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2015 Commission Summary for Adams County

Residential Real Property - Current

Number of Sales	979	Median	94.36
Total Sales Price	\$123,293,404	Mean	99.20
Total Adj. Sales Price	\$123,897,404	Wgt. Mean	93.02
Total Assessed Value	\$115,248,760	Average Assessed Value of the Base	\$93,302
Avg. Adj. Sales Price	\$126,555	Avg. Assessed Value	\$117,721

Confidence Interval - Current

95% Median C.I	93.07 to 95.56
95% Wgt. Mean C.I	91.81 to 94.23
95% Mean C.I	97.06 to 101.34
% of Value of the Class of all Real Property Value in the	32.10
% of Records Sold in the Study Period	8.49
% of Value Sold in the Study Period	10.71

Residential Real Property - History

Year	Number of Sales	LOV	Median
2014	887	94	94.13
2013	758	93	92.65
2012	744	94	93.99
2011	830	94	94

2015 Commission Summary for Adams County

Commercial Real Property - Current

Number of Sales	75	Median	93.85
Total Sales Price	\$28,427,067	Mean	99.47
Total Adj. Sales Price	\$28,559,067	Wgt. Mean	93.91
Total Assessed Value	\$26,819,510	Average Assessed Value of the Base	\$264,289
Avg. Adj. Sales Price	\$380,788	Avg. Assessed Value	\$357,593

Confidence Interval - Current

95% Median C.I	86.74 to 99.62
95% Wgt. Mean C.I	85.49 to 102.32
95% Mean C.I	89.60 to 109.34
% of Value of the Class of all Real Property Value in the County	12.92
% of Records Sold in the Study Period	4.58
% of Value Sold in the Study Period	6.20

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2014	91	96	95.63
2013	73	99	98.66
2012	74	96	96.28
2011	89	96	96

2015 Opinions of the Property Tax Administrator for Adams 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	94	Meets generally accepted mass appraisal practices.	No recommendation.
Commercial Real Property	95	Meets generally accepted mass appraisal practices.	No recommendation.
Agricultural Land	73	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, 2015.



Ruth A. Sorensen
Property Tax Administrator

2015 Residential Assessment Actions for Adams County

Physically reviewed 139 mobile home properties in Smitty's Mobile Home Park.

Physically reviewed 338 properties in the Hawthorne neighborhood to complete neighborhood review.

Physically reviewed 634 parcels which included a mixture of commercial and residential for permit completion.

Reviewed 731 property record cards that had sales review letters remitted. The sales consisted of a few properties from 2012 and 2013 with a majority from 2014. Physical inspections were done, if necessary.

Any pickup work was completed.

Residential vacant lot study completed, resulting in revaluation to all residential lots.

Market analysis was completed for each valuation grouping; values were adjusted to reflect the market, if necessary.

2015 Residential Assessment Survey for Adams County

1.	Valuation data collection done by:														
	Appraisal 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="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>Hastings - County seat and largest city in the county located on NE Highways 6, 34, and US Highway 281; population of about 25,000; has K-12 public and private school systems, a hospital, and a very active trade and business center. The residential housing market is stable and active.</td> </tr> <tr> <td style="text-align: center;">05</td> <td>Juniata - Village located seven miles west of Hastings; population of about 750; bedroom community for Hastings; has public and private elementary schools and an active trade and business center. The residential housing market is stable and somewhat active.</td> </tr> <tr> <td style="text-align: center;">06</td> <td>Kenesaw - Village 16 miles west of Hastings; population of about 880; has a K-12 public school system and an active trade and business center. The residential housing market is stable and somewhat active.</td> </tr> <tr> <td style="text-align: center;">10</td> <td>Suburban - Residences located within the two mile jurisdiction of Hastings.</td> </tr> <tr> <td style="text-align: center;">15</td> <td>Rural - All rural residences not in an identified subdivision and located outside of any city limits.</td> </tr> <tr> <td style="text-align: center;">20</td> <td>Small Towns - Including the communities of Ayr, Hansen, Holstein, Pauline, Prosser and Roseland.</td> </tr> </tbody> </table>	<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>	01	Hastings - County seat and largest city in the county located on NE Highways 6, 34, and US Highway 281; population of about 25,000; has K-12 public and private school systems, a hospital, and a very active trade and business center. The residential housing market is stable and active.	05	Juniata - Village located seven miles west of Hastings; population of about 750; bedroom community for Hastings; has public and private elementary schools and an active trade and business center. The residential housing market is stable and somewhat active.	06	Kenesaw - Village 16 miles west of Hastings; population of about 880; has a K-12 public school system and an active trade and business center. The residential housing market is stable and somewhat active.	10	Suburban - Residences located within the two mile jurisdiction of Hastings.	15	Rural - All rural residences not in an identified subdivision and located outside of any city limits.	20	Small Towns - Including the communities of Ayr, Hansen, Holstein, Pauline, Prosser and Roseland.
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3.	List and describe the approach(es) used to estimate the market value of residential properties.														
	Cost and sales comparison approaches														
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?														
	Tables provided by the CAMA vendor are used														
5.	Are individual depreciation tables developed for each valuation grouping?														
	Yes														
6.	Describe the methodology used to determine the residential lot values?														
	Sales comparison approach; lots are analyzed by the square foot, per lot, or per acre														
7.	Describe the methodology used to determine value for vacant lots being held for sale or resale?														
	The county utilizes a discounted cash flow analysis to arrive at market value for parcels being held for sale or resale														

8.

<u>Valuation Grouping</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>
01	2011	2011	2014	2005-2014
05	2011	2011	2014	2005
06	2011	2011	2014	2005
10	2011	2011	2014	2006-2009
15	2011	2011	2014	2014
20	2011	2011	2014	2007-2010

2015 Residential Correlation Section for Adams County

County Overview

Adams County is located in south central Nebraska, approximately 15 miles south of Interstate 80. With a 2013 U.S. Census Bureau population estimate of 31,610, Adams County has maintained a steady population base for the past decade. The city of Hastings (pop. 25,093) is the county seat and major economic influence in the county. Hastings makes up one corner of the “Tri-Cities,” along with Kearney and Grand Island, and is the hub of the residential market. The rest of the county is comprised of six smaller communities, some of which could be considered bedroom communities to Hastings. Proximity to the cities of Hastings of Grand Island, schools, and other amenities will have an effect on the residential market in the smaller communities.

Description of Analysis

Adams County has identified six valuation groups intended to reflect unique market influences. Comparison of the qualified sales roster to the residential parcels in each valuation grouping demonstrates that each grouping is a representative sample and is determined to be an adequate and reliable sample for measurement. Review of changes to the sales file and abstract of assessment are reflective of assessment actions reported by the assessor. The measures of central tendency appear to be a reliable indicator that a level of value within the acceptable range has been achieved; however, it should be noted that the PRD indicates some bias in vertical assessment uniformity.

Sales Qualification

The Department annually conducts a sales verification review for all counties. A review of the non-qualified sales roster demonstrated no apparent bias exists in the determination of qualified sales, and that all arm’s length sales were made available for the measurement of real property in the county. Approximately eighty-six percent of the improved residential sales were considered by the county to be qualified. It has been determined that the county utilized an acceptable portion of available sales and there is no evidence of trimming in the file.

Equalization and Quality of Assessment

The Department conducts a yearly analysis of counties within the state to systematically review assessment practices. This review was conducted in Adams County in 2014. Based on the review, assessment practices are determined to be in compliance with professionally accepted mass appraisal standards.

2015 Residential Correlation Section for Adams County

Level of Value

Based on the analysis of all available information, the level of value of the residential class of property in Adams County is determined to be 94%.

2015 Commercial Assessment Actions for Adams County

Spreadsheet analysis was completed on all sales.

5% increase was implemented to all improvements in the Hastings valuation grouping.

Any pickup work was completed.

Reviewed property record cards that had sales review letters remitted. Physical inspections were completed, when necessary.

2015 Commercial Assessment Survey for Adams County

1.	Valuation data collection done by:			
	Appraisal 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	Hastings - County seat and largest city in the county located on NE Highways 6, 34, and 281; population of about 25,000; has K-12 public and private school systems, a hospital, and a very active trade and business center.		
	02	Navy Ammunitions Depot - Industrial and commercial area made up of federally released land that was formerly and ammunition depot, comprised of many concrete and dirt bunkers.		
	03	Villages and Rural - all commercial and industrial parcels not located inside the city limits of Hastings or located in the area designated as the Navy Ammunitions Depot		
3.	List and describe the approach(es) used to estimate the market value of commercial properties.			
	Sales comparison and cost approaches; income approach used when available			
3a.	Describe the process used to determine the value of unique commercial properties.			
	On-staff appraisers use sales comparison and cost approaches, sales comparison from other counties possible			
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?			
	Tables provided by the CAMA vendor are used			
5.	Are individual depreciation tables developed for each valuation grouping?			
	Yes			
6.	Describe the methodology used to determine the commercial lot values.			
	Sales comparison; lots are analyzed by the square foot and acre			
7.	<u>Valuation Grouping</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>
	01	2011	2011	2012
	02	2011	2011	2014
	03	2011	2011	2008
		2011		2005-2014

2015 Commercial Correlation Section for Adams County

County Overview

Adams County is located in south central Nebraska, approximately 15 miles south of Interstate 80. The city of Hastings (pop. 25,093) is the county seat and economic center of the county. Although the economic base of Adams County is largely agricultural, Hastings has a strong manufacturing presence, with over 80 manufacturers, including Dutton Lainson and Thermo King. Mary Lanning Memorial Hospital and the Hastings Public Schools are the largest employers in the county. The remainder of the smaller communities nearby could be considered bedroom communities to Hastings, and do not have a strong organized market for commercial properties.

East of Hastings, the Naval Ammunitions Depot (NAD), a former naval munitions plant, has been developed into an industrial and commercial area. The area is occupied by diverse businesses, including Central Community College, the Hastings East Industrial Park, a National Guardsman and Reservist training facility, and the US Meat Animal Research Center.

Description of Analysis

Adams County has identified three valuation groups; Valuation Group 01 (Hastings), consisting of over eighty percent of the commercial parcels in the county, has 59 qualified sales and carries the most weight in developing a sample that would be considered sufficient in the analysis of the commercial class of property.

Commercial parcels are represented by 82 different occupancy codes; half of the commercial properties consist of warehouse storage, office buildings, retail stores, service repair garages, and multiple residences. These occupancy codes are represented by sixty-four percent of the sales that occurred in Hastings.

Review of changes to the sales file and abstract of assessment are reflective of assessment actions reported by the assessor. Valuation Group 01 is the only valuation grouping with an organized commercial market and will be considered the most reliable indicator of the level of value. Although there is not an organized commercial market within the remainder of the county, properties are treated in a manner consistent with those in Valuation Group 01 and are believed to be within an acceptable range.

Sales Qualification

The Department annually conducts a sales verification review for all counties. A review of the non-qualified sales roster demonstrated no apparent bias exists in the determination of qualified sales, and that all arm's length transactions were made available for the measurement of real property in the county.

Equalization and Quality of Assessment

The Department conducts a yearly analysis of counties within the state to systematically review assessment practices. This review was conducted in Adams County in 2014. Based on the

2015 Commercial Correlation Section for Adams County

review, assessment practices are determined to be in compliance with professionally accepted mass appraisal standards.

Level of Value

Based on the analysis of all available information, the level of value of the commercial class of property in Adams County is determined to be 95%.

2015 Agricultural Assessment Actions for Adams County

2,238 properties consisting of rural vacant land and rural land with outbuilding sites were physically inspected to determine/verify soil use. This was done by driving the entire county while utilizing soil maps printed off of GIS.

All sales were plotted and potential market areas were reviewed.

Reviewed all ag land usage.

Reviewed property record cards that had sales review letters remitted. Physical inspections were done, when necessary.

As a result of spreadsheet analysis, an increase was implemented to ag land LCG codes ranging between 19% and 56% for each soil type.

2015 Agricultural Assessment Survey for Adams County

1.	Valuation data collection done by:							
	Appraisal 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;"><u>Market Area</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> <th style="text-align: center;"><u>Year Land Use Completed</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">01</td> <td>Similar soils, NRD, and topography; no economic differences have been discerned</td> <td style="text-align: center;">2014</td> </tr> </tbody> </table>		<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>	01	Similar soils, NRD, and topography; no economic differences have been discerned	2014
<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>						
01	Similar soils, NRD, and topography; no economic differences have been discerned	2014						
3.	Describe the process used to determine and monitor market areas.							
	Sales are annually plotted and reviewed to determine any differences across the county. Sales are analyzed annually to determine if market areas need to be created or adjusted.							
4.	Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.							
	Recreational land influences are studied through sales							
5.	Do farm home sites carry the same value as rural residential home sites? If not, what are the market differences?							
	No. Rural residential suburban home sites carry an additional \$2,000/acre value. Sales analysis has determined a market difference for suburban home sites.							
6.	If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.							
	WRP easements are studied through sales, when available							
7.	Have special valuation applications been filed in the county? If so, answer the following:							
	No							

Adams County 2015 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Adams	4000	6,800	6,700	6,500	6,300	6,100	5,900	5,700	5,500	6,549
Buffalo	2	6,050	6,050	5,850	5,751	5,350	5,250	5,025	4,913	5,819
Clay	1	6,700	6,700	6,500	6,500	6,350	n/a	6,200	6,200	6,601
Franklin	2	5,131	5,154	4,774	4,763	4,385	4,084	4,105	4,041	4,876
Hall	1	6,589	6,601	5,820	5,808	4,649	4,649	4,395	4,394	5,979
Hamilton	1	7,300	7,300	7,200	7,200	7,100	7,100	7,000	7,000	7,252
Kearney	1	n/a	6,799	6,300	6,000	5,000	3,500	3,500	3,500	6,029
Nuckolls	1	6,400	6,400	5,500	5,200	5,200	5,100	5,000	5,000	6,005
Webster	1	5,255	5,255	5,255	5,120	5,100	5,100	5,065	5,065	5,164

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Adams	4000	3,500	3,300	3,100	2,900	2,900	2,900	2,700	2,700	3,190
Buffalo	2	2,800	2,800	2,600	2,500	2,300	2,250	2,150	2,100	2,524
Clay	1	3,575	3,425	3,300	3,200	3,100	n/a	3,000	3,000	3,337
Franklin	2	3,025	3,025	2,475	2,475	2,175	2,175	2,075	2,075	2,730
Hall	1	3,296	3,291	2,911	2,910	2,465	2,431	2,178	2,188	2,920
Hamilton	1	5,000	5,000	4,800	4,800	4,700	4,700	4,600	4,600	4,883
Kearney	1	n/a	3,000	2,800	2,750	2,000	1,500	1,500	1,500	2,637
Nuckolls	1	3,495	3,500	3,285	3,289	3,100	3,100	3,000	3,000	3,378
Webster	1	3,030	3,030	2,760	2,590	2,590	2,590	2,515	2,515	2,801

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Adams	4000	1,450	1,450	1,400	1,350	1,300	1,275	1,275	1,275	1,320
Buffalo	2	1,600	1,580	1,490	1,474	1,433	1,361	1,382	1,277	1,358
Clay	1	1,500	1,500	1,500	1,500	1,425	n/a	1,425	1,425	1,447
Franklin	2	1,300	1,300	1,200	1,200	1,200	1,200	1,200	1,200	1,209
Hall	1	2,179	2,171	1,793	1,800	1,386	1,382	1,374	1,381	1,506
Hamilton	1	2,300	2,300	2,200	2,200	2,100	2,100	2,000	2,000	2,080
Kearney	1	n/a	1,300	1,300	1,300	1,300	1,300	1,300	1,300	1,300
Nuckolls	1	1,365	1,382	1,163	1,394	1,409	399	1,405	1,317	1,341
Webster	1	1,230	1,230	1,230	1,230	1,230	1,230	1,230	1,230	1,230

Source: 2015 Abstract of Assessment, Form 45, Schedule IX

2015 Agricultural Correlation Section for Adams County

County Overview

Adams County is part of the Central Loess Plains Major Land Resource Area. The dominant soil order in this MLRA is Mollisols. Agricultural land within the county is comprised of approximately 71% irrigated land, 16% dry crop land, and 13% grass land. The majority of cropland is in the upper capability groupings. Adams County lies within both the Upper Big Blue and the Little Blue Natural Resource Districts. The county has identified one market area.

Description of Analysis

Analysis of the agricultural sales during the three-year study period within the county indicates the sample does not contain a proportionate distribution of sales among each year of the study period. The way the sales are distributed over the study period may cause Adams County to be compared to a different time standard than others as the oldest year of the study period is underrepresented compared to the second and third years. Sales were sought from comparable areas surrounding Adams County with similar soils and physical characteristics. A total of 80 sales were used in the analysis; sales were proportionately distributed and representative of the land uses that exist within the county.

The assessment actions taken by the assessor reflect adjustments typical for the region; values were increased in all land capability groupings for all three classes of agricultural land and resulted in values that compare well to adjoining counties. The statistics support that an overall acceptable level of value has been obtained.

Sales Qualification

The Department annually conducts a sales verification review for all counties. A review of the non-qualified sales roster demonstrates no apparent bias exists in the determination of qualified sales and that all arm's length transactions were made available for the measurement of real property in the county. Measurement was done utilizing all available information; there is no evidence of excessive trimming in the file.

Equalization and Quality of Assessment

The values established by the assessor have created equalization within the county and with the surrounding counties. 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 analysis of all available information, the level of value of agricultural property in Adams County is 73%.

**01 Adams
RESIDENTIAL**

PAD 2015 R&O Statistics (Using 2015 Values)

Qualified

Date Range: 10/1/2012 To 9/30/2014 Posted on: 1/1/2015

Number of Sales : 979
 Total Sales Price : 123,293,404
 Total Adj. Sales Price : 123,897,404
 Total Assessed Value : 115,248,760
 Avg. Adj. Sales Price : 126,555
 Avg. Assessed Value : 117,721

MEDIAN : 94
 WGT. MEAN : 93
 MEAN : 99
 COD : 19.14
 PRD : 106.64

COV : 34.38
 STD : 34.10
 Avg. Abs. Dev : 18.06
 MAX Sales Ratio : 448.17
 MIN Sales Ratio : 38.79

95% Median C.I. : 93.07 to 95.56
 95% Wgt. Mean C.I. : 91.81 to 94.23
 95% Mean C.I. : 97.06 to 101.34

Printed:3/31/2015 8:11:10AM

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-12 To 31-DEC-12	111	95.87	103.24	93.71	20.41	110.17	65.11	435.85	92.98 to 98.77	135,502	126,982
01-JAN-13 To 31-MAR-13	93	98.08	103.15	96.59	18.85	106.79	50.56	448.17	92.25 to 103.22	118,689	114,641
01-APR-13 To 30-JUN-13	130	98.03	100.80	97.52	14.79	103.36	57.09	328.47	95.31 to 100.95	125,955	122,838
01-JUL-13 To 30-SEP-13	151	93.05	96.43	93.17	15.44	103.50	57.89	230.06	90.90 to 95.53	113,739	105,973
01-OCT-13 To 31-DEC-13	109	96.10	105.39	93.50	23.93	112.72	51.72	325.30	92.13 to 99.48	108,610	101,548
01-JAN-14 To 31-MAR-14	103	94.94	101.36	93.97	20.15	107.86	51.53	348.35	90.81 to 98.13	137,745	129,433
01-APR-14 To 30-JUN-14	145	92.87	95.34	92.68	17.94	102.87	51.50	195.60	88.15 to 95.50	133,755	123,963
01-JUL-14 To 30-SEP-14	137	89.24	92.31	85.66	21.55	107.76	38.79	331.67	84.09 to 92.59	137,585	117,856
<u>Study Yrs</u>											
01-OCT-12 To 30-SEP-13	485	95.70	100.45	95.14	17.26	105.58	50.56	448.17	94.13 to 97.48	122,944	116,964
01-OCT-13 To 30-SEP-14	494	92.79	97.97	91.06	20.95	107.59	38.79	348.35	91.19 to 94.59	130,101	118,464
<u>Calendar Yrs</u>											
01-JAN-13 To 31-DEC-13	483	95.70	100.92	95.17	18.06	106.04	50.56	448.17	94.04 to 97.18	116,823	111,183
<u>ALL</u>	979	94.36	99.20	93.02	19.14	106.64	38.79	448.17	93.07 to 95.56	126,555	117,721

VALUATION GROUPING										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
01	844	93.98	99.02	93.20	19.00	106.24	48.74	448.17	92.78 to 95.34	123,441	115,045
05	14	95.30	102.41	95.96	16.39	106.72	78.57	174.33	85.54 to 115.05	82,171	78,853
06	30	98.41	101.14	93.27	21.72	108.44	38.79	223.17	86.89 to 102.54	79,447	74,099
10	37	95.78	96.22	91.67	12.78	104.96	60.51	138.52	91.55 to 102.30	273,223	250,457
15	29	92.48	98.90	90.33	22.78	109.49	55.92	192.15	79.56 to 107.19	160,841	145,289
20	25	100.00	105.70	95.55	25.98	110.62	51.72	187.60	91.79 to 126.13	56,240	53,738
<u>ALL</u>	979	94.36	99.20	93.02	19.14	106.64	38.79	448.17	93.07 to 95.56	126,555	117,721

PROPERTY TYPE *										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
01	979	94.36	99.20	93.02	19.14	106.64	38.79	448.17	93.07 to 95.56	126,555	117,721
06											
07											
<u>ALL</u>	979	94.36	99.20	93.02	19.14	106.64	38.79	448.17	93.07 to 95.56	126,555	117,721

01 Adams
RESIDENTIAL

PAD 2015 R&O Statistics (Using 2015 Values)

Qualified

Date Range: 10/1/2012 To 9/30/2014 Posted on: 1/1/2015

Number of Sales : 979
 Total Sales Price : 123,293,404
 Total Adj. Sales Price : 123,897,404
 Total Assessed Value : 115,248,760
 Avg. Adj. Sales Price : 126,555
 Avg. Assessed Value : 117,721

MEDIAN : 94
 WGT. MEAN : 93
 MEAN : 99
 COD : 19.14
 PRD : 106.64

COV : 34.38
 STD : 34.10
 Avg. Abs. Dev : 18.06
 MAX Sales Ratio : 448.17
 MIN Sales Ratio : 38.79

95% Median C.I. : 93.07 to 95.56
 95% Wgt. Mean C.I. : 91.81 to 94.23
 95% Mean C.I. : 97.06 to 101.34

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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	8	102.71	116.15	101.19	19.26	114.78	91.75	187.60	91.75 to 187.60	75,813	76,718	
Less Than 15,000	17	104.00	152.88	113.07	54.91	135.21	70.20	435.85	100.00 to 194.00	40,868	46,210	
Less Than 30,000	49	135.70	169.57	140.47	48.00	120.72	62.80	448.17	117.11 to 185.70	27,866	39,144	
<u>Ranges Excl. Low \$</u>												
Greater Than 4,999	971	94.22	99.06	92.98	19.13	106.54	38.79	448.17	93.05 to 95.50	126,973	118,059	
Greater Than 14,999	962	94.03	98.25	92.91	18.38	105.75	38.79	448.17	92.99 to 95.31	128,069	118,985	
Greater Than 29,999	930	93.33	95.49	92.49	15.88	103.24	38.79	325.30	92.49 to 94.96	131,755	121,861	
<u>Incremental Ranges</u>												
0 TO 4,999	8	102.71	116.15	101.19	19.26	114.78	91.75	187.60	91.75 to 187.60	75,813	76,718	
5,000 TO 14,999	9	136.60	185.53	194.70	63.35	95.29	70.20	435.85	100.00 to 323.64	9,806	19,092	
15,000 TO 29,999	32	157.15	178.43	168.85	41.87	105.67	62.80	448.17	117.63 to 207.78	20,959	35,390	
30,000 TO 59,999	151	110.42	115.61	113.85	22.59	101.55	50.56	325.30	103.52 to 117.13	45,159	51,412	
60,000 TO 99,999	279	93.17	94.17	93.96	15.25	100.22	38.79	222.97	91.21 to 95.31	79,676	74,864	
100,000 TO 149,999	223	88.88	88.45	88.22	12.80	100.26	51.72	137.51	86.97 to 91.76	122,148	107,764	
150,000 TO 249,999	178	91.55	90.96	91.22	11.14	99.71	54.30	138.52	89.26 to 94.88	189,549	172,915	
250,000 TO 499,999	94	93.74	92.39	92.05	09.36	100.37	55.92	134.88	92.31 to 95.78	303,494	279,359	
500,000 TO 999,999	4	102.30	102.78	102.45	01.99	100.32	100.66	105.86	N/A	682,000	698,681	
1,000,000 +	1	65.37	65.37	65.37	00.00	100.00	65.37	65.37	N/A	1,247,984	815,830	
<u>ALL</u>	979	94.36	99.20	93.02	19.14	106.64	38.79	448.17	93.07 to 95.56	126,555	117,721	

01 Adams
COMMERCIAL

PAD 2015 R&O Statistics (Using 2015 Values)

Qualified

Date Range: 10/1/2011 To 9/30/2014 Posted on: 1/1/2015

Number of Sales : 75
Total Sales Price : 28,427,067
Total Adj. Sales Price : 28,559,067
Total Assessed Value : 26,819,510
Avg. Adj. Sales Price : 380,788
Avg. Assessed Value : 357,593

MEDIAN : 94
WGT. MEAN : 94
MEAN : 99
COD : 29.24
PRD : 105.92

COV : 43.82
STD : 43.59
Avg. Abs. Dev : 27.44
MAX Sales Ratio : 263.90
MIN Sales Ratio : 32.27

95% Median C.I. : 86.74 to 99.62
95% Wgt. Mean C.I. : 85.49 to 102.32
95% Mean C.I. : 89.60 to 109.34

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DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qrtrs</u>											
01-OCT-11 To 31-DEC-11	3	105.62	139.60	88.64	58.93	157.49	63.22	249.95	N/A	470,019	416,628
01-JAN-12 To 31-MAR-12	4	91.71	104.97	99.34	29.68	105.67	73.86	162.59	N/A	143,000	142,054
01-APR-12 To 30-JUN-12	4	80.92	106.24	77.17	50.85	137.67	63.60	199.51	N/A	156,625	120,863
01-JUL-12 To 30-SEP-12	9	105.98	130.38	118.19	38.24	110.31	70.43	263.90	86.74 to 212.52	349,556	413,156
01-OCT-12 To 31-DEC-12	9	102.37	108.25	108.75	15.49	99.54	87.22	168.86	91.25 to 124.46	427,380	464,778
01-JAN-13 To 31-MAR-13	6	98.23	94.75	98.53	08.06	96.16	67.11	107.93	67.11 to 107.93	578,664	570,145
01-APR-13 To 30-JUN-13	10	96.73	98.36	90.76	26.69	108.37	39.75	201.54	56.23 to 109.11	123,300	111,904
01-JUL-13 To 30-SEP-13	7	86.74	86.86	79.63	16.69	109.08	54.69	113.74	54.69 to 113.74	103,044	82,053
01-OCT-13 To 31-DEC-13	4	80.46	80.96	89.03	14.60	90.94	64.01	98.93	N/A	1,948,250	1,734,596
01-JAN-14 To 31-MAR-14	7	83.40	83.07	92.60	34.94	89.71	32.27	167.17	32.27 to 167.17	140,143	129,769
01-APR-14 To 30-JUN-14	5	95.73	96.86	94.41	24.62	102.60	61.41	138.81	N/A	405,200	382,543
01-JUL-14 To 30-SEP-14	7	73.57	71.32	63.80	31.94	111.79	34.20	122.86	34.20 to 122.86	390,257	248,970
<u>Study Yrs</u>											
01-OCT-11 To 30-SEP-12	20	100.42	121.85	104.61	42.13	116.48	63.22	263.90	81.63 to 121.67	287,728	300,998
01-OCT-12 To 30-SEP-13	32	96.69	97.95	100.26	18.39	97.70	39.75	201.54	91.10 to 104.21	289,772	290,540
01-OCT-13 To 30-SEP-14	23	83.40	82.12	85.00	28.96	96.61	32.27	167.17	64.01 to 92.11	588,339	500,099
<u>Calendar Yrs</u>											
01-JAN-12 To 31-DEC-12	26	100.42	115.10	109.30	30.59	105.31	63.60	263.90	91.25 to 118.03	315,035	344,349
01-JAN-13 To 31-DEC-13	27	95.11	92.00	91.17	18.93	100.91	39.75	201.54	83.51 to 101.36	489,603	446,395
<u>ALL</u>	75	93.85	99.47	93.91	29.24	105.92	32.27	263.90	86.74 to 99.62	380,788	357,593

VALUATION GROUPING

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	59	95.27	101.52	95.28	33.35	106.55	32.27	263.90	83.51 to 101.36	440,535	419,750
02	8	92.11	89.65	76.51	06.58	117.17	63.22	101.79	63.22 to 101.79	247,000	188,978
03	8	98.78	94.16	91.70	16.14	102.68	39.75	122.86	39.75 to 122.86	73,938	67,804
<u>ALL</u>	75	93.85	99.47	93.91	29.24	105.92	32.27	263.90	86.74 to 99.62	380,788	357,593

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
02	3	74.42	120.45	83.54	61.85	144.18	74.42	212.52	N/A	141,333	118,072
03	72	94.48	98.60	94.07	27.93	104.82	32.27	263.90	87.22 to 99.62	390,765	367,574
04											
<u>ALL</u>	75	93.85	99.47	93.91	29.24	105.92	32.27	263.90	86.74 to 99.62	380,788	357,593

01 Adams
COMMERCIAL

PAD 2015 R&O Statistics (Using 2015 Values)

Qualified

Date Range: 10/1/2011 To 9/30/2014 Posted on: 1/1/2015

Number of Sales : 75
 Total Sales Price : 28,427,067
 Total Adj. Sales Price : 28,559,067
 Total Assessed Value : 26,819,510
 Avg. Adj. Sales Price : 380,788
 Avg. Assessed Value : 357,593

MEDIAN : 94
 WGT. MEAN : 94
 MEAN : 99
 COD : 29.24
 PRD : 105.92

COV : 43.82
 STD : 43.59
 Avg. Abs. Dev : 27.44
 MAX Sales Ratio : 263.90
 MIN Sales Ratio : 32.27

95% Median C.I. : 86.74 to 99.62
 95% Wgt. Mean C.I. : 85.49 to 102.32
 95% Mean C.I. : 89.60 to 109.34

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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	1	104.21	104.21	104.21	00.00	100.00	104.21	104.21	N/A	132,000	137,560	
Less Than 15,000	2	152.88	152.88	111.51	31.84	137.10	104.21	201.54	N/A	71,350	79,563	
Less Than 30,000	7	109.11	139.03	122.73	47.53	113.28	40.36	212.52	40.36 to 212.52	37,457	45,972	
<u>Ranges Excl. Low \$</u>												
Greater Than 4,999	74	93.06	99.41	93.86	29.73	105.91	32.27	263.90	86.74 to 99.04	384,150	360,567	
Greater Than 14,999	73	92.26	98.01	93.82	28.78	104.47	32.27	263.90	86.74 to 99.04	389,265	365,211	
Greater Than 29,999	68	92.11	95.40	93.64	25.99	101.88	32.27	263.90	86.49 to 96.83	416,130	389,672	
<u>Incremental Ranges</u>												
0 TO 4,999	1	104.21	104.21	104.21	00.00	100.00	104.21	104.21	N/A	132,000	137,560	
5,000 TO 14,999	1	201.54	201.54	201.54	00.00	100.00	201.54	201.54	N/A	10,700	21,565	
15,000 TO 29,999	5	109.11	133.50	136.13	48.70	98.07	40.36	212.52	N/A	23,900	32,536	
30,000 TO 59,999	8	87.22	84.73	82.64	18.45	102.53	56.23	121.67	56.23 to 121.67	45,375	37,496	
60,000 TO 99,999	12	94.48	92.84	91.58	20.30	101.38	32.27	138.81	81.63 to 113.74	81,317	74,467	
100,000 TO 149,999	15	95.10	104.27	103.43	30.05	100.81	39.75	263.90	73.57 to 105.62	125,921	130,240	
150,000 TO 249,999	15	86.74	105.05	102.69	38.72	102.30	45.14	249.95	74.42 to 107.93	185,504	190,494	
250,000 TO 499,999	6	91.43	79.16	79.39	16.62	99.71	34.20	99.04	34.20 to 99.04	358,333	284,468	
500,000 TO 999,999	5	100.47	95.10	94.53	11.66	100.60	73.97	114.40	N/A	794,400	750,922	
1,000,000 +	7	98.93	86.40	92.99	21.51	92.91	51.22	118.03	51.22 to 118.03	2,309,243	2,147,386	
<u>ALL</u>	75	93.85	99.47	93.91	29.24	105.92	32.27	263.90	86.74 to 99.62	380,788	357,593	

01 Adams
COMMERCIAL

PAD 2015 R&O Statistics (Using 2015 Values)

Qualified

Date Range: 10/1/2011 To 9/30/2014 Posted on: 1/1/2015

Number of Sales : 75
 Total Sales Price : 28,427,067
 Total Adj. Sales Price : 28,559,067
 Total Assessed Value : 26,819,510
 Avg. Adj. Sales Price : 380,788
 Avg. Assessed Value : 357,593

MEDIAN : 94
 WGT. MEAN : 94
 MEAN : 99
 COD : 29.24
 PRD : 105.92

COV : 43.82
 STD : 43.59
 Avg. Abs. Dev : 27.44
 MAX Sales Ratio : 263.90
 MIN Sales Ratio : 32.27

95% Median C.I. : 86.74 to 99.62
 95% Wgt. Mean C.I. : 85.49 to 102.32
 95% Mean C.I. : 89.60 to 109.34

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OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Blank	2	120.95	120.95	92.30	66.63	131.04	40.36	201.54	N/A	16,600	15,323
300	1	73.57	73.57	73.57	00.00	100.00	73.57	73.57	N/A	115,000	84,600
304	1	105.62	105.62	105.62	00.00	100.00	105.62	105.62	N/A	145,000	153,155
326	5	86.49	77.39	81.47	21.98	94.99	32.27	105.98	N/A	133,000	108,354
341	1	263.90	263.90	263.90	00.00	100.00	263.90	263.90	N/A	108,000	285,010
343	2	99.34	99.34	100.15	15.17	99.19	84.27	114.40	N/A	853,500	854,818
344	8	87.67	88.41	81.57	25.97	108.39	56.23	121.67	56.23 to 121.67	201,226	164,141
346	1	109.11	109.11	109.11	00.00	100.00	109.11	109.11	N/A	27,500	30,005
350	2	104.70	104.70	104.45	04.85	100.24	99.62	109.77	N/A	2,176,951	2,273,780
352	7	74.42	118.38	77.53	66.07	152.69	64.01	249.95	64.01 to 249.95	444,008	344,254
353	7	98.93	100.01	93.25	20.29	107.25	51.22	167.17	51.22 to 167.17	1,067,900	995,776
384	1	91.25	91.25	91.25	00.00	100.00	91.25	91.25	N/A	30,000	27,375
386	1	95.11	95.11	95.11	00.00	100.00	95.11	95.11	N/A	90,000	85,600
396	1	63.22	63.22	63.22	00.00	100.00	63.22	63.22	N/A	1,106,000	699,175
406	18	92.98	101.29	92.07	25.33	110.01	34.20	199.51	87.22 to 104.30	119,572	110,095
442	2	60.69	60.69	59.81	34.50	101.47	39.75	81.63	N/A	96,000	57,420
444	1	83.51	83.51	83.51	00.00	100.00	83.51	83.51	N/A	180,000	150,310
455	3	118.03	124.29	116.21	19.86	106.95	92.26	162.59	N/A	906,667	1,053,638
470	1	73.86	73.86	73.86	00.00	100.00	73.86	73.86	N/A	245,000	180,960
471	1	104.21	104.21	104.21	00.00	100.00	104.21	104.21	N/A	132,000	137,560
494	1	96.54	96.54	96.54	00.00	100.00	96.54	96.54	N/A	180,000	173,775
514	1	102.44	102.44	102.44	00.00	100.00	102.44	102.44	N/A	44,000	45,075
528	4	70.72	70.46	68.75	29.06	102.49	45.14	95.27	N/A	165,000	113,441
544	2	101.42	101.42	101.55	00.94	99.87	100.47	102.37	N/A	670,000	680,365
554	1	122.86	122.86	122.86	00.00	100.00	122.86	122.86	N/A	140,000	172,010
<u>ALL</u>	<u>75</u>	<u>93.85</u>	<u>99.47</u>	<u>93.91</u>	<u>29.24</u>	<u>105.92</u>	<u>32.27</u>	<u>263.90</u>	<u>86.74 to 99.62</u>	<u>380,788</u>	<u>357,593</u>

01 Adams
AGRICULTURAL LAND

PAD 2015 R&O Statistics (Using 2015 Values)

Qualified

Date Range: 10/1/2011 To 9/30/2014 Posted on: 1/1/2015

Number of Sales : 80
Total Sales Price : 76,427,531
Total Adj. Sales Price : 76,427,531
Total Assessed Value : 53,467,315
Avg. Adj. Sales Price : 955,344
Avg. Assessed Value : 668,341

MEDIAN : 73
WGT. MEAN : 70
MEAN : 79
COD : 28.27
PRD : 113.31

COV : 40.42
STD : 32.04
Avg. Abs. Dev : 20.51
MAX Sales Ratio : 222.93
MIN Sales Ratio : 30.39

95% Median C.I. : 65.65 to 78.52
95% Wgt. Mean C.I. : 65.75 to 74.17
95% Mean C.I. : 72.25 to 86.29

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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	9	90.62	112.47	95.07	32.06	118.30	75.26	205.51	76.75 to 170.51	463,583	440,720
01-JAN-12 To 31-MAR-12	10	88.50	100.62	71.87	34.55	140.00	54.31	222.93	60.55 to 146.49	1,211,661	870,857
01-APR-12 To 30-JUN-12	1	62.77	62.77	62.77	00.00	100.00	62.77	62.77	N/A	1,594,800	1,001,045
01-JUL-12 To 30-SEP-12	4	78.75	77.86	69.78	23.97	111.58	56.07	97.87	N/A	1,140,627	795,925
01-OCT-12 To 31-DEC-12	22	65.54	69.10	68.04	15.07	101.56	50.03	107.17	60.28 to 74.22	1,301,670	885,669
01-JAN-13 To 31-MAR-13	1	106.12	106.12	106.12	00.00	100.00	106.12	106.12	N/A	880,000	933,880
01-APR-13 To 30-JUN-13	4	63.50	78.42	64.01	38.44	122.51	52.22	134.45	N/A	637,675	408,153
01-JUL-13 To 30-SEP-13											
01-OCT-13 To 31-DEC-13	9	71.03	64.39	67.99	16.42	94.71	35.50	86.98	45.52 to 74.65	833,412	566,623
01-JAN-14 To 31-MAR-14	13	70.49	66.89	64.07	24.47	104.40	30.39	94.17	45.87 to 86.45	869,948	557,414
01-APR-14 To 30-JUN-14	5	83.97	80.57	70.54	21.66	114.22	55.64	117.08	N/A	571,780	403,316
01-JUL-14 To 30-SEP-14	2	78.30	78.30	79.07	03.24	99.03	75.76	80.83	N/A	122,500	96,863
<u>Study Yrs</u>											
01-OCT-11 To 30-SEP-12	24	90.43	99.69	75.11	30.90	132.73	54.31	222.93	75.26 to 100.31	935,257	702,491
01-OCT-12 To 30-SEP-13	27	65.65	71.85	68.77	20.05	104.48	50.03	134.45	60.28 to 74.22	1,187,683	816,712
01-OCT-13 To 30-SEP-14	29	72.35	69.26	66.42	21.29	104.28	30.39	117.08	59.35 to 80.83	755,653	501,941
<u>Calendar Yrs</u>											
01-JAN-12 To 31-DEC-12	37	67.57	78.40	69.02	27.14	113.59	50.03	222.93	61.99 to 78.52	1,267,855	875,082
01-JAN-13 To 31-DEC-13	14	71.11	71.38	70.13	23.86	101.78	35.50	134.45	52.22 to 86.98	780,815	547,579
<u>ALL</u>	80	72.55	79.27	69.96	28.27	113.31	30.39	222.93	65.65 to 78.52	955,344	668,341

AREA (MARKET)										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
1	80	72.55	79.27	69.96	28.27	113.31	30.39	222.93	65.65 to 78.52	955,344	668,341
<u>ALL</u>	80	72.55	79.27	69.96	28.27	113.31	30.39	222.93	65.65 to 78.52	955,344	668,341

01 Adams
AGRICULTURAL LAND

PAD 2015 R&O Statistics (Using 2015 Values)

Qualified

Date Range: 10/1/2011 To 9/30/2014 Posted on: 1/1/2015

Number of Sales : 80
 Total Sales Price : 76,427,531
 Total Adj. Sales Price : 76,427,531
 Total Assessed Value : 53,467,315
 Avg. Adj. Sales Price : 955,344
 Avg. Assessed Value : 668,341

MEDIAN : 73
 WGT. MEAN : 70
 MEAN : 79
 COD : 28.27
 PRD : 113.31

COV : 40.42
 STD : 32.04
 Avg. Abs. Dev : 20.51
 MAX Sales Ratio : 222.93
 MIN Sales Ratio : 30.39

95% Median C.I. : 65.65 to 78.52
 95% Wgt. Mean C.I. : 65.75 to 74.17
 95% Mean C.I. : 72.25 to 86.29

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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	18	80.36	84.46	73.59	26.17	114.77	45.52	205.51	61.99 to 90.62	932,990	686,591
1	18	80.36	84.46	73.59	26.17	114.77	45.52	205.51	61.99 to 90.62	932,990	686,591
_____Dry_____											
County	11	75.76	84.25	67.68	44.18	124.48	34.14	222.93	45.87 to 107.17	443,661	300,268
1	11	75.76	84.25	67.68	44.18	124.48	34.14	222.93	45.87 to 107.17	443,661	300,268
_____Grass_____											
County	3	77.11	86.37	88.11	47.98	98.03	35.50	146.49	N/A	282,667	249,058
1	3	77.11	86.37	88.11	47.98	98.03	35.50	146.49	N/A	282,667	249,058
_____ALL_____	80	72.55	79.27	69.96	28.27	113.31	30.39	222.93	65.65 to 78.52	955,344	668,341

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	49	72.32	76.39	69.01	21.28	110.69	45.52	205.51	63.56 to 78.48	1,135,082	783,349
1	49	72.32	76.39	69.01	21.28	110.69	45.52	205.51	63.56 to 78.48	1,135,082	783,349
_____Dry_____											
County	16	73.15	80.63	61.28	42.72	131.58	30.39	222.93	49.95 to 100.79	504,644	309,235
1	16	73.15	80.63	61.28	42.72	131.58	30.39	222.93	49.95 to 100.79	504,644	309,235
_____Grass_____											
County	3	77.11	86.37	88.11	47.98	98.03	35.50	146.49	N/A	282,667	249,058
1	3	77.11	86.37	88.11	47.98	98.03	35.50	146.49	N/A	282,667	249,058
_____ALL_____	80	72.55	79.27	69.96	28.27	113.31	30.39	222.93	65.65 to 78.52	955,344	668,341

Total Real Property Sum Lines 17, 25, & 30	Records : 16,169	Value : 3,351,930,076	Growth 35,283,125	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	780	6,434,955	73	1,328,435	55	875,380	908	8,638,770	
02. Res Improve Land	9,334	106,076,600	660	18,622,945	625	16,986,090	10,619	141,685,635	
03. Res Improvements	9,334	715,042,430	660	123,954,805	625	86,429,095	10,619	925,426,330	
04. Res Total	10,114	827,553,985	733	143,906,185	680	104,290,565	11,527	1,075,750,735	15,990,432
% of Res Total	87.74	76.93	6.36	13.38	5.90	9.69	71.29	32.09	45.32
05. Com UnImp Land	257	7,902,120	52	891,105	46	1,029,910	355	9,823,135	
06. Com Improve Land	1,039	48,581,975	87	5,403,805	88	2,815,285	1,214	56,801,065	
07. Com Improvements	1,039	248,721,056	87	27,364,290	88	22,150,435	1,214	298,235,781	
08. Com Total	1,296	305,205,151	139	33,659,200	134	25,995,630	1,569	364,859,981	13,958,198
% of Com Total	82.60	83.65	8.86	9.23	8.54	7.12	9.70	10.89	39.56
09. Ind UnImp Land	1	368,000	11	297,845	5	137,905	17	803,750	
10. Ind Improve Land	13	1,296,660	26	2,388,000	13	498,945	52	4,183,605	
11. Ind Improvements	13	10,608,270	26	46,087,990	13	6,362,555	52	63,058,815	
12. Ind Total	14	12,272,930	37	48,773,835	18	6,999,405	69	68,046,170	3,323,410
% of Ind Total	20.29	18.04	53.62	71.68	26.09	10.29	0.43	2.03	9.42
13. Rec UnImp Land	0	0	0	0	5	252,575	5	252,575	
14. Rec Improve Land	0	0	0	0	1	41,780	1	41,780	
15. Rec Improvements	0	0	0	0	1	9,195	1	9,195	
16. Rec Total	0	0	0	0	6	303,550	6	303,550	0
% of Rec Total	0.00	0.00	0.00	0.00	100.00	100.00	0.04	0.01	0.00
Res & Rec Total	10,114	827,553,985	733	143,906,185	686	104,594,115	11,533	1,076,054,285	15,990,432
% of Res & Rec Total	87.70	76.91	6.36	13.37	5.95	9.72	71.33	32.10	45.32
Com & Ind Total	1,310	317,478,081	176	82,433,035	152	32,995,035	1,638	432,906,151	17,281,608
% of Com & Ind Total	79.98	73.34	10.74	19.04	9.28	7.62	10.13	12.92	48.98
17. Taxable Total	11,424	1,145,032,066	909	226,339,220	838	137,589,150	13,171	1,508,960,436	33,272,040
% of Taxable Total	86.74	75.88	6.90	15.00	6.36	9.12	81.46	45.02	94.30

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	65	349,085	6,651,760	0	0	0
19. Commercial	36	3,285,540	15,610,410	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	1	36,075	15,830	66	385,160	6,667,590
19. Commercial	1	1,485	3,085	37	3,287,025	15,613,495
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				103	3,672,185	22,281,085

Schedule III : Mineral Interest Records

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

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	806	73	594	1,473

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	30	3,222,300	283	152,842,610	1,848	1,080,824,445	2,161	1,236,889,355
28. Ag-Improved Land	8	837,745	80	39,672,025	723	476,228,415	811	516,738,185
29. Ag Improvements	8	900,785	81	10,887,760	748	77,553,555	837	89,342,100
30. Ag Total							2,998	1,842,969,640

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	3	3.50	61,750	48	51.00	971,900	
33. HomeSite Improvements	3	0.00	748,255	48	0.00	7,195,420	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	2	21.27	52,095	
36. FarmSite Improv Land	7	21.16	83,655	71	174.49	782,745	
37. FarmSite Improvements	7	0.00	152,530	72	0.00	3,692,340	
38. FarmSite Total							
39. Road & Ditches	0	9.96	0	0	651.78	0	
40. Other- Non Ag Use	0	8.33	2,040	0	115.40	28,275	
	Records	Acres	Value	Records	Acres	Value	Growth
31. HomeSite UnImp Land	0	0.00	0	0	0.00	0	
32. HomeSite Improv Land	455	508.24	8,419,980	506	562.74	9,453,630	
33. HomeSite Improvements	455	0.00	50,231,995	506	0.00	58,175,670	1,677,815
34. HomeSite Total				506	562.74	67,629,300	
35. FarmSite UnImp Land	17	39.68	179,160	19	60.95	231,255	
36. FarmSite Improv Land	683	1,650.45	7,093,240	761	1,846.10	7,959,640	
37. FarmSite Improvements	708	0.00	27,321,560	787	0.00	31,166,430	333,270
38. FarmSite Total				806	1,907.05	39,357,325	
39. Road & Ditches	0	6,278.27	0	0	6,940.01	0	
40. Other- Non Ag Use	0	532.09	128,285	0	655.82	158,600	
41. Total Section VI				1,312	10,065.62	107,145,225	2,011,085

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	1	160.00	87,850	1	160.00	87,850

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 4000

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	70,450.93	30.39%	479,066,390	31.56%	6,800.00
46. 1A	100,615.27	43.41%	674,122,445	44.41%	6,700.00
47. 2A1	8,920.78	3.85%	57,985,070	3.82%	6,500.00
48. 2A	17,173.69	7.41%	108,194,150	7.13%	6,299.99
49. 3A1	7,249.46	3.13%	44,221,725	2.91%	6,100.00
50. 3A	1,899.91	0.82%	11,209,455	0.74%	5,899.99
51. 4A1	14,971.28	6.46%	85,336,335	5.62%	5,700.00
52. 4A	10,519.77	4.54%	57,858,755	3.81%	5,500.00
53. Total	231,801.09	100.00%	1,517,994,325	100.00%	6,548.69
Dry					
54. 1D1	11,085.58	22.04%	38,799,530	24.18%	3,500.00
55. 1D	22,089.83	43.92%	72,893,810	45.43%	3,299.88
56. 2D1	2,044.59	4.06%	6,338,225	3.95%	3,100.00
57. 2D	5,908.70	11.75%	17,135,265	10.68%	2,900.01
58. 3D1	2,403.01	4.78%	6,968,735	4.34%	2,900.00
59. 3D	290.81	0.58%	843,355	0.53%	2,900.02
60. 4D1	4,162.16	8.28%	11,237,810	7.00%	2,699.99
61. 4D	2,312.94	4.60%	6,244,950	3.89%	2,700.01
62. Total	50,297.62	100.00%	160,461,680	100.00%	3,190.24
Grass					
63. 1G1	1,731.54	4.00%	2,510,855	4.39%	1,450.07
64. 1G	3,443.36	7.95%	4,993,070	8.73%	1,450.06
65. 2G1	5,223.45	12.06%	7,312,825	12.78%	1,400.00
66. 2G	4,812.25	11.11%	6,496,695	11.36%	1,350.03
67. 3G1	1,585.76	3.66%	2,061,490	3.60%	1,300.00
68. 3G	1,635.01	3.77%	2,084,725	3.64%	1,275.05
69. 4G1	4,282.30	9.88%	5,460,335	9.55%	1,275.09
70. 4G	20,615.93	47.58%	26,285,975	45.95%	1,275.03
71. Total	43,329.60	100.00%	57,205,970	100.00%	1,320.25
Irrigated Total					
Irrigated Total	231,801.09	71.06%	1,517,994,325	87.45%	6,548.69
Dry Total					
Dry Total	50,297.62	15.42%	160,461,680	9.24%	3,190.24
Grass Total					
Grass Total	43,329.60	13.28%	57,205,970	3.30%	1,320.25
72. Waste	772.92	0.24%	162,440	0.01%	210.16
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	326,201.23	100.00%	1,735,824,415	100.00%	5,321.33

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	501.81	3,355,085	25,760.42	171,105,895	205,538.86	1,343,533,345	231,801.09	1,517,994,325
77. Dry Land	103.33	351,525	5,404.56	17,810,610	44,789.73	142,299,545	50,297.62	160,461,680
78. Grass	148.95	205,990	1,281.64	1,732,845	41,899.01	55,267,135	43,329.60	57,205,970
79. Waste	0.00	0	144.14	30,270	628.78	132,170	772.92	162,440
80. Other	0.00	0	0.00	0	0.00	0	0.00	0
81. Exempt	0.00	0	0.00	0	0.00	0	0.00	0
82. Total	754.09	3,912,600	32,590.76	190,679,620	292,856.38	1,541,232,195	326,201.23	1,735,824,415

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	231,801.09	71.06%	1,517,994,325	87.45%	6,548.69
Dry Land	50,297.62	15.42%	160,461,680	9.24%	3,190.24
Grass	43,329.60	13.28%	57,205,970	3.30%	1,320.25
Waste	772.92	0.24%	162,440	0.01%	210.16
Other	0.00	0.00%	0	0.00%	0.00
Exempt	0.00	0.00%	0	0.00%	0.00
Total	326,201.23	100.00%	1,735,824,415	100.00%	5,321.33

2015 County Abstract of Assessment for Real Property, Form 45 Compared with the 2014 Certificate of Taxes Levied (CTL)

01 Adams

	2014 CTL County Total	2015 Form 45 County Total	Value Difference (2015 form 45 - 2014 CTL)	Percent Change	2015 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	1,032,553,412	1,075,750,735	43,197,323	4.18%	15,990,432	2.63%
02. Recreational	299,820	303,550	3,730	1.24%	0	1.24%
03. Ag-Homesite Land, Ag-Res Dwelling	58,165,165	67,629,300	9,464,135	16.27%	1,677,815	13.39%
04. Total Residential (sum lines 1-3)	1,091,018,397	1,143,683,585	52,665,188	4.83%	17,668,247	3.21%
05. Commercial	338,008,092	364,859,981	26,851,889	7.94%	13,958,198	3.81%
06. Industrial	63,701,500	68,046,170	4,344,670	6.82%	3,323,410	1.60%
07. Ag-Farmsite Land, Outbuildings	36,263,170	39,357,325	3,094,155	8.53%	333,270	7.61%
08. Minerals	0	0	0		0	
09. Total Commercial (sum lines 5-8)	437,972,762	472,263,476	34,290,714	7.83%	17,614,878	3.81%
10. Total Non-Agland Real Property	1,528,991,159	1,616,105,661	87,114,502	5.70%	35,283,125	3.39%
11. Irrigated	1,186,179,760	1,517,994,325	331,814,565	27.97%		
12. Dryland	133,099,150	160,461,680	27,362,530	20.56%		
13. Grassland	41,715,180	57,205,970	15,490,790	37.13%		
14. Wasteland	166,195	162,440	-3,755	-2.26%		
15. Other Agland	163,170	0	-163,170	-100.00%		
16. Total Agricultural Land	1,361,323,455	1,735,824,415	374,500,960	27.51%		
17. Total Value of all Real Property (Locally Assessed)	2,890,314,614	3,351,930,076	461,615,462	15.97%	35,283,125	14.75%

Adams County Assessor's Office

Three Year Plan

June 25, 2014

Adams County

Assessor's Office Overview

Introduction:

Required by law- pursuant to Neb. Laws 2005, LB 263, Section 9

The Purpose: To submit a plan to the County Board of Equalization and to the Department of Property Assessment and Taxation on or before July 31st of each year. The plan describes the assessment actions planned for the next assessment year and the two years thereafter. This plan is required every 3 years and an update to the plan is required between the adoptions of each 3 year plan.

General Description of Office:

There are approximately 16,157 parcels in Adams County. There is an average of 400-500 permits per year. There are approximately 2,500 personal property schedules filed and 1,000 homestead exemptions forms processed per year.

The office staff consists of the assessor, one full time licensed appraiser, one part-time licensed appraiser, two associate appraisers and three full time office clerks. The assessor supervises all proceedings in the office. The appraisers oversee the valuation process for residential, agricultural and commercial parcels. The associate appraisers help with the valuation for the residential, agricultural and commercial properties and do the pick-up work for the commercial parcels and the urban, suburban and rural residential parcels. The three office clerks handle the everyday occurrences at the front counter; taking personal property schedules and homestead exemptions, one of the office clerks is responsible for personal property and one of the clerks is responsible for the real estate transfer statements.

Budgeting:

The proposed budget for 2014-2015 is \$ 481,051. The county board accommodates for a GIS technician through the Information & Technology budget.

Responsibilities of Assessment:

Record Maintenance:

Mapping - Cadastral maps are updated weekly as the real estate transfers are processed. The maps are in poor condition, but with the implementation of GIS, the information will be available electronically. All of the books have been redone.

Property Record Cards - Cards contain all improvement information about the property including the required legal description, ownership, and valuation.

Reports Files:

Abstract- Due March 19th
 Certification of Values- August 20th
 School District Taxable Value Report- August 25th
 Generate Tax Roll- November 22nd
 Certificate of Taxes Levied- December 1st

Filing for Homestead Exemptions:

Applications for homestead exemptions are accepted from February 1st – June 30th.

Filing Personal Property:

Applications for personal property are accepted from January 1st – May 1st. After which there is a 10% penalty until July 1st when the penalty changes to 25%.

Real Property:

Adams County consists of the following real property types:

	Parcels	% of Total Parcels	Values	% of Taxable Value Base
Residential	11,531	71%	\$1,033,376,210	36%
Commercial	1,556	9%	\$337,262,143	11%
Industrial	76	1%	\$71,875,935	3%
Recreational	6	0%	\$299,820	0%
Agricultural	2988	19%	\$1,455,831,015	50%
Total	16157	100%	\$2,898,645,123	100%

Agricultural land is 50% of the real property valuation base and 82 % of that is assessed as irrigated.

The residential parcels in Hastings, the small villages, and the large rural subdivisions were reappraised in 2000. The rural residential and commercial parcels were reappraised in 2001 and the agland and mobile home reappraisal was completed in 2002. Exterior inspections were done at these times. Values were put into the micro solve system. All rural ag land was reviewed by the appraisers in 2014.

Pick-up Work:

Pick-up work will be done from November through January of the next year.

Sales File:

The real estate transfer statements (521s) are filed within 45 days of receiving them from the Register of Deeds. They are recorded on the Property Record Cards, in the computer, in the assessment books and in the cadastral maps.

A sales review of residential, commercial and rural properties will be completed for the sales file. A questionnaire is sent to each sold property and an inspection is performed if needed.

2014 Plan of Assessment

Adams County Assessor's Office

Ratio studies are done on all the sales beginning in September of each year. The sales are entered on excel spreadsheets and ratios run on each property type and market area. These studies are used to determine the areas that are out of compliance and need reviewing for the next assessment cycle.

Continual market analysis will be conducted each year in all categories of properties to ensure that the level of value and quality of assessment in Adams County is in compliance with state statutes.

Assessment Actions Planned for the 2015 Roll Year:

Residential:

Hastings neighborhoods will be physically reviewed. We will begin to work toward catching up on our 6 year review requirement on all our neighborhoods. The physical review consists of checking measurements, qualities, conditions, interior information and a new photo. If there is no one present at the property, door hangers are left and appointments for a review are set up if needed. Sales reviews and pick-up work for all residential parcels will be completed by March 1, 2015.

Agricultural Land:

An ag-land sales review will be completed and land use will be updated as the information becomes available. A physical review of the ag-land properties will be completed to verify the land use.

Commercial:

There will be a physical review of the Hastings market areas or occupancy codes most out of compliance. The physical review will consist of checking measurements, occupancy codes, quality, condition, and interior information. Commercial sales reviews and pick-up work will be completed by March 1, 2015.

GIS:

The GIS system will continue to be maintained, fine-tuned and improved. Building the ag-land use layer will continue.

Assessment Actions Planned for the 2016 Roll Year:

Residential:

Hastings neighborhoods will be physically reviewed. We will be continuing to review properties and neighborhoods once every 6 years as required by the State. The physical reviews consist of checking measurements, qualities, conditions, interior information and take a new photo. If there is no one present at the property, door hangers are left and appointments for a review are set up if needed. Sales reviews and pick-up work for all residential parcels will be completed by March 1, 2016.

Agricultural Land:

An ag-land sales review will be completed and land use will be updated as the information becomes available. A physical review of the ag-land properties will be completed to verify the land use.

Commercial:

There will be a physical review of the Hastings market areas or occupancy codes most out of compliance. The physical review will consist of checking measurements, occupancy codes, quality, condition, and interior information. Commercial sales reviews and pick-up work will be completed by March 1, 2016.

GIS:

The GIS system will continue to be maintained, fine-tuned and improved. Building the ag-land use layer will continue.

Assessment Actions Planned for the 2017 Roll Year:**Residential:**

Hastings neighborhoods will be physically reviewed. We will be reviewing the parcels that need to be reviewed once every six years. The physical review consists of checking measurements, qualities, conditions, interior information and a new photo. If there is no one present at the property, door hangers are left and appointments for a review are set up if needed. Sales reviews and pick-up work for all residential parcels will be completed by March 1, 2017.

Agricultural Land:

An ag-land sales review will be completed and land use will be updated as the information becomes available. A physical review of the ag-land properties will be completed to verify the land use.

Commercial:

There will be a physical review of the Hastings market areas or occupancy codes most out of compliance. The physical review will consist of checking measurements, occupancy codes, quality, condition, and interior information. Commercial sales reviews and pick-up work will be completed by March 1, 2017.

GIS:

The GIS system will continue to be maintained, fine-tuned and improved. Building the ag-land use layer will continue.

2015 Assessment Survey for Adams County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	-
2.	Appraiser(s) on staff:
	4 full-time, 1 part-time
3.	Other full-time employees:
	3
4.	Other part-time employees:
	-
5.	Number of shared employees:
	-
6.	Assessor's requested budget for current fiscal year:
	\$481,051
7.	Adopted budget, or granted budget if different from above:
	-
8.	Amount of the total assessor's budget set aside for appraisal work:
	\$133,725
9.	If appraisal/reappraisal budget is a separate levied fund, what is that amount:
	-
10.	Part of the assessor's budget that is dedicated to the computer system:
	The county has a separate IT department; however, the assessor's budget does have \$29,115 dedicated for Tyler Technologies, Apex, and GIS support and maintenance.
11.	Amount of the assessor's budget set aside for education/workshops:
	\$4,000
12.	Other miscellaneous funds:
	\$3,000
13.	Amount of last year's assessor's budget not used:
	\$4,141

B. Computer, Automation Information and GIS

1.	Administrative software:
	Tyler Technologies
2.	CAMA software:
	Tyler Technologies
3.	Are cadastral maps currently being used?
	Yes
4.	If so, who maintains the Cadastral Maps?
	Office staff
5.	Does the county have GIS software?
	Yes
6.	Is GIS available to the public? If so, what is the web address?
	Yes - http://assessor.adamscounty.org/Appraisal/PublicAccess/
7.	Who maintains the GIS software and maps?
	IT Department
8.	Personal Property software:
	Tyler Technologies

C. Zoning Information

1.	Does the county have zoning?
	Yes
2.	If so, is the zoning countywide?
	Yes
3.	What municipalities in the county are zoned?
	All
4.	When was zoning implemented?
	2001

D. Contracted Services

1.	Appraisal Services:
	-
2.	GIS Services:
	-
3.	Other services:
	-

E. Appraisal /Listing Services

1.	Does the county employ outside help for appraisal or listing services?
	As needed for specialized properties or high dollar properties protested in special cases
2.	If so, is the appraisal or listing service performed under contract?
	Yes
3.	What appraisal certifications or qualifications does the County require?
	Certified General Appraiser
4.	Have the existing contracts been approved by the PTA?
	-
5.	Does the appraisal or listing service providers establish assessed values for the county?
	-

2015 Certification for Adams County

This is to certify that the 2015 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 Adams County Assessor.

Dated this 7th day of April, 2015.



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

Ruth A. Sorensen
Property Tax Administrator

