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## 2015 Commission Summary for Cedar County

### Residential Real Property - Current

Number of Sales	216	Median	94.36
Total Sales Price	\$16,080,115	Mean	97.71
Total Adj. Sales Price	\$16,096,115	Wgt. Mean	87.96
Total Assessed Value	\$14,157,545	Average Assessed Value of the Base	\$62,548
Avg. Adj. Sales Price	\$74,519	Avg. Assessed Value	\$65,544

### Confidence Interval - Current

95% Median C.I	92.13 to 95.91
95% Wgt. Mean C.I	84.85 to 91.06
95% Mean C.I	92.91 to 102.51
% of Value of the Class of all Real Property Value in the	8.46
% of Records Sold in the Study Period	6.62
% of Value Sold in the Study Period	6.94

### Residential Real Property - History

Year	Number of Sales	LOV	Median
2014	206	95	95.31
2013	175	95	95.30
2012	143	97	96.86
2011	155	96	96

## 2015 Commission Summary for Cedar County

### Commercial Real Property - Current

Number of Sales	35	Median	94.31
Total Sales Price	\$8,077,553	Mean	94.17
Total Adj. Sales Price	\$8,077,553	Wgt. Mean	50.87
Total Assessed Value	\$4,109,035	Average Assessed Value of the Base	\$76,244
Avg. Adj. Sales Price	\$230,787	Avg. Assessed Value	\$117,401

### Confidence Interval - Current

95% Median C.I	76.94 to 99.14
95% Wgt. Mean C.I	32.73 to 69.01
95% Mean C.I	73.82 to 114.52
% of Value of the Class of all Real Property Value in the County	2.07
% of Records Sold in the Study Period	5.34
% of Value Sold in the Study Period	8.22

### Commercial Real Property - History

Year	Number of Sales	LOV	Median
2014	38	0	86.78
2013	35	94	94.30
2012	22		86.14
2011	23	95	95



## 2015 Opinions of the Property Tax Administrator for Cedar County

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

Class	Level of Value	Quality of Assessment	Non-binding recommendation
<b>Residential Real Property</b>	<b>94</b>	Meets generally accepted mass appraisal practices.	No recommendation.
<b>Commercial Real Property</b>	<b>100</b>	Meets generally accepted mass appraisal practices.	No recommendation.
<b>Agricultural Land</b>	<b>72</b>	Meets generally accepted mass appraisal practices.	No recommendation.

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

Dated this 7th day of April, 2015.



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Ruth A. Sorensen  
Property Tax Administrator



## **2015 Residential Assessment Actions for Cedar County**

To continue developing and updating a sales review notebook to be used as a guide to develop the depreciation table for the CAMA. Cedar County will continue implementing new costing, reviewing and developing a depreciation table for all residential properties. The residential properties for the towns and small towns have been completed. The county has contracted with GIS to do an aerial photo of all the rural residential properties. The new rural photos are being used for the review of these properties. These photos were the basis for our rural residential review, and are also being used to update the other improvements located on each parcel. Changes that are reflected by these photos that are significant are followed up by an onsite review of those properties. The other towns that had enough sales were reviewed and were within the acceptable range of values. The county is done with the rural review for this year.

The new 6 year cycle begins this 2015 year. We intend to start with the town of Hartington and follow the same cycle we did the 1<sup>st</sup> 6 year cycle. Hartington and Laurel were not within the range so we did start with a review and update of the 1<sup>st</sup> Addition for Hartington, and the Norris Sub-Division in Laurel. We also made some adjustments in Coleridge to houses with values of \$15,000 or less, so we do have a start to the new 6 year cycle.

## 2015 Residential Assessment Survey for Cedar County

<b>1.</b>	<b>Valuation data collection done by:</b>																		
	Assessor and staff.																		
<b>2.</b>	<b>List the valuation groupings recognized by the County and describe the unique characteristics of each:</b>																		
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<b>3.</b>	<b>List and describe the approach(es) used to estimate the market value of residential properties.</b>																		
	Sales comparison and cost approaches.																		
<b>4.</b>	<b>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?</b>																		
	Tables provided by CAMA vendor (MIPS)																		
<b>5.</b>	<b>Are individual depreciation tables developed for each valuation grouping?</b>																		
	Yes.																		
<b>6.</b>	<b>Describe the methodology used to determine the residential lot values?</b>																		
	They are studied when the review/reappraisal is developed for each valuation grouping.																		
<b>7.</b>	<b>Describe the methodology used to determine value for vacant lots being held for sale or resale?</b>																		
	N/A																		

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>
1	2009	2009	2009	2009-2010
5	2009	2009	2009	2010-2011
10	2009	2009	2009	2010-2011
15	2009	2009	2009	2011-2012
20	2009	2009	2009	2011-2012
30	2009	2009	2009	2013-2014
40	2009	2009	2009	2012-2013
50	2009	2009	2009	2012-2013

# **2015 Residential Correlation Section for Cedar County**

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## **County Overview**

Cedar County is located in the northeastern portion of Nebraska and has several residential communities. The city of Hartington (Valuation Group 01) is the largest in population and the county seat. The villages of Laurel (Valuation Group 05) and Randolph (Valuation Group 10) have a population of over 900 people. The village of Coleridge (Valuation Group 15) has the population of over 450 people. There are several small communities with a population of less than 200 people; those communities include Beldin, Bow Valley, Fordyce, Magnet, Obert, St. Helena and St. James. Cedar County is bordered on the north by the Missouri River and has several recreational areas as well.

## **Description of Analysis**

The residential sales file for Cedar County has a sufficient number of sales (216) to consider the sample adequate and reliable for the measurement of the residential class of property. Most of the valuation groupings have a sufficient number of sales to be considered statistically reliable with the exception of Valuation Groups 40 and 50 which have small samples. The relationship between the median and mean measures of central tendency is relatively close and the weighted mean slightly below the acceptable range. The coefficient of dispersion and the price related differential are slightly outside of the acceptable range.

## **Sales Qualification**

The Division implemented a review of the sales qualification and documentation of all counties. The review examined the non-qualified sales to ensure that the county has followed the correct procedure in determining the usability of the sale. It has been determined that the county utilizes an acceptable portion of available sales and utilizes all information available from the sales file and there is no evidence of excessive trimming.

## **Equalization and Quality of Assessment**

All of the valuation groups with an adequate sample of sales fall within the acceptable range for the calculated median with the exception of Valuation Groups 40 and 50, which have a sample too small to be reliable. The assessment practices are reliable and applied consistently in the county and it is believed that the residential property is treated in a uniform and proportionate manner.

## **Level of Value**

Based on all available information, the level of value is determined to be 94% of market for the residential class of property.



## **2015 Commercial Assessment Actions for Cedar County**

Review sales activity and update any necessary areas if needed. The town of Hartington had most of the sales in the Commercial Roster which indicated a non-acceptable level. Several of the sales in file were removed because of being substantially changed. The commercial property for Hartington is being updated and reviewed for this year, including new photos, with a site review and going through the sales of most of the Northeast Counties to help determine the RCN's for each of these properties, with new depreciation being applied for each property. The Commercial property for the county will continue to be reviewed and updated with the other towns to follow using the same process as the residential review.

## 2015 Commercial Assessment Survey for Cedar County

<b>1.</b>	<b>Valuation data collection done by:</b>														
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<b>2.</b>	<b>List the valuation groupings recognized in the County and describe the unique characteristics of each:</b>														
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<b>3.</b>	<b>List and describe the approach(es) used to estimate the market value of commercial properties.</b>														
	Cost, income and comparable sales.														
<b>3a.</b>	<b>Describe the process used to determine the value of unique commercial properties.</b>														
	Sales review.														
<b>4.</b>	<b>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?</b>														
	Physical depreciation from tables, economic depreciation based on location.														
<b>5.</b>	<b>Are individual depreciation tables developed for each valuation grouping?</b>														
	No, effective age and comparable sales and reconciliation for each property.														
<b>6.</b>	<b>Describe the methodology used to determine the commercial lot values.</b>														
	Sales.														

7.	<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>
	1	1990	1990	1990	2009-2014
	5	1990	1990	1990	2009-2014
	10	1990	1990	1990	2009-2014
	15	1990	1990	1990	2009-2014
	20	1990	1990	1990	2009
	30	1990	1990	1990	2009-2014

# **2015 Commercial Correlation Section for Cedar County**

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## **County Overview**

The commercial population in Cedar County is characteristic of a rural community setting in northeast Nebraska. The city of Hartington (Valuation Group 01) is the county seat, largest in population (1,544 residents) and the most diversified in commercial occupancy. The town of Laurel (Valuation Group 05), a population of 964 residents, Randolph (Valuation Group 10), a population of 944 residents and Coleridge (Valuation Group 15) a population base of 473 residents, has commercial base characteristic of towns of their size. There are several small communities that have minimal to no commercial activity (Valuation Groups 20 and 30). The population base for those small communities ranges from 23 residents to 166 residents.

## **Description of Analysis**

The statistical profile for the commercial class of property consists of 35 qualified sales. The calculated median for the sample is 94%. Review of the measures of central tendency indicates the median and mean are within the statutory range while the weighted mean drastically below the range. Review of the sales reveals three sales below the \$5000 and four sales above \$600,000. This would explain the high coefficient of dispersion and the price related differential. The sales are distributed amongst six valuation groupings and over 20 occupancy codes. The county reported in the assessment actions that a reappraisal was completed in the town of Hartington for 2015. The county plans to continue the reappraisal in the other valuation groupings in the immediate future.

## **Sales Qualification**

The county assessor verifies the majority of the sales transactions. He may contact the realtor involved in the transaction and if a realtor is not involved he will contact the seller first and as the last resort, contact the buyer. He does not have a questionnaire to fill in with the comments, but will ask questions regarding the transaction to assist him in qualifying the sale. The county considers all sales as arm's length transactions unless verification indicates something different. A review of the non-qualified sales was completed and it was determined that the county was reasonable with the non-qualified conclusions. The majority of the non-qualified sales were family transactions.

## **Equalization and Quality of Assessment**

The Division has implemented an expanded review of the counties to review the assessment practices of the counties. The review indicated a lack of physical inspection and review of the commercial class which was addressed for the 2015 assessment year. The county has reported that a reappraisal of the commercial class has begun with the town of Hartington completed first and the remainder of the valuation groupings to be completed in the near future.

## **2015 Commercial Correlation Section for Cedar County**

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

### **Level of Value**

Based on the consideration of all available information, the level of value is determined to be at the statutory level of 100% of market value for the commercial class of property.



## **2015 Agricultural Assessment Actions for Cedar County**

Complete a market analysis and review the market boundaries. The Ag values all had to be increased in both market areas to meet the required level of value. Area I was increased about 17% for dry land, 15% for irrigated land. Area II was increased about 5 – 7 % for dry land, 10% for irrigated land, and 5% for both areas for grass land. The implementation of the GIS program was completed three years ago, we have the GIS land use photos updated in 2014. The office is currently on line with the information that is available through the GIS system, which includes all the land information, including the aerial maps, and the residential data and photos. The rural photos (obliques) have been done and are being implemented for this year. The rural farm improvements have also been updated as we worked through each parcel. This has been completed for the 2015 year (we had some of the townships completed last year), this was a very time consuming process as the rural improvements have not been reviewed for some time.

## 2015 Agricultural Assessment Survey for Cedar County

<b>1.</b>	<b>Valuation data collection done by:</b>										
	Assessor and staff.										
<b>2.</b>	<b>List each market area, and describe the location and the specific characteristics that make each unique.</b>										
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="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;">1</td> <td>The northern portion of the county, consisting of smaller fields and hilly parcels.</td> <td style="text-align: center;">2013-2014</td> </tr> <tr> <td style="text-align: center;">2</td> <td>The southern portion of the county has more irrigation potential and larger crop fields.</td> <td style="text-align: center;">2013-2014</td> </tr> </tbody> </table>		<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>	1	The northern portion of the county, consisting of smaller fields and hilly parcels.	2013-2014	2	The southern portion of the county has more irrigation potential and larger crop fields.	2013-2014
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1	The northern portion of the county, consisting of smaller fields and hilly parcels.	2013-2014									
2	The southern portion of the county has more irrigation potential and larger crop fields.	2013-2014									
<b>3.</b>	<b>Describe the process used to determine and monitor market areas.</b>										
	Market areas are drawn based on the topography and geographic characteristics of the two areas in the county.										
<b>4.</b>	<b>Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.</b>										
	Determined by land use.										
<b>5.</b>	<b>Do farm home sites carry the same value as rural residential home sites? If not, what are the market differences?</b>										
	Yes, farm home sites and rural residential sites are considered the same and valued the same.										
<b>6.</b>	<b>If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.</b>										
	Physical inspections, use GIS photos, FSA maps and talking with the land owner.										
<b>7.</b>	<b>Have special valuation applications been filed in the county? If so, answer the following:</b>										
	No.										

## Cedar County 2015 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Cedar	1	6,155	6,155	6,095	6,095	5,465	5,465	4,830	4,830	5,513
Dixon	2	6,155	6,155	6,070	5,875	5,465	5,365	4,960	4,765	5,598
Knox	1	6,115	6,100	5,900	5,898	5,729	5,749	5,639	5,663	5,846
Knox	3	4,493	4,510	4,414	4,306	4,159	3,997	3,238	3,192	3,833
Pierce	1	6,201	5,982	5,604	5,507	5,407	5,238	4,173	3,948	5,391
Cedar	2	6,545	6,545	6,310	6,310	6,220	6,220	5,035	5,035	5,956
Dixon	1	6,505	6,385	6,070	5,875	5,465	5,365	4,960	4,765	5,828
Dixon	2	6,155	6,155	6,070	5,875	5,465	5,365	4,960	4,765	5,598
Wayne	1	6,025	6,000	5,950	5,900	5,800	5,650	5,500	4,900	5,800
Pierce	1	6,201	5,982	5,604	5,507	5,407	5,238	4,173	3,948	5,391

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Cedar	1	5,380	5,380	5,345	5,345	5,329	5,330	4,155	4,155	4,916
Dixon	2	5,150	4,975	4,975	4,950	4,925	4,720	4,310	4,310	4,692
Knox	1	4,695	4,695	4,510	4,314	4,205	3,935	3,680	3,680	4,193
Knox	3	3,204	3,095	2,970	2,929	2,853	2,700	2,390	1,985	2,747
Pierce	1	5,255	5,090	4,795	4,575	4,330	4,215	2,680	2,340	4,521
Cedar	2	5,875	5,875	5,680	5,678	5,645	5,645	4,420	4,420	5,418
Dixon	1	5,860	5,480	5,285	5,210	5,180	4,870	4,660	4,240	5,107
Dixon	2	5,150	4,975	4,975	4,950	4,925	4,720	4,310	4,310	4,692
Wayne	1	5,550	5,500	5,400	5,300	5,200	5,100	4,875	4,500	5,244
Pierce	1	5,255	5,090	4,795	4,575	4,330	4,215	2,680	2,340	4,521

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Cedar	1	1,915	2,119	1,853	1,979	1,770	1,843	1,619	1,331	1,606
Dixon	2	2,107	2,252	1,987	1,845	1,798	1,717	1,543	1,291	1,601
Knox	1	1,425	1,440	1,438	1,440	1,430	1,430	1,427	1,430	1,431
Knox	3	1,440	1,440	1,440	1,440	1,430	1,430	1,430	1,430	1,431
Pierce	1	2,048	2,214	2,034	1,893	1,876	1,751	1,367	1,184	1,617
Cedar	2	2,202	2,180	2,020	2,020	1,811	1,791	1,630	1,639	1,851
Dixon	1	2,430	2,299	2,029	n/a	1,845	1,720	1,595	1,470	1,879
Dixon	2	2,107	2,252	1,987	1,845	1,798	1,717	1,543	1,291	1,601
Wayne	1	2,439	2,496	2,186	2,074	2,419	1,993	1,889	1,270	2,176
Pierce	1	2,048	2,214	2,034	1,893	1,876	1,751	1,367	1,184	1,617

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

# 2015 Agricultural Correlation Section

## Cedar County

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### County Overview

Cedar County is divided into two market areas. Market Area 1 is bordered on the north by the Missouri River, the land use as reported in the county abstract represents percentages of 26% irrigated, 45% dry land and the remainder is grass and waste. Market Area 2 which is the southeastern six GEO codes consists of 43% irrigated land use, 53% dry land and the remainder is grass and waste. This area of the county has more irrigation potential and larger crop fields. The counties adjoining market area two are Dixon, Wayne and Pierce Counties.

### Description of Analysis

The analysis of the sample revealed that the county was lacking sales to proportionately distribute sales of time with the newest sales lacking in number. All adjoining counties have land characteristics similar to Cedar County, and were considered comparable. A total for both market areas after expansion results in 95 arm's length sales. All measures were taken to utilize comparable sales and meet the thresholds of determining an adequate sample of the agricultural sales. The statistical profile shows that both of the market areas within the acceptable range.

The actions of the Cedar County Assessor included increasing the agricultural land valuation approximately 12% overall as indicated on the comparison of the County Abstract and the Certificate of Taxes Levied. Market Area one, the northern portion of the county represents in the 80% MLU by Market Area that the irrigation is slightly low. The county increased the irrigated values 15%. In comparison to the surrounding counties the values are similar and a recommendation will not be made.

### Sales Qualification

The county assessor verifies the majority of the sales transactions. He may contact the realtor involved in the transaction and if a realtor is not involved he will contact the seller first and as the last resort, contact the buyer. He does not have a questionnaire to fill in with the comments, but will ask questions regarding the transaction to assist him in qualifying the sale. The county considers all sales as arm-length transactions unless verification indicates something different. The Department conducted a review of the non-qualified sales as well as the County's verification documentation. Review of the qualification process utilized by the County indicated that no bias existed in the qualification of sales and the Assessor is utilizing all information available from the sales file to assist in developing valuations for the agricultural land.

### Equalization and Quality of Assessment

The sales analysis supports that all the agricultural property has been assessed at an acceptable level of market value. A comparison of agricultural values in Cedar County to the values used in all of the adjoining counties also supports that values are acceptable and equalized with other counties in the area. The quality of assessment of agricultural land has been determined to be in compliance with professionally accepted mass appraisal standards.

## 2015 Agricultural Correlation Section Cedar County

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### **Level of Value**

Based on the consideration of all available information, the level of value is determined to be 72% of market value for the agricultural class of property; all subclasses are in the acceptable range.



**14 Cedar**  
**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 : 216  
Total Sales Price : 16,080,115  
Total Adj. Sales Price : 16,096,115  
Total Assessed Value : 14,157,545  
Avg. Adj. Sales Price : 74,519  
Avg. Assessed Value : 65,544

MEDIAN : 94  
WGT. MEAN : 88  
MEAN : 98  
COD : 23.79  
PRD : 111.08

COV : 36.81  
STD : 35.97  
Avg. Abs. Dev : 22.45  
MAX Sales Ratio : 276.47  
MIN Sales Ratio : 34.90

95% Median C.I. : 92.13 to 95.91  
95% Wgt. Mean C.I. : 84.85 to 91.06  
95% Mean C.I. : 92.91 to 102.51

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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-12 To 31-DEC-12	17	94.38	99.74	93.64	15.82	106.51	77.17	190.17	79.50 to 101.17	68,853	64,477
01-JAN-13 To 31-MAR-13	21	98.18	107.34	88.91	24.81	120.73	60.74	276.47	86.27 to 106.90	72,714	64,651
01-APR-13 To 30-JUN-13	35	97.50	97.90	89.74	21.91	109.09	58.04	187.40	79.23 to 102.35	73,351	65,825
01-JUL-13 To 30-SEP-13	38	95.21	106.80	89.26	31.82	119.65	41.20	227.17	87.09 to 102.76	65,328	58,309
01-OCT-13 To 31-DEC-13	26	87.16	82.55	82.89	19.25	99.59	44.40	122.44	70.09 to 95.95	93,981	77,900
01-JAN-14 To 31-MAR-14	18	96.08	105.36	87.05	34.42	121.03	38.62	251.94	75.59 to 118.95	52,944	46,087
01-APR-14 To 30-JUN-14	28	88.56	86.52	83.20	19.52	103.99	34.90	125.11	79.55 to 98.18	74,093	61,646
01-JUL-14 To 30-SEP-14	33	92.13	97.15	90.46	19.93	107.40	46.82	205.74	87.60 to 95.92	87,205	78,883
<u>Study Yrs</u>											
01-OCT-12 To 30-SEP-13	111	95.61	103.02	90.01	25.20	114.45	41.20	276.47	94.01 to 98.62	69,795	62,823
01-OCT-13 To 30-SEP-14	105	91.97	92.11	86.05	22.13	107.04	34.90	251.94	85.92 to 95.22	79,513	68,421
<u>Calendar Yrs</u>											
01-JAN-13 To 31-DEC-13	120	95.14	99.05	87.61	25.23	113.06	41.20	276.47	92.90 to 98.18	75,169	65,856
<u>ALL</u>	216	94.36	97.71	87.96	23.79	111.08	34.90	276.47	92.13 to 95.91	74,519	65,544

**VALUATION GROUPING**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	54	94.21	92.74	87.64	14.07	105.82	56.00	166.62	91.30 to 96.82	102,059	89,448
05	40	94.26	91.67	86.17	19.24	106.38	38.62	187.40	80.89 to 99.57	80,381	69,268
10	44	91.80	108.47	86.83	39.12	124.92	41.20	251.94	77.17 to 115.73	43,036	37,369
15	18	95.42	90.71	86.68	16.79	104.65	34.90	125.11	85.17 to 102.35	29,944	25,956
20	29	95.20	112.55	85.52	39.49	131.61	52.92	276.47	78.00 to 122.44	36,927	31,579
30	25	95.32	96.24	95.51	09.44	100.76	70.09	124.37	94.34 to 97.79	133,448	127,456
40	3	50.89	52.66	52.94	07.74	99.47	47.64	59.46	N/A	87,333	46,235
50	3	60.74	65.92	76.22	26.46	86.49	44.40	92.61	N/A	89,333	68,088
<u>ALL</u>	216	94.36	97.71	87.96	23.79	111.08	34.90	276.47	92.13 to 95.91	74,519	65,544

**PROPERTY TYPE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	211	94.51	98.78	88.78	23.27	111.26	34.90	276.47	92.61 to 95.95	74,451	66,100
06	5	50.89	52.63	54.40	11.06	96.75	44.40	60.74	N/A	77,400	42,108
07											
<u>ALL</u>	216	94.36	97.71	87.96	23.79	111.08	34.90	276.47	92.13 to 95.91	74,519	65,544

**14 Cedar  
RESIDENTIAL**

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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	5	190.17	179.12	152.95	21.38	117.11	125.11	227.17	N/A	5,900	9,024	
Less Than 15,000	28	125.54	139.75	131.68	35.53	106.13	62.79	276.47	102.35 to 169.25	7,718	10,163	
Less Than 30,000	65	102.61	121.30	112.45	37.69	107.87	34.90	276.47	98.41 to 124.88	15,602	17,544	
<u>Ranges Excl. Low \$</u>												
Greater Than 4,999	211	94.20	95.79	87.84	22.26	109.05	34.90	276.47	91.64 to 95.61	76,145	66,884	
Greater Than 14,999	188	93.04	91.45	87.36	19.35	104.68	34.90	211.14	90.68 to 95.08	84,468	73,793	
Greater Than 29,999	151	91.97	87.56	86.31	15.74	101.45	38.62	166.62	86.61 to 94.38	99,881	86,207	
<u>Incremental Ranges</u>												
0 TO 4,999	5	190.17	179.12	152.95	21.38	117.11	125.11	227.17	N/A	5,900	9,024	
5,000 TO 14,999	23	113.58	131.20	128.31	36.42	102.25	62.79	276.47	95.08 to 167.71	8,113	10,410	
15,000 TO 29,999	37	98.43	107.34	107.24	31.48	100.09	34.90	211.14	93.68 to 119.18	21,568	23,130	
30,000 TO 59,999	37	99.24	96.21	96.60	13.40	99.60	50.50	122.44	94.38 to 105.39	44,777	43,254	
60,000 TO 99,999	60	86.68	84.29	83.49	17.32	100.96	38.62	166.62	79.55 to 93.18	76,959	64,249	
100,000 TO 149,999	26	86.53	82.96	83.90	15.07	98.88	41.20	121.37	74.30 to 92.70	121,942	102,314	
150,000 TO 249,999	26	92.99	87.89	88.03	12.25	99.84	46.82	124.37	85.92 to 95.22	191,413	168,510	
250,000 TO 499,999	2	81.24	81.24	78.79	18.12	103.11	66.52	95.95	N/A	330,250	260,220	
500,000 TO 999,999												
1,000,000 +												
<u>ALL</u>	216	94.36	97.71	87.96	23.79	111.08	34.90	276.47	92.13 to 95.91	74,519	65,544	

**14 Cedar**  
**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 : 35  
Total Sales Price : 8,077,553  
Total Adj. Sales Price : 8,077,553  
Total Assessed Value : 4,109,035  
Avg. Adj. Sales Price : 230,787  
Avg. Assessed Value : 117,401

MEDIAN : 94  
WGT. MEAN : 51  
MEAN : 94  
COD : 34.25  
PRD : 185.12

COV : 65.23  
STD : 61.43  
Avg. Abs. Dev : 32.30  
MAX Sales Ratio : 386.10  
MIN Sales Ratio : 27.59

95% Median C.I. : 76.94 to 99.14  
95% Wgt. Mean C.I. : 32.73 to 69.01  
95% Mean C.I. : 73.82 to 114.52

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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	102.43	109.70	119.84	08.02	91.54	101.00	125.66	N/A	41,484	49,713
01-JAN-12 To 31-MAR-12	2	80.32	80.32	92.30	22.37	87.02	62.35	98.29	N/A	255,000	235,368
01-APR-12 To 30-JUN-12	4	76.20	101.52	42.95	71.92	236.37	40.17	213.50	N/A	371,500	159,576
01-JUL-12 To 30-SEP-12	3	72.81	66.02	31.38	29.64	210.39	30.25	95.00	N/A	1,073,333	336,857
01-OCT-12 To 31-DEC-12	5	96.15	78.37	46.34	27.42	169.12	40.98	112.75	N/A	265,400	122,982
01-JAN-13 To 31-MAR-13	2	231.52	231.52	107.86	66.77	214.65	76.94	386.10	N/A	25,000	26,965
01-APR-13 To 30-JUN-13	3	54.30	59.16	53.98	41.75	109.60	27.59	95.60	N/A	14,867	8,025
01-JUL-13 To 30-SEP-13	5	92.59	99.32	91.66	18.03	108.36	80.00	124.92	N/A	126,900	116,321
01-OCT-13 To 31-DEC-13	2	93.35	93.35	92.65	01.03	100.76	92.39	94.31	N/A	187,500	173,718
01-JAN-14 To 31-MAR-14	2	79.28	79.28	63.49	25.38	124.87	59.16	99.40	N/A	93,000	59,045
01-APR-14 To 30-JUN-14	2	76.33	76.33	81.96	30.59	93.13	52.98	99.67	N/A	29,000	23,768
01-JUL-14 To 30-SEP-14	2	87.65	87.65	85.01	10.38	103.11	78.55	96.75	N/A	31,000	26,353
<u>Study Yrs</u>											
01-OCT-11 To 30-SEP-12	12	96.65	91.16	42.48	33.30	214.60	30.25	213.50	53.26 to 102.43	445,038	189,063
01-OCT-12 To 30-SEP-13	15	92.59	101.93	61.99	45.67	164.43	27.59	386.10	54.30 to 112.75	137,073	84,968
01-OCT-13 To 30-SEP-14	8	93.35	84.15	83.08	14.33	101.29	52.98	99.67	52.98 to 99.67	85,125	70,721
<u>Calendar Yrs</u>											
01-JAN-12 To 31-DEC-12	14	83.91	82.62	41.79	40.44	197.70	30.25	213.50	40.98 to 101.00	467,357	195,323
01-JAN-13 To 31-DEC-13	12	92.49	110.32	91.21	45.13	120.95	27.59	386.10	76.94 to 118.83	92,008	83,920
<u>ALL</u>	35	94.31	94.17	50.87	34.25	185.12	27.59	386.10	76.94 to 99.14	230,787	117,401

**VALUATION GROUPING**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	10	97.52	98.70	96.27	04.48	102.52	92.39	118.83	92.59 to 99.67	129,300	124,480
05	9	62.35	75.67	72.77	31.95	103.99	52.98	124.92	53.26 to 101.00	61,622	44,843
10	2	146.75	146.75	133.40	45.49	110.01	80.00	213.50	N/A	1,250	1,668
15	1	386.10	386.10	386.10	00.00	100.00	386.10	386.10	N/A	5,000	19,305
20	4	86.91	78.54	65.58	32.61	119.76	27.59	112.75	N/A	15,750	10,329
30	9	78.55	70.48	38.91	35.51	181.14	30.25	125.66	40.17 to 102.43	684,384	266,300
<u>ALL</u>	35	94.31	94.17	50.87	34.25	185.12	27.59	386.10	76.94 to 99.14	230,787	117,401

**14 Cedar  
COMMERCIAL**

**PAD 2015 R&O Statistics (Using 2015 Values)**

Qualified

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 Avg. Adj. Sales Price : 230,787  
 Avg. Assessed Value : 117,401

MEDIAN : 94  
 WGT. MEAN : 51  
 MEAN : 94  
 COD : 34.25  
 PRD : 185.12

COV : 65.23  
 STD : 61.43  
 Avg. Abs. Dev : 32.30  
 MAX Sales Ratio : 386.10  
 MIN Sales Ratio : 27.59

95% Median C.I. : 76.94 to 99.14  
 95% Wgt. Mean C.I. : 32.73 to 69.01  
 95% Mean C.I. : 73.82 to 114.52

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**PROPERTY TYPE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
02											
03	35	94.31	94.17	50.87	34.25	185.12	27.59	386.10	76.94 to 99.14	230,787	117,401
04											
<u>ALL</u>	35	94.31	94.17	50.87	34.25	185.12	27.59	386.10	76.94 to 99.14	230,787	117,401

**SALE PRICE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Low \$ Ranges</u>											
Less Than 5,000	3	101.00	131.50	124.14	44.06	105.93	80.00	213.50	N/A	1,167	1,448
Less Than 15,000	7	101.00	155.71	145.14	61.63	107.28	80.00	386.10	80.00 to 386.10	4,929	7,154
Less Than 30,000	13	99.40	117.18	90.12	47.17	130.03	27.59	386.10	54.30 to 112.75	11,823	10,655
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	32	93.45	90.67	50.84	33.12	178.34	27.59	386.10	62.35 to 99.14	252,314	128,272
Greater Than 14,999	28	86.34	78.79	50.47	27.51	156.11	27.59	125.66	59.16 to 96.75	287,252	144,963
Greater Than 29,999	22	86.34	80.58	50.11	26.38	160.81	30.25	125.66	59.16 to 98.29	360,175	180,478
<u>Incremental Ranges</u>											
0 TO 4,999	3	101.00	131.50	124.14	44.06	105.93	80.00	213.50	N/A	1,167	1,448
5,000 TO 14,999	4	106.88	173.86	147.52	70.70	117.86	95.60	386.10	N/A	7,750	11,433
15,000 TO 29,999	6	75.53	72.24	74.19	36.13	97.37	27.59	102.43	27.59 to 102.43	19,867	14,739
30,000 TO 59,999	10	94.66	91.34	90.46	17.08	100.97	53.26	124.92	72.81 to 118.83	43,900	39,711
60,000 TO 99,999	2	94.01	94.01	95.57	33.68	98.37	62.35	125.66	N/A	89,427	85,468
100,000 TO 149,999	1	96.15	96.15	96.15	00.00	100.00	96.15	96.15	N/A	120,000	115,380
150,000 TO 249,999	1	59.16	59.16	59.16	00.00	100.00	59.16	59.16	N/A	166,000	98,210
250,000 TO 499,999	4	92.49	90.89	92.03	04.92	98.76	80.28	98.29	N/A	323,750	297,961
500,000 TO 999,999	2	40.98	40.98	40.98	00.00	100.00	40.98	40.98	N/A	600,000	245,878
1,000,000 +	2	35.21	35.21	33.27	14.09	105.83	30.25	40.17	N/A	2,262,500	752,648
<u>ALL</u>	35	94.31	94.17	50.87	34.25	185.12	27.59	386.10	76.94 to 99.14	230,787	117,401

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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	7	80.28	125.09	83.91	66.26	149.08	52.98	386.10	52.98 to 386.10	48,786	40,938
300	1	76.94	76.94	76.94	00.00	100.00	76.94	76.94	N/A	45,000	34,625
341	1	101.00	101.00	101.00	00.00	100.00	101.00	101.00	N/A	10,000	10,100
344	3	99.40	97.22	93.70	02.37	103.76	92.59	99.67	N/A	117,000	109,632
350	2	80.80	80.80	63.94	26.78	126.37	59.16	102.43	N/A	93,300	59,655
353	4	93.35	86.30	88.93	09.57	97.04	62.35	96.15	N/A	145,000	128,953
386	1	72.81	72.81	72.81	00.00	100.00	72.81	72.81	N/A	40,000	29,125
406	2	155.90	155.90	98.56	36.95	158.18	98.29	213.50	N/A	213,000	209,938
408	1	112.75	112.75	112.75	00.00	100.00	112.75	112.75	N/A	6,000	6,765
420	2	40.98	40.98	40.98	00.00	100.00	40.98	40.98	N/A	600,000	245,878
442	2	61.30	61.30	71.55	54.99	85.67	27.59	95.00	N/A	23,000	16,458
444	1	54.30	54.30	54.30	00.00	100.00	54.30	54.30	N/A	18,600	10,100
476	1	40.17	40.17	40.17	00.00	100.00	40.17	40.17	N/A	1,375,000	552,350
479	1	53.26	53.26	53.26	00.00	100.00	53.26	53.26	N/A	55,000	29,295
526	1	95.60	95.60	95.60	00.00	100.00	95.60	95.60	N/A	10,000	9,560
527	1	99.14	99.14	99.14	00.00	100.00	99.14	99.14	N/A	55,000	54,525
531	1	118.83	118.83	118.83	00.00	100.00	118.83	118.83	N/A	55,000	65,355
563	1	124.92	124.92	124.92	00.00	100.00	124.92	124.92	N/A	33,000	41,225
841	1	30.25	30.25	30.25	00.00	100.00	30.25	30.25	N/A	3,150,000	952,945
851	1	125.66	125.66	125.66	00.00	100.00	125.66	125.66	N/A	93,853	117,940
<u>ALL</u>	35	94.31	94.17	50.87	34.25	185.12	27.59	386.10	76.94 to 99.14	230,787	117,401

**14 Cedar**  
**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 : 95  
Total Sales Price : 84,201,124  
Total Adj. Sales Price : 84,201,124  
Total Assessed Value : 59,999,830  
Avg. Adj. Sales Price : 886,328  
Avg. Assessed Value : 631,577

MEDIAN : 72  
WGT. MEAN : 71  
MEAN : 73  
COD : 14.22  
PRD : 102.05

COV : 18.43  
STD : 13.40  
Avg. Abs. Dev : 10.30  
MAX Sales Ratio : 110.53  
MIN Sales Ratio : 35.18

95% Median C.I. : 67.94 to 75.22  
95% Wgt. Mean C.I. : 68.80 to 73.71  
95% Mean C.I. : 70.03 to 75.41

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DATE OF SALE *	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	14	75.29	78.65	76.01	12.39	103.47	62.30	105.84	67.63 to 91.42	1,185,176	900,816
01-JAN-12 To 31-MAR-12	12	75.28	76.87	76.21	11.62	100.87	62.01	105.29	65.50 to 83.22	938,350	715,134
01-APR-12 To 30-JUN-12	8	73.60	72.31	69.77	10.18	103.64	55.98	91.57	55.98 to 91.57	691,821	482,695
01-JUL-12 To 30-SEP-12	3	76.83	83.07	79.01	09.53	105.14	75.22	97.17	N/A	884,087	698,513
01-OCT-12 To 31-DEC-12	21	71.02	72.84	70.12	14.69	103.88	55.44	110.53	63.77 to 78.48	901,639	632,212
01-JAN-13 To 31-MAR-13	8	66.88	69.76	64.32	15.73	108.46	55.85	93.68	55.85 to 93.68	804,363	517,350
01-APR-13 To 30-JUN-13	3	58.54	57.70	61.73	12.08	93.47	46.68	67.88	N/A	605,000	373,492
01-JUL-13 To 30-SEP-13	2	70.05	70.05	68.85	07.72	101.74	64.64	75.45	N/A	540,688	372,275
01-OCT-13 To 31-DEC-13	10	69.29	69.03	68.10	07.66	101.37	54.44	81.02	62.33 to 75.92	930,100	633,361
01-JAN-14 To 31-MAR-14	7	61.73	66.62	64.22	21.58	103.74	44.43	95.86	44.43 to 95.86	843,950	541,981
01-APR-14 To 30-JUN-14	7	79.10	71.37	73.43	13.05	97.19	35.18	82.80	35.18 to 82.80	669,612	491,706
01-JUL-14 To 30-SEP-14											
<u>Study Yrs</u>											
01-OCT-11 To 30-SEP-12	37	75.22	77.06	75.33	11.55	102.30	55.98	105.84	72.42 to 78.80	974,040	733,787
01-OCT-12 To 30-SEP-13	34	67.03	70.61	68.21	15.50	103.52	46.68	110.53	63.77 to 75.45	831,344	567,067
01-OCT-13 To 30-SEP-14	24	69.29	69.01	68.20	15.02	101.19	35.18	95.86	62.33 to 79.10	828,997	565,393
<u>Calendar Yrs</u>											
01-JAN-12 To 31-DEC-12	44	74.14	74.54	72.47	12.69	102.86	55.44	110.53	69.59 to 77.46	872,306	632,163
01-JAN-13 To 31-DEC-13	23	67.06	67.89	66.22	11.93	102.52	46.68	93.68	62.33 to 70.99	810,099	536,410
<u>ALL</u>	95	72.42	72.72	71.26	14.22	102.05	35.18	110.53	67.94 to 75.22	886,328	631,577

AREA (MARKET)	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	60	69.84	72.27	70.38	16.52	102.69	35.18	110.53	66.72 to 76.09	844,878	594,607
2	35	74.11	73.48	72.59	10.21	101.23	55.85	99.23	69.59 to 76.51	957,384	694,955
<u>ALL</u>	95	72.42	72.72	71.26	14.22	102.05	35.18	110.53	67.94 to 75.22	886,328	631,577

**14 Cedar**  
**AGRICULTURAL LAND**

**PAD 2015 R&O Statistics (Using 2015 Values)**

Qualified

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 COD : 14.22  
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COV : 18.43  
 STD : 13.40  
 Avg. Abs. Dev : 10.30  
 MAX Sales Ratio : 110.53  
 MIN Sales Ratio : 35.18

95% Median C.I. : 67.94 to 75.22  
 95% Wgt. Mean C.I. : 68.80 to 73.71  
 95% Mean C.I. : 70.03 to 75.41

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**95%MLU By Market Area**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<b>_____Irrigated_____</b>											
County	1	80.33	80.33	80.33	00.00	100.00	80.33	80.33	N/A	57,954	46,555
2	1	80.33	80.33	80.33	00.00	100.00	80.33	80.33	N/A	57,954	46,555
<b>_____Dry_____</b>											
County	40	74.14	74.28	72.99	10.20	101.77	57.89	99.23	67.88 to 78.00	819,823	598,399
1	19	74.78	74.32	71.79	11.17	103.52	57.89	93.38	67.00 to 81.69	831,573	597,020
2	21	74.11	74.25	74.10	09.19	100.20	62.30	99.23	67.88 to 78.80	809,191	599,647
<b>_____Grass_____</b>											
County	1	35.18	35.18	35.18	00.00	100.00	35.18	35.18	N/A	285,000	100,270
1	1	35.18	35.18	35.18	00.00	100.00	35.18	35.18	N/A	285,000	100,270
<b>_____ALL_____</b>	<b>95</b>	<b>72.42</b>	<b>72.72</b>	<b>71.26</b>	<b>14.22</b>	<b>102.05</b>	<b>35.18</b>	<b>110.53</b>	<b>67.94 to 75.22</b>	<b>886,328</b>	<b>631,577</b>

**80%MLU By Market Area**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<b>_____Irrigated_____</b>											
County	17	69.24	71.54	70.11	10.15	102.04	57.97	97.17	63.93 to 76.51	1,101,315	772,130
1	10	66.29	69.59	67.73	08.10	102.75	62.01	97.17	63.77 to 73.73	901,028	610,291
2	7	74.07	74.32	72.32	08.18	102.77	57.97	87.47	57.97 to 87.47	1,387,439	1,003,329
<b>_____Dry_____</b>											
County	56	74.14	73.43	72.51	10.71	101.27	53.61	99.23	69.59 to 76.45	881,401	639,127
1	30	70.88	72.41	71.21	11.87	101.69	53.61	93.38	67.06 to 78.00	914,563	651,292
2	26	74.29	74.61	74.14	09.62	100.63	57.63	99.23	67.88 to 78.48	843,137	625,089
<b>_____Grass_____</b>											
County	2	65.52	65.52	63.53	46.31	103.13	35.18	95.86	N/A	267,500	169,955
1	2	65.52	65.52	63.53	46.31	103.13	35.18	95.86	N/A	267,500	169,955
<b>_____ALL_____</b>	<b>95</b>	<b>72.42</b>	<b>72.72</b>	<b>71.26</b>	<b>14.22</b>	<b>102.05</b>	<b>35.18</b>	<b>110.53</b>	<b>67.94 to 75.22</b>	<b>886,328</b>	<b>631,577</b>



<b>Total Real Property</b> Sum Lines 17, 25, & 30	<b>Records : 8,366</b>	<b>Value : 2,411,381,534</b>	<b>Growth 13,665,910</b>	<b>Sum Lines 17, 25, &amp; 41</b>
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Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
<b>01. Res UnImp Land</b>	363	1,587,090	0	0	33	189,310	396	1,776,400	
<b>02. Res Improve Land</b>	2,012	13,881,145	0	0	79	921,085	2,091	14,802,230	
<b>03. Res Improvements</b>	2,020	115,826,417	0	0	534	58,215,320	2,554	174,041,737	
<b>04. Res Total</b>	2,383	131,294,652	0	0	567	59,325,715	2,950	190,620,367	3,403,025
<b>% of Res Total</b>	80.78	68.88	0.00	0.00	19.22	31.12	35.26	7.91	24.90
<b>05. Com UnImp Land</b>	80	637,875	0	0	24	519,930	104	1,157,805	
<b>06. Com Improve Land</b>	435	1,821,830	0	0	91	2,215,020	526	4,036,850	
<b>07. Com Improvements</b>	445	26,934,905	0	0	101	13,813,750	546	40,748,655	
<b>08. Com Total</b>	525	29,394,610	0	0	125	16,548,700	650	45,943,310	2,053,490
<b>% of Com Total</b>	80.77	63.98	0.00	0.00	19.23	36.02	7.77	1.91	15.03
<b>09. Ind UnImp Land</b>	0	0	0	0	2	16,640	2	16,640	
<b>10. Ind Improve Land</b>	0	0	0	0	4	80,785	4	80,785	
<b>11. Ind Improvements</b>	0	0	0	0	4	3,975,606	4	3,975,606	
<b>12. Ind Total</b>	0	0	0	0	6	4,073,031	6	4,073,031	229,570
<b>% of Ind Total</b>	0.00	0.00	0.00	0.00	100.00	100.00	0.07	0.17	1.68
<b>13. Rec UnImp Land</b>	0	0	0	0	70	1,206,185	70	1,206,185	
<b>14. Rec Improve Land</b>	0	0	0	0	149	2,962,345	149	2,962,345	
<b>15. Rec Improvements</b>	0	0	0	0	243	9,304,621	243	9,304,621	
<b>16. Rec Total</b>	0	0	0	0	313	13,473,151	313	13,473,151	466,250
<b>% of Rec Total</b>	0.00	0.00	0.00	0.00	100.00	100.00	3.74	0.56	3.41
<b>Res &amp; Rec Total</b>	2,383	131,294,652	0	0	880	72,798,866	3,263	204,093,518	3,869,275
<b>% of Res &amp; Rec Total</b>	73.03	64.33	0.00	0.00	26.97	35.67	39.00	8.46	28.31
<b>Com &amp; Ind Total</b>	525	29,394,610	0	0	131	20,621,731	656	50,016,341	2,283,060
<b>% of Com &amp; Ind Total</b>	80.03	58.77	0.00	0.00	19.97	41.23	7.84	2.07	16.71
<b>17. Taxable Total</b>	2,908	160,689,262	0	0	1,011	93,420,597	3,919	254,109,859	6,152,335
<b>% of Taxable Total</b>	74.20	63.24	0.00	0.00	25.80	36.76	46.84	10.54	45.02

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	9	190,295	2,424,285	0	0	0
19. Commercial	7	551,735	10,768,197	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	9	190,295	2,424,285
19. Commercial	0	0	0	7	551,735	10,768,197
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				16	742,030	13,192,482

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	277	1	118	396

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	6	372,105	0	0	2,968	1,329,822,325	2,974	1,330,194,430
28. Ag-Improved Land	4	373,765	0	0	1,783	683,391,855	1,787	683,765,620
29. Ag Improvements	0	0	0	0	1,473	143,311,625	1,473	143,311,625
30. Ag Total							4,447	2,157,271,675

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	3.00	45,000	0	0.00	0	
33. HomeSite Improvements	0	0.00	0	0	0.00	0	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	0	0.00	0	
36. FarmSite Improv Land	2	2.41	3,615	0	0.00	0	
37. FarmSite Improvements	0	0.00	0	0	0.00	0	
38. FarmSite Total							
39. Road & Ditches	1	0.22	0	0	0.00	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
	Records	Acres	Value	Records	Acres	Value	Growth
31. HomeSite UnImp Land	48	44.39	656,595	48	44.39	656,595	
32. HomeSite Improv Land	1,379	1,377.07	20,655,990	1,382	1,380.07	20,700,990	
33. HomeSite Improvements	984	0.00	94,378,895	984	0.00	94,378,895	0
34. HomeSite Total				<b>1,032</b>	<b>1,424.46</b>	<b>115,736,480</b>	
35. FarmSite UnImp Land	708	2,329.93	3,494,895	708	2,329.93	3,494,895	
36. FarmSite Improv Land	1,298	8,199.74	12,299,620	1,300	8,202.15	12,303,235	
37. FarmSite Improvements	1,234	0.00	48,932,730	1,234	0.00	48,932,730	7,513,575
38. FarmSite Total				<b>1,942</b>	<b>10,532.08</b>	<b>64,730,860</b>	
39. Road & Ditches	3,798	8,873.62	0	3,799	8,873.84	0	
40. Other- Non Ag Use	39	55.42	577,355	39	55.42	577,355	
41. Total Section VI				<b>2,974</b>	<b>20,885.80</b>	<b>181,044,695</b>	<b>7,513,575</b>

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

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	0	0.00	0	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	4	379.60	232,475	4	379.60	232,475

Schedule VIII : Agricultural Records : Special Value

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

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

## Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 1

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	6,859.52	8.57%	42,220,320	9.57%	6,155.00
46. 1A	10,040.72	12.54%	61,800,695	14.00%	6,155.01
47. 2A1	6,947.34	8.68%	42,344,065	9.59%	6,095.00
48. 2A	7,519.71	9.39%	45,832,625	10.38%	6,095.00
49. 3A1	11,983.21	14.97%	65,488,250	14.84%	5,465.00
50. 3A	10,079.70	12.59%	55,085,600	12.48%	5,465.00
51. 4A1	22,081.38	27.58%	106,653,145	24.16%	4,830.00
52. 4A	4,548.62	5.68%	21,969,895	4.98%	4,830.01
53. Total	80,060.20	100.00%	441,394,595	100.00%	5,513.28
<b>Dry</b>					
54. 1D1	8,753.24	6.27%	47,092,480	6.86%	5,380.01
55. 1D	20,669.16	14.81%	111,200,220	16.21%	5,380.01
56. 2D1	9,344.18	6.69%	49,944,795	7.28%	5,345.02
57. 2D	13,628.72	9.76%	72,845,710	10.62%	5,345.01
58. 3D1	19,355.47	13.87%	103,154,380	15.03%	5,329.47
59. 3D	17,110.60	12.26%	91,199,630	13.29%	5,330.01
60. 4D1	41,583.24	29.79%	172,778,430	25.18%	4,155.00
61. 4D	9,131.31	6.54%	37,940,545	5.53%	4,154.99
62. Total	139,575.92	100.00%	686,156,190	100.00%	4,916.01
<b>Grass</b>					
63. 1G1	1,137.28	1.32%	2,178,280	1.58%	1,915.34
64. 1G	6,523.37	7.58%	13,825,310	10.00%	2,119.35
65. 2G1	2,028.39	2.36%	3,758,680	2.72%	1,853.04
66. 2G	5,228.83	6.08%	10,348,525	7.49%	1,979.13
67. 3G1	5,796.92	6.74%	10,263,270	7.43%	1,770.47
68. 3G	6,341.46	7.37%	11,689,540	8.46%	1,843.35
69. 4G1	26,354.41	30.62%	42,668,240	30.87%	1,619.02
70. 4G	32,648.64	37.94%	43,465,055	31.45%	1,331.30
71. Total	86,059.30	100.00%	138,196,900	100.00%	1,605.83
<b>Irrigated Total</b>					
	80,060.20	25.71%	441,394,595	34.78%	5,513.28
<b>Dry Total</b>					
	139,575.92	44.83%	686,156,190	54.06%	4,916.01
<b>Grass Total</b>					
	86,059.30	27.64%	138,196,900	10.89%	1,605.83
72. Waste	5,660.12	1.82%	3,485,615	0.27%	615.82
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	18.38	0.01%	0	0.00%	0.00
75. Market Area Total	311,355.54	100.00%	1,269,233,300	100.00%	4,076.48

## Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 2

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	1,317.80	2.37%	8,624,975	2.61%	6,544.98
46. 1A	7,524.22	13.55%	49,246,010	14.89%	6,545.00
47. 2A1	5,129.31	9.23%	32,365,930	9.78%	6,310.00
48. 2A	1,231.87	2.22%	7,773,120	2.35%	6,310.02
49. 3A1	8,963.07	16.14%	55,750,315	16.85%	6,220.00
50. 3A	16,090.57	28.97%	100,083,415	30.25%	6,220.00
51. 4A1	14,995.16	26.99%	75,500,680	22.82%	5,035.00
52. 4A	296.43	0.53%	1,492,530	0.45%	5,035.02
53. Total	55,548.43	100.00%	330,836,975	100.00%	5,955.83
<b>Dry</b>					
54. 1D1	1,752.31	2.59%	10,294,940	2.80%	5,875.07
55. 1D	9,656.07	14.25%	56,724,675	15.45%	5,874.51
56. 2D1	7,768.10	11.46%	44,122,795	12.02%	5,680.00
57. 2D	2,847.39	4.20%	16,167,910	4.40%	5,678.15
58. 3D1	12,207.52	18.01%	68,911,385	18.77%	5,644.99
59. 3D	18,520.05	27.33%	104,540,210	28.47%	5,644.70
60. 4D1	14,786.23	21.82%	65,353,695	17.80%	4,419.90
61. 4D	230.23	0.34%	1,017,620	0.28%	4,420.01
62. Total	67,767.90	100.00%	367,133,230	100.00%	5,417.51
<b>Grass</b>					
63. 1G1	47.16	1.03%	103,825	1.22%	2,201.55
64. 1G	571.51	12.47%	1,245,755	14.68%	2,179.76
65. 2G1	683.82	14.92%	1,381,400	16.28%	2,020.12
66. 2G	431.62	9.42%	871,980	10.28%	2,020.25
67. 3G1	456.34	9.96%	826,370	9.74%	1,810.86
68. 3G	949.62	20.72%	1,701,155	20.05%	1,791.41
69. 4G1	1,156.04	25.23%	1,884,385	22.21%	1,630.03
70. 4G	286.33	6.25%	469,210	5.53%	1,638.70
71. Total	4,582.44	100.00%	8,484,080	100.00%	1,851.43
<b>Irrigated Total</b>					
	55,548.43	43.15%	330,836,975	46.79%	5,955.83
<b>Dry Total</b>					
	67,767.90	52.64%	367,133,230	51.93%	5,417.51
<b>Grass Total</b>					
	4,582.44	3.56%	8,484,080	1.20%	1,851.43
72. Waste	842.20	0.65%	539,395	0.08%	640.46
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	128,740.97	100.00%	706,993,680	100.00%	5,491.60

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
<b>76. Irrigated</b>	6.23	39,345	0.00	0	135,602.40	772,192,225	135,608.63	772,231,570
<b>77. Dry Land</b>	109.05	588,645	0.00	0	207,234.77	1,052,700,775	207,343.82	1,053,289,420
<b>78. Grass</b>	33.53	67,495	0.00	0	90,608.21	146,613,485	90,641.74	146,680,980
<b>79. Waste</b>	2.95	1,770	0.00	0	6,499.37	4,023,240	6,502.32	4,025,010
<b>80. Other</b>	0.00	0	0.00	0	0.00	0	0.00	0
<b>81. Exempt</b>	0.00	0	0.00	0	18.38	0	18.38	0
<b>82. Total</b>	<b>151.76</b>	<b>697,255</b>	<b>0.00</b>	<b>0</b>	<b>439,944.75</b>	<b>1,975,529,725</b>	<b>440,096.51</b>	<b>1,976,226,980</b>

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
<b>Irrigated</b>	135,608.63	30.81%	772,231,570	39.08%	5,694.56
<b>Dry Land</b>	207,343.82	47.11%	1,053,289,420	53.30%	5,079.92
<b>Grass</b>	90,641.74	20.60%	146,680,980	7.42%	1,618.25
<b>Waste</b>	6,502.32	1.48%	4,025,010	0.20%	619.01
<b>Other</b>	0.00	0.00%	0	0.00%	0.00
<b>Exempt</b>	18.38	0.00%	0	0.00%	0.00
<b>Total</b>	<b>440,096.51</b>	<b>100.00%</b>	<b>1,976,226,980</b>	<b>100.00%</b>	<b>4,490.44</b>

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

### 14 Cedar

	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	182,493,017	190,620,367	8,127,350	4.45%	3,403,025	2.59%
02. Recreational	12,648,635	13,473,151	824,516	6.52%	466,250	2.83%
03. Ag-Homesite Land, Ag-Res Dwelling	106,676,430	115,736,480	9,060,050	8.49%	0	8.49%
<b>04. Total Residential (sum lines 1-3)</b>	<b>301,818,082</b>	<b>319,829,998</b>	<b>18,011,916</b>	<b>5.97%</b>	<b>3,869,275</b>	<b>4.69%</b>
05. Commercial	43,814,740	45,943,310	2,128,570	4.86%	2,053,490	0.17%
06. Industrial	3,696,035	4,073,031	376,996	10.20%	229,570	3.99%
07. Ag-Farmsite Land, Outbuildings	62,292,355	64,730,860	2,438,505	3.91%	7,513,575	-8.15%
08. Minerals	0	0	0		0	
<b>09. Total Commercial (sum lines 5-8)</b>	<b>109,803,130</b>	<b>114,747,201</b>	<b>4,944,071</b>	<b>4.50%</b>	<b>9,796,635</b>	<b>-4.42%</b>
<b>10. Total Non-Agland Real Property</b>	<b>411,621,212</b>	<b>435,154,554</b>	<b>23,533,342</b>	<b>5.72%</b>	<b>13,665,910</b>	<b>2.40%</b>
11. Irrigated	683,495,955	772,231,570	88,735,615	12.98%		
12. Dryland	952,916,785	1,053,289,420	100,372,635	10.53%		
13. Grassland	130,447,120	146,680,980	16,233,860	12.44%		
14. Wasteland	3,970,255	4,025,010	54,755	1.38%		
15. Other Agland	577,400	0	-577,400	-100.00%		
<b>16. Total Agricultural Land</b>	<b>1,771,407,515</b>	<b>1,976,226,980</b>	<b>204,819,465</b>	<b>11.56%</b>		
<b>17. Total Value of all Real Property</b> (Locally Assessed)	<b>2,183,028,727</b>	<b>2,411,381,534</b>	<b>228,352,807</b>	<b>10.46%</b>	<b>13,665,910</b>	<b>9.83%</b>

**2014: 3 YEAR PLAN OF ASSESSMENT  
FOR  
CEDAR COUNTY  
By Don Hoelsing, Assessor**

Plan of Assessment Requirements:

Pursuant to Neb. Rev. Stat. §77-1311.02 (2007), on or before June 15 each year, the assessor shall prepare a plan of assessment, (herein after referred to as the “plan”), which describes the assessment actions planned for the next assessment year and two years thereafter. The plan shall indicate the classes or subclasses of real property that the county assessor plans to examine during the years contained in the plan of assessment. The plan shall describe all the assessment actions necessary to achieve the levels of value and quality of assessment practices required by law, and the resources necessary to complete those actions. On or before July 31 each year, the assessor shall present the plan to the county board of equalization and the assessor may amend the plan, if necessary, after the budget is approved by the county board. A copy of the plan and any amendments thereto shall be mailed to the Department of Revenue, Property Assessment Division on or before October 31 each year.

Real Property Assessment Requirements:

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

Assessment levels required for real property are as follows:

- 1) 100% of actual value for all classes of real property excluding agricultural and horticultural land;
- 2) 75% of actual value for agricultural land and horticultural land; and
- 3) 75% of special value for agricultural and horticultural land which meets the qualifications for special valuation under §77-1344.

See Neb. Rev. Stat. §77-201 (2009).

General Description of Real Property in Cedar County: Per the 2014 County Abstract, Cedar County consists of the following real property types:

	Parcels	% of Total Parcels	% of Taxable Value Base
Residential	2968	35.63%	8.89%
Commercial	648	7.78%	2.12%
Recreational	235	2.82%	.003%
Agricultural	4477	53.75%	77.62%

Game & Parks                      4                                      .00048%                                      .0001%

Agricultural land - taxable acres 440,127.54

Other pertinent facts: 77.62% of Cedar County value comes from agricultural parcels. 28.43% of the agricultural acres are in irrigated farming, 50.29% is dry land and 19.78% is in grasslands and wastelands. The county consists of 3 smaller cities and 8 villages. The commercial properties are typical for small city and villages. They consist of the banks, grocery stores, mini marts, bars. The smaller villages have fewer operating commercial properties.

New Property: For assessment year 2014, an estimated 165 building permits and/or information statements were filed for new property construction/additions in the county.

For more information see 2014 Reports & Opinion, Abstract and Assessor Survey.

Current Resources:

A. Staff/Budget/Training

1 Assessor, 1 Deputy Assessor, 3 full time clerks and one part time employee responsible for the measuring and listing of the “pickup work” for the year.

The total budget for Cedar County for 2014/2015 is \$240,755. Included in the total is \$12,500 dedicated to the GIS Workshop, MIPS/CAMA is part of the county general budget. There is no specific amount designated for appraisal work due to the fact that all appraisal work is done in house. \$1,500 is for continuing education.

The assessor is required to obtain 60 hours of continuing education every 4 years. The assessor has met all the educational hours required. The assessor also attends other workshops and meetings to further his knowledge of the assessment field.

B. Cadastral Maps (These maps are no longer updated because we now use the GIS mapping system).

All new subdivisions and parcel splits are kept up to date, as well as ownership transfers.

C. Property Record Cards

The property record cards in Cedar County are in reasonable shape. County Assessment Office is on-line at this time. GIS WORKSHOP ag information is on line as well.

D. Software for CAMA, Assessment Administration, GIS

The provider for our CAMA and assessment administration is provided by MIPS. Currently, Cedar County is working with GIS Workshop to get everything updated and maintained with that system.

E. Web based – cedargisworkshop.com

Property record cards are available online. The ag land information is also on line through GIS Workshop.

### Current Assessment Procedures for Real Property:

#### A. Discover, List & Inventory all property.

Step 1-Building permits are gathered from the zoning administrator for the rural properties and all cities and villages forward permits to the county assessor. They are separated into separate categories (rural, towns, etc), and put into a three ring binder, a plan of action is developed based on the number and location of each permit.

Step 2-A complete review of the readily accessible areas of the improvement is conducted. Measurements and photos are taken; and physical characteristics are noted at the time of inspection.

Step 3-Inspection data is entered into the CAMA system, using Marshall and Swift cost tables; and market data; a value is generated for each property inspected.

Step 4-The value generated for each property is compared to similar properties in the area, for equalization purposes.

Step 5-When all permit information is noted on the file, the new value generated will be applied for the current assessment year.

#### B. Data Collection.

All arm's length transactions are analyzed and sorted into valuation groupings. The current preliminary statistical information will be reviewed. A market and depreciation study will reveal where the greatest area of concern will be for the next assessment cycle. Currently, based on the information, the cities, of Hartington, Laurel, Coleridge, and Randolph, villages of Wynot, and St. Helena have been repriced and a new depreciation study developed to achieve uniform and proportionate valuation. The small towns of Obert, Magnet, and Fordyce are all completed. The rural residential should be completed for the 2015 year using the new aerial rural photos taken by GIS.

#### C. Review assessment sales ratio studies before assessment actions.

As part of market analysis and data collection, all market areas are reviewed on a yearly basis.

##### 1) Approaches to Value;

All three approaches are considered when determining market values. The extent each approach is used depends upon the property type and market data available. The cost approach is most heavily relied upon in the initial evaluation process for residential and commercial. All arm's length sales are gathered, and analyzed to develop a market generated depreciation table. The market approach

is used to support the value generated by the cost approach. Commercial properties are valued in a manner similar to residential properties. The income approach is used as a check when comparing agricultural properties. Limited or no data is available for the residential or commercial class of properties to utilize the income approach.

Market Approach; sales comparisons, see above.

- 2) Cost Approach; cost manual used & date of manual and latest depreciation study, Costing manuals and software, dated 2008 for residential and 2009 for commercial are being used for the 2014 assessment year.
- 3) Income Approach; income and expense data collection/analysis from the market, See above
- 4) Land valuation studies, establish market areas, special value for agricultural land

All arm's length sales are gathered and analyzed to determine if the current market areas are reflective of what the sales information has provided.

Special value generation: Currently Cedar County does not have any special value.

**Level of Value, Quality, and Uniformity for assessment year 2014:**

<u>Property Class</u>	<u>Median</u>	<u>COD*</u>	<u>PRD*</u>	
Residential	95.31	25.19	112.68	
Commercial	87.00	45.79	181.21	
Agricultural Land	71	23.35	107.56	3

\*COD means coefficient of dispersion and PRD means price related differential. For more information regarding statistical measures see 2014 Reports & Opinions.

**Assessment Actions Planned for Assessment Year 2015:**

- Residential: 1. Continue using the new costing 2008 software.
- 2. Develop assessment ratios for all valuation groupings

3. The rural residential properties are being completed & updated using the new GIS photos that were completed last year.

Commercial:

1. Develop a sales review notebook with all current sales pictures to utilize in developing models and depreciation spread sheet for all commercial property.
2. The city of Hartington, will be 1<sup>st</sup>, using new photos, reviewing all properties, adjusting the values on the improvements based on square footage values from a sales spreadsheet for sales of similar properties in the Northeast District.
5. The rural residential properties are being completed & updated using the new GIS photos that were completed last year.

Agricultural Land: This will be the 4th year that the GIS Workshop will be utilized to inventory the land classification groupings. We will have new 2014 land photos to check land use. Market analysis will be completed to determine if the current market area boundaries are sufficient. Sales will be reviewed to determine level and quality of assessment with adjustments if necessary.

**Assessment Actions Planned for Assessment Year 2016:**

Residential: Residential properties will be on the 1<sup>st</sup> year of review for the new 6 year cycle. We will use the same process as the 1<sup>st</sup> 6 year cycle with new photos and an updated costing and review to determine level and quality of assessment. Hartington will be the 1<sup>st</sup> town with Laurel to follow. The residential review should all be completed by 2018.

Commercial: Analysis will be completed based on the preliminary statistics; the complete review will be in the 2<sup>nd</sup> year and should be completed by the end of this year.

Agricultural Land: This will be the 5th year that the GIS Workshop will be utilized to inventory the land classification groupings. Market analysis will be completed to determine if the current market area boundaries are sufficient.

**Assessment Actions Planned for Assessment Year 2017:**

Residential: The intent will be to start the total update and review process as we will be in the 2<sup>nd</sup> year of the new 6 year cycle.

Commercial: Analysis should have been completed in 2016.

Agricultural Land: This will be the 6th year that the GIS Workshop will be utilized to inventory the land classification groupings. Market analysis will be completed to determine if the current market area boundaries are sufficient. Sales will be reviewed to determine if adjustments are needed for level and quality of assessment.

Conclusion:

The new and revised three year plan for 2014 has been submitted to the Cedar County Board of Equalization and will be submitted to the Property Tax Administrator on or before October 31, 2014.

Respectfully submitted:

Assessor signature: \_\_\_\_\_ Date: \_\_\_\_\_

## 2015 Assessment Survey for Cedar County

### A. Staffing and Funding Information

<b>1.</b>	<b>Deputy(ies) on staff:</b>
	1
<b>2.</b>	<b>Appraiser(s) on staff:</b>
	Assessor is a Certified General Appraiser
<b>3.</b>	<b>Other full-time employees:</b>
	3
<b>4.</b>	<b>Other part-time employees:</b>
	1
<b>5.</b>	<b>Number of shared employees:</b>
	0
<b>6.</b>	<b>Assessor's requested budget for current fiscal year:</b>
	\$240,755.00
<b>7.</b>	<b>Adopted budget, or granted budget if different from above:</b>
	\$240,755.00
<b>8.</b>	<b>Amount of the total assessor's budget set aside for appraisal work:</b>
	\$0
<b>9.</b>	<b>If appraisal/reappraisal budget is a separate levied fund, what is that amount:</b>
	\$0
<b>10.</b>	<b>Part of the assessor's budget that is dedicated to the computer system:</b>
	\$10,000.00 which includes software
<b>11.</b>	<b>Amount of the assessor's budget set aside for education/workshops:</b>
	\$1,500.00
<b>12.</b>	<b>Other miscellaneous funds:</b>
	\$12,500.00 for GIS maintenance (included in budget)
<b>13.</b>	<b>Amount of last year's assessor's budget not used:</b>
	\$4,600.00

## B. Computer, Automation Information and GIS

1.	<b>Administrative software:</b>
	MIPS
2.	<b>CAMA software:</b>
	County Solutions
3.	<b>Are cadastral maps currently being used?</b>
	Yes, minimally
4.	<b>If so, who maintains the Cadastral Maps?</b>
	These maps are no longer maintained or updated
5.	<b>Does the county have GIS software?</b>
	Yes.
6.	<b>Is GIS available to the public? If so, what is the web address?</b>
	Yes. cedar.gisworkshop.com
7.	<b>Who maintains the GIS software and maps?</b>
	Staff
8.	<b>Personal Property software:</b>
	MIPS

## C. Zoning Information

1.	<b>Does the county have zoning?</b>
	Yes.
2.	<b>If so, is the zoning countywide?</b>
	Yes.
3.	<b>What municipalities in the county are zoned?</b>
	Beldin, Bow Valley, Coleridge, Fordyce, Hartington, Laurel, Magnet, Obert, Randolph, St. Helena and Wynot
4.	<b>When was zoning implemented?</b>
	2002

### D. Contracted Services

1.	<b>Appraisal Services:</b>
	None
2.	<b>GIS Services:</b>
	GIS Workshop
3.	<b>Other services:</b>
	None

### E. Appraisal /Listing Services

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



# 2015 Certification for Cedar County

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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 Cedar County Assessor.

Dated this 7th day of April, 2015.



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

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Ruth A. Sorensen  
Property Tax Administrator



