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2014 Commission Summary for Valley County

Residential Real Property - Current

Number of Sales	110	Median	96.82
Total Sales Price	\$8,762,820	Mean	96.11
Total Adj. Sales Price	\$8,720,480	Wgt. Mean	93.37
Total Assessed Value	\$8,142,280	Average Assessed Value of the Base	\$53,877
Avg. Adj. Sales Price	\$79,277	Avg. Assessed Value	\$74,021

Confidence Interval - Current

95% Median C.I	94.16 to 98.72
95% Wgt. Mean C.I	90.33 to 96.41
95% Mean C.I	93.06 to 99.16
% of Value of the Class of all Real Property Value in the	11.83
% of Records Sold in the Study Period	6.29
% of Value Sold in the Study Period	8.64

Residential Real Property - History

Year	Number of Sales	LOV	Median
2013	104	99	98.96
2012	101	99	98.88
2011	108	97	97
2010	114	98	98

2014 Commission Summary for Valley County

Commercial Real Property - Current

Number of Sales	13	Median	95.52
Total Sales Price	\$838,500	Mean	91.14
Total Adj. Sales Price	\$838,500	Wgt. Mean	101.38
Total Assessed Value	\$850,085	Average Assessed Value of the Base	\$98,420
Avg. Adj. Sales Price	\$64,500	Avg. Assessed Value	\$65,391

Confidence Interval - Current

95% Median C.I	65.50 to 108.53
95% Wgt. Mean C.I	82.29 to 120.47
95% Mean C.I	75.46 to 106.82
% of Value of the Class of all Real Property Value in the County	4.44
% of Records Sold in the Study Period	3.62
% of Value Sold in the Study Period	2.41

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2013	12		96.33
2012	12		97.26
2011	17		93
2010	15	94	94

2014 Opinions of the Property Tax Administrator for Valley 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	97	Meets generally accepted mass appraisal practices.	No recommendation.
Commercial Real Property	100	Meets generally accepted mass appraisal practices.	No recommendation.
Agricultural Land	72	Meets generally accepted mass appraisal practices.	No recommendation.

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

Dated this 7th day of April, 2014.



Ruth A. Sorensen
Property Tax Administrator

2014 Residential Assessment Actions for Valley County

The ongoing physical review/inspection of all properties in the valuation grouping of Ord was completed to meet the six-year physical inspection and review Statute.

The Valley County Assessor reviewed all residential sales. Questionnaires were sent out to each buyer and seller to gain as much information about the sale as possible.

All pick up work was completed and placed on the 2014 assessment roll.

2014 Residential Assessment Survey for Valley County

1.	Valuation data collection done by:														
	Deputy Assessor														
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="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>Arcadia – is located in the southwest corner of the county and has a population of approximately 360. The town consists of a public school system, grocery store, post office, bank, lumber yard store, welding shop, public library, and bar/grill.</td> </tr> <tr> <td style="text-align: center;">02</td> <td>Elyria- is located on HWY 11 in the northern part of the county and has a population of approximately 54. The town consists of a bar/grill, grade school that is affiliated with Ord Public, and a greenhouse with restaurant.</td> </tr> <tr> <td style="text-align: center;">03</td> <td>North Loup- is located on HWY 22 in the southeast part of the county and has a population of approximately 340. The town consists of a convenience store/gas station, bar/grill, crop insurance business, lumberyard and the grade school.</td> </tr> <tr> <td style="text-align: center;">04</td> <td>Ord- is located in the center of the county on junction of HWY's 11 and 70. The population is approximately 2,270. K-12 Public School system. The town is a very progressive town with a variety of jobs, services, and goods that make living in it desirable.</td> </tr> <tr> <td style="text-align: center;">05</td> <td>Rural- The rural area in Valley County consists of all properties not located within any of the towns/villages.</td> </tr> <tr> <td style="text-align: center;">06</td> <td>Suburban- The suburban valuation grouping consists of all properties located outside of the limits of an incorporated city or village, but within the legal jurisdiction of an incorporated city or village.</td> </tr> </tbody> </table>	<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>	01	Arcadia – is located in the southwest corner of the county and has a population of approximately 360. The town consists of a public school system, grocery store, post office, bank, lumber yard store, welding shop, public library, and bar/grill.	02	Elyria- is located on HWY 11 in the northern part of the county and has a population of approximately 54. The town consists of a bar/grill, grade school that is affiliated with Ord Public, and a greenhouse with restaurant.	03	North Loup- is located on HWY 22 in the southeast part of the county and has a population of approximately 340. The town consists of a convenience store/gas station, bar/grill, crop insurance business, lumberyard and the grade school.	04	Ord- is located in the center of the county on junction of HWY's 11 and 70. The population is approximately 2,270. K-12 Public School system. The town is a very progressive town with a variety of jobs, services, and goods that make living in it desirable.	05	Rural- The rural area in Valley County consists of all properties not located within any of the towns/villages.	06	Suburban- The suburban valuation grouping consists of all properties located outside of the limits of an incorporated city or village, but within the legal jurisdiction of an incorporated city or village.
<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>														
01	Arcadia – is located in the southwest corner of the county and has a population of approximately 360. The town consists of a public school system, grocery store, post office, bank, lumber yard store, welding shop, public library, and bar/grill.														
02	Elyria- is located on HWY 11 in the northern part of the county and has a population of approximately 54. The town consists of a bar/grill, grade school that is affiliated with Ord Public, and a greenhouse with restaurant.														
03	North Loup- is located on HWY 22 in the southeast part of the county and has a population of approximately 340. The town consists of a convenience store/gas station, bar/grill, crop insurance business, lumberyard and the grade school.														
04	Ord- is located in the center of the county on junction of HWY's 11 and 70. The population is approximately 2,270. K-12 Public School system. The town is a very progressive town with a variety of jobs, services, and goods that make living in it desirable.														
05	Rural- The rural area in Valley County consists of all properties not located within any of the towns/villages.														
06	Suburban- The suburban valuation grouping consists of all properties located outside of the limits of an incorporated city or village, but within the legal jurisdiction of an incorporated city or village.														
3.	List and describe the approach(es) used to estimate the market value of residential properties.														
	The Cost Approach is used as well as a market analysis of the qualified sales to estimate the market value of properties.														
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?														
	The county develops depreciation studies based on 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 lot values were established by completing a sales study using a price per square foot analysis.														

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	2011	2008
	02	2012	2011	2008
	03	2012	2011	2008
	04	2012	2011	2008
	05	2012	2011	2008
	06	2012	2011	2008

2014 Residential Correlation Section for Valley County

County Overview

Valley County is located in central Nebraska along Hwy's 11 and 70. Ord is the largest town as well as the county seat with a population of 2,103 (estimated 2012 census). Ord contains the majority of employment and business opportunities within the county. Arcadia, North Loup and Elyria are the other smaller towns in the county. Ord, Arcadia and North Loup still have a public school system, as well as various types of services, goods and jobs.

Description of Analysis

There are 110 qualified sales in the residential sample. Six valuation groupings have been identified with differing market influences. The overall measure of central tendency will be used as the point estimate in determining the level of value for the residential class of property in Valley County. All three measures of central tendency are within the acceptable range. The coefficient of dispersion and the price related differential are also within the prescribed parameters of the IAAO. Analysis of the sales file revealed that assessment changes were made in accordance with the reported assessment actions, which were minimal, and the abstract also reflects the changes that were made to the sold properties. A comparison of the number of sold parcels in each valuation grouping to the number of parcels in the county overall shows that all valuation groupings except 06-Suburban have an adequate representation in the sales file.

Valley County continues to meet the goals as established in the three year plan and six year physical inspection and review cycle. The assessor has a documented process of tracking the six year cyclical process of parcels in the county and has completed this requirement.

Sales Qualification

The Valley County Assessor reviews all residential sales. Questionnaires are sent to each buyer and seller to gain as much information about the sale as possible. Telephone contact is made to the buyer or seller if they have additional questions concerning the sale. This past year the Property Assessment Division conducted a review of the county sales qualifications by going through the non-qualified sales roster. After completing this review, the Division is confident that all available arms' length transactions were available for use in the measurement of real property within the county.

Equalization and Quality of Assessment

The Department utilizes a yearly analysis of one-third of the counties within the state to systematically review assessment practices. Valley County was selected for review in 2012. It has been confirmed that the assessment practices are reliable and applied consistently. It is believed that residential property is treated in a uniform and proportionate manner.

2014 Residential Correlation Section for Valley County

Level of Value

Based on the analysis of all available information, the level of value of residential property in Valley County is 97%.

2014 Commercial Assessment Actions for Valley County

All pickup work was completed and placed on the 2014 assessment roll.

2014 Commercial Assessment Survey for Valley County

1.	Valuation data collection done by:														
	Deputy Assessor														
2.	List the valuation groupings recognized in 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>Arcadia – is located in the southwest corner of the county and has a population of approximately 360. The town consists of a public school system, grocery store, post office, bank, lumber yard store, welding shop, public library, and bar/grill.</td> </tr> <tr> <td style="text-align: center;">02</td> <td>Elyria- is located on HWY 11 in the northern part of the county and has a population of approximately 54. The town consists of a bar/grill, grade school, and greenhouse with restaurant.</td> </tr> <tr> <td style="text-align: center;">03</td> <td>North Loup- is located on HWY 22 in the southeast part of the county and has a population of approximately 340. The town consists of a convenience store/gas station, bar/grill, crop insurance business, lumberyard and the grade school.</td> </tr> <tr> <td style="text-align: center;">04</td> <td>Ord- is located in the center of the county on junction of HWY's 11 and 70. The population is approximately 2,270. K-12 Public school system. The town is a very progressive town with a variety of jobs, services, and goods that make living in it desirable.</td> </tr> <tr> <td style="text-align: center;">05</td> <td>Rural- The rural area in Valley County consists of all properties not located within any of the towns/villages.</td> </tr> <tr> <td style="text-align: center;">06</td> <td>Suburban- The suburban valuation grouping consists of all properties located outside of the limits of an incorporated city or village, but within the legal jurisdiction of an incorporated city or village.</td> </tr> </tbody> </table>	<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>	01	Arcadia – is located in the southwest corner of the county and has a population of approximately 360. The town consists of a public school system, grocery store, post office, bank, lumber yard store, welding shop, public library, and bar/grill.	02	Elyria- is located on HWY 11 in the northern part of the county and has a population of approximately 54. The town consists of a bar/grill, grade school, and greenhouse with restaurant.	03	North Loup- is located on HWY 22 in the southeast part of the county and has a population of approximately 340. The town consists of a convenience store/gas station, bar/grill, crop insurance business, lumberyard and the grade school.	04	Ord- is located in the center of the county on junction of HWY's 11 and 70. The population is approximately 2,270. K-12 Public school system. The town is a very progressive town with a variety of jobs, services, and goods that make living in it desirable.	05	Rural- The rural area in Valley County consists of all properties not located within any of the towns/villages.	06	Suburban- The suburban valuation grouping consists of all properties located outside of the limits of an incorporated city or village, but within the legal jurisdiction of an incorporated city or village.
<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>														
01	Arcadia – is located in the southwest corner of the county and has a population of approximately 360. The town consists of a public school system, grocery store, post office, bank, lumber yard store, welding shop, public library, and bar/grill.														
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3.	List and describe the approach(es) used to estimate the market value of commercial properties.														
	The Cost Approach is used as well as a market analysis of the qualified sales to estimate the market value of properties.														
3a.	Describe the process used to determine the value of unique commercial properties.														
	Unique properties are valued by the contract appraiser.														
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?														
	The county develops the depreciation studies based on local market information.														
5.	Are individual depreciation tables developed for each valuation grouping?														
	Yes														
6.	Describe the methodology used to determine the commercial lot values.														
	The lot values were established by completing a sales study using a price per square foot analysis.														

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	2011	2010
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2014 Commercial Correlation Section for Valley County

County Overview

Valley County is located in central Nebraska along Hwy's 11 and 70. Ord is the largest town as well as the county seat with a population of 2,103 (estimated 2012 census). Ord contains the majority of employment and business opportunities within the county. Arcadia, North Loup and Elyria are the other smaller towns in the county. Ord, Arcadia and North Loup still have a public school system, as well as various types of services, goods and jobs.

Description of Analysis

The commercial parcels in Valley County are represented by 43 different occupancy codes and the majority of these will consist of only one parcel. Retail and office building would be the primary codes. There have been only thirteen commercial sales during this study period distributed amongst seven occupancy codes. The sample is considered unrepresentative of the population as a whole and will not be relied on to determine a level of value for the County.

Sales Qualification

The Valley County Assessor reviews all commercial sales. Questionnaires are sent to each buyer and seller to gain as much information about the sale as possible. Telephone contact is made to the buyer or seller if they have additional questions concerning the sale. This past year the Property Assessment Division conducted a review of the county sales qualifications by going through the non-qualified sales roster. After completing this review, the Division is confident that all available arms' length transactions were available for use in the measurement of real property within the county.

Equalization and Quality of Assessment

The Department utilizes a yearly analysis of one-third of the counties within the state to systematically review assessment practices. Valley County was selected for review in 2012. It has been confirmed that the assessment practices are reliable and applied consistently. It is believed that residential property is treated in a uniform and proportionate manner.

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

Level of Value

The sale information for the commercial class of property is unreliable to indicate a level of value. However, because the county's assessment practices have been investigated and determined to be acceptable, it has also been determined to be at the statutory level of 100% for the commercial class of property.

2014 Agricultural Assessment Actions for Valley County

A spreadsheet analysis was performed on all the qualified agricultural sales. From the analysis it was determined all land classes would be increased for 2014.

The three townships that were on schedule to be reviewed for the six year review and inspection requirement was performed and completed.

All pick up work was completed and placed on the 2014 assessment roll.

2014 Agricultural Assessment Survey for Valley 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>Soils, land use and geographic characteristics.</td> </tr> </tbody> </table>	<u>Market Area</u>	<u>Description of unique characteristics</u>	1	Soils, land use and geographic characteristics.
<u>Market Area</u>	<u>Description of unique characteristics</u>				
1	Soils, land use and geographic characteristics.				
3.	Describe the process used to determine and monitor market areas.				
	Each year agricultural sales and characteristics are studied to see if the market is showing any trend that may say a market area or areas are needed.				
4.	Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.				
	Residential is land directly associated with a residence, and is defined in Regulation 10.001.05A. Recreational land is defined according to Regulation 10.001.05E.				
5.	Do farm home sites carry the same value as rural residential home sites? If not, what are the market differences?				
	Yes				
6.	Describe the process used to identify and monitor the influence of non-agricultural characteristics.				
	Sales are monitored and studied on a yearly basis to see if there are any non-agricultural characteristics.				
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.				
	Sales are verified and values are set by using the value of current class of grass for the soil type and dividing it by the level of value to bring it to full Market value.				

Valley County 2014 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Valley	1	N/A	4,600	4,600	3,480	3,045	3,045	2,400	2,400	3,700
Sherman	1	N/A	3,600	3,470	3,470	3,350	3,350	3,270	3,267	3,391
Custer	1	N/A	3,999	3,727	3,352	3,155	2,884	2,872	2,868	3,470
Greeley	2	N/A	4,390	4,235	3,480	3,400	3,300	3,270	3,008	3,678
Howard	7200	4,300	4,300	3,900	3,850	3,400	3,200	2,950	2,950	3,807
Wheeler	1	3,650	3,645	3,400	3,220	3,110	3,095	3,025	2,830	3,024
Garfield	1	N/A	3,520	3,060	2,660	2,610	2,500	1,580	1,530	2,355

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Valley	1	N/A	1,955	1,955	1,955	1,565	1,565	1,565	1,465	1,709
Sherman	1	N/A	1,815	1,725	1,725	1,630	1,630	1,540	1,539	1,619
Custer	1	N/A	1,935	1,710	1,620	1,530	1,395	1,390	1,385	1,606
Greeley	2	N/A	2,450	2,424	2,350	2,150	1,950	1,748	1,600	2,003
Howard	7200	1,900	1,900	1,800	1,800	1,700	1,600	1,500	1,400	1,612
Wheeler	1	1,555	1,540	1,365	1,300	1,280	1,175	1,105	1,050	1,190
Garfield	1	N/A	1,370	1,215	1,165	1,050	945	845	740	1,020

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Valley	1	N/A	1,091	1,091	1,072	1,090	1,050	805	793	829
Sherman	1	N/A	851	824	821	784	782	771	770	775
Custer	1	N/A	701	695	696	691	690	656	667	669
Greeley	2	N/A	1,004	943	934	903	874	840	822	838
Howard	7200	1,000	1,000	954	969	900	910	851	825	858
Wheeler	1	960	945	820	745	770	705	612	521	582
Garfield	1	N/A	630	630	630	585	555	491	404	436

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

2014 Agricultural Correlation Section for Valley County

County Overview

Valley County is located in central Nebraska with Ord being the county seat. The county is comprised of 29% irrigated, 10% dry crop and 60% grass/pasture land. The Lower Loup Natural Resource District governs this county. The county currently has no defined market areas, however sales are reviewed and plotted annually to verify accuracy of the one market area determination. The comparable neighboring counties are Custer, southern Garfield, southwest Greeley, northwest Howard and Sherman counties. All these areas share similar characteristics with Valley County that are comparable in soils and topography.

Description of Analysis

In analyzing the agricultural sales within Valley County the land use of the sales generally matched the County as a whole. However, the sales were not proportionately distributed among the study years. To make the sample reliable and proportionate the agricultural land analysis was expanded using sales from the comparable areas as described above. A total of 54 sales were used in the analysis and the sales were proportionately distributed and representative of the land uses that exist within the county.

Assessment actions taken by the Valley County assessor include adjustments to all property classes. Irrigated values amounted to an increase of 47%, dry land increased 39% and grass amounted to an increase of 44%. The statistics are within the acceptable range and are adequate for measurement purposes.

Sales Qualification

A sales qualification review was completed by the Department for all counties in 2013. This involved reviewing the non-qualified sales roster to ensure that reasons for disqualifying sales were adequate and documented. The review revealed that no apparent bias existed in the qualification determinations, and that all arm's length sales were made available for the measurement of real property in the county.

Equalization and Quality of Assessment

The values established by the assessor have created intra-county and inter-county equalization. The calculated statistics also indicate that an acceptable level of value has been attained. The quality of assessment of agricultural land has been determined to be in compliance with professionally accepted mass appraisal standards.

Level of Value

Based on all available information; the level of value of agricultural land in Valley County is determined to be 72% of market value for the agricultural land class.

88 Valley
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 : 110
Total Sales Price : 8,762,820
Total Adj. Sales Price : 8,720,480
Total Assessed Value : 8,142,280
Avg. Adj. Sales Price : 79,277
Avg. Assessed Value : 74,021

MEDIAN : 97
WGT. MEAN : 93
MEAN : 96
COD : 11.88
PRD : 102.93

COV : 16.99
STD : 16.33
Avg. Abs. Dev : 11.50
MAX Sales Ratio : 154.94
MIN Sales Ratio : 36.07

95% Median C.I. : 94.16 to 98.72
95% Wgt. Mean C.I. : 90.33 to 96.41
95% Mean C.I. : 93.06 to 99.16

Printed:3/12/2014 2:41:59PM

DATE OF SALE *											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
<u>Qrtrs</u>												
01-OCT-11 To 31-DEC-11	14	96.82	98.05	95.61	06.62	102.55	82.30	118.03	93.24 to 101.97	60,414	57,764	
01-JAN-12 To 31-MAR-12	15	94.53	93.97	91.42	08.29	102.79	80.75	109.42	85.00 to 101.26	70,533	64,484	
01-APR-12 To 30-JUN-12	16	94.24	92.19	90.94	13.02	101.37	64.51	126.20	75.48 to 102.08	84,034	76,418	
01-JUL-12 To 30-SEP-12	13	99.91	97.61	99.37	06.31	98.23	73.50	110.25	89.17 to 105.06	86,612	86,066	
01-OCT-12 To 31-DEC-12	11	101.30	105.51	98.59	15.53	107.02	74.92	138.40	82.14 to 135.11	63,864	62,963	
01-JAN-13 To 31-MAR-13	6	98.00	102.33	101.66	06.11	100.66	94.78	115.93	94.78 to 115.93	82,077	83,440	
01-APR-13 To 30-JUN-13	16	93.73	92.96	92.73	15.19	100.25	36.07	121.35	82.95 to 109.02	84,264	78,135	
01-JUL-13 To 30-SEP-13	19	93.55	93.89	87.71	16.56	107.05	64.37	154.94	81.23 to 102.57	94,895	83,231	
<u>Study Yrs</u>												
01-OCT-11 To 30-SEP-12	58	97.12	95.28	94.13	08.89	101.22	64.51	126.20	94.08 to 99.69	75,419	70,991	
01-OCT-12 To 30-SEP-13	52	95.19	97.04	92.60	15.36	104.79	36.07	154.94	93.08 to 101.30	83,581	77,400	
<u>Calendar Yrs</u>												
01-JAN-12 To 31-DEC-12	55	97.48	96.62	94.57	11.08	102.17	64.51	138.40	93.07 to 100.57	76,927	72,753	
<u>ALL</u>	110	96.82	96.11	93.37	11.88	102.93	36.07	154.94	94.16 to 98.72	79,277	74,021	

VALUATION GROUPING											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
01	10	92.69	90.23	86.63	05.77	104.16	80.81	100.56	82.30 to 97.08	59,750	51,764	
03	12	100.48	101.92	103.54	11.70	98.44	82.95	126.20	85.00 to 115.93	40,929	42,378	
04	76	97.38	97.04	95.36	12.52	101.76	36.07	154.94	94.50 to 100.57	77,232	73,651	
05	10	95.32	91.68	87.41	08.15	104.89	74.92	102.73	80.75 to 101.56	153,720	134,367	
06	2	77.47	77.47	77.76	05.78	99.63	72.99	81.94	N/A	112,500	87,483	
<u>ALL</u>	110	96.82	96.11	93.37	11.88	102.93	36.07	154.94	94.16 to 98.72	79,277	74,021	

PROPERTY TYPE *											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
01	106	96.82	96.32	93.45	11.89	103.07	36.07	154.94	94.16 to 98.72	80,193	74,944	
06												
07	4	97.33	90.47	90.11	11.49	100.40	64.51	102.73	N/A	55,000	49,561	
<u>ALL</u>	110	96.82	96.11	93.37	11.88	102.93	36.07	154.94	94.16 to 98.72	79,277	74,021	

88 Valley
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 : 110
 Total Sales Price : 8,762,820
 Total Adj. Sales Price : 8,720,480
 Total Assessed Value : 8,142,280
 Avg. Adj. Sales Price : 79,277
 Avg. Assessed Value : 74,021

MEDIAN : 97
 WGT. MEAN : 93
 MEAN : 96
 COD : 11.88
 PRD : 102.93

COV : 16.99
 STD : 16.33
 Avg. Abs. Dev : 11.50
 MAX Sales Ratio : 154.94
 MIN Sales Ratio : 36.07

95% Median C.I. : 94.16 to 98.72
 95% Wgt. Mean C.I. : 90.33 to 96.41
 95% Mean C.I. : 93.06 to 99.16

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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	
___Low \$ Ranges___												
Less Than 5,000												
Less Than 15,000	6	104.13	104.78	103.37	13.97	101.36	82.95	126.20	82.95 to 126.20	9,493	9,813	
Less Than 30,000	20	94.52	101.23	101.67	14.94	99.57	66.63	154.94	92.06 to 113.75	18,118	18,420	
___Ranges Excl. Low \$___												
Greater Than 4,999	110	96.82	96.11	93.37	11.88	102.93	36.07	154.94	94.16 to 98.72	79,277	74,021	
Greater Than 14,999	104	96.82	95.61	93.30	11.69	102.48	36.07	154.94	94.08 to 98.72	83,303	77,725	
Greater Than 29,999	90	96.94	94.97	93.01	11.21	102.11	36.07	138.40	94.16 to 99.06	92,868	86,377	
___Incremental Ranges___												
0 TO 4,999												
5,000 TO 14,999	6	104.13	104.78	103.37	13.97	101.36	82.95	126.20	82.95 to 126.20	9,493	9,813	
15,000 TO 29,999	14	94.31	99.70	101.35	14.77	98.37	66.63	154.94	85.00 to 118.53	21,814	22,108	
30,000 TO 59,999	29	99.91	99.67	101.41	12.19	98.28	36.07	138.40	93.55 to 106.51	45,588	46,230	
60,000 TO 99,999	29	96.91	93.90	93.87	11.57	100.03	64.51	121.35	84.53 to 102.57	77,957	73,181	
100,000 TO 149,999	22	97.38	95.52	95.36	06.46	100.17	72.99	110.30	90.07 to 100.57	121,646	116,008	
150,000 TO 249,999	9	82.43	83.48	84.44	12.31	98.86	64.37	103.82	68.72 to 96.72	186,011	157,067	
250,000 TO 499,999	1	81.23	81.23	81.23	00.00	100.00	81.23	81.23	N/A	425,000	345,210	
500,000 TO 999,999												
1,000,000 +												
___ALL___	110	96.82	96.11	93.37	11.88	102.93	36.07	154.94	94.16 to 98.72	79,277	74,021	

88 Valley
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 : 13
Total Sales Price : 838,500
Total Adj. Sales Price : 838,500
Total Assessed Value : 850,085
Avg. Adj. Sales Price : 64,500
Avg. Assessed Value : 65,391

MEDIAN : 96
WGT. MEAN : 101
MEAN : 91
COD : 20.93
PRD : 89.90

COV : 28.47
STD : 25.95
Avg. Abs. Dev : 19.99
MAX Sales Ratio : 138.96
MIN Sales Ratio : 47.10

95% Median C.I. : 65.50 to 108.53
95% Wgt. Mean C.I. : 82.29 to 120.47
95% Mean C.I. : 75.46 to 106.82

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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	95.20	95.20	95.20	00.00	100.00	95.20	95.20	N/A	25,000	23,800
01-APR-11 To 30-JUN-11	3	95.52	88.90	91.90	08.06	96.74	74.04	97.14	N/A	57,833	53,152
01-JUL-11 To 30-SEP-11	1	121.84	121.84	121.84	00.00	100.00	121.84	121.84	N/A	195,000	237,595
01-OCT-11 To 31-DEC-11	2	87.80	87.80	89.61	22.69	97.98	67.88	107.72	N/A	27,500	24,643
01-JAN-12 To 31-MAR-12											
01-APR-12 To 30-JUN-12											
01-JUL-12 To 30-SEP-12	2	77.82	77.82	90.98	39.48	85.54	47.10	108.53	N/A	45,500	41,395
01-OCT-12 To 31-DEC-12											
01-JAN-13 To 31-MAR-13											
01-APR-13 To 30-JUN-13	2	82.72	82.72	79.17	21.43	104.48	64.99	100.44	N/A	75,000	59,380
01-JUL-13 To 30-SEP-13	2	102.23	102.23	119.73	35.93	85.38	65.50	138.96	N/A	74,500	89,200
<u>Study Yrs</u>											
01-OCT-10 To 30-SEP-11	5	95.52	96.75	106.95	10.42	90.46	74.04	121.84	N/A	78,700	84,170
01-OCT-11 To 30-SEP-12	4	87.80	82.81	90.46	28.84	91.54	47.10	108.53	N/A	36,500	33,019
01-OCT-12 To 30-SEP-13	4	82.97	92.47	99.38	32.82	93.05	64.99	138.96	N/A	74,750	74,290
<u>Calendar Yrs</u>											
01-JAN-11 To 31-DEC-11	7	95.52	94.19	104.82	13.40	89.86	67.88	121.84	67.88 to 121.84	64,071	67,162
01-JAN-12 To 31-DEC-12	2	77.82	77.82	90.98	39.48	85.54	47.10	108.53	N/A	45,500	41,395
<u>ALL</u>	13	95.52	91.14	101.38	20.93	89.90	47.10	138.96	65.50 to 108.53	64,500	65,391

VALUATION GROUPING

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
03	1	47.10	47.10	47.10	00.00	100.00	47.10	47.10	N/A	26,000	12,245
04	12	96.33	94.81	103.12	18.30	91.94	64.99	138.96	67.88 to 108.53	67,708	69,820
<u>ALL</u>	13	95.52	91.14	101.38	20.93	89.90	47.10	138.96	65.50 to 108.53	64,500	65,391

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	13	95.52	91.14	101.38	20.93	89.90	47.10	138.96	65.50 to 108.53	64,500	65,391
04											
<u>ALL</u>	13	95.52	91.14	101.38	20.93	89.90	47.10	138.96	65.50 to 108.53	64,500	65,391

88 Valley
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 : 13
Total Sales Price : 838,500
Total Adj. Sales Price : 838,500
Total Assessed Value : 850,085
Avg. Adj. Sales Price : 64,500
Avg. Assessed Value : 65,391

MEDIAN : 96
WGT. MEAN : 101
MEAN : 91
COD : 20.93
PRD : 89.90

COV : 28.47
STD : 25.95
Avg. Abs. Dev : 19.99
MAX Sales Ratio : 138.96
MIN Sales Ratio : 47.10

95% Median C.I. : 65.50 to 108.53
95% Wgt. Mean C.I. : 82.29 to 120.47
95% Mean C.I. : 75.46 to 106.82

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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	
___ Low \$ Ranges ___												
Less Than 5,000												
Less Than 15,000												
Less Than 30,000	3	67.88	70.06	69.76	23.62	100.43	47.10	95.20	N/A	25,333	17,672	
___ Ranges Excl. Low \$ ___												
Greater Than 4,999	13	95.52	91.14	101.38	20.93	89.90	47.10	138.96	65.50 to 108.53	64,500	65,391	
Greater Than 14,999	13	95.52	91.14	101.38	20.93	89.90	47.10	138.96	65.50 to 108.53	64,500	65,391	
Greater Than 29,999	10	98.79	97.47	104.53	18.25	93.25	64.99	138.96	65.50 to 121.84	76,250	79,707	
___ Incremental Ranges ___												
0 TO 4,999												
5,000 TO 14,999												
15,000 TO 29,999	3	67.88	70.06	69.76	23.62	100.43	47.10	95.20	N/A	25,333	17,672	
30,000 TO 59,999	3	74.04	82.42	80.58	19.00	102.28	65.50	107.72	N/A	34,500	27,802	
60,000 TO 99,999	5	97.14	93.32	91.30	09.98	102.21	64.99	108.53	N/A	70,800	64,643	
100,000 TO 149,999	1	138.96	138.96	138.96	00.00	100.00	138.96	138.96	N/A	110,000	152,855	
150,000 TO 249,999	1	121.84	121.84	121.84	00.00	100.00	121.84	121.84	N/A	195,000	237,595	
250,000 TO 499,999												
500,000 TO 999,999												
1,000,000 +												
___ ALL ___	13	95.52	91.14	101.38	20.93	89.90	47.10	138.96	65.50 to 108.53	64,500	65,391	

OCCUPANCY CODE											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
344	2	93.42	93.42	103.89	30.43	89.92	64.99	121.84	N/A	142,500	148,045	
350	1	107.72	107.72	107.72	00.00	100.00	107.72	107.72	N/A	30,000	32,315	
353	5	97.14	102.84	109.86	16.05	93.61	74.04	138.96	N/A	69,700	76,571	
384	2	97.82	97.82	98.90	02.68	98.91	95.20	100.44	N/A	42,500	42,033	
406	1	67.88	67.88	67.88	00.00	100.00	67.88	67.88	N/A	25,000	16,970	
459	1	65.50	65.50	65.50	00.00	100.00	65.50	65.50	N/A	39,000	25,545	
528	1	47.10	47.10	47.10	00.00	100.00	47.10	47.10	N/A	26,000	12,245	
___ ALL ___	13	95.52	91.14	101.38	20.93	89.90	47.10	138.96	65.50 to 108.53	64,500	65,391	

88 Valley
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 : 24,291,210
Total Adj. Sales Price : 24,259,442
Total Assessed Value : 19,312,617
Avg. Adj. Sales Price : 449,249
Avg. Assessed Value : 357,641

MEDIAN : 72
WGT. MEAN : 80
MEAN : 83
COD : 28.29
PRD : 104.66

COV : 30.87
STD : 25.72
Avg. Abs. Dev : 20.45
MAX Sales Ratio : 156.22
MIN Sales Ratio : 52.33

95% Median C.I. : 66.42 to 91.78
95% Wgt. Mean C.I. : 72.83 to 86.39
95% Mean C.I. : 76.46 to 90.18

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DATE OF SALE *											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
<u>Qtrts</u>												
01-OCT-10 To 31-DEC-10	11	98.53	98.23	95.70	20.86	102.64	57.96	156.22	66.00 to 118.63	457,422	437,760	
01-JAN-11 To 31-MAR-11	4	109.65	108.78	92.59	20.54	117.49	69.57	146.26	N/A	442,436	409,659	
01-APR-11 To 30-JUN-11	3	107.20	108.72	110.80	18.65	98.12	79.50	139.47	N/A	445,000	493,050	
01-JUL-11 To 30-SEP-11												
01-OCT-11 To 31-DEC-11	4	94.61	89.08	87.02	16.25	102.37	55.64	111.46	N/A	367,435	319,746	
01-JAN-12 To 31-MAR-12	8	65.50	74.98	70.27	18.72	106.70	59.65	104.98	59.65 to 104.98	472,300	331,894	
01-APR-12 To 30-JUN-12	1	64.68	64.68	64.68	00.00	100.00	64.68	64.68	N/A	186,464	120,599	
01-JUL-12 To 30-SEP-12	3	64.69	63.92	64.33	02.06	99.36	61.54	65.54	N/A	319,032	205,247	
01-OCT-12 To 31-DEC-12	13	69.28	76.30	72.48	20.44	105.27	52.37	123.26	63.81 to 94.46	481,037	348,671	
01-JAN-13 To 31-MAR-13	2	69.64	69.64	67.50	24.86	103.17	52.33	86.95	N/A	541,818	365,753	
01-APR-13 To 30-JUN-13	3	56.18	60.08	57.86	09.10	103.84	54.37	69.70	N/A	555,273	321,279	
01-JUL-13 To 30-SEP-13	2	66.78	66.78	66.03	07.46	101.14	61.80	71.76	N/A	364,210	240,471	
<u>Study Yrs</u>												
01-OCT-10 To 30-SEP-11	18	102.85	102.32	97.50	20.81	104.94	57.96	156.22	79.50 to 116.34	452,021	440,730	
01-OCT-11 To 30-SEP-12	16	65.45	75.79	73.07	20.79	103.72	55.64	111.46	61.54 to 95.90	399,481	291,904	
01-OCT-12 To 30-SEP-13	20	67.95	72.25	68.94	18.93	104.80	52.33	123.26	61.80 to 73.72	486,568	335,450	
<u>Calendar Yrs</u>												
01-JAN-11 To 31-DEC-11	11	102.96	101.60	96.12	20.03	105.70	55.64	146.26	69.57 to 139.47	415,862	399,706	
01-JAN-12 To 31-DEC-12	25	66.42	73.93	70.91	17.87	104.26	52.37	123.26	64.69 to 73.72	447,018	316,968	
<u>ALL</u>	54	72.29	83.32	79.61	28.29	104.66	52.33	156.22	66.42 to 91.78	449,249	357,641	

AREA (MARKET)											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
1	54	72.29	83.32	79.61	28.29	104.66	52.33	156.22	66.42 to 91.78	449,249	357,641	
<u>ALL</u>	54	72.29	83.32	79.61	28.29	104.66	52.33	156.22	66.42 to 91.78	449,249	357,641	

88 Valley
AGRICULTURAL LAND

PAD 2014 R&O Statistics (Using 2014 Values)

Qualified

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

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Avg. Assessed Value : 357,641

MEDIAN : 72
WGT. MEAN : 80
MEAN : 83
COD : 28.29
PRD : 104.66

COV : 30.87
STD : 25.72
Avg. Abs. Dev : 20.45
MAX Sales Ratio : 156.22
MIN Sales Ratio : 52.33

95% Median C.I. : 66.42 to 91.78
95% Wgt. Mean C.I. : 72.83 to 86.39
95% Mean C.I. : 76.46 to 90.18

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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	6	77.84	79.78	74.51	27.35	107.07	52.33	114.28	52.33 to 114.28	522,243	389,099
1	6	77.84	79.78	74.51	27.35	107.07	52.33	114.28	52.33 to 114.28	522,243	389,099
_____Dry_____											
County	1	65.36	65.36	65.36	00.00	100.00	65.36	65.36	N/A	523,600	342,241
1	1	65.36	65.36	65.36	00.00	100.00	65.36	65.36	N/A	523,600	342,241
_____Grass_____											
County	22	70.05	82.17	83.36	27.99	98.57	52.37	123.26	64.68 to 102.74	294,406	245,414
1	22	70.05	82.17	83.36	27.99	98.57	52.37	123.26	64.68 to 102.74	294,406	245,414
_____ALL_____	54	72.29	83.32	79.61	28.29	104.66	52.33	156.22	66.42 to 91.78	449,249	357,641

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	15	69.70	80.49	75.19	29.45	107.05	52.33	156.22	59.65 to 102.96	655,047	492,506
1	15	69.70	80.49	75.19	29.45	107.05	52.33	156.22	59.65 to 102.96	655,047	492,506
_____Dry_____											
County	1	65.36	65.36	65.36	00.00	100.00	65.36	65.36	N/A	523,600	342,241
1	1	65.36	65.36	65.36	00.00	100.00	65.36	65.36	N/A	523,600	342,241
_____Grass_____											
County	26	75.16	85.73	84.79	29.63	101.11	52.37	146.26	65.63 to 102.74	274,058	232,379
1	26	75.16	85.73	84.79	29.63	101.11	52.37	146.26	65.63 to 102.74	274,058	232,379
_____ALL_____	54	72.29	83.32	79.61	28.29	104.66	52.33	156.22	66.42 to 91.78	449,249	357,641

Total Real Property Sum Lines 17, 25, & 30	Records : 4,234	Value : 796,427,525	Growth 7,920,365	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	213	1,198,430	11	186,925	9	131,535	233	1,516,890	
02. Res Improve Land	1,315	7,126,530	53	983,165	110	3,021,025	1,478	11,130,720	
03. Res Improvements	1,337	64,355,200	54	4,866,635	125	12,360,845	1,516	81,582,680	
04. Res Total	1,550	72,680,160	65	6,036,725	134	15,513,405	1,749	94,230,290	1,625,785
% of Res Total	88.62	77.13	3.72	6.41	7.66	16.46	41.31	11.83	20.53
05. Com UnImp Land	70	341,715	7	44,700	12	332,735	89	719,150	
06. Com Improve Land	239	2,051,950	7	93,040	13	337,980	259	2,482,970	
07. Com Improvements	248	28,526,595	8	1,117,490	14	2,486,735	270	32,130,820	
08. Com Total	318	30,920,260	15	1,255,230	26	3,157,450	359	35,332,940	3,433,545
% of Com Total	88.58	87.51	4.18	3.55	7.24	8.94	8.48	4.44	43.35
09. Ind UnImp Land	0	0	0	0	0	0	0	0	
10. Ind Improve Land	0	0	0	0	0	0	0	0	
11. Ind Improvements	0	0	0	0	0	0	0	0	
12. Ind Total	0	0	0	0	0	0	0	0	0
% of Ind Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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	1,550	72,680,160	65	6,036,725	134	15,513,405	1,749	94,230,290	1,625,785
% of Res & Rec Total	88.62	77.13	3.72	6.41	7.66	16.46	41.31	11.83	20.53
Com & Ind Total	318	30,920,260	15	1,255,230	26	3,157,450	359	35,332,940	3,433,545
% of Com & Ind Total	88.58	87.51	4.18	3.55	7.24	8.94	8.48	4.44	43.35
17. Taxable Total	1,868	103,600,420	80	7,291,955	160	18,670,855	2,108	129,563,230	5,059,330
% of Taxable Total	88.61	79.96	3.80	5.63	7.59	14.41	49.79	16.27	63.88

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	3	21,700	467,945	0	0	0
19. Commercial	2	27,110	3,038,705	0	0	0
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
	Rural			Total		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	3	21,700	467,945
19. Commercial	1	198,460	20,026,770	3	225,570	23,065,475
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				6	247,270	23,533,420

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	224	35	234	493

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	0	0	90	17,225,390	1,280	326,230,305	1,370	343,455,695
28. Ag-Improved Land	0	0	71	12,995,120	639	259,727,320	710	272,722,440
29. Ag Improvements	0	0	73	5,568,750	683	45,117,410	756	50,686,160
30. Ag Total							2,126	666,864,295

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	53	54.00	432,000	
33. HomeSite Improvements	0	0.00	0	53	54.00	3,838,200	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	1	0.50	1,500	
36. FarmSite Improv Land	0	0.00	0	67	206.37	537,365	
37. FarmSite Improvements	0	0.00	0	69	0.00	1,730,550	
38. FarmSite Total							
39. Road & Ditches	0	0.00	0	0	247.24	0	
40. Other- Non Ag Use	0	0.00	0	0	0.04	5	
	Records	Acres	Value	Records	Acres	Value	Growth
31. HomeSite UnImp Land	6	6.00	48,000	6	6.00	48,000	
32. HomeSite Improv Land	414	437.00	3,496,000	467	491.00	3,928,000	
33. HomeSite Improvements	412	424.00	29,049,095	465	478.00	32,887,295	2,861,035
34. HomeSite Total				471	497.00	36,863,295	
35. FarmSite UnImp Land	11	34.00	109,000	12	34.50	110,500	
36. FarmSite Improv Land	612	1,321.26	4,454,875	679	1,527.63	4,992,240	
37. FarmSite Improvements	657	0.00	16,068,315	726	0.00	17,798,865	0
38. FarmSite Total				738	1,562.13	22,901,605	
39. Road & Ditches	0	4,769.52	0	0	5,016.76	0	
40. Other- Non Ag Use	0	42.87	4,290	0	42.91	4,295	
41. Total Section VI				1,209	7,118.80	59,769,195	2,861,035

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

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

Schedule VIII : Agricultural Records : Special Value

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

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

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 1

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	44,266.90	43.45%	203,627,755	54.03%	4,600.00
47. 2A1	6,493.16	6.37%	29,868,525	7.92%	4,600.00
48. 2A	11,466.81	11.26%	39,904,570	10.59%	3,480.01
49. 3A1	9,027.83	8.86%	27,489,800	7.29%	3,045.01
50. 3A	3,930.61	3.86%	11,968,735	3.18%	3,045.01
51. 4A1	13,365.36	13.12%	32,076,850	8.51%	2,400.00
52. 4A	13,317.88	13.07%	31,962,915	8.48%	2,400.00
53. Total	101,868.55	100.00%	376,899,150	100.00%	3,699.86
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	8,203.24	24.16%	16,037,440	27.63%	1,955.01
56. 2D1	1,943.51	5.72%	3,799,660	6.55%	1,955.05
57. 2D	4,594.32	13.53%	8,981,950	15.48%	1,955.01
58. 3D1	3,094.22	9.11%	4,842,555	8.34%	1,565.03
59. 3D	434.70	1.28%	680,310	1.17%	1,565.01
60. 4D1	7,184.35	21.16%	11,243,680	19.37%	1,565.02
61. 4D	8,498.88	25.03%	12,451,150	21.45%	1,465.03
62. Total	33,953.22	100.00%	58,036,745	100.00%	1,709.31
Grass					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	7,312.82	3.54%	7,979,265	4.66%	1,091.13
65. 2G1	2,536.52	1.23%	2,768,030	1.62%	1,091.27
66. 2G	7,102.63	3.44%	7,615,440	4.45%	1,072.20
67. 3G1	3,678.83	1.78%	4,009,925	2.34%	1,090.00
68. 3G	3,977.07	1.92%	4,176,470	2.44%	1,050.14
69. 4G1	32,321.65	15.64%	26,013,360	15.19%	804.83
70. 4G	149,711.51	72.45%	118,727,475	69.31%	793.04
71. Total	206,641.03	100.00%	171,289,965	100.00%	828.93
Irrigated Total					
	101,868.55	29.42%	376,899,150	62.08%	3,699.86
Dry Total					
	33,953.22	9.81%	58,036,745	9.56%	1,709.31
Grass Total					
	206,641.03	59.68%	171,289,965	28.21%	828.93
72. Waste	2,962.95	0.86%	741,715	0.12%	250.33
73. Other	845.72	0.24%	127,525	0.02%	150.79
74. Exempt	6,753.22	1.95%	0	0.00%	0.00
75. Market Area Total	346,271.47	100.00%	607,095,100	100.00%	1,753.23

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	0.00	0	6,231.89	22,753,390	95,636.66	354,145,760	101,868.55	376,899,150
77. Dry Land	0.00	0	886.47	1,518,535	33,066.75	56,518,210	33,953.22	58,036,745
78. Grass	0.00	0	5,553.93	4,893,400	201,087.10	166,396,565	206,641.03	171,289,965
79. Waste	0.00	0	301.17	75,310	2,661.78	666,405	2,962.95	741,715
80. Other	0.00	0	109.96	9,005	735.76	118,520	845.72	127,525
81. Exempt	0.00	0	361.86	0	6,391.36	0	6,753.22	0
82. Total	0.00	0	13,083.42	29,249,640	333,188.05	577,845,460	346,271.47	607,095,100

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	101,868.55	29.42%	376,899,150	62.08%	3,699.86
Dry Land	33,953.22	9.81%	58,036,745	9.56%	1,709.31
Grass	206,641.03	59.68%	171,289,965	28.21%	828.93
Waste	2,962.95	0.86%	741,715	0.12%	250.33
Other	845.72	0.24%	127,525	0.02%	150.79
Exempt	6,753.22	1.95%	0	0.00%	0.00
Total	346,271.47	100.00%	607,095,100	100.00%	1,753.23

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

88 Valley

	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	92,177,415	94,230,290	2,052,875	2.23%	1,625,785	0.46%
02. Recreational	0	0	0		0	
03. Ag-Homesite Land, Ag-Res Dwelling	35,880,560	36,863,295	982,735	2.74%	2,861,035	-5.23%
04. Total Residential (sum lines 1-3)	128,057,975	131,093,585	3,035,610	2.37%	4,486,820	-1.13%
05. Commercial	31,872,910	35,332,940	3,460,030	10.86%	3,433,545	0.08%
06. Industrial	0	0	0		0	
07. Ag-Farmsite Land, Outbuildings	21,121,390	22,901,605	1,780,215	8.43%	0	8.43%
08. Minerals	0	0	0		0	
09. Total Commercial (sum lines 5-8)	52,994,300	58,234,545	5,240,245	9.89%	3,433,545	3.41%
10. Total Non-Agland Real Property	181,052,275	189,332,425	8,280,150	4.57%	7,920,365	0.20%
11. Irrigated	256,458,360	376,899,150	120,440,790	46.96%		
12. Dryland	41,619,440	58,036,745	16,417,305	39.45%		
13. Grassland	118,874,335	171,289,965	52,415,630	44.09%		
14. Wasteland	741,965	741,715	-250	-0.03%		
15. Other Agland	131,815	127,525	-4,290	-3.25%		
16. Total Agricultural Land	417,825,915	607,095,100	189,269,185	45.30%		
17. Total Value of all Real Property (Locally Assessed)	598,878,190	796,427,525	197,549,335	32.99%	7,920,365	31.66%

Pamella K. Arnold
Valley County Assessor
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2013
AMENDED
Plan of Assessment
October 31, 2013

Introduction:

Required by Law. Pursuant to Section 77-1311, as amended by 2001 Neb. Laws LB 263, Section 9, the assessor shall submit a 3 Year Plan of Assessment to the County Board of Equalization on or before June 15, 2006, and every year thereafter. The Plan of Assessment shall be updated each year, on or before June 15th. This plan and any update is to examine the level of value, quality, and uniformity of assessment in the county and include any proposed actions to be taken for the following year for the purpose of assuring uniform and proportionate assessments of real property.

Personnel Policy:

Valley County has a Personnel Policy last revised in January, 2010

Personnel Count:

The office is comprised of the County Assessor, the Deputy Assessor and one full-time clerk. One hourly clerk is employed to certain assigned duties to help ease the work burden.

Responsibilities:

Record Maintenance / Mapping – Reg. 10-004.03:

The County Assessor has cadastral maps. The Cadastral Maps are circa 1965. The condition of the four books would best be described as Poor. New maps would be beneficial; however, I do not foresee such changes occurring due to financial restraints. We have a GIS mapping system.

Property Record Cards – Reg 10-004:

The County Assessor maintains both a computer ATR (Assessment Tax Record) / Appraisal record and a physical file folder. To the best of my knowledge, the rules and regulations are followed and include the required legal description, ownership, classification coding and all other pertinent information.

Report Generation:

This includes the Abstract of Assessment – Reg. 60-004.02 due March 19th, the Certificate of Valuation due August 20th, the School District Value Report due August 25th, the Certificate of Taxes Levied due December 1st, the Tax List Corrections- Reason (Reg. 10-0029A) and the generation of the Tax Roll to be delivered to the Treasurer by November 22nd.

Filing for Homestead Exemption:

All applications for Homestead Exemption and related forms are accepted per §77-3510 through §77-3528.

The full time clerk now oversees the daily administration of this program and provides verbal progress reports to the County Assessor. Courtesy correspondence is mass-mailed to all pre-printed form applicants and other individuals noted on a separate roster. Upon request from the applicant or agent thereof, applicable forms are mailed. Advertisements are posted in the local designated newspaper and other public relations acts may also occur. As a final courtesy, another correspondence is mailed approximately two weeks prior to the deadline to the remaining individuals to encourage their participation. The final weeks often illustrate the staff’s diligent attempts to have complete success with the homestead exemption program.

For 2013 the county board did not vote to extend the deadline to July 20th under §77-3512.

The Department of Revenue count for Homestead Exemption for 2012 was 238 applications approved . Form 458S exempted \$10,299,920 in valuation and the tax loss was \$254,010.52.

Filing for Personal Property:

As per Reg. 20 and applicable statutes. Staff oversees the daily administration of personal property and provides County Assessor with verbal progress reports. Local addresses are abstracted from the first mass mailing of personal property forms in January to reduce costs. Schedules that bear out-of-county/state are mailed Advertisements are placed in the local newspaper to attract public awareness. A mass mailing of all remaining schedules / correspondence occurs by April. Due to the high cost of postage we no longer mail courtesy reminders. After May 1st we mail out schedules that haven’t been filed with a 10% penalty & encourage them to file prior to August 1st to avoid a 25% penalty. The Personal Property Abstract is generated by June 15th deadline and is based upon all known schedules at this point in time.

Real Estate:

Real Property:

Level of Value:

2013 Level of Value for Residential is 99%; quality of assessment is acceptable. Commercial at 96%, quality of assessment is acceptable. Agricultural Land at 72%, quality of assessment is acceptable.

PA&T 2013 R&O Statistics dated 05/10/2013 read as follows:

Residential:	# Sales	Median	Mean		COD (Median)	COV (Mean)	STD	AAD	PRD	MAX Sales Ratio	MIN Sales Ratio
Qualified	104	99	99		11.43	11.16	11.03	11.31	102.83	140.23	66.91
Commercial											
Qualified	12	96	92		14.63	08.19	08.14	04.19	91.68	118.62	93.36
Agricultural Unimproved											
Qualified	52	72	71		25.09	27.99	19.63	18.00	107.07	142.76	34.37

Residential: The city and villages are driven on an annual basis to review the exterior of the residential housing units and other neighborhood improvements. Data entry of the components is revised upon the discovery with the following year’s “pick-up” work. This does not occur as readily in the rural areas because of time, access and budget restraints. All Residential improvements are on M&S pricing for 06/2011..

Commercial: Sales properties are reviewed and questionnaire’s sent out at the time of sale to get as much information as possible. Commercial properties are also on M & S pricing for 06/11.

Agricultural: The improvements in the rural areas are now all on M & S 06/11 pricing. We have just completed the fourth tier of our rural improvements & land use checks per FSA maps which are obtained with property owners permission. Appraiser continues to do sales studies to keep depreciation updated. It is to be understood that many maps are obtained from the FSA annually to review land use due to property owner’s requests, real estate sales transactions, UCC filings, “drive-by” observances, etc. As we did each tier of the County, we tried to obtain permission from land owners to get FSA maps to check land use & make sure our records are correct. Property owners brought in maps to check their irrigated acres so we could certify them to NRD. We typed labels for all parcels that have irrigated acres so NRD can do a mass mailing to get their irrigated acres certified. Irrigated acres were certified to FSA by January 1, 2008. Farmers have been certifying more irrigated acres since that January deadline.

No market areas have been defined as I continue to study sales and seek expertise from local representatives regarding this situation.

Computer Review:

The computer system is Terra-Scan, Automated Systems, Inc of Lincoln, NE. GIS system is now being implemented. Ages of all photos range from current back to 1997 on all classes of property. A digital camera, which is compatible, was recently purchased and such photography project is in process as time permits. Sketches regarding residential housing units exist in each respective file folder and the project was completed during 2002. Maintenance as indicated.

Sketches of the commercial properties exist in each respective file folder. The commercial sketches have been entered into the computer system. This is a project intended for further revision / completion as physical review occurs.

Sketches of the rural housing exist in each respective file folder. Maintenance as indicated. The rural improvement site sketches are being entered into the computer system. Information is available in each respective physical file folder.

Many tools offered by Terra-Scan remain idle due to lack of knowledge and training sessions. Further educational classes should be pursued; however, time and budgetary restraints continue to negatively affect this area also.

Pricing / Depreciation:

New pricing, M&S 6/2011 was implemented for 2012. New depreciation tables were established for 2012 based upon sales study on residential properties in Valley County using the new Replacement Cost New due to the new cost tables. New depreciation tables were implemented for each City & Village & rural residential houses. Some pricing also affected some outbuilding codes.

Pickup Work:

The resources used to collect this data include building permits, zoning permits, owner (or other interested person) reporting, UCC filings, real estate sales transaction reviews, Register of Deed's Miscellaneous Book contents, anonymous leads, the local newspaper, drive-by observances, etc.

All classes of property are monitored for the collection of specific data relative to new construction, remodeling, renovations, additions, alterations and removals of existing improvements / structures, land use changes, etc. See 50-001.06. The field data is ordinary monitored by the full-time clerk throughout the course of the tax year and provides progress reports to the County Assessor. Data collection includes photography of the subject property. The purchase of a video camera occurred June 2002 and will assist with future appraisal maintenance. The County Assessor determines the assessed value and in recent years, expanded the Deputy Assessor duties to provide assistance. The majority of all "pick-up work" is completed by the office and not from outside appraisal services.

Sales Review:

Every attempt to timely file the 521's – Reg. 12-003 does occur on a monthly basis. The real estate transfers once received from the Register of Deeds are given priority attention. It is a joint venture with contributions from the entire staff. The Assessor mails questionnaires and correspondence out to the Grantor and Grantee. Policy is to allow two weeks response time prior to any follow-up activity. All office records, computer, cadastral maps are updated. Sales book and photo bulletin board on residential transaction is staff-maintained for the benefit of the public sector.

Correspondence is mailed to current property owner to schedule appointment to complete an on-site physical inspection to review accuracy of property record file two to three times annually. The goal this year is to set aside specific dates each month to physically review the real estate transaction prior to mailing such forms and supplements to PA&T. Currently, such inspections are underway to bring the office closer to this goal and then

proceed on a regular basis. Another procedure that is being done is to take adjacent property record files and complete an exterior review of the properties that aren't included with the sales file. Usually, a drive by of the neighborhood will include watching for new construction, renovations, etc. Any changes noted will result in the respective file being tagged for further review.

Office is striving to complete interior/exterior review of each residential and commercial transaction. More focus does need to occur on the rural residential and agricultural transactions. Agricultural properties have a high ratio of FSA section maps and land use reviews occurring. The County Assessor reviews each real estate transfer and ensuing information so collected prior to forwarding Form 521 to P.A.T. for their processing. The worksheets are now sent over the computer to P.A.T. The review includes discussion of the questionnaire responses, interviews that occurred with grantor, grantee, realtors, etc along with land use review, possible zoning use changes, coding changes, data listing, discovery as examples to determine whether transaction is a qualified sale or not. Further research may occur. The Assessor assigns a preliminary use coding and County Assessor assigns a final use coding. It is interesting to note that all the responses received from grantor and grantee may differ to a great extent; the same is true in discussion with information given to this office verses information given to state personnel or what a participating realtor may provide in sharing of information.

Valley County usually averages 100-150 real estate transfer forms on an annual basis. This office has taken great strides to monitor this program with greater accuracy in recent years. The questionnaire response rate is good; averaging at a 50% response overall and has been a good indicator that the majority of our records are accurate in listing data. The majority of the on-site physical reviews have been representative of the data listing of the property file also.

Review of residential properties in Arcadia was completed for 2012. New pricing was implemented for 2012 with 06/11 pricing now being used. New sales studies were done & new depreciation tables for residential properties in all areas. Stanard Appraisal finished Commercial properties in the County & new pricing was also implemented on Commercial properties. Started review of Ord City, but due to the hot weather it's a slow process.

2014: Continue to review Residential properties in Ord City, depending on funds required for such a project. Won't be able to get funding for all of Ord City with tight budget restraints. Will take several years to do Ord City as there are between 900 to 1,000 parcels to be reviewed. So far have done interior reviews on most of the homes. My staff & an outside lister are doing the reviews. Complete review of second tier of Rural properties in the County, houses & outbuildings. These would be Vinton Township, Enterprise Township & North Loup Township.

2015: Try to complete review of Residential properties in Ord City that didn't get reviewed in 2014. Would strive to review the third tier of rural properties in the County, houses & outbuildings. These would be Arcadia Township, Yale Township, Davis Creek Township & Independent Township.

2016: Review North Loup Village & perhaps Elyria Village.

Property record files reflect a computer code for tax districts. The real estate cards also show school district codes. New cards are being made for all the parcels in the County.

Ord City is the last to have digital pictures taken & entered in the computer.

We have completed entering information in the GIS mapping program & will use deeded acres.

Budget:

The fiscal budget submitted by the Assessor for 2013/2014 was \$141,391. Of the 141,391 submitted, 112,255 is associated with salaries & 8,200 is associated with office services, expenses and supplies, 8,000 for appraisal fees & 11,936 for data processing costs.

The County Board had me add my appraisal fees to my budget. I no longer have a separate appraisal budget. Now that we have GIS mapping and a web site, we have to pay maintenance on those. I asked for \$12,000 for GIS Workshop to do a fly over of our County, but they cut it out of my budget.

Pamella K. Arnold
Valley County Assessor

Date

2014 Assessment Survey for Valley County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	One
2.	Appraiser(s) on staff:
	None
3.	Other full-time employees:
	One
4.	Other part-time employees:
	One
5.	Number of shared employees:
	None
6.	Assessor's requested budget for current fiscal year:
	\$153,391
7.	Adopted budget, or granted budget if different from above:
	\$141,391
8.	Amount of the total assessor's budget set aside for appraisal work:
	\$8,000
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:
	\$12,336
11.	Amount of the assessor's budget set aside for education/workshops:
	\$3,200
12.	Other miscellaneous funds:
	\$1,900
13.	Amount of last year's assessor's budget not used:
	\$2,777.82

B. Computer, Automation Information and GIS

1.	Administrative software:
	Thomson Reuters formally Terra Scan
2.	CAMA software:
	Thomson Reuters formally Terra Scan
3.	Are cadastral maps currently being used?
	Once in a while
4.	If so, who maintains the Cadastral Maps?
	Assessor and Staff
5.	Does the county have GIS software?
	Yes
6.	Is GIS available to the public? If so, what is the web address?
	Yes – valley.gisworkshop.com
7.	Who maintains the GIS software and maps?
	Clerk
8.	Personal Property software:
	Thomson Reuters formally Terra Scan

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?
	Ord, North Loup, Arcadia and Elyria
4.	When was zoning implemented?
	1999

D. Contracted Services

1.	Appraisal Services:
	Stanard Appraisal for commercial properties when needed.
2.	GIS Services:
	GIS Workshop
3.	Other services:
	None

E. Appraisal /Listing Services

1.	Does the county employ outside help for appraisal or listing services?
	Only on an as needed basis.
2.	If so, is the appraisal or listing service performed under contract?
	Yes
3.	What appraisal certifications or qualifications does the County require?
	Meet the qualifications of the NE Real Property Appraiser Board.
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?
	When they're used they provide a value subject to assessor's opinion.

2014 Certification for Valley 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 Valley 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

