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2015 Commission Summary for Clay County

Residential Real Property - Current

Number of Sales	122	Median	97.49
Total Sales Price	\$9,019,187	Mean	106.23
Total Adj. Sales Price	\$9,038,187	Wgt. Mean	97.28
Total Assessed Value	\$8,792,055	Average Assessed Value of the Base	\$57,388
Avg. Adj. Sales Price	\$74,084	Avg. Assessed Value	\$72,066

Confidence Interval - Current

95% Median C.I	96.18 to 99.48
95% Wgt. Mean C.I	93.36 to 101.20
95% Mean C.I	100.32 to 112.14
% of Value of the Class of all Real Property Value in the	9.40
% of Records Sold in the Study Period	3.67
% of Value Sold in the Study Period	4.61

Residential Real Property - History

Year	Number of Sales	LOV	Median
2014	118	96	96.10
2013	105	96	96.01
2012	94	98	97.60
2011	90	98	98

2015 Commission Summary for Clay County

Commercial Real Property - Current

Number of Sales	28	Median	97.38
Total Sales Price	\$2,948,953	Mean	103.27
Total Adj. Sales Price	\$2,945,953	Wgt. Mean	98.67
Total Assessed Value	\$2,906,680	Average Assessed Value of the Base	\$107,713
Avg. Adj. Sales Price	\$105,213	Avg. Assessed Value	\$103,810

Confidence Interval - Current

95% Median C.I	88.72 to 99.38
95% Wgt. Mean C.I	85.22 to 112.11
95% Mean C.I	85.09 to 121.45
% of Value of the Class of all Real Property Value in the County	3.55
% of Records Sold in the Study Period	4.18
% of Value Sold in the Study Period	4.03

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2014	33	99	98.74
2013	24	97	96.96
2012	6		97.51
2011	15		100

2015 Opinions of the Property Tax Administrator for Clay County

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

Class	Level of Value	Quality of Assessment	Non-binding recommendation
Residential Real Property	97	Meets generally accepted mass appraisal practices.	No recommendation.
Commercial Real Property	100	Meets generally accepted mass appraisal practices.	No recommendation.
Agricultural Land	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

Ruth A. Sorensen
Property Tax Administrator

2015 Residential Assessment Actions for Clay County

The Clay County (Clay) assessor and staff physically reviewed the towns of Saronville Village, Eldorado Village, and Deweese, totaling over 200 parcels. The physical review consisted of visiting each property with a copy of the record card, physically inspecting all property from the outside and taking pictures of each improvement. Updates of the condition were made to all improvements, measurements of additions were made and deletions noted according to the on-site review. Occupants were interviewed at the time, if possible. If the owner/occupant was not available, a questionnaire was left to update the information on the house and any additional information requested. The lot sizes and ownership were verified through deeds and surveys and identified in the GIS computer, as part of an ongoing process as towns are inspected.

Using MIPS County Solutions and CAMA costing programs, Clay created new lot values for all reviewed areas for the assessment year.

All pickup work in the urban and rural areas was completed, as were onsite inspections of new sales and any remodeling or new construction.

All sales were reviewed by Clay by sending out questionnaires to the grantor and grantee. If there was no response, a follow-up call was made to gather as much information as possible about the sale.

A spreadsheet analysis of all sales within the study period was completed.

2015 Residential Assessment Survey for Clay County

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	Assessor, Staff, Appraiser																														
2.	List the valuation groupings recognized by the County and describe the unique characteristics of each:																														
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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?																														
	County develops their own depreciation studies																														
5.	Are individual depreciation tables developed for each valuation grouping?																														
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6.	Describe the methodology used to determine the residential lot values?																														
	Currently on square foot-previously on front foot pricing																														

7. Describe the methodology used to determine value for vacant lots being held for sale or resale?

All lots are valued per square foot, considering the quality of the lot. Lots in subdivisions just being developed receive a discount until sold. Once sold, vacant lots are valued as all other lots in the area. Overall, there are very few vacant lots in the county.

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	2011	2011	2011	2011
2	2011	2011	2014	2014
3	2014	2011	2014	2014
4	2012	2011	2012	2012
5	2012	2011	2011	2011
6	2013	2011	2013	2013
7	2013	2013	2013	2013
8	2011	2011	2011	2009
9	2011	2011	2011	2009-2011
10	2013	2011	2013	2013
11	2014	2011	2014	2014
12	2012	2011	2012	2011
13	2012	2011	2009	2012
14	2012	2011	2013	2011-2014

Valuation groupings are created by looking for similar characteristics, for example, proximity, size, and amenities. The groupings are then reviewed annually to ensure that those similarities remain.

2015 Residential Correlation Section for Clay County

County Overview

Clay County (Clay) was founded in 1855 and named for Henry Clay, the third youngest US Senator in history, who hailed from Kentucky and was chosen as one of the top five Senators of all time by a Senate Committee in 1957. Clay is located in the south central portion of the State of Nebraska (State). The counties of Fillmore, Nuckolls, Adams, and Hamilton abut Clay, which has a total area of 573 miles. Per the Census Bureau Quick Facts for 2014, there are 6,315 residents in Clay, a 1% decline over the 2013 population estimate. Between 2009 and 2013, 79% of the county residents were homeowners and 90% of the county residents lived consecutively in one of the 2,987 housing units for over a year. Towns include Clay Center, Dewese, Edgar, Fairfield, Glenvil, Harvard, Inland, Ong, Saronville, Sutton, and Trumbull. Sutton, continuing to show steady population growth, is the most populous at 1,703. Well-known people with links to Clay include Louis and Clark historian John L. Loos.

Description of Analysis

The Department of Revenue Property Assessment Division (State) verifies the instruments used to analyze the residential data of every county every year. The two main areas where this occurs is a review of the county's valuation groups and an AVU review.

A review of Clay's statistical analysis showed 122 residential sales, representing twelve of the fourteen valuation groupings. This is an increase of four qualified sales from the prior year and is a large enough sample to be evaluated for measurement purposes. The stratification by valuation groupings reveals five groups with sufficient numbers of sales to perform measurement on and all are within range.

The State conducts two review processes annually. The first is a biennial review in which generally half of the counties are gauged on their specific assessment practices per annum. This review verifies normal measurement trends in an effort to uncover any incongruities. Based on the findings of this review, a course of action is created and adopted. The last cyclical review of Clay's actions occurred in 2014 and it was determined at that time that measurement trends were on point and that the assessment actions adhered to professionally accepted mass appraisal standards.

Sales Qualification

The second review process is one of the sales verification and qualification procedure in an effort to ensure bias does not exist in judgments made. All sales are arms-length transactions unless determined otherwise. The county assessor is responsible for the qualification of the sales. To qualify sales, the county verifies the sale by authenticating the data relating to a given transaction

2015 Residential Correlation Section for Clay County

with the buyer, seller, or authorized agent. Data may include the sale price, date of sale, terms of sale, terms of financing, and other motivating factors.

The last review by the State occurred in 2014. This review inspects the non-qualified sales roster to ensure that the grounds for disqualifying sales were supported and documented. This review also involves an on-site dialogue with the assessor and a consideration of verification documentation. The review of Clay revealed that no apparent bias existed in the qualification determination, and that all arm's length sales were made available for the measurement of real property.

Equalization and Quality of Assessment

Clay has had a self-imposed cycle of inspection and review in place since the late 1990's. The inspection and review consists of a reappraisal which necessitates a physical inspection of all properties; both exterior and interior reviews are conducted as permitted. For the current assessment year, three specific residential areas were inspected and reviewed, amounting to over 200 residential property inspections. Based on both Clay's commitment to adhering to all statutorily imposed inspection requirements and a review of all additional relevant information, the quality of assessment of the residential class has been determined to be in compliance with accepted general mass appraisal standards.

Level of Value

Based on a review of all available information, the Level of Value for residential property within Clay is 97% of market value.

2015 Commercial Assessment Actions for Clay County

Clay County (Clay), in continuing with their annual inspection and review cycle, physically inspected the commercial properties located in the townships of Edgar, Saronville, Eldorado, Deweese, and Rural Commercial, totaling over 75 parcels. The review consisted of visiting each property with a copy of the record card, physically inspecting all property from the outside, and taking pictures of all improvements. Any new additions were measured and any recorded improvements no longer existing were notated and removed from the parcel record. If the owner was available at the time of the inspection, they were interviewed. If they were not available, a follow-up phone call or letter occurred.

All parcel lots were measured, deeds verified for accuracy, and identified in GIS. New lot values were placed on the townships reviewed.

Assessment of all new commercial construction in Clay was performed by the contract appraiser. Pickup work was done by both the assessor and the contract appraiser, with all work being reviewed by the contract appraiser.

All sales were reviewed by Clay by sending out questionnaires to the grantor and grantee. If there was no response, a follow-up call was made to gather as much information as possible about the sale. This information was shared with the contract appraiser and a physical review was made to further process the sale information, if needed. A spreadsheet analysis of all sales with the study period was completed.

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Currently on square foot price, previously was front foot

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8	2009	2011	2009	2009
9	2012	2011	2012	2009-2011
10	2013	2011	2013	2013
11	2014	2011	2014	2014
12	2012	2011	2012	2012
13	2012	2011	2012	2011-2014
14	2011	2011	2011	2011

Valuation groupings are created by looking for similar characteristics, for example, proximity, size, and amenities. The groupings are then reviewed annually to ensure that those similarities remain.

2015 Commercial Correlation Section for Clay County

County Overview

The majority of the commercial business in Clay County (Clay) convenes in and around Sutton, the largest city in Clay, followed by Harvard, possibly due to their proximity to Highway 6. The smaller community markets, while containing commercial properties of their own, are also guided by the proximity to the larger towns that serve as the area commercial hubs.

Per the U.S. Census Bureau, 1,120 people are employed in Clay County and 66% of the residents living in Clay also work in Clay, a 1% decline from the year prior. Additionally, there is an expected 11% job growth decrease in years 2010-2020 (Nebraska Department of Labor). Among the top employers in Clay are US Meat Animal Research Center, Roman L Hriska Research Center, Harvard Rest Haven, Sutton Community Home, Sutton Public School, Harvard Public School, and Rose Brook Care Center (Nebraska Department of Labor). Clay contains 6 grocery stores, 4 full-service restaurants, and 3 gas stations (city-data.com). Several commercial buildings in Clay are listed on the National Register of Historic Places, among them the Clay County Courthouse and the Isaac Newton Clark House.

Description of Analysis

The Department of Revenue Property Assessment Division (State) verifies the instruments used to analyze the commercial data of every county every year. The two main areas where this occurs are a review of the county's valuation groups and an AVU review.

A review of Clay's statistical analysis showed twenty-eight commercial sales, representing nine of the fourteen valuation groupings. This is a decrease of five qualified sales from the prior year. No valuation grouping by itself has a large enough sample to measure, although the overall number of sales provides a good base to examine for trends and outliers. The initial analysis of a grouped together data set in a county will occasionally uncover a number appearing as an outlier; upon further review, however, that number reveals itself to be a perfectly acceptable measurement level. In the analysis of Clay, no such outliers were found. The stratification by occupancy code reveals no occupancy code large enough to gather any information from.

The State conducts two review processes annually. The first is a biennial review in which generally half of the counties are gauged on their specific assessment practices per annum. This review verifies normal measurement trends in an effort to uncover any incongruities. Based on the findings of this review, a course of action is created and adopted. The last cyclical review of Clay's actions occurred in 2014 and it was determined at that time that measurement trends were on point and that the assessment actions adhered to professionally accepted mass appraisal standards.

Sales Qualification

2015 Commercial Correlation Section for Clay County

The second review process is one of the sales verification and qualification procedure in an effort to ensure bias does not exist in judgments made. All sales are arms-length transactions unless determined otherwise. The county assessor is responsible for the qualification of the sales. To qualify sales, the county verifies the sale by authenticating the data relating to a given transaction with the buyer, seller, or authorized agent. Data may include the sale price, date of sale, terms of sale, terms of financing, and other motivating factors.

The last review by the State occurred in 2014. This review inspects the non-qualified sales roster to ensure that the grounds for disqualifying sales were supported and documented. This review also involves an on-site dialogue with the assessor and a consideration of verification documentation. The review of Clay revealed that no apparent bias existed in the qualification determination, and that all arm's length sales were made available for the measurement of real property.

Equalization and Quality of Assessment

Clay has had a five year self-imposed cycle of inspection and review in place since the late 1990's and, in addition, has retained a parcel count of each area listed in their inspection cycle for the same length of time. The inspection and review consists of a reappraisal which necessitates a physical inspection of all properties; both exterior and interior reviews are conducted as permitted. For the current assessment year, five specific commercial areas were inspected and reviewed, amounting to over seventy-five commercial parcels. Based on both Clay's commitment to adhering to all statutorily imposed inspection requirements and a review of all additional relevant information, the quality of assessment of the commercial class has been determined to be in compliance with accepted general mass appraisal standards.

Level of Value

The sale information for the commercial class of property alone is not reliable enough to indicate a level of value. However, based on the sale information coupled with other information such as Clay's acceptable assessment practices, it has been determined that Merrick has achieved an acceptable level of value at the statutory level of 100%.

2015 Agricultural Assessment Actions for Clay County

For the current assessment year, Clay County (Clay) obtained new aerial photographs, in preparation to verify changes with land owners and conduct visual inspections, if needed. Four townships were then reviewed: School Creek, Harvard, Leicester, and Eldorado, totaling over 1100 parcels. Visual inspections included a physical visit to each property with a record card copy, inspecting all property, and taking pictures.

The assessor analyzed the market area for Clay, looking for discernable geographic or general soil association differences, which would warrant additional market areas to be created. The determination was that there were no such differences. Additionally, GIS continued to be fine-tuned throughout the year, in a constant attempt to be as accurate as possible.

Clay reviewed all sales by sending a questionnaire to both buyer and seller. If no response was received, a follow-up call was made to gather as much sale information as possible. A spreadsheet analysis of all usable sales within the study period was completed, analyzing Clay's market area. Agricultural sales occurring within the study period were plotted for a visual aid and made available for public viewing in the front office.

Finally, all agricultural land in Clay was updated with the values, as set.

2015 Agricultural Assessment Survey for Clay County

1.	Valuation data collection done by:							
	Assessor, Staff, Appraiser							
2.	List each market area, and describe the location and the specific characteristics that make each unique.							
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<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>						
1	With no discernable differences in selling price or soil associations identified, this county has one market area consisting of moderately well drained silt loam soils on uplands.							
3.	Describe the process used to determine and monitor market areas.							
	Annually, sales are plotted, NRD restrictions are reviewed, and sales are reviewed							
4.	Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.							
	Sales verification, reviewing sales, and checking real estate listings. Currently there are no identified areas							
5.	Do farm home sites carry the same value as rural residential home sites? If not, what are the market differences?							
	No, differences have been determined based on the proximity to amenities, size and physical inspection. This county starts with the acre size of a rural home site, then reviews for location and use.							
6.	If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.							
	Annually, recreational land and wetlands are reviewed to determine what differences exist. The land is assessed at 100% of market value.							
7.	Have special valuation applications been filed in the county? If so, answer the following:							
	No							

Clay County 2015 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Clay	1	6,700	6,700	6,500	6,500	6,350	n/a	6,200	6,200	6,601
Adams	4000	6,800	6,700	6,500	6,300	6,100	5,900	5,700	5,500	6,549
Buffalo	4	6,050	6,049	5,850	5,750	5,350	5,250	5,025	4,984	5,679
Hall	1	6,589	6,601	5,820	5,808	4,649	4,649	4,395	4,394	5,979
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
Phelps	1	4,896	6,099	5,100	4,697	4,500	4,300	4,200	3,800	5,738
Thayer	1	6,500	6,500	6,450	6,200	5,700	5,499	5,500	5,500	6,218

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Clay	1	3,575	3,425	3,300	3,200	3,100	n/a	3,000	3,000	3,337
Adams	4000	3,500	3,300	3,100	2,900	2,900	2,900	2,700	2,700	3,190
Buffalo	4	2,800	2,800	2,600	2,500	2,300	2,250	2,150	2,100	2,337
Hall	1	3,296	3,291	2,911	2,910	2,465	2,431	2,178	2,188	2,920
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
Phelps	1	3,000	3,000	2,900	2,700	2,600	2,500	2,300	2,000	2,848
Thayer	1	4,200	4,200	4,050	4,050	3,750	3,550	3,550	3,550	3,988

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Clay	1	1,500	1,500	1,500	1,500	1,425	n/a	1,425	1,425	1,447
Adams	4000	1,450	1,450	1,400	1,350	1,300	1,275	1,275	1,275	1,320
Buffalo	4	1,600	1,557	1,465	1,492	1,419	1,417	1,363	1,333	1,373
Hall	1	2,179	2,171	1,793	1,800	1,386	1,382	1,374	1,381	1,506
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
Phelps	1	1,026	1,340	1,313	1,303	1,144	1,286	1,045	1,011	1,146
Thayer	1	1,528	1,740	1,502	1,522	1,514	1,409	1,495	1,387	1,482

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

2015 Agricultural Correlation Section for Clay County

County Overview

Clay County (Clay), a county with a 75% irrigated land majority composition, lies in the south central portion of the State of Nebraska (Nebraska). Falling within both Little Blue and Upper Big Blue Natural Resource Districts (NRD), Clay saw 132 new wells in 2014, per the Nebraska Department of Natural Resources Well Registration Summary. This brings the total well count in Clay to 2,939. The United States Department of Agriculture (USDA) is currently preparing the 2017 Census of Agriculture. According to the most recent USDA Census of Agriculture, there are 457 farms in Clay, totaling 330,534 acres. This is a 1% increase in the number of farms, a 9% decrease in production acres, and a 10% decrease in acres per farm since the previous census (Ag Census County Profile). When compared against agricultural product value of the other counties in Nebraska, Clay ranks first in sheep and lambs; eighth in hogs and pigs; and eleventh in bee colonies, respectively. At 78.4%, row crop production remains the predominant agricultural use in Clay.

Description of Analysis

For 2015, the county assessor analyzed Clay as a whole and concluded that the county did not have enough geographic or general soil association differences to warrant more than one market area.

A review of Clay's statistical analysis showed ninety-one qualified agricultural sales, after ensuring that the acceptable thresholds for adequacy, time, and majority land use were met. A 2015 assessment level was estimated by Clay and then measured against their sale prices. The results of this analysis suggested that Clay fell not only into the acceptable overall median range at 72.88%, but each 80% majority land use (MLU) with sufficiently large enough samples was acceptable as well.

Sales Qualification

A review of the sales verification and qualification procedure is performed in every county in an effort to ensure bias does not exist in judgments made. All sales are arms-length transactions unless determined otherwise. The county assessor is responsible for the qualification of the sales. To qualify sales, the county verifies the sale by authenticating the data relating to a given transaction with the buyer, seller, or authorized agent. Data may include the sale price, date of sale, terms of sale, terms of financing, and other motivating factors.

The last review by the State occurred in 2014. This review inspects the non-qualified sales roster to ensure that the grounds for disqualifying sales were supported and documented. This review also involves an on-site dialogue with the assessor and a consideration of verification documentation. The review of Clay revealed that no apparent bias existed in the qualification

2015 Agricultural Correlation Section for Clay County

determination, and that all arm's length sales were made available for the measurement of real property.

Equalization and Quality of Assessment

After first ensuring that Clay measured at an appropriate level for each of their three market areas, the county's resulting values were then compared with the average assessed values of the comparative counties of each to confirm equalization. In comparing the average assessed values by LCG of Clay to adjacent counties, the evidence supported that the values were generally equalized, with no extreme outliers noted.

Clay has had a five year self-imposed cycle of inspection and review in place since the late 1990's and, in addition, has maintained a parcel count of each area listed in their inspection cycle for the same length of time. This allows for a timely viewing and physical inspection, if necessary, of all agricultural parcels in the county. For the current assessment year, parcels in specific geographic areas were inspected and reviewed, amounting to over 1100 agricultural properties. Based on both Clay's commitment to adhering to all statutorily imposed inspection requirements and a review of all additional relevant information, the quality of assessment of the agricultural class has been determined to be in compliance with accepted general mass appraisal standards.

Level of Value

Based on analysis of all available information, the level of value of agricultural land in Clay is 73%.

18 Clay
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 : 122
Total Sales Price : 9,019,187
Total Adj. Sales Price : 9,038,187
Total Assessed Value : 8,792,055
Avg. Adj. Sales Price : 74,084
Avg. Assessed Value : 72,066

MEDIAN : 97
WGT. MEAN : 97
MEAN : 106
COD : 19.52
PRD : 109.20

COV : 31.38
STD : 33.33
Avg. Abs. Dev : 19.03
MAX Sales Ratio : 285.90
MIN Sales Ratio : 57.06

95% Median C.I. : 96.18 to 99.48
95% Wgt. Mean C.I. : 93.36 to 101.20
95% Mean C.I. : 100.32 to 112.14

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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-12 To 31-DEC-12	14	98.08	103.60	97.98	12.35	105.74	81.49	153.38	93.42 to 114.90	63,750	62,461
01-JAN-13 To 31-MAR-13	12	95.69	110.46	96.48	25.09	114.49	60.58	285.90	92.61 to 112.40	79,750	76,942
01-APR-13 To 30-JUN-13	20	97.40	103.22	97.87	12.01	105.47	78.72	126.13	93.94 to 116.00	72,605	71,058
01-JUL-13 To 30-SEP-13	14	95.19	107.66	94.61	24.31	113.79	71.03	256.73	79.33 to 124.54	74,425	70,416
01-OCT-13 To 31-DEC-13	15	100.39	109.72	102.78	18.42	106.75	72.70	190.03	97.13 to 121.43	52,190	53,643
01-JAN-14 To 31-MAR-14	17	96.25	100.12	98.49	13.44	101.65	65.71	147.64	87.30 to 118.35	96,727	95,264
01-APR-14 To 30-JUN-14	16	95.49	108.80	92.55	30.50	117.56	57.06	216.93	83.26 to 142.61	82,244	76,120
01-JUL-14 To 30-SEP-14	14	100.03	108.85	99.34	22.88	109.57	66.49	185.89	81.51 to 120.72	67,967	67,518
<u>Study Yrs</u>											
01-OCT-12 To 30-SEP-13	60	96.86	105.79	96.80	17.57	109.29	60.58	285.90	94.65 to 105.06	72,393	70,079
01-OCT-13 To 30-SEP-14	62	98.01	106.65	97.71	21.35	109.15	57.06	216.93	95.36 to 100.90	75,720	73,989
<u>Calendar Yrs</u>											
01-JAN-13 To 31-DEC-13	61	97.53	107.26	97.66	19.09	109.83	60.58	285.90	95.17 to 106.67	69,408	67,786
<u>ALL</u>	122	97.49	106.23	97.28	19.52	109.20	57.06	285.90	96.18 to 99.48	74,084	72,066

VALUATION GROUPING

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	17	100.39	110.66	106.50	15.09	103.91	83.26	181.39	96.25 to 120.72	66,703	71,036
02	3	99.69	110.23	99.70	12.92	110.56	96.18	134.83	N/A	13,667	13,625
03	13	95.63	114.34	89.14	38.95	128.27	62.78	256.73	72.70 to 132.27	50,850	45,329
04	8	95.23	109.96	100.06	19.17	109.89	89.72	174.02	89.72 to 174.02	55,638	55,670
05	7	98.67	104.16	103.87	08.11	100.28	93.51	118.35	93.51 to 118.35	61,393	63,771
06	10	98.54	110.70	104.12	19.19	106.32	81.26	157.32	88.96 to 142.61	59,120	61,553
07	2	86.49	86.49	75.82	29.96	114.07	60.58	112.40	N/A	8,500	6,445
10	3	101.50	111.01	117.67	13.90	94.34	94.60	136.93	N/A	35,500	41,773
11	3	97.85	97.83	97.44	00.79	100.40	96.66	98.98	N/A	70,833	69,018
12	37	92.92	102.28	87.73	24.15	116.58	57.06	285.90	86.39 to 96.34	81,217	71,251
13	4	95.83	99.33	98.82	05.44	100.52	93.94	111.72	N/A	95,400	94,271
14	15	99.16	104.31	103.72	09.06	100.57	86.59	147.64	96.22 to 109.28	134,233	139,224
<u>ALL</u>	122	97.49	106.23	97.28	19.52	109.20	57.06	285.90	96.18 to 99.48	74,084	72,066

18 Clay
RESIDENTIAL

PAD 2015 R&O Statistics (Using 2015 Values)

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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
01	122	97.49	106.23	97.28	19.52	109.20	57.06	285.90	96.18 to 99.48	74,084	72,066
06											
07											
<u>ALL</u>	122	97.49	106.23	97.28	19.52	109.20	57.06	285.90	96.18 to 99.48	74,084	72,066

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	2	128.34	128.34	126.97	05.06	101.08	121.85	134.83	N/A	3,800	4,825
Less Than 15,000	10	118.38	142.64	144.93	39.23	98.42	60.58	285.90	93.42 to 216.93	7,460	10,812
Less Than 30,000	28	115.45	133.91	131.74	32.07	101.65	60.58	285.90	99.69 to 134.83	16,335	21,520
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	120	97.40	105.86	97.25	19.33	108.85	57.06	285.90	95.63 to 99.16	75,255	73,187
Greater Than 14,999	112	97.19	102.98	96.88	16.42	106.30	57.06	256.73	95.61 to 98.69	80,032	77,535
Greater Than 29,999	94	96.30	97.98	95.44	12.69	102.66	57.06	157.32	94.31 to 98.05	91,285	87,122
<u>Incremental Ranges</u>											
0 TO 4,999	2	128.34	128.34	126.97	05.06	101.08	121.85	134.83	N/A	3,800	4,825
5,000 TO 14,999	8	113.65	146.21	146.96	48.12	99.49	60.58	285.90	60.58 to 285.90	8,375	12,308
15,000 TO 29,999	18	114.82	129.06	129.17	27.68	99.91	76.87	256.73	97.85 to 153.38	21,266	27,469
30,000 TO 59,999	25	101.50	108.83	108.22	13.00	100.56	81.01	157.32	97.53 to 118.35	44,692	48,368
60,000 TO 99,999	38	96.21	96.17	96.16	11.04	100.01	62.78	128.90	88.96 to 98.67	80,684	77,587
100,000 TO 149,999	21	92.61	89.07	88.69	10.99	100.43	57.06	119.84	86.39 to 96.66	126,238	111,960
150,000 TO 249,999	10	93.48	96.49	96.24	16.24	100.26	71.03	147.64	77.75 to 118.93	174,650	168,083
250,000 TO 499,999											
500,000 TO 999,999											
1,000,000 +											
<u>ALL</u>	122	97.49	106.23	97.28	19.52	109.20	57.06	285.90	96.18 to 99.48	74,084	72,066

18 Clay
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 : 28
Total Sales Price : 2,948,953
Total Adj. Sales Price : 2,945,953
Total Assessed Value : 2,906,680
Avg. Adj. Sales Price : 105,213
Avg. Assessed Value : 103,810

MEDIAN : 97
WGT. MEAN : 99
MEAN : 103
COD : 24.52
PRD : 104.66

COV : 45.40
STD : 46.88
Avg. Abs. Dev : 23.88
MAX Sales Ratio : 271.64
MIN Sales Ratio : 48.38

95% Median C.I. : 88.72 to 99.38
95% Wgt. Mean C.I. : 85.22 to 112.11
95% Mean C.I. : 85.09 to 121.45

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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	2	99.50	99.50	99.45	00.17	100.05	99.33	99.66	N/A	90,000	89,508
01-JAN-12 To 31-MAR-12	3	95.38	80.71	72.58	15.80	111.20	50.78	95.98	N/A	78,234	56,785
01-APR-12 To 30-JUN-12	3	97.72	95.13	97.45	03.49	97.62	88.72	98.96	N/A	267,048	260,235
01-JUL-12 To 30-SEP-12	1	98.74	98.74	98.74	00.00	100.00	98.74	98.74	N/A	128,057	126,445
01-OCT-12 To 31-DEC-12	6	99.69	106.79	108.98	14.77	97.99	83.60	149.60	83.60 to 149.60	33,920	36,967
01-JAN-13 To 31-MAR-13	1	78.27	78.27	78.27	00.00	100.00	78.27	78.27	N/A	150,000	117,400
01-APR-13 To 30-JUN-13	4	73.04	73.24	65.03	21.10	112.62	48.38	98.50	N/A	79,625	51,780
01-JUL-13 To 30-SEP-13	1	99.66	99.66	99.66	00.00	100.00	99.66	99.66	N/A	427,000	425,530
01-OCT-13 To 31-DEC-13	3	88.83	82.68	76.88	13.08	107.54	62.17	97.04	N/A	48,510	37,297
01-JAN-14 To 31-MAR-14											
01-APR-14 To 30-JUN-14	2	100.97	100.97	116.23	17.80	86.87	83.00	118.94	N/A	116,250	135,120
01-JUL-14 To 30-SEP-14	2	252.37	252.37	236.94	07.64	106.51	233.09	271.64	N/A	62,500	148,090
<u>Study Yrs</u>											
01-OCT-11 To 30-SEP-12	9	97.72	91.70	93.50	07.48	98.07	50.78	99.66	88.72 to 99.33	149,323	139,613
01-OCT-12 To 30-SEP-13	12	95.86	92.63	88.43	18.47	104.75	48.38	149.60	78.27 to 100.00	91,585	80,988
01-OCT-13 To 30-SEP-14	7	97.04	136.39	134.84	57.37	101.15	62.17	271.64	62.17 to 271.64	71,861	96,901
<u>Calendar Yrs</u>											
01-JAN-12 To 31-DEC-12	13	97.72	97.46	95.02	12.12	102.57	50.78	149.60	88.72 to 100.00	105,186	99,947
01-JAN-13 To 31-DEC-13	9	78.79	79.88	82.80	18.04	96.47	48.38	99.66	62.17 to 98.50	115,670	95,771
<u>ALL</u>	28	97.38	103.27	98.67	24.52	104.66	48.38	271.64	88.72 to 99.38	105,213	103,810

VALUATION GROUPING

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	2	73.04	73.04	75.27	07.87	97.04	67.29	78.79	N/A	86,500	65,108
02	3	99.66	138.58	126.08	50.20	109.91	83.00	233.09	N/A	185,667	234,093
03	2	92.88	92.88	91.44	04.48	101.57	88.72	97.04	N/A	23,765	21,730
04	3	99.38	94.33	99.24	05.50	95.05	83.60	100.00	N/A	39,507	39,208
05	2	97.24	97.24	97.91	01.30	99.32	95.98	98.50	N/A	8,501	8,323
08	7	78.27	82.25	85.12	31.90	96.63	48.38	149.60	48.38 to 149.60	183,235	155,964
12	7	99.66	128.06	110.32	30.70	116.08	93.22	271.64	93.22 to 271.64	83,294	91,886
13	1	95.38	95.38	95.38	00.00	100.00	95.38	95.38	N/A	110,700	105,585
14	1	98.96	98.96	98.96	00.00	100.00	98.96	98.96	N/A	56,500	55,915
<u>ALL</u>	28	97.38	103.27	98.67	24.52	104.66	48.38	271.64	88.72 to 99.38	105,213	103,810

18 Clay
COMMERCIAL

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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	21	98.74	110.28	109.12	21.90	101.06	67.29	271.64	93.22 to 99.66	79,205	86,425
04	7	78.27	82.25	85.12	31.90	96.63	48.38	149.60	48.38 to 149.60	183,235	155,964
<u>ALL</u>	28	97.38	103.27	98.67	24.52	104.66	48.38	271.64	88.72 to 99.38	105,213	103,810

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	1	95.98	95.98	95.98	00.00	100.00	95.98	95.98	N/A	4,001	3,840
Less Than 15,000	5	98.50	129.82	143.45	38.87	90.50	83.60	271.64	N/A	9,300	13,341
Less Than 30,000	8	97.77	118.01	119.97	28.74	98.37	83.00	271.64	83.00 to 271.64	12,129	14,551
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	27	97.72	103.54	98.67	25.28	104.94	48.38	271.64	83.60 to 99.66	108,961	107,513
Greater Than 14,999	23	97.04	97.50	97.95	21.32	99.54	48.38	233.09	83.00 to 99.66	126,063	123,477
Greater Than 29,999	20	96.55	97.38	97.94	22.98	99.43	48.38	233.09	78.79 to 99.66	142,446	139,514
<u>Incremental Ranges</u>											
0 TO 4,999	1	95.98	95.98	95.98	00.00	100.00	95.98	95.98	N/A	4,001	3,840
5,000 TO 14,999	4	98.94	138.28	147.92	47.74	93.48	83.60	271.64	N/A	10,625	15,716
15,000 TO 29,999	3	97.04	98.32	98.37	10.96	99.95	83.00	114.91	N/A	16,843	16,568
30,000 TO 59,999	4	96.09	107.63	107.93	17.34	99.72	88.72	149.60	N/A	39,000	42,093
60,000 TO 99,999	4	78.06	79.49	79.54	18.91	99.94	62.17	99.66	N/A	62,000	49,316
100,000 TO 149,999	8	97.06	100.56	98.86	33.21	101.72	48.38	233.09	48.38 to 233.09	117,535	116,199
150,000 TO 249,999	2	98.61	98.61	102.22	20.63	96.47	78.27	118.94	N/A	182,500	186,558
250,000 TO 499,999	1	99.66	99.66	99.66	00.00	100.00	99.66	99.66	N/A	427,000	425,530
500,000 TO 999,999	1	97.72	97.72	97.72	00.00	100.00	97.72	97.72	N/A	712,645	696,400
1,000,000 +											
<u>ALL</u>	28	97.38	103.27	98.67	24.52	104.66	48.38	271.64	88.72 to 99.38	105,213	103,810

18 Clay
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 : 28
Total Sales Price : 2,948,953
Total Adj. Sales Price : 2,945,953
Total Assessed Value : 2,906,680
Avg. Adj. Sales Price : 105,213
Avg. Assessed Value : 103,810

MEDIAN : 97
WGT. MEAN : 99
MEAN : 103
COD : 24.52
PRD : 104.66

COV : 45.40
STD : 46.88
Avg. Abs. Dev : 23.88
MAX Sales Ratio : 271.64
MIN Sales Ratio : 48.38

95% Median C.I. : 88.72 to 99.38
95% Wgt. Mean C.I. : 85.22 to 112.11
95% Mean C.I. : 85.09 to 121.45

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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
297	1	271.64	271.64	271.64	00.00	100.00	271.64	271.64	N/A	12,500	33,955
304	1	100.00	100.00	100.00	00.00	100.00	100.00	100.00	N/A	101,520	101,520
328	1	98.96	98.96	98.96	00.00	100.00	98.96	98.96	N/A	56,500	55,915
336	1	97.04	97.04	97.04	00.00	100.00	97.04	97.04	N/A	15,530	15,070
340	1	98.50	98.50	98.50	00.00	100.00	98.50	98.50	N/A	13,000	12,805
344	1	99.66	99.66	99.66	00.00	100.00	99.66	99.66	N/A	427,000	425,530
346	3	83.00	87.04	88.44	08.25	98.42	78.79	99.33	N/A	84,167	74,437
350	1	67.29	67.29	67.29	00.00	100.00	67.29	67.29	N/A	53,000	35,665
353	4	106.83	106.45	110.16	09.80	96.63	93.22	118.94	N/A	97,639	107,559
406	9	88.83	89.33	80.25	20.70	111.31	50.78	149.60	62.17 to 99.38	63,245	50,753
442	1	233.09	233.09	233.09	00.00	100.00	233.09	233.09	N/A	112,500	262,225
494	1	97.72	97.72	97.72	00.00	100.00	97.72	97.72	N/A	712,645	696,400
528	3	88.72	78.92	68.53	19.26	115.16	48.38	99.66	N/A	76,500	52,423
<u>ALL</u>	28	97.38	103.27	98.67	24.52	104.66	48.38	271.64	88.72 to 99.38	105,213	103,810

18 Clay
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 : 91
 Total Sales Price : 81,636,404
 Total Adj. Sales Price : 80,757,804
 Total Assessed Value : 62,633,770
 Avg. Adj. Sales Price : 887,448
 Avg. Assessed Value : 688,283

MEDIAN : 73
 WGT. MEAN : 78
 MEAN : 87
 COD : 33.81
 PRD : 112.42

COV : 48.57
 STD : 42.35
 Avg. Abs. Dev : 24.64
 MAX Sales Ratio : 325.70
 MIN Sales Ratio : 48.72

95% Median C.I. : 69.10 to 81.05
 95% Wgt. Mean C.I. : 72.44 to 82.68
 95% Mean C.I. : 78.49 to 95.89

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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
Qrtrs											
01-OCT-11 To 31-DEC-11	12	105.21	127.54	116.63	32.42	109.35	70.22	230.26	95.09 to 175.76	503,912	587,726
01-JAN-12 To 31-MAR-12	10	80.88	87.05	78.92	21.75	110.30	52.62	144.62	62.15 to 105.63	825,000	651,100
01-APR-12 To 30-JUN-12	5	87.79	85.41	83.73	07.70	102.01	71.68	97.69	N/A	871,443	729,645
01-JUL-12 To 30-SEP-12	4	61.29	61.51	60.07	07.11	102.40	56.03	67.44	N/A	1,376,178	826,726
01-OCT-12 To 31-DEC-12	16	67.58	75.53	76.25	21.99	99.06	54.37	128.59	59.39 to 81.92	1,163,116	886,843
01-JAN-13 To 31-MAR-13	6	55.98	58.08	59.84	09.52	97.06	48.72	75.24	48.72 to 75.24	833,738	498,883
01-APR-13 To 30-JUN-13	3	66.54	71.96	71.71	14.13	100.35	60.57	88.78	N/A	749,400	537,378
01-JUL-13 To 30-SEP-13	5	69.62	68.23	67.92	03.65	100.46	62.76	71.27	N/A	1,364,105	926,529
01-OCT-13 To 31-DEC-13	5	77.19	87.04	86.98	19.65	100.07	65.13	119.44	N/A	836,600	727,648
01-JAN-14 To 31-MAR-14	15	83.90	104.22	82.32	49.94	126.60	49.02	325.70	63.06 to 130.66	738,812	608,206
01-APR-14 To 30-JUN-14	7	71.05	79.76	71.88	20.61	110.96	56.40	133.95	56.40 to 133.95	799,107	574,375
01-JUL-14 To 30-SEP-14	3	60.54	63.21	62.29	05.02	101.48	59.98	69.10	N/A	1,019,667	635,138
Study Yrs											
01-OCT-11 To 30-SEP-12	31	88.82	99.16	84.93	30.67	116.75	52.62	230.26	77.44 to 103.36	779,318	661,898
01-OCT-12 To 30-SEP-13	30	66.59	70.47	71.69	17.56	98.30	48.72	128.59	60.57 to 70.84	1,089,367	780,919
01-OCT-13 To 30-SEP-14	30	74.34	91.55	78.13	38.53	117.18	49.02	325.70	67.51 to 87.94	797,264	622,912
Calendar Yrs											
01-JAN-12 To 31-DEC-12	35	72.14	78.63	75.31	22.50	104.41	52.62	144.62	66.13 to 81.05	1,049,194	790,160
01-JAN-13 To 31-DEC-13	19	66.64	70.56	70.54	17.18	100.03	48.72	119.44	58.24 to 75.95	960,745	677,701
ALL	91	72.88	87.19	77.56	33.81	112.42	48.72	325.70	69.10 to 81.05	887,448	688,283

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	91	72.88	87.19	77.56	33.81	112.42	48.72	325.70	69.10 to 81.05	887,448	688,283
ALL	91	72.88	87.19	77.56	33.81	112.42	48.72	325.70	69.10 to 81.05	887,448	688,283

18 Clay
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

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 Total Assessed Value : 62,633,770
 Avg. Adj. Sales Price : 887,448
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MEDIAN : 73
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 MEAN : 87
 COD : 33.81
 PRD : 112.42

COV : 48.57
 STD : 42.35
 Avg. Abs. Dev : 24.64
 MAX Sales Ratio : 325.70
 MIN Sales Ratio : 48.72

95% Median C.I. : 69.10 to 81.05
 95% Wgt. Mean C.I. : 72.44 to 82.68
 95% Mean C.I. : 78.49 to 95.89

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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	40	69.92	87.96	75.62	36.34	116.32	52.62	325.70	66.64 to 83.90	1,030,962	779,596
1	40	69.92	87.96	75.62	36.34	116.32	52.62	325.70	66.64 to 83.90	1,030,962	779,596
_____Dry_____											
County	9	77.44	83.74	84.22	19.86	99.43	53.28	133.95	66.54 to 111.25	380,103	320,107
1	9	77.44	83.74	84.22	19.86	99.43	53.28	133.95	66.54 to 111.25	380,103	320,107
_____Grass_____											
County	3	90.41	82.63	74.20	17.98	111.36	54.35	103.14	N/A	237,517	176,242
1	3	90.41	82.63	74.20	17.98	111.36	54.35	103.14	N/A	237,517	176,242
_____ALL_____											
	91	72.88	87.19	77.56	33.81	112.42	48.72	325.70	69.10 to 81.05	887,448	688,283

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	70	71.16	87.21	76.97	36.03	113.30	48.72	325.70	67.44 to 80.71	989,261	761,475
1	70	71.16	87.21	76.97	36.03	113.30	48.72	325.70	67.44 to 80.71	989,261	761,475
_____Dry_____											
County	10	76.07	81.67	80.77	20.09	101.11	53.28	133.95	63.06 to 111.25	408,693	330,094
1	10	76.07	81.67	80.77	20.09	101.11	53.28	133.95	63.06 to 111.25	408,693	330,094
_____Grass_____											
County	3	90.41	82.63	74.20	17.98	111.36	54.35	103.14	N/A	237,517	176,242
1	3	90.41	82.63	74.20	17.98	111.36	54.35	103.14	N/A	237,517	176,242
_____ALL_____											
	91	72.88	87.19	77.56	33.81	112.42	48.72	325.70	69.10 to 81.05	887,448	688,283

Total Real Property Sum Lines 17, 25, & 30	Records : 7,168	Value : 2,030,594,500	Growth 6,881,335	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	504	3,416,910	0	0	102	532,245	606	3,949,155	
02. Res Improve Land	2,207	7,802,940	0	0	454	9,117,650	2,661	16,920,590	
03. Res Improvements	2,233	114,148,035	0	0	484	55,673,100	2,717	169,821,135	
04. Res Total	2,737	125,367,885	0	0	586	65,322,995	3,323	190,690,880	2,092,415
% of Res Total	82.37	65.74	0.00	0.00	17.63	34.26	46.36	9.39	30.41
05. Com UnImp Land	114	270,350	0	0	14	486,025	128	756,375	
06. Com Improve Land	364	1,239,435	0	0	59	3,478,950	423	4,718,385	
07. Com Improvements	381	41,507,120	0	0	70	10,390,635	451	51,897,755	
08. Com Total	495	43,016,905	0	0	84	14,355,610	579	57,372,515	1,351,320
% of Com Total	85.49	74.98	0.00	0.00	14.51	25.02	8.08	2.83	19.64
09. Ind UnImp Land	0	0	0	0	15	191,800	15	191,800	
10. Ind Improve Land	0	0	0	0	76	723,800	76	723,800	
11. Ind Improvements	0	0	0	0	76	13,879,260	76	13,879,260	
12. Ind Total	0	0	0	0	91	14,794,860	91	14,794,860	0
% of Ind Total	0.00	0.00	0.00	0.00	100.00	100.00	1.27	0.73	0.00
13. Rec UnImp Land	0	0	0	0	2	100,405	2	100,405	
14. Rec Improve Land	0	0	0	0	1	25,125	1	25,125	
15. Rec Improvements	0	0	0	0	0	0	0	0	
16. Rec Total	0	0	0	0	2	125,530	2	125,530	0
% of Rec Total	0.00	0.00	0.00	0.00	100.00	100.00	0.03	0.01	0.00
Res & Rec Total	2,737	125,367,885	0	0	588	65,448,525	3,325	190,816,410	2,092,415
% of Res & Rec Total	82.32	65.70	0.00	0.00	17.68	34.30	46.39	9.40	30.41
Com & Ind Total	495	43,016,905	0	0	175	29,150,470	670	72,167,375	1,351,320
% of Com & Ind Total	73.88	59.61	0.00	0.00	26.12	40.39	9.35	3.55	19.64
17. Taxable Total	3,232	168,384,790	0	0	763	94,598,995	3,995	262,983,785	3,443,735
% of Taxable Total	80.90	64.03	0.00	0.00	19.10	35.97	55.73	12.95	50.04

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	0	0	0
19. Commercial	0	0	0	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	0	0	0
19. Commercial	0	0	0	0	0	0
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				0	0	0

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	299	0	115	414

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	1	1,000,915	0	0	2,486	1,337,666,890	2,487	1,338,667,805
28. Ag-Improved Land	0	0	0	0	989	362,662,610	989	362,662,610
29. Ag Improvements	2	75,420	0	0	684	66,204,880	686	66,280,300
30. Ag Total							3,173	1,767,610,715

Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	0	0.00	0	
32. HomeSite Improv Land	0	0.00	0	0	0.00	0	
33. HomeSite Improvements	0	0.00	0	0	0.00	0	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	0	0.00	0	
36. FarmSite Improv Land	0	0.00	0	0	0.00	0	
37. FarmSite Improvements	2	0.00	75,420	0	0.00	0	
38. FarmSite Total							
39. Road & Ditches	1	9.75	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	15	16.00	208,000	15	16.00	208,000	
32. HomeSite Improv Land	285	301.99	3,925,870	285	301.99	3,925,870	
33. HomeSite Improvements	294	0.00	28,091,140	294	0.00	28,091,140	208,065
34. HomeSite Total				309	317.99	32,225,010	
35. FarmSite UnImp Land	19	24.79	49,580	19	24.79	49,580	
36. FarmSite Improv Land	578	1,484.01	2,968,025	578	1,484.01	2,968,025	
37. FarmSite Improvements	675	0.00	38,113,740	677	0.00	38,189,160	3,229,535
38. FarmSite Total				696	1,508.80	41,206,765	
39. Road & Ditches	3,282	8,284.10	0	3,283	8,293.85	0	
40. Other- Non Ag Use	28	279.24	635,140	28	279.24	635,140	
41. Total Section VI				1,005	10,399.88	74,066,915	3,437,600

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	25	1,476.78	5,347,080	25	1,476.78	5,347,080

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	59,889.04	26.55%	401,256,610	26.95%	6,700.00
46. 1A	98,921.69	43.85%	662,774,155	44.51%	6,699.99
47. 2A1	22,671.60	10.05%	147,365,240	9.90%	6,499.99
48. 2A	2,433.39	1.08%	15,817,035	1.06%	6,500.00
49. 3A1	23,073.81	10.23%	146,519,340	9.84%	6,350.03
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	11,844.38	5.25%	73,435,130	4.93%	6,200.00
52. 4A	6,740.18	2.99%	41,789,150	2.81%	6,200.01
53. Total	225,574.09	100.00%	1,488,956,660	100.00%	6,600.74
Dry					
54. 1D1	9,332.08	18.33%	33,362,270	19.64%	3,575.01
55. 1D	21,010.42	41.28%	71,960,885	42.36%	3,425.01
56. 2D1	6,242.06	12.26%	20,598,795	12.13%	3,300.00
57. 2D	1,257.58	2.47%	4,024,225	2.37%	3,199.98
58. 3D1	7,426.91	14.59%	23,023,380	13.55%	3,099.99
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	3,698.64	7.27%	11,095,925	6.53%	3,000.00
61. 4D	1,933.17	3.80%	5,799,515	3.41%	3,000.00
62. Total	50,900.86	100.00%	169,864,995	100.00%	3,337.17
Grass					
63. 1G1	944.55	4.18%	1,416,830	4.33%	1,500.01
64. 1G	2,741.94	12.14%	4,112,925	12.58%	1,500.01
65. 2G1	1,918.50	8.49%	2,877,750	8.80%	1,500.00
66. 2G	1,157.70	5.12%	1,736,540	5.31%	1,499.99
67. 3G1	1,658.59	7.34%	2,363,575	7.23%	1,425.05
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	3,052.90	13.51%	4,350,490	13.30%	1,425.04
70. 4G	11,116.41	49.21%	15,841,045	48.44%	1,425.01
71. Total	22,590.59	100.00%	32,699,155	100.00%	1,447.47
<hr/>					
Irrigated Total	225,574.09	75.06%	1,488,956,660	87.92%	6,600.74
Dry Total	50,900.86	16.94%	169,864,995	10.03%	3,337.17
Grass Total	22,590.59	7.52%	32,699,155	1.93%	1,447.47
72. Waste	0.00	0.00%	0	0.00%	0.00
73. Other	1,461.69	0.49%	2,022,990	0.12%	1,384.01
74. Exempt	1.04	0.00%	0	0.00%	0.00
75. Market Area Total	300,527.23	100.00%	1,693,543,800	100.00%	5,635.24

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	106.65	701,200	0.00	0	225,467.44	1,488,255,460	225,574.09	1,488,956,660
77. Dry Land	87.03	299,715	0.00	0	50,813.83	169,565,280	50,900.86	169,864,995
78. Grass	0.00	0	0.00	0	22,590.59	32,699,155	22,590.59	32,699,155
79. Waste	0.00	0	0.00	0	0.00	0	0.00	0
80. Other	0.00	0	0.00	0	1,461.69	2,022,990	1,461.69	2,022,990
81. Exempt	0.00	0	0.00	0	1.04	0	1.04	0
82. Total	193.68	1,000,915	0.00	0	300,333.55	1,692,542,885	300,527.23	1,693,543,800

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	225,574.09	75.06%	1,488,956,660	87.92%	6,600.74
Dry Land	50,900.86	16.94%	169,864,995	10.03%	3,337.17
Grass	22,590.59	7.52%	32,699,155	1.93%	1,447.47
Waste	0.00	0.00%	0	0.00%	0.00
Other	1,461.69	0.49%	2,022,990	0.12%	1,384.01
Exempt	1.04	0.00%	0	0.00%	0.00
Total	300,527.23	100.00%	1,693,543,800	100.00%	5,635.24

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

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	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	185,329,785	190,690,880	5,361,095	2.89%	2,092,415	1.76%
02. Recreational	91,720	125,530	33,810	36.86%	0	36.86%
03. Ag-Homesite Land, Ag-Res Dwelling	30,755,265	32,225,010	1,469,745	4.78%	208,065	4.10%
04. Total Residential (sum lines 1-3)	216,176,770	223,041,420	6,864,650	3.18%	2,300,480	2.11%
05. Commercial	57,552,950	57,372,515	-180,435	-0.31%	1,351,320	-2.66%
06. Industrial	14,794,965	14,794,860	-105	0.00%	0	0.00%
07. Ag-Farmsite Land, Outbuildings	38,615,065	41,206,765	2,591,700	6.71%	3,229,535	-1.65%
08. Minerals	0	0	0		0	
09. Total Commercial (sum lines 5-8)	110,962,980	113,374,140	2,411,160	2.17%	4,580,855	-1.96%
10. Total Non-Agland Real Property	327,139,750	337,050,700	9,910,950	3.03%	6,881,335	0.93%
11. Irrigated	1,299,208,940	1,488,956,660	189,747,720	14.60%		
12. Dryland	170,036,780	169,864,995	-171,785	-0.10%		
13. Grassland	27,407,210	32,699,155	5,291,945	19.31%		
14. Wasteland	0	0	0			
15. Other Agland	2,278,375	2,022,990	-255,385	-11.21%		
16. Total Agricultural Land	1,498,931,305	1,693,543,800	194,612,495	12.98%		
17. Total Value of all Real Property (Locally Assessed)	1,826,071,055	2,030,594,500	204,523,445	11.20%	6,881,335	10.82%

CLAY COUNTY
3-YEAR PLAN OF ASSESSMENT
AS FOLLOWS FOR THE TAX YEAR:

For Tax Year 2015 (reviewed in 2014)

Residential-the following residential properties will be up for review in our rotation of residential properties:

Edgar-494 parcels
Saronville Village-84 parcels
Eldorado Village-51 parcels

Rural residential and Agricultural land—the following townships will be up for review in our rotation of rural properties:

School Creek-320 parcels Eldorado-254 parcels
Harvard-310 parcels
Leicester-257 parcels

Commercial-Stanard Appraisal will be contracted to review properties in the above. The assessor and staff will do the pickup work for the commercial whenever possible. All commercial properties will be on new costing and Stanard Appraisal will be consulted with new assessments.

For Tax Year 2016 (reviewed in 2015)

Residential- Rural residential, Agricultural and Commercial/Industrial-the following will be up for review in our rotation schedule:

Deweese-101 parcels
NAD Inland-43 parcels
NAD Lynn-4 parcels
NAD Area B-1-56 parcels
NAD Area B-2-28 parcels

Stanard Appraisal will be contracted to do reviews of all the above except Deweese (only commercial properties in Deweese). All properties will be on new costing and Stanard Appraisal will be consulted with new assessments.

For Tax Year 2017 (reviewed in 2016)

Residential-the following residential properties will be up for review in our rotation of residential properties:

Sutton-1030 parcels

Residential-Rural Residential and Agricultural and Commercial-The following properties will be up for review:

No rural properties will be up for review in our cycle.

Commercial-Stanard Appraisal will be contracted to do review commercial properties in Sutton. All commercial properties will be on new costing and Stanard Appraisal will be consulted with new assessments.

Sutton Commercials

Note:

We will be having new obliques taken of the rural properties in the fall of 2014. These will be reviewed starting as soon as they are given to us and as time permits.

2015 Assessment Survey for Clay County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	1
2.	Appraiser(s) on staff:
	0
3.	Other full-time employees:
	2
4.	Other part-time employees:
	1 part-time employee is hired during the summer months of June-August to accelerate the office and field work related to the cyclical inspection process
5.	Number of shared employees:
	0
6.	Assessor's requested budget for current fiscal year:
	\$230,034
7.	
8.	Amount of the total assessor's budget set aside for appraisal work:
	\$27,050
9.	If appraisal/reappraisal budget is a separate levied fund, what is that amount:
	N/A
10.	Part of the assessor's budget that is dedicated to the computer system:
	\$43,030
11.	Amount of the assessor's budget set aside for education/workshops:
	\$1400 (does not include the items that go along with workshops, such as lodging)
12.	Other miscellaneous funds:
	0
13.	Amount of last year's assessor's budget not used:
	0

B. Computer, Automation Information and GIS

1.	Administrative software:
	County Solutions
2.	CAMA software:
	CAMA 2011
3.	Are cadastral maps currently being used?
	Yes
4.	If so, who maintains the Cadastral Maps?
	Assessor and staff
5.	Does the county have GIS software?
	Yes
6.	Is GIS available to the public? If so, what is the web address?
	www.clay.assessor.gisworkshop.com or use the county website/assessor page
7.	Who maintains the GIS software and maps?
	Deputy Assessor
8.	Personal Property software:
	County Solutions/Bottom Line Resources

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 of the towns except Ong. Sutton has their own zoning that is separate from the countywide zoning
4.	When was zoning implemented?
	1975 with updated rules and permit requirements in 2004

D. Contracted Services

1.	Appraisal Services:
	Stanard Appraisal for commercial and some township reviews
2.	GIS Services:
	GIS Workshop
3.	Other services:
	County Solutions/Bottom Line Resources

E. Appraisal /Listing Services

1.	Does the county employ outside help for appraisal or listing services?
	Yes
2.	If so, is the appraisal or listing service performed under contract?
	Yes
3.	What appraisal certifications or qualifications does the County require?
	Current and up to date commercial appraisal license
4.	Have the existing contracts been approved by the PTA?
	No; they've been approved only by the County Board and Attorney
5.	Does the appraisal or listing service providers establish assessed values for the county?
	Yes, but only for commercial

2015 Certification for Clay 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 Clay 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

