as review of three rural precincts for land use.

Review By Assessor & Staff

1. Complete pickup work using Building Permits, County wide zoning and Assessors notes.
2. Complete door to door review of Wilsonville, Hendley, and rural improvements in those areas of the county. New pictures are taken when needed. Ag land use will be reviewed in the areas of the county where improvements are scheduled for review.
3. Review all property protests with the Commissioners
4. Attend Board of Equalization hearings

Assessment actions Planned for Assessment year 2016

2016 Assessment year Assessor & Office Staff

Residential

1. Complete pickup work by March 1, 2016.
2. Complete study of current sales ratio reports to determine if level of value and quality of assessment is correct and verify sales.
3. Update files from review work such as date of inspection.
4. Get the review work ready for the next year.

Commercial

1. Complete pickup work by March 1, 2016
2. Complete study of current sales ratio reports to determine if level of value and quality of assessment is correct.
3. Update files from review work such as date of inspection.
4. Get the review work ready for the next year.

Agricultural

1. Complete pickup work by March 1, 2016
2. Complete study of current sales ratio reports to determine if level of value and quality of assessment is correct.
3. Use Agri Data to update land use, as well as review of three rural precincts for land use.

Review By Assessor & Staff

1. Complete pickup work using Building Permits, County wide zoning and Assessors notes.
2. Complete door to door review of Beaver City and rural improvements in two rural precincts of the county. New pictures are taken when needed. Ag land use will be reviewed in the areas of the county where improvements are scheduled for review.
3. Review all property protests with the Commissioners
4. Attend Board of Equalization hearings

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

1. Record Maintenance, Mapping updates, & Ownership changes
2. Annually prepare the following Assessor Administrative Reports required by law/regulation:
 - a. Abstracts (Real & Personal Property)
 - b. Assessor Survey
 - c. Sales information to PAD rosters & annual Assessed value update w/Abstract
 - d. Certification of Value to Political Subdivisions
 - e. School District Taxable Value Report.
 - f. Homestead Exemption Tax Loss Report (in conjunction with Treasurer)
 - g. Certificate of Taxes Levied Report
 - h. Report of current values for properties owned by Board of Education Lands & Funds
 - i. Report of all Exempt Property and Taxable Government Owned Property
 - j. Annual Plan of Assessment Report.
3. Personal Property; administer annual filing of approximately 460 schedules, prepare subsequent notices for incomplete filings or failure to file and penalties applied, as required.
4. Permissive Exemption: administer annual filings of applications for new or continued exempt use, review and make recommendations to county board.
5. Taxable Government Owned Property- annual review of government owned property not used for public purpose, send notices of intent to tax, etc.
6. Homestead Exemptions; administer approximately 260 annual filings of applications, approval/denial process, taxpayer notifications and taxpayer assistance.
7. Centrally Assessed – review of valuations as certified by PAD for railroads and public service entities, establish assessment records and tax billing for tax list.
8. Tax Increment Financing – management of school district and other tax entity boundary changes necessary for correct assessment and tax information; input/review of tax rates used for tax billing process.
9. Tax Districts and Tax Rates – management of school district and other tax entity boundary changes necessary for correct assessment and tax information; input/review of tax rates used for tax billing process.
10. Tax Lists: prepare and certify tax lists to county treasurer for real property, personal property, and centrally assessed.
11. Tax List Corrections- prepare tax list correction documents for county board approval
12. County Board of Equalization – attend county board of equalization meetings for valuation protests-assemble and provide information

13. TERC Appeals- prepare information attend taxpayer appeal hearings before TERC, defend valuation
14. TERC Statewide Equalization- attend hearings if applicable to county, defend values, and/or implement orders of the TERC.
15. Education: Assessor Education – attend meetings, workshops, and educational classes to obtain 60 hours of continuing education to maintain assessor certification

Respectfully submitted:

Assessor: Melody L. Crawford Date: June 15, 2013

2014 Assessment Survey for Furnas 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:
	0
5.	Number of shared employees:
	0
6.	Assessor's requested budget for current fiscal year:
	\$103,910
7.	Adopted budget, or granted budget if different from above:
	n/a
8.	Amount of the total assessor's budget set aside for appraisal work:
	\$650 for the appraisal of oil and gas minerals and \$2,500 for mileage
9.	If appraisal/reappraisal budget is a separate levied fund, what is that amount:
	n/a
10.	Part of the assessor's budget that is dedicated to the computer system:
	\$3,000 for the rental of computers, the budget for the CAMA system is maintained in the county general fund.
11.	Amount of the assessor's budget set aside for education/workshops:
	\$1,000
12.	Other miscellaneous funds:
	n/a
13.	Amount of last year's assessor's budget not used:
	\$4,321

B. Computer, Automation Information and GIS

1.	Administrative software:
	MIPS PC System V2
2.	CAMA software:
	MIPS PC System V2
3.	Are cadastral maps currently being used?
	Yes
4.	If so, who maintains the Cadastral Maps?
	the Assessor
5.	Does the county have GIS software?
	No
6.	Is GIS available to the public? If so, what is the web address?
	n/a
7.	Who maintains the GIS software and maps?
	n/a
8.	Personal Property software:
	MIPS PC System V2

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?
	Arapahoe, Beaver City, Cambridge, and Oxford
4.	When was zoning implemented?
	1999

D. Contracted Services

1.	Appraisal Services:
	Pritchard & Abbott are contracted with annually for the appraisal of oil and gas mineral interests. The county also has a contract with the Department of Revenue for the valuation of two commercial properties.
2.	GIS Services:
	None
3.	Other services:
	None

E. Appraisal /Listing Services

1.	Does the county employ outside help for appraisal or listing services?
	Yes, for oil and gas minerals and for two unique commercial parcels.
2.	If so, is the appraisal or listing service performed under contract?
	Yes
3.	What appraisal certifications or qualifications does the County require?
	The county does not specify with requirements.
4.	Have the existing contracts been approved by the PTA?
	The contract with Pritchard and Abbott has not been approved by the Property Tax Administrator.
5.	Does the appraisal or listing service providers establish assessed values for the county?
	Yes

2014 Certification for Furnas 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 Furnas County Assessor.

Dated this 7th day of April, 2014.



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

Ruth A. Sorensen
Property Tax Administrator

