

Table of Contents

2015 Commission Summary

2015 Opinions of the Property Tax Administrator

Residential Reports

- Residential Assessment Actions
- Residential Assessment Survey
- Residential Correlation

Commercial Reports

- Commercial Assessment Actions
- Commercial Assessment Survey
- Commercial Correlation

Agricultural and/or Special Valuation Reports

- Agricultural Assessment Actions
- Agricultural Assessment Survey
- Agricultural Average Acre Values Table
- Agricultural Correlation
- Special Valuation Methodology, if applicable

Statistical Reports

- Residential Statistics
- Commercial Statistics
- Agricultural Land Statistics
- Special Valuation Statistics, if applicable

County Reports

- County Abstract of Assessment for Real Property, Form 45
- County Agricultural Land Detail
- County Abstract of Assessment for Real Property Compared with the Prior Year Certificate of Taxes Levied (CTL).
- County Assessor's Three Year Plan of Assessment
- Assessment Survey – General Information

Certification

Maps

- Market Areas

Valuation History Charts

2015 Commission Summary for Cuming County

Residential Real Property - Current

Number of Sales	164	Median	98.58
Total Sales Price	\$15,487,614	Mean	101.35
Total Adj. Sales Price	\$15,503,614	Wgt. Mean	93.78
Total Assessed Value	\$14,539,075	Average Assessed Value of the Base	\$77,521
Avg. Adj. Sales Price	\$94,534	Avg. Assessed Value	\$88,653

Confidence Interval - Current

95% Median C.I	94.59 to 101.59
95% Wgt. Mean C.I	90.82 to 96.74
95% Mean C.I	97.99 to 104.71
% of Value of the Class of all Real Property Value in the	10.71
% of Records Sold in the Study Period	5.32
% of Value Sold in the Study Period	6.09

Residential Real Property - History

Year	Number of Sales	LOV	Median
2014	161	95	95.34
2013	161	97	96.62
2012	143	96	96.05
2011	149	95	95

2015 Commission Summary for Cuming County

Commercial Real Property - Current

Number of Sales	27	Median	99.08
Total Sales Price	\$2,690,705	Mean	99.00
Total Adj. Sales Price	\$2,671,705	Wgt. Mean	102.10
Total Assessed Value	\$2,727,790	Average Assessed Value of the Base	\$123,571
Avg. Adj. Sales Price	\$98,952	Avg. Assessed Value	\$101,029

Confidence Interval - Current

95% Median C.I	87.50 to 109.82
95% Wgt. Mean C.I	93.75 to 110.45
95% Mean C.I	89.74 to 108.26
% of Value of the Class of all Real Property Value in the County	4.02
% of Records Sold in the Study Period	3.72
% of Value Sold in the Study Period	3.04

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2014	22	99	99.08
2013	21	95	94.92
2012	12		97.21
2011	21	96	96

2015 Opinions of the Property Tax Administrator for Cuming 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	99	Meets generally accepted mass appraisal practices.	No recommendation.
Commercial Real Property	99	Meets generally accepted mass appraisal practices.	No recommendation.
Agricultural Land	71	Meets generally accepted mass appraisal practices.	No recommendation.
Special Valuation of Agricultural Land	71	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 Cuming County

The County conducted and complete revaluation for the town of Bancroft reviewing lot values and applied an updated depreciation study for the valuation group. The county physically inspected Bancroft taking new photos and updated the property record card to reflect any changes to the property and to account for condition changes for the improvements. The county updated cost tables for the entire county for the residential class. The county also conducted an analysis of the entire residential class and updated economic depreciation for the valuation groups where warranted.

The county also completed permit and pickup work for the residential class.

2015 Residential Assessment Survey for Cuming County

1.	Valuation data collection done by:														
	Appraiser, Assessor and Office Clerk														
2.	List the valuation groupings recognized by the County and describe the unique characteristics of each:														
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;"><u>Valuation Grouping</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">01</td> <td>West Point- 3 school systems, hospital, county seat, jobs available, and retail available</td> </tr> <tr> <td style="text-align: center;">05</td> <td>Bancroft</td> </tr> <tr> <td style="text-align: center;">10</td> <td>Beemer-no high school, no grocery</td> </tr> <tr> <td style="text-align: center;">20</td> <td>Rural- Range 4-6 2010 depreciation with inspection year 2009 Rural-Range 7 is as displayed in table</td> </tr> <tr> <td style="text-align: center;">25</td> <td>Wisner- minimal retail, mostly ag related community</td> </tr> <tr> <td style="text-align: center;">30</td> <td>Hidden Meadow subdivision between West Point and Beemer</td> </tr> </tbody> </table>	<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>	01	West Point- 3 school systems, hospital, county seat, jobs available, and retail available	05	Bancroft	10	Beemer-no high school, no grocery	20	Rural- Range 4-6 2010 depreciation with inspection year 2009 Rural-Range 7 is as displayed in table	25	Wisner- minimal retail, mostly ag related community	30	Hidden Meadow subdivision between West Point and Beemer
<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>														
01	West Point- 3 school systems, hospital, county seat, jobs available, and retail available														
05	Bancroft														
10	Beemer-no high school, no grocery														
20	Rural- Range 4-6 2010 depreciation with inspection year 2009 Rural-Range 7 is as displayed in table														
25	Wisner- minimal retail, mostly ag related community														
30	Hidden Meadow subdivision between West Point and Beemer														
3.	List and describe the approach(es) used to estimate the market value of residential properties.														
	Cost approach and comparable sales. Income approach as a check on rental properties.														
4.	If the cost approach is used, does the County develop the depreciation study(ies) based on local market information or does the county use the tables provided by the CAMA vendor?														
	Physical depreciation tables from CAMA. Any functional is determined from the market, economic depreciations determined from market. Grouped into ranges and effective age used for each group. After implementing new costs the county will make economic adjustments for each group.														
5.	Are individual depreciation tables developed for each valuation grouping?														
	Economic depreciation tables are developed for each valuation grouping and effective age grouped according to sales in each market area.														
6.	Describe the methodology used to determine the residential lot values?														
	Square foot with base lot and excess beyond base lot at \$/acre for the city. Rural-per acre.														
7.	Describe the methodology used to determine value for vacant lots being held for sale or resale?														
	The county does a discounted cash flow to determine values for subdivisions based on sales and anticipated return.														

8.	<u>Valuation Grouping</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>
	01	2011	2013	2011	2009
	05	2014	2013	2014	2013
	10	2012	2013	2012	2011
	20	2014	2013	2015	2014
	25	2013	2013	2013	2010
	30	2014	2013	2015	2014

Valuation groups are based as much on the appraisal cycle the county uses as opposed to unique markets or valuation groups. The county is conducting the rural update in two consecutive years depending on the range.

2015 Residential Correlation Section for Cuming County

County Overview

Cuming County is located in northeast Nebraska, it borders with six other counties. It is located between Fremont and Norfolk on U.S. highway 275. Four communities are located in the county with the largest, West Point, serving as the county seat. There has been a decrease in population of approximately 10% in the county since 2000. The residential trend over the study period appears to be trending up over the last year of the period where previously it had remained fairly level.

Description of Analysis

Residential parcels are valued utilizing 6 valuation groupings that follow the assessor locations or towns in the county along with one for the rural residential parcels and one that represents a rural subdivision. The largest of the valuation groups is 01, (West Point), which represents a majority of the residential parcels in the County.

The sales file consists of 164 qualified residential sales and is considered to be an adequate and reliable sample for the residential class of property. Two of the measures of central tendency are within the acceptable range and demonstrate support for each other with only the mean being above the range by one point. All of the valuation groups with an adequate sample of sales round within the acceptable range for the calculated median. The COD and the PRD are above the recommended range but both are impacted by low dollar sales in the sample.

Sales Qualification

Cuming County has a consistent procedure for sales verification for the residential sales occurring in the County. A department review of the non-qualified sales demonstrates a sufficient explanation in the assessor notes to substantiate the reason for the exclusion from the qualified sales. Approximately 61% of the improved residential sales were considered arm-length sales as determined by the county. 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 in the file.

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, and it has been confirmed that the assessment practices are acceptable. It is believed that residential property is treated in a uniform and proportionate manner.

2015 Residential Correlation Section for Cuming County

Level of Value

Based on analysis of all available information, the LOV is determined to be 99% of market value for the residential class of property.

2015 Commercial Assessment Actions for Cuming County

The county updated the commercial properties and implemented new pricing along with adjusting depreciation in the town of Bancroft while completing a physical inspection for all parcels. The county conducted an analysis of the remaining commercial class and determined that no other adjustments were warranted for the current year.

The county completed all permit and pickup work for the class.

2015 Commercial Assessment Survey for Cuming County

1.	Valuation data collection done by:			
	Appraiser, Assessor and Office Clerk			
2.	List the valuation groupings recognized in the County and describe the unique characteristics of each:			
	<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>		
	01	West Point - County seat and major trade center for the county. Located the intersection of highway 275 and highway 32		
	02	Beemer, Wisner Located along highway 275 includes Bancroft which is located in the NE portion the county, and the rural commercial parcels.		
3.	List and describe the approach(es) used to estimate the market value of commercial properties.			
	The county utilizes the cost, income and comparable sales approaches to value. The county then correlates a value from the information available.			
3a.	Describe the process used to determine the value of unique commercial properties.			
	Sales review, check with other counties, appraisers, and liaison for comparable sales of similar type/use and adjust for local market conditions.			
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?			
	Economic depreciation is determined from the market, depreciation is determined from market information, based on a 60 year and 55 year life. We do not use CAMA vendor for commercial, we use only Marshall and Swift pricing manual.			
5.	Are individual depreciation tables developed for each valuation grouping?			
	No, the county uses the effective age and comparable sales and completes a reconciliation for each property.			
6.	Describe the methodology used to determine the commercial lot values.			
	Sales, using square foot, and or acres, dependent on location and size of lot.			
7.	<u>Valuation Grouping</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>
	01	2009	2009	2009
	02	Various	Various	Various

The valuation groups are roughly based on the assessor locations or combinations of them in the County. West Point is the only group with any sort of an organized market, but it also suffers from sample size for any meaningful statistical analysis.

Bancroft Dep 2014, Cost 2014, Lot study 2013, Inspection 2013

Beemer Dep 2012, Cost 2012, Lot study 2012, Inspection 2011

Wisner Dep 2013, Cost 2012, Lot study 2013, Inspection 2013

Rural Range 4-6 Dep 2011, Cost 2012. Lot Study 2011, Inspection 2010

Rural Range 7 Dep 2015, Cost 2014, Lot Study 2015, Inspection 2014

2015 Commercial Correlation Section for Cuming County

County Overview

Cuming County is located in northeast Nebraska, it borders with six other counties. It is located between Fremont and Norfolk on U.S. highway 275. Four communities are located in the county with the largest, West Point, serving as the county seat. There has been a decrease in population of approximately 10% in the county since 2000. The commercial trend over the study period appears to be relatively flat.

Description of Analysis

The statistical sampling of 27 qualified sales will be considered an adequate sample for the measurement of the commercial class of real property in Cuming County. The measures of central tendency provide support for each other with two of the three measures within the acceptable range with the weighted mean only two points above the range. The calculated median for the sample is 99%. Of the qualitative statistics the COD is within the recommended range while the PRD is below the recommended range by just over one point. The statistical profile utilizes two valuation groups in stratifying the commercial class. Valuation group 01 (West Point) accounts for just over two thirds of the commercial sales in the County and is given the most weight in this analysis. Valuation group 02 represents the balance of the county and represents more of a disorganized market and impacts the qualitative statistics.

Sales Qualification

Cuming County has a consistent procedure for sales verification for the commercial sales occurring in the County. A department review of the non-qualified sales demonstrates a sufficient explanation in the assessor notes to substantiate the reason for the exclusion from the qualified sales. 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 in the file.

Equalization and Quality of Assessment

The Department utilizes a yearly analysis of one-third of the counties within the state to systematically review assessment practices. With the information available it was confirmed that the assessment practices are reliable and applied consistently. It is believed the commercial properties are being treated in a uniform and proportionate manner.

2015 Commercial Correlation Section for Cuming County

Level of Value

Based on all available information, the level of value of the commercial class of real property in Cuming County is 99% of market value.

2015 Agricultural Assessment Actions for Cuming County

The County continually verifies sales along with updating land use in the agricultural class of property. After a market analysis of the sales and a review of the statistics the county adjusted values within the LCG structure along with adjustments for various soil types in the county. The county utilized physical inspections along with the GIS system to track changes for land use within the agricultural class. The county inspected parcels in Range 7 and applied new costing and will update those records when they finish the other ranges this next year.

The county also completed permit and pickup work for the residential class.

2015 Agricultural Assessment Survey for Cuming County

1.	Valuation data collection done by:																
	Appraiser, Assessor and Office Clerk																
2.	List each market area, and describe the location and the specific characteristics that make each unique.																
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;"><u>Market Area</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> <th style="text-align: center;"><u>Year Land Use Completed</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>Mostly northeast part of county, Pender, Bancroft and Lyons and includes Beemer, which is in the middle of the county</td> <td style="text-align: center;">2014</td> </tr> <tr> <td style="text-align: center;">2</td> <td>Area west of West Point and south of Beemer (Howells, Dodge, West Point)</td> <td style="text-align: center;">2014</td> </tr> <tr> <td style="text-align: center;">3</td> <td>Majority is Wisner school district, northwest of county, more sandy soils.</td> <td style="text-align: center;">2014</td> </tr> <tr> <td style="text-align: center;">4</td> <td>Southeast portion of the county, West Point and Hooper, Scribner and Oakland, Craig east and north, some sandy areas</td> <td style="text-align: center;">2014</td> </tr> </tbody> </table>		<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>	1	Mostly northeast part of county, Pender, Bancroft and Lyons and includes Beemer, which is in the middle of the county	2014	2	Area west of West Point and south of Beemer (Howells, Dodge, West Point)	2014	3	Majority is Wisner school district, northwest of county, more sandy soils.	2014	4	Southeast portion of the county, West Point and Hooper, Scribner and Oakland, Craig east and north, some sandy areas	2014
<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>															
1	Mostly northeast part of county, Pender, Bancroft and Lyons and includes Beemer, which is in the middle of the county	2014															
2	Area west of West Point and south of Beemer (Howells, Dodge, West Point)	2014															
3	Majority is Wisner school district, northwest of county, more sandy soils.	2014															
4	Southeast portion of the county, West Point and Hooper, Scribner and Oakland, Craig east and north, some sandy areas	2014															
	For 2015 Areas 2 and 4 have the same values. The county continues to analyze separately.																
3.	Describe the process used to determine and monitor market areas.																
	Market area values are determined from the market. Market areas determined by school district, rainfall, market, location, location, location. The county uses an in depth market analysis utilizing the sales in the county after a thorough verification of all sales.																
4.	Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.																
	Each sale is verified for any unique characteristics and a questionnaire is utilized to determine if there are any anticipated use changes intended for the property.																
5.	Do farm home sites carry the same value as rural residential home sites? If not, what are the market differences?																
	The farm sites carry the same value as rural residential home sites. All rural market areas are the same. The Suburban area around West Point is valued higher due to market and proximity to town.																
6.	If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.																
	The values for WRP parcels are determined from sales of similar properties in the county as well as sales in adjacent counties of parcels enrolled in the program.																
7.	Have special valuation applications been filed in the county? If so, answer the following:																
	Yes. We do have special valuation applications on record for the West Point Greenbelt, the farm ground in the Greenbelt area is assessed just the same as all other farm ground.																
7a.	What process was used to determine if non-agricultural influences exist?																
	Sales verification, if properties sell substantially different than similar agricultural within the same general market area.																
7b.	Describe the non-agricultural influences present within the county.																

	Residential and Commercial development, as well as very limited recreational influence.
7c.	How many parcels in the county are receiving special value?
	40
7d.	Where is the influenced area located within the county?
	Around the county seat of West Point
7e.	Describe the valuation models and approaches used to establish the uninfluenced values.
	Spreadsheet analysis along with sales verification.

Cuming County 2015 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Cuming	1	6,221	6,221	5,830	5,842	5,386	5,404	4,556	4,483	5,823
Burt	1	6,630	6,305	5,950	5,560	4,458	4,745	4,200	3,445	5,227
Thurston	1	6,025	6,000	5,900	5,900	5,800	5,650	4,980	4,290	5,853
Thurston	2	6,025	6,000	5,900	5,900	5,800	5,650	4,980	4,290	5,760
Cuming	2	6,347	6,363	6,007	5,909	5,560	5,562	4,728	4,500	5,914
Colfax	1	6,200	5,900	5,800	5,700	5,400	5,200	5,100	4,700	5,645
Dodge	1	6,297	6,096	5,894	5,700	5,322	5,300	5,097	4,900	5,771
Stanton	1	6,000	6,000	6,000	5,980	5,510	5,220	4,370	4,050	5,536
Cuming	3	5,803	5,804	5,482	5,479	5,009	5,016	4,171	4,200	5,298
Stanton	1	6,000	6,000	6,000	5,980	5,510	5,220	4,370	4,050	5,536
Wayne	1	6,025	6,000	5,950	5,900	5,800	5,650	5,500	4,900	5,800
Thurston	1	6,025	6,000	5,900	5,900	5,800	5,650	4,980	4,290	5,853
Cuming	4	6,343	6,361	6,005	5,947	5,568	5,563	4,720	4,739	5,927
Burt	2	6,720	6,690	n/a	5,905	5,419	5,565	4,470	3,470	6,200
Dodge	1	6,297	6,096	5,894	5,700	5,322	5,300	5,097	4,900	5,771

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Cuming	1	5,896	5,899	5,550	5,517	5,070	5,070	4,216	4,158	5,389
Burt	1	6,500	6,145	5,655	5,460	4,599	4,600	4,175	3,175	5,005
Thurston	1	5,995	5,990	5,530	5,530	5,515	5,500	4,860	4,170	5,501
Thurston	2	5,400	5,400	4,750	4,750	4,590	4,590	4,400	4,170	4,675
Cuming	2	6,050	6,050	5,700	5,656	5,250	5,245	4,400	4,358	5,526
Colfax	1	5,682	5,595	5,399	5,300	5,100	4,901	4,606	4,211	5,132
Dodge	1	6,199	5,992	5,800	5,099	5,230	5,195	4,995	4,797	5,598
Stanton	1	5,500	5,500	5,500	5,250	4,467	4,525	4,477	3,800	4,819
Cuming	3	5,500	5,500	5,030	5,145	4,664	4,584	3,759	3,599	4,933
Stanton	1	5,500	5,500	5,500	5,250	4,467	4,525	4,477	3,800	4,819
Wayne	1	5,550	5,500	5,400	5,300	5,200	5,100	4,875	4,500	5,244
Thurston	1	5,995	5,990	5,530	5,530	5,515	5,500	4,860	4,170	5,501
Cuming	4	6,049	6,049	5,700	5,664	5,243	5,071	4,107	4,359	5,575
Burt	2	6,690	6,655	6,065	5,845	5,553	5,530	4,435	3,405	5,926
Dodge	1	6,199	5,992	5,800	5,099	5,230	5,195	4,995	4,797	5,598

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Cuming	1	3,147	2,781	2,733	2,491	2,071	2,184	2,164	1,283	2,379
Burt	1	2,723	2,648	2,610	2,190	2,243	2,271	2,193	1,822	2,201
Thurston	1	1,404	1,569	1,370	1,391	1,168	1,176	1,173	1,123	1,312
Thurston	2	1,332	1,378	1,112	1,268	942	968	940	757	956
Cuming	2	2,874	2,798	2,424	2,463	2,311	2,123	2,034	1,226	2,340
Colfax	1	2,125	2,125	1,991	2,000	1,769	1,875	1,488	1,625	1,803
Dodge	1	2,337	2,391	2,200	2,272	2,328	2,194	2,130	2,042	2,225
Stanton	1	2,065	2,000	1,940	1,875	1,506	1,296	1,259	1,406	1,470
Cuming	3	2,944	2,889	2,271	2,370	2,230	2,107	1,847	1,168	2,155
Stanton	1	2,065	2,000	1,940	1,875	1,506	1,296	1,259	1,406	1,470
Wayne	1	2,439	2,496	2,186	2,074	2,419	1,993	1,889	1,270	2,176
Thurston	1	1,404	1,569	1,370	1,391	1,168	1,176	1,173	1,123	1,312

Cuming	4	3,128	2,910	2,611	2,426	2,239	2,222	1,837	1,430	2,293
Burt	2	2,732	2,647	3,027	2,013	2,362	2,200	2,256	1,924	2,283
Dodge	1	2,337	2,391	2,200	2,272	2,328	2,194	2,130	2,042	2,225

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

CUMING COUNTY ASSESSOR'S OFFICE

Cherie Kreikemeier, Assessor
200 S. Lincoln Street, Room 101
West Point, Ne 68788
(402) 372-6000 Fax (402) 372-6013

February 28, 2015

Nebraska Department of Revenue
Property Assessment Division
301 Centennial Mall South
P.O. Box 98919
Lincoln, NE 68508

Our method of determining Greenbelt values for Cuming County, Nebraska is as follows:

The Greenbelt area in Cuming County is located adjacent to West Point City to the eastern city limits and is monitored by the City of West Point.

The uninfluenced values are derived from the sales file and equalized with the surrounding lands, using 69-75% of the indicated market values. This is done on a yearly basis, just as is the valuing of agricultural land.

The values are derived from the sales file and equalized to the surrounding market values of land. This is also done on a yearly basis at the time the agricultural land is valued.

Cherie J. Kreikemeier
Cuming County Assessor

2015 Agricultural Correlation Section for Cuming County

County Overview

Cuming County is divided into four market areas. The county has defined Area One as being mostly in the northeastern portion of the county. Area Two is defined as being west of West Point and south of Beemer. Market Area Three is the northwest corner of the county, primarily the Wisner school district. Area Four is generally considered as the southeast portion of the county.

Overall for the county the breakdown by majority land use is approximately 69% dry land, 16 % irrigated, and 10% grass. Areas One and Two have slightly more dry while areas Three and Four have slightly higher irrigation percentages than the overall county averages. Grass remains fairly constant over the four market areas.

Description of Analysis

There are 97 sales in the statistical profile of the county. All measures were taken to utilize comparable sales and meet the thresholds of determining an adequate sample. In reviewing the majority land use (dry), three of the four market areas are within the acceptable range while the fourth is below. With the limited sample size in Area Three, limited weight is given the calculated median in the 80% majority land use stat. When comparing the weighted averages of adjoining counties with similar agricultural markets one can see a close comparable relationship. Area Three weighted average dry is similar to both the Stanton and Thurston counties weighted average.

The increases in value for the year are comparable to the adjoining counties and follow the overall movement in the market for the area. The county reviews the market areas each year and continues to monitor influences in the county.

Sales Qualification

Cuming County has a consistent procedure for sales verification for the agricultural sales occurring in the County. A department review of the non-qualified sales demonstrates a sufficient explanation in the assessor notes to substantiate the reason for the exclusion from the qualified sales. 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 in the file.

2015 Agricultural Correlation Section for Cuming County

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, and it has been confirmed that the assessment practices are acceptable. It is believed that agricultural property is treated in a uniform and proportionate manner.

Level of Value

Based on analysis of all available information, the LOV is determined to be 71% of market value for the agricultural class of property.

**20 Cuming
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 : 164
 Total Sales Price : 15,487,614
 Total Adj. Sales Price : 15,503,614
 Total Assessed Value : 14,539,075
 Avg. Adj. Sales Price : 94,534
 Avg. Assessed Value : 88,653

MEDIAN : 99
 WGT. MEAN : 94
 MEAN : 101
 COD : 16.25
 PRD : 108.07

COV : 21.66
 STD : 21.95
 Avg. Abs. Dev : 16.02
 MAX Sales Ratio : 179.62
 MIN Sales Ratio : 52.72

95% Median C.I. : 94.59 to 101.59
 95% Wgt. Mean C.I. : 90.82 to 96.74
 95% Mean C.I. : 97.99 to 104.71

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DATE OF SALE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
<u>Qrtrs</u>												
01-OCT-12 To 31-DEC-12	13	102.31	108.59	101.99	15.68	106.47	77.77	159.75	93.50 to 134.67	72,750	74,197	
01-JAN-13 To 31-MAR-13	15	96.28	99.14	94.40	13.77	105.02	79.46	139.13	85.50 to 107.12	87,667	82,756	
01-APR-13 To 30-JUN-13	15	108.46	111.67	98.57	17.98	113.29	75.05	179.62	88.41 to 118.17	76,321	75,227	
01-JUL-13 To 30-SEP-13	25	99.95	100.35	96.40	15.03	104.10	52.72	158.22	92.32 to 103.14	86,100	82,997	
01-OCT-13 To 31-DEC-13	28	91.84	93.34	89.43	15.14	104.37	61.32	143.44	84.10 to 102.71	110,555	98,866	
01-JAN-14 To 31-MAR-14	19	114.84	119.20	109.52	15.57	108.84	87.15	157.74	99.27 to 138.26	67,763	74,212	
01-APR-14 To 30-JUN-14	22	91.16	95.60	93.06	09.93	102.73	72.35	142.41	88.27 to 96.99	113,386	105,519	
01-JUL-14 To 30-SEP-14	27	94.85	94.73	85.73	15.22	110.50	64.99	150.10	82.26 to 101.59	113,630	97,413	
<u>Study Yrs</u>												
01-OCT-12 To 30-SEP-13	68	101.26	104.16	97.32	16.10	107.03	52.72	179.62	96.28 to 103.99	81,736	79,547	
01-OCT-13 To 30-SEP-14	96	95.91	99.37	91.80	16.15	108.25	61.32	157.74	91.09 to 100.00	103,599	95,103	
<u>Calendar Yrs</u>												
01-JAN-13 To 31-DEC-13	83	98.46	99.81	93.58	16.21	106.66	52.72	179.62	92.32 to 102.71	92,866	86,903	
<u>ALL</u>	164	98.58	101.35	93.78	16.25	108.07	52.72	179.62	94.59 to 101.59	94,534	88,653	

VALUATION GROUPING											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
01	85	98.81	101.76	95.06	15.07	107.05	67.29	158.22	93.66 to 103.17	110,165	104,720	
05	9	98.69	105.20	101.84	11.22	103.30	91.09	138.68	92.56 to 119.44	35,778	36,435	
10	14	92.75	106.43	86.75	32.55	122.69	61.32	179.62	75.05 to 159.75	45,857	39,782	
20	14	92.28	97.58	95.58	14.19	102.09	75.36	138.26	81.76 to 114.84	142,282	135,990	
25	39	99.97	100.56	90.72	15.07	110.85	52.72	152.77	91.34 to 107.12	70,308	63,781	
30	3	81.52	82.47	81.90	10.53	100.70	70.07	95.81	N/A	147,200	120,560	
<u>ALL</u>	164	98.58	101.35	93.78	16.25	108.07	52.72	179.62	94.59 to 101.59	94,534	88,653	

PROPERTY TYPE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
01	164	98.58	101.35	93.78	16.25	108.07	52.72	179.62	94.59 to 101.59	94,534	88,653	
06												
07												
<u>ALL</u>	164	98.58	101.35	93.78	16.25	108.07	52.72	179.62	94.59 to 101.59	94,534	88,653	

**20 Cuming
RESIDENTIAL**

PAD 2015 R&O Statistics (Using 2015 Values)

Qualified

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

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MEDIAN : 99
 WGT. MEAN : 94
 MEAN : 101
 COD : 16.25
 PRD : 108.07

COV : 21.66
 STD : 21.95
 Avg. Abs. Dev : 16.02
 MAX Sales Ratio : 179.62
 MIN Sales Ratio : 52.72

95% Median C.I. : 94.59 to 101.59
 95% Wgt. Mean C.I. : 90.82 to 96.74
 95% Mean C.I. : 97.99 to 104.71

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SALE PRICE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
<u>Low \$ Ranges</u>												
Less Than 5,000	1	107.63	107.63	107.63	00.00	100.00	107.63	107.63	N/A	4,000	4,305	
Less Than 15,000	11	118.17	123.72	127.26	20.34	97.22	81.52	163.12	96.00 to 159.75	9,409	11,974	
Less Than 30,000	32	123.08	126.80	128.87	17.50	98.39	81.52	179.62	107.63 to 143.44	17,305	22,300	
<u>Ranges Excl. Low \$</u>												
Greater Than 4,999	163	98.46	101.31	93.78	16.31	108.03	52.72	179.62	94.59 to 101.46	95,090	89,170	
Greater Than 14,999	153	97.54	99.74	93.55	15.45	106.62	52.72	179.62	92.70 to 101.14	100,654	94,166	
Greater Than 29,999	132	94.55	95.18	92.48	12.88	102.92	52.72	142.41	91.09 to 97.86	113,256	104,738	
<u>Incremental Ranges</u>												
0 TO 4,999	1	107.63	107.63	107.63	00.00	100.00	107.63	107.63	N/A	4,000	4,305	
5,000 TO 14,999	10	127.69	125.33	128.05	19.88	97.88	81.52	163.12	96.00 to 159.75	9,950	12,741	
15,000 TO 29,999	21	124.22	128.41	129.23	16.05	99.37	88.27	179.62	108.46 to 148.48	21,441	27,709	
30,000 TO 59,999	29	102.47	103.98	103.05	14.61	100.90	61.32	142.41	92.70 to 112.79	44,750	46,115	
60,000 TO 99,999	43	97.86	95.57	95.79	09.51	99.77	52.72	129.37	91.86 to 100.09	79,113	75,786	
100,000 TO 149,999	31	90.00	91.93	91.67	09.90	100.28	70.44	120.25	85.20 to 93.50	124,508	114,138	
150,000 TO 249,999	22	90.30	91.06	90.96	14.45	100.11	64.99	120.85	78.07 to 105.34	192,068	174,702	
250,000 TO 499,999	7	86.65	83.76	85.34	15.18	98.15	66.94	104.06	66.94 to 104.06	309,286	263,949	
500,000 TO 999,999												
1,000,000 +												
<u>ALL</u>	164	98.58	101.35	93.78	16.25	108.07	52.72	179.62	94.59 to 101.59	94,534	88,653	

**20 Cuming
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 : 27
 Total Sales Price : 2,690,705
 Total Adj. Sales Price : 2,671,705
 Total Assessed Value : 2,727,790
 Avg. Adj. Sales Price : 98,952
 Avg. Assessed Value : 101,029

MEDIAN : 99
 WGT. MEAN : 102
 MEAN : 99
 COD : 17.68
 PRD : 96.96

COV : 23.64
 STD : 23.40
 Avg. Abs. Dev : 17.52
 MAX Sales Ratio : 151.52
 MIN Sales Ratio : 51.96

95% Median C.I. : 87.50 to 109.82
 95% Wgt. Mean C.I. : 93.75 to 110.45
 95% Mean C.I. : 89.74 to 108.26

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DATE OF SALE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
<u>Qrtrs</u>											
01-OCT-11 To 31-DEC-11	1	101.47	101.47	101.47	00.00	100.00	101.47	101.47	N/A	43,000	43,630
01-JAN-12 To 31-MAR-12	1	83.05	83.05	83.05	00.00	100.00	83.05	83.05	N/A	120,000	99,660
01-APR-12 To 30-JUN-12	3	99.08	98.27	98.46	00.82	99.81	96.64	99.08	N/A	98,333	96,817
01-JUL-12 To 30-SEP-12	1	99.70	99.70	99.70	00.00	100.00	99.70	99.70	N/A	700,000	697,930
01-OCT-12 To 31-DEC-12	4	121.46	115.46	134.08	19.64	86.11	67.38	151.52	N/A	57,500	77,096
01-JAN-13 To 31-MAR-13	1	105.20	105.20	105.20	00.00	100.00	105.20	105.20	N/A	140,000	147,275
01-APR-13 To 30-JUN-13	3	128.69	121.11	124.37	12.08	97.38	94.01	140.62	N/A	88,833	110,482
01-JUL-13 To 30-SEP-13	2	82.47	82.47	83.10	03.52	99.24	79.57	85.36	N/A	64,000	53,183
01-OCT-13 To 31-DEC-13	1	108.09	108.09	108.09	00.00	100.00	108.09	108.09	N/A	40,000	43,235
01-JAN-14 To 31-MAR-14	7	107.82	91.46	100.86	18.87	90.68	51.96	114.61	51.96 to 114.61	50,314	50,748
01-APR-14 To 30-JUN-14	3	87.99	83.48	85.20	07.33	97.98	71.55	90.91	N/A	119,002	101,393
01-JUL-14 To 30-SEP-14											
<u>Study Yrs</u>											
01-OCT-11 To 30-SEP-12	6	99.08	96.50	97.73	03.61	98.74	83.05	101.47	83.05 to 101.47	193,000	188,612
01-OCT-12 To 30-SEP-13	10	110.51	109.53	116.87	21.01	93.72	67.38	151.52	79.57 to 140.62	76,450	89,347
01-OCT-13 To 30-SEP-14	11	90.91	90.79	93.79	19.88	96.80	51.96	114.61	55.51 to 112.98	68,110	63,877
<u>Calendar Yrs</u>											
01-JAN-12 To 31-DEC-12	9	99.08	104.37	103.82	16.59	100.53	67.38	151.52	83.05 to 127.10	149,444	155,158
01-JAN-13 To 31-DEC-13	7	105.20	105.93	109.37	16.08	96.85	79.57	140.62	79.57 to 140.62	82,071	89,760
<u>ALL</u>	27	99.08	99.00	102.10	17.68	96.96	51.96	151.52	87.50 to 109.82	98,952	101,029

VALUATION GROUPING										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
01	19	99.70	99.77	100.08	13.87	99.69	55.51	140.62	87.99 to 109.82	120,474	120,574
02	8	92.07	97.19	114.16	27.78	85.13	51.96	151.52	51.96 to 151.52	47,838	54,611
<u>ALL</u>	27	99.08	99.00	102.10	17.68	96.96	51.96	151.52	87.50 to 109.82	98,952	101,029

PROPERTY TYPE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
02											
03	27	99.08	99.00	102.10	17.68	96.96	51.96	151.52	87.50 to 109.82	98,952	101,029
04											
<u>ALL</u>	27	99.08	99.00	102.10	17.68	96.96	51.96	151.52	87.50 to 109.82	98,952	101,029

**20 Cuming
COMMERCIAL**

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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MEDIAN : 99
 WGT. MEAN : 102
 MEAN : 99
 COD : 17.68
 PRD : 96.96

COV : 23.64
 STD : 23.40
 Avg. Abs. Dev : 17.52
 MAX Sales Ratio : 151.52
 MIN Sales Ratio : 51.96

95% Median C.I. : 87.50 to 109.82
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SALE PRICE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
___Low \$ Ranges___												
Less Than 5,000												
Less Than 15,000	2	107.30	107.30	106.91	18.45	100.36	87.50	127.10	N/A	5,100	5,453	
Less Than 30,000	5	87.50	89.38	82.58	27.60	108.23	51.96	127.10	N/A	16,940	13,989	
___Ranges Excl. Low \$___												
Greater Than 4,999	27	99.08	99.00	102.10	17.68	96.96	51.96	151.52	87.50 to 109.82	98,952	101,029	
Greater Than 14,999	25	99.08	98.34	102.08	17.49	96.34	51.96	151.52	87.99 to 108.09	106,460	108,675	
Greater Than 29,999	22	99.39	101.19	102.74	15.58	98.49	55.51	151.52	87.99 to 109.82	117,591	120,811	
___Incremental Ranges___												
0 TO 4,999												
5,000 TO 14,999	2	107.30	107.30	106.91	18.45	100.36	87.50	127.10	N/A	5,100	5,453	
15,000 TO 29,999	3	67.38	77.44	79.25	30.19	97.72	51.96	112.98	N/A	24,833	19,680	
30,000 TO 59,999	5	108.09	93.76	94.30	16.75	99.43	55.51	115.82	N/A	41,000	38,661	
60,000 TO 99,999	8	95.33	97.91	97.43	13.06	100.49	71.55	128.69	71.55 to 128.69	72,251	70,397	
100,000 TO 149,999	5	99.08	105.41	105.70	12.86	99.73	83.05	140.62	N/A	120,300	127,152	
150,000 TO 249,999	3	107.82	115.78	112.97	19.64	102.49	87.99	151.52	N/A	167,500	189,225	
250,000 TO 499,999												
500,000 TO 999,999	1	99.70	99.70	99.70	00.00	100.00	99.70	99.70	N/A	700,000	697,930	
1,000,000 +												
___ALL___	27	99.08	99.00	102.10	17.68	96.96	51.96	151.52	87.50 to 109.82	98,952	101,029	

**20 Cuming
COMMERCIAL**

PAD 2015 R&O Statistics (Using 2015 Values)

Qualified

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 Avg. Abs. Dev : 17.52
 MAX Sales Ratio : 151.52
 MIN Sales Ratio : 51.96

95% Median C.I. : 87.50 to 109.82
 95% Wgt. Mean C.I. : 93.75 to 110.45
 95% Mean C.I. : 89.74 to 108.26

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RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
311	1	112.98	112.98	112.98	00.00	100.00	112.98	112.98	N/A	27,000	30,505
341	1	90.91	90.91	90.91	00.00	100.00	90.91	90.91	N/A	82,005	74,550
344	3	83.05	90.81	86.20	12.14	105.35	79.57	109.82	N/A	66,667	57,463
349	1	105.20	105.20	105.20	00.00	100.00	105.20	105.20	N/A	140,000	147,275
350	2	71.75	71.75	83.15	22.63	86.29	55.51	87.99	N/A	117,500	97,700
352	5	107.82	108.48	111.25	14.07	97.51	85.36	140.62	N/A	101,400	112,811
353	2	104.78	104.78	104.66	03.16	100.11	101.47	108.09	N/A	41,500	43,433
384	1	71.55	71.55	71.55	00.00	100.00	71.55	71.55	N/A	75,000	53,660
406	1	67.38	67.38	67.38	00.00	100.00	67.38	67.38	N/A	25,000	16,845
471	4	106.23	97.88	97.33	22.20	100.57	51.96	127.10	N/A	38,125	37,109
477	1	87.50	87.50	87.50	00.00	100.00	87.50	87.50	N/A	5,200	4,550
528	3	99.08	108.95	106.23	09.96	102.56	99.08	128.69	N/A	96,667	102,685
531	1	151.52	151.52	151.52	00.00	100.00	151.52	151.52	N/A	150,000	227,275
546	1	99.70	99.70	99.70	00.00	100.00	99.70	99.70	N/A	700,000	697,930
<u>ALL</u>	<u>27</u>	99.08	99.00	102.10	17.68	96.96	51.96	151.52	87.50 to 109.82	98,952	101,029

20 Cuming
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 : 97
Total Sales Price : 59,629,521
Total Adj. Sales Price : 59,629,521
Total Assessed Value : 42,010,896
Avg. Adj. Sales Price : 614,737
Avg. Assessed Value : 433,102

MEDIAN : 71
WGT. MEAN : 70
MEAN : 73
COD : 16.30
PRD : 102.97

COV : 20.58
STD : 14.93
Avg. Abs. Dev : 11.55
MAX Sales Ratio : 127.28
MIN Sales Ratio : 34.82

95% Median C.I. : 66.73 to 75.03
95% Wgt. Mean C.I. : 67.64 to 73.26
95% Mean C.I. : 69.57 to 75.51

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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>Qrtrs</u>											
01-OCT-11 To 31-DEC-11	15	80.96	81.24	80.89	09.61	100.43	69.60	100.80	72.67 to 89.47	593,890	480,393
01-JAN-12 To 31-MAR-12	14	85.19	88.09	82.48	13.32	106.80	70.27	127.28	73.30 to 101.96	635,649	524,286
01-APR-12 To 30-JUN-12	4	75.82	73.13	70.15	08.93	104.25	57.69	83.17	N/A	472,113	331,203
01-JUL-12 To 30-SEP-12	1	80.67	80.67	80.67	00.00	100.00	80.67	80.67	N/A	366,730	295,825
01-OCT-12 To 31-DEC-12	13	66.73	71.75	69.89	19.59	102.66	49.73	109.44	56.29 to 81.96	790,045	552,166
01-JAN-13 To 31-MAR-13	10	68.87	69.50	63.87	09.64	108.81	55.02	82.35	61.18 to 81.13	552,733	353,031
01-APR-13 To 30-JUN-13	4	59.87	62.70	61.31	15.45	102.27	48.73	82.35	N/A	826,250	506,539
01-JUL-13 To 30-SEP-13	3	57.23	55.99	54.93	09.07	101.93	47.58	63.16	N/A	504,873	277,333
01-OCT-13 To 31-DEC-13	13	61.48	63.39	61.03	09.11	103.87	49.87	87.74	59.36 to 66.90	582,064	355,213
01-JAN-14 To 31-MAR-14	11	65.42	64.13	63.66	12.34	100.74	34.82	88.56	56.58 to 71.67	582,641	370,897
01-APR-14 To 30-JUN-14	6	74.66	73.23	74.92	15.51	97.74	52.78	87.99	52.78 to 87.99	584,837	438,165
01-JUL-14 To 30-SEP-14	3	64.68	65.40	64.95	05.36	100.69	60.55	70.97	N/A	488,156	317,038
<u>Study Yrs</u>											
01-OCT-11 To 30-SEP-12	34	81.16	83.09	80.58	11.62	103.11	57.69	127.28	75.94 to 86.63	590,077	475,486
01-OCT-12 To 30-SEP-13	30	65.34	68.22	65.80	16.16	103.68	47.58	109.44	61.18 to 72.92	687,251	452,221
01-OCT-13 To 30-SEP-14	33	63.94	65.61	64.79	12.31	101.27	34.82	88.56	60.55 to 67.90	574,224	372,053
<u>Calendar Yrs</u>											
01-JAN-12 To 31-DEC-12	32	78.72	79.35	75.33	16.41	105.34	49.73	127.28	70.48 to 84.98	669,526	504,337
01-JAN-13 To 31-DEC-13	30	62.67	64.59	61.44	11.78	105.13	47.58	87.74	59.84 to 66.90	597,126	366,874
<u>ALL</u>	97	70.88	72.54	70.45	16.30	102.97	34.82	127.28	66.73 to 75.03	614,737	433,102

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	33	70.97	73.24	71.45	14.22	102.51	56.88	107.42	65.41 to 76.75	708,510	506,213
2	26	70.38	70.66	68.01	20.80	103.90	34.82	109.44	59.84 to 81.96	488,759	332,384
3	4	74.77	73.71	73.17	09.96	100.74	63.94	81.36	N/A	426,250	311,894
4	34	71.28	73.18	70.60	15.52	103.65	49.73	127.28	64.68 to 81.13	642,234	453,420
<u>ALL</u>	97	70.88	72.54	70.45	16.30	102.97	34.82	127.28	66.73 to 75.03	614,737	433,102

20 Cuming
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 : 97
Total Sales Price : 59,629,521
Total Adj. Sales Price : 59,629,521
Total Assessed Value : 42,010,896
Avg. Adj. Sales Price : 614,737
Avg. Assessed Value : 433,102

MEDIAN : 71
WGT. MEAN : 70
MEAN : 73
COD : 16.30
PRD : 102.97

COV : 20.58
STD : 14.93
Avg. Abs. Dev : 11.55
MAX Sales Ratio : 127.28
MIN Sales Ratio : 34.82

95% Median C.I. : 66.73 to 75.03
95% Wgt. Mean C.I. : 67.64 to 73.26
95% Mean C.I. : 69.57 to 75.51

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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
_____Dry_____											
County	68	70.68	72.04	70.51	14.66	102.17	47.58	127.28	66.90 to 75.13	604,045	425,934
1	29	70.97	72.27	71.89	13.05	100.53	56.88	100.80	63.16 to 76.75	631,149	453,750
2	17	70.27	69.23	66.81	14.97	103.62	47.58	89.75	59.84 to 81.96	475,063	317,381
3	1	68.58	68.58	68.58	00.00	100.00	68.58	68.58	N/A	30,000	20,575
4	21	71.67	74.16	70.84	16.76	104.69	49.73	127.28	64.47 to 83.89	698,365	494,702
_____Grass_____											
County	2	43.80	43.80	44.37	20.50	98.72	34.82	52.78	N/A	211,625	93,898
2	2	43.80	43.80	44.37	20.50	98.72	34.82	52.78	N/A	211,625	93,898
_____ALL_____	97	70.88	72.54	70.45	16.30	102.97	34.82	127.28	66.73 to 75.03	614,737	433,102

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	1	73.30	73.30	73.30	00.00	100.00	73.30	73.30	N/A	2,240,000	1,641,875
4	1	73.30	73.30	73.30	00.00	100.00	73.30	73.30	N/A	2,240,000	1,641,875
_____Dry_____											
County	84	70.90	73.06	70.80	15.87	103.19	47.58	127.28	66.90 to 75.94	577,613	408,929
1	30	71.91	73.44	72.58	14.13	101.18	56.88	107.42	65.41 to 76.75	622,111	451,515
2	22	70.70	71.97	68.49	17.65	105.08	47.58	101.96	60.47 to 83.17	473,113	324,023
3	2	66.26	66.26	64.11	03.50	103.35	63.94	68.58	N/A	400,000	256,438
4	30	71.28	73.92	70.59	16.67	104.72	49.73	127.28	65.27 to 81.63	621,588	438,774
_____Grass_____											
County	2	43.80	43.80	44.37	20.50	98.72	34.82	52.78	N/A	211,625	93,898
2	2	43.80	43.80	44.37	20.50	98.72	34.82	52.78	N/A	211,625	93,898
_____ALL_____	97	70.88	72.54	70.45	16.30	102.97	34.82	127.28	66.73 to 75.03	614,737	433,102

Total Real Property Sum Lines 17, 25, & 30	Records : 8,553	Value : 2,230,008,464	Growth 9,548,925	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	317	2,916,125	6	87,595	29	578,260	352	3,581,980	
02. Res Improve Land	2,266	21,301,315	63	814,065	261	5,157,510	2,590	27,272,890	
03. Res Improvements	2,299	165,420,840	83	10,589,540	294	28,875,360	2,676	204,885,740	
04. Res Total	2,616	189,638,280	89	11,491,200	323	34,611,130	3,028	235,740,610	3,717,030
% of Res Total	86.39	80.44	2.94	4.87	10.67	14.68	35.40	10.57	38.93
05. Com UnImp Land	114	1,633,250	20	528,890	31	3,812,240	165	5,974,380	
06. Com Improve Land	490	7,961,930	71	1,845,190	189	3,798,840	750	13,605,960	
07. Com Improvements	501	46,085,430	21	7,910,235	28	3,255,455	550	57,251,120	
08. Com Total	615	55,680,610	41	10,284,315	59	10,866,535	715	76,831,460	1,409,905
% of Com Total	86.01	72.47	5.73	13.39	8.25	14.14	8.36	3.45	14.77
09. Ind UnImp Land	0	0	0	0	0	0	0	0	
10. Ind Improve Land	8	383,255	1	545,460	0	0	9	928,715	
11. Ind Improvements	9	4,956,510	1	6,871,960	0	0	10	11,828,470	
12. Ind Total	9	5,339,765	1	7,417,420	0	0	10	12,757,185	0
% of Ind Total	90.00	41.86	10.00	58.14	0.00	0.00	0.12	0.57	0.00
13. Rec UnImp Land	0	0	1	16,440	19	700,420	20	716,860	
14. Rec Improve Land	0	0	1	16,590	12	1,407,830	13	1,424,420	
15. Rec Improvements	0	0	1	30	33	1,037,715	34	1,037,745	
16. Rec Total	0	0	2	33,060	52	3,145,965	54	3,179,025	1,025
% of Rec Total	0.00	0.00	3.70	1.04	96.30	98.96	0.63	0.14	0.01
Res & Rec Total	2,616	189,638,280	91	11,524,260	375	37,757,095	3,082	238,919,635	3,718,055
% of Res & Rec Total	84.88	79.37	2.95	4.82	12.17	15.80	36.03	10.71	38.94
Com & Ind Total	624	61,020,375	42	17,701,735	59	10,866,535	725	89,588,645	1,409,905
% of Com & Ind Total	86.07	68.11	5.79	19.76	8.14	12.13	8.48	4.02	14.77
17. Taxable Total	3,240	250,658,655	133	29,225,995	434	48,623,630	3,807	328,508,280	5,127,960
% of Taxable Total	85.11	76.30	3.49	8.90	11.40	14.80	44.51	14.73	53.70

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	16	803,910	5,640,465	0	0	0
20. Industrial	2	5,575	1,188,265	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	16	803,910	5,640,465
20. Industrial	0	0	0	2	5,575	1,188,265
21. Other	0	0	0	0	0	0
22. Total Sch II				18	809,485	6,828,730

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	253	0	23	276

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	1	0	5	626,260	3,282	1,234,300,720	3,288	1,234,926,980
28. Ag-Improved Land	0	0	40	4,084,030	1,534	538,041,360	1,574	542,125,390
29. Ag Improvements	0	0	2	26,360	1,456	124,421,454	1,458	124,447,814
30. Ag Total							4,746	1,901,500,184

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	1	1.00	14,000	
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	3	7.62	51,435	
37. FarmSite Improvements	0	0.00	0	2	0.00	26,360	
38. FarmSite Total							
39. Road & Ditches	0	0.00	0	27	19.91	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
	Rural			Total			
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	19	19.00	266,000	19	19.00	266,000	
32. HomeSite Improv Land	1,008	1,022.56	14,259,840	1,009	1,023.56	14,273,840	
33. HomeSite Improvements	1,014	0.00	58,624,265	1,014	0.00	58,624,265	182,240
34. HomeSite Total				1,033	1,042.56	73,164,105	
35. FarmSite UnImp Land	83	118.52	800,110	83	118.52	800,110	
36. FarmSite Improv Land	1,288	2,895.76	19,547,820	1,291	2,903.38	19,599,255	
37. FarmSite Improvements	1,401	0.00	65,797,189	1,403	0.00	65,823,549	4,238,725
38. FarmSite Total				1,486	3,021.90	86,222,914	
39. Road & Ditches	3,869	7,308.17	0	3,896	7,328.08	0	
40. Other- Non Ag Use	4	11.39	92,485	4	11.39	92,485	
41. Total Section VI				2,519	11,403.93	159,479,504	4,420,965

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

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	0	0.00	0	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	1	121.69	229,420	1	121.69	229,420

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	40	1,675.00	5,724,500	40	1,675.00	5,724,500
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	2,608.81	18.66%	16,230,205	19.94%	6,221.31
46. 1A	2,901.51	20.75%	18,051,200	22.17%	6,221.31
47. 2A1	166.62	1.19%	971,430	1.19%	5,830.21
48. 2A	4,363.39	31.21%	25,491,960	31.31%	5,842.24
49. 3A1	1,257.22	8.99%	6,771,710	8.32%	5,386.26
50. 3A	1,966.79	14.07%	10,628,270	13.06%	5,403.87
51. 4A1	696.64	4.98%	3,173,845	3.90%	4,555.93
52. 4A	19.26	0.14%	86,350	0.11%	4,483.39
53. Total	13,980.24	100.00%	81,404,970	100.00%	5,822.86
Dry					
54. 1D1	7,241.33	11.59%	42,696,575	12.68%	5,896.23
55. 1D	18,151.35	29.04%	107,081,865	31.79%	5,899.39
56. 2D1	985.11	1.58%	5,467,365	1.62%	5,550.00
57. 2D	6,863.10	10.98%	37,863,100	11.24%	5,516.91
58. 3D1	7,657.78	12.25%	38,825,325	11.53%	5,070.05
59. 3D	16,201.18	25.92%	82,143,475	24.39%	5,070.22
60. 4D1	5,274.90	8.44%	22,237,595	6.60%	4,215.74
61. 4D	121.53	0.19%	505,300	0.15%	4,157.82
62. Total	62,496.28	100.00%	336,820,600	100.00%	5,389.45
Grass					
63. 1G1	407.87	5.91%	1,283,725	7.82%	3,147.39
64. 1G	1,227.64	17.79%	3,413,690	20.80%	2,780.69
65. 2G1	201.07	2.91%	549,525	3.35%	2,733.00
66. 2G	2,560.12	37.11%	6,378,370	38.86%	2,491.43
67. 3G1	443.20	6.42%	917,680	5.59%	2,070.58
68. 3G	989.29	14.34%	2,160,935	13.17%	2,184.33
69. 4G1	383.18	5.55%	829,175	5.05%	2,163.93
70. 4G	686.58	9.95%	880,615	5.37%	1,282.61
71. Total	6,898.95	100.00%	16,413,715	100.00%	2,379.16
Irrigated Total					
	13,980.24	16.12%	81,404,970	18.37%	5,822.86
Dry Total					
	62,496.28	72.07%	336,820,600	76.02%	5,389.45
Grass Total					
	6,898.95	7.96%	16,413,715	3.70%	2,379.16
72. Waste	985.93	1.14%	123,515	0.03%	125.28
73. Other	2,358.32	2.72%	8,282,245	1.87%	3,511.93
74. Exempt	0.46	0.00%	0	0.00%	0.00
75. Market Area Total	86,719.72	100.00%	443,045,045	100.00%	5,108.93

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 2

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	2,024.06	14.91%	12,845,930	16.00%	6,346.62
46. 1A	4,960.71	36.53%	31,567,195	39.31%	6,363.44
47. 2A1	295.05	2.17%	1,772,380	2.21%	6,007.05
48. 2A	753.36	5.55%	4,451,590	5.54%	5,908.98
49. 3A1	1,183.22	8.71%	6,578,360	8.19%	5,559.71
50. 3A	2,962.94	21.82%	16,479,650	20.52%	5,561.92
51. 4A1	1,395.14	10.27%	6,595,560	8.21%	4,727.53
52. 4A	3.95	0.03%	17,775	0.02%	4,500.00
53. Total	13,578.43	100.00%	80,308,440	100.00%	5,914.41
Dry					
54. 1D1	8,095.66	10.48%	48,978,930	11.47%	6,050.02
55. 1D	25,973.46	33.62%	157,129,310	36.81%	6,049.61
56. 2D1	1,952.77	2.53%	11,130,815	2.61%	5,700.01
57. 2D	3,497.06	4.53%	19,779,265	4.63%	5,655.97
58. 3D1	9,003.97	11.66%	47,272,475	11.07%	5,250.18
59. 3D	19,158.66	24.80%	100,496,030	23.54%	5,245.46
60. 4D1	9,487.21	12.28%	41,741,700	9.78%	4,399.79
61. 4D	84.33	0.11%	367,510	0.09%	4,358.00
62. Total	77,253.12	100.00%	426,896,035	100.00%	5,525.94
Grass					
63. 1G1	461.82	4.15%	1,327,155	5.10%	2,873.75
64. 1G	2,434.53	21.87%	6,810,925	26.15%	2,797.63
65. 2G1	855.41	7.69%	2,073,320	7.96%	2,423.77
66. 2G	3,314.56	29.78%	8,163,890	31.35%	2,463.04
67. 3G1	685.55	6.16%	1,584,010	6.08%	2,310.57
68. 3G	1,194.57	10.73%	2,536,565	9.74%	2,123.41
69. 4G1	1,078.66	9.69%	2,193,910	8.42%	2,033.92
70. 4G	1,105.04	9.93%	1,354,445	5.20%	1,225.70
71. Total	11,130.14	100.00%	26,044,220	100.00%	2,339.97
<hr/>					
Irrigated Total	13,578.43	12.81%	80,308,440	14.74%	5,914.41
Dry Total	77,253.12	72.89%	426,896,035	78.37%	5,525.94
Grass Total	11,130.14	10.50%	26,044,220	4.78%	2,339.97
72. Waste	1,267.09	1.20%	533,185	0.10%	420.79
73. Other	2,753.74	2.60%	10,936,450	2.01%	3,971.49
74. Exempt	0.47	0.00%	0	0.00%	0.00
75. Market Area Total	105,982.52	100.00%	544,718,330	100.00%	5,139.70

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 3

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	883.14	6.80%	5,125,025	7.45%	5,803.19
46. 1A	2,262.68	17.42%	13,132,695	19.08%	5,804.04
47. 2A1	132.16	1.02%	724,520	1.05%	5,482.14
48. 2A	3,627.58	27.93%	19,873,965	28.88%	5,478.57
49. 3A1	1,281.56	9.87%	6,418,995	9.33%	5,008.74
50. 3A	4,163.25	32.05%	20,883,040	30.34%	5,016.04
51. 4A1	628.26	4.84%	2,620,285	3.81%	4,170.70
52. 4A	11.03	0.08%	46,325	0.07%	4,199.91
53. Total	12,989.66	100.00%	68,824,850	100.00%	5,298.43
Dry					
54. 1D1	3,023.13	7.12%	16,627,200	7.93%	5,500.00
55. 1D	10,622.63	25.00%	58,419,390	27.87%	5,499.52
56. 2D1	837.01	1.97%	4,209,945	2.01%	5,029.74
57. 2D	6,215.60	14.63%	31,981,190	15.26%	5,145.31
58. 3D1	4,696.79	11.06%	21,908,080	10.45%	4,664.48
59. 3D	14,823.13	34.89%	67,946,135	32.42%	4,583.79
60. 4D1	2,151.72	5.06%	8,087,885	3.86%	3,758.80
61. 4D	112.35	0.26%	404,335	0.19%	3,598.89
62. Total	42,482.36	100.00%	209,584,160	100.00%	4,933.44
Grass					
63. 1G1	36.77	0.59%	108,250	0.80%	2,943.98
64. 1G	722.08	11.55%	2,086,260	15.48%	2,889.24
65. 2G1	481.51	7.70%	1,093,710	8.12%	2,271.42
66. 2G	1,586.07	25.37%	3,759,480	27.90%	2,370.31
67. 3G1	416.69	6.67%	929,410	6.90%	2,230.46
68. 3G	1,650.26	26.40%	3,477,855	25.81%	2,107.46
69. 4G1	638.78	10.22%	1,180,125	8.76%	1,847.47
70. 4G	719.46	11.51%	839,970	6.23%	1,167.50
71. Total	6,251.62	100.00%	13,475,060	100.00%	2,155.45
Irrigated Total					
	12,989.66	19.99%	68,824,850	22.72%	5,298.43
Dry Total					
	42,482.36	65.36%	209,584,160	69.17%	4,933.44
Grass Total					
	6,251.62	9.62%	13,475,060	4.45%	2,155.45
72. Waste	679.90	1.05%	85,085	0.03%	125.14
73. Other	2,589.57	3.98%	11,010,765	3.63%	4,251.97
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	64,993.11	100.00%	302,979,920	100.00%	4,661.72

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 4

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	1,786.78	11.15%	11,334,070	11.93%	6,343.29
46. 1A	4,368.42	27.25%	27,786,965	29.24%	6,360.87
47. 2A1	190.61	1.19%	1,144,615	1.20%	6,005.01
48. 2A	3,290.44	20.53%	19,568,665	20.59%	5,947.13
49. 3A1	1,474.03	9.19%	8,207,270	8.64%	5,567.91
50. 3A	4,453.58	27.78%	24,776,090	26.07%	5,563.19
51. 4A1	448.10	2.80%	2,114,935	2.23%	4,719.78
52. 4A	19.20	0.12%	90,990	0.10%	4,739.06
53. Total	16,031.16	100.00%	95,023,600	100.00%	5,927.43
Dry					
54. 1D1	6,883.23	11.89%	41,637,750	12.90%	6,049.16
55. 1D	18,841.58	32.54%	113,981,900	35.31%	6,049.49
56. 2D1	356.87	0.62%	2,034,165	0.63%	5,700.02
57. 2D	7,049.54	12.17%	39,926,410	12.37%	5,663.69
58. 3D1	6,729.89	11.62%	35,283,065	10.93%	5,242.74
59. 3D	16,422.05	28.36%	83,278,400	25.80%	5,071.13
60. 4D1	1,516.64	2.62%	6,229,005	1.93%	4,107.11
61. 4D	102.44	0.18%	446,505	0.14%	4,358.70
62. Total	57,902.24	100.00%	322,817,200	100.00%	5,575.21
Grass					
63. 1G1	209.05	1.87%	654,005	2.54%	3,128.46
64. 1G	1,460.00	13.03%	4,248,475	16.53%	2,909.91
65. 2G1	91.58	0.82%	239,145	0.93%	2,611.32
66. 2G	4,307.13	38.43%	10,450,630	40.66%	2,426.36
67. 3G1	569.65	5.08%	1,275,485	4.96%	2,239.07
68. 3G	2,218.23	19.79%	4,929,880	19.18%	2,222.44
69. 4G1	1,328.60	11.85%	2,440,175	9.49%	1,836.65
70. 4G	1,023.30	9.13%	1,463,590	5.69%	1,430.26
71. Total	11,207.54	100.00%	25,701,385	100.00%	2,293.22
Irrigated Total	16,031.16	18.23%	95,023,600	21.06%	5,927.43
Dry Total	57,902.24	65.83%	322,817,200	71.53%	5,575.21
Grass Total	11,207.54	12.74%	25,701,385	5.70%	2,293.22
72. Waste	733.64	0.83%	91,945	0.02%	125.33
73. Other	2,080.80	2.37%	7,643,255	1.69%	3,673.23
74. Exempt	85.06	0.10%	0	0.00%	0.00
75. Market Area Total	87,955.38	100.00%	451,277,385	100.00%	5,130.75

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	0.00	0	0.00	0	56,579.49	325,561,860	56,579.49	325,561,860
77. Dry Land	0.00	0	568.32	2,813,880	239,565.68	1,293,304,115	240,134.00	1,296,117,995
78. Grass	0.00	0	762.64	1,694,865	34,725.61	79,939,515	35,488.25	81,634,380
79. Waste	0.00	0	45.27	5,665	3,621.29	828,065	3,666.56	833,730
80. Other	0.00	0	35.79	130,445	9,746.64	37,742,270	9,782.43	37,872,715
81. Exempt	0.00	0	0.00	0	85.99	0	85.99	0
82. Total	0.00	0	1,412.02	4,644,855	344,238.71	1,737,375,825	345,650.73	1,742,020,680

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	56,579.49	16.37%	325,561,860	18.69%	5,754.06
Dry Land	240,134.00	69.47%	1,296,117,995	74.40%	5,397.48
Grass	35,488.25	10.27%	81,634,380	4.69%	2,300.32
Waste	3,666.56	1.06%	833,730	0.05%	227.39
Other	9,782.43	2.83%	37,872,715	2.17%	3,871.50
Exempt	85.99	0.02%	0	0.00%	0.00
Total	345,650.73	100.00%	1,742,020,680	100.00%	5,039.83

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

20 Cuming

	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	215,994,065	235,740,610	19,746,545	9.14%	3,717,030	7.42%
02. Recreational	2,747,585	3,179,025	431,440	15.70%	1,025	15.67%
03. Ag-Homesite Land, Ag-Res Dwelling	70,753,825	73,164,105	2,410,280	3.41%	182,240	3.15%
04. Total Residential (sum lines 1-3)	289,495,475	312,083,740	22,588,265	7.80%	3,900,295	6.46%
05. Commercial	73,955,445	76,831,460	2,876,015	3.89%	1,409,905	1.98%
06. Industrial	12,630,680	12,757,185	126,505	1.00%	0	1.00%
07. Ag-Farmsite Land, Outbuildings	78,420,650	86,222,914	7,802,264	9.95%	4,238,725	4.54%
08. Minerals	0	0	0		0	
09. Total Commercial (sum lines 5-8)	165,006,775	175,811,559	10,804,784	6.55%	5,648,630	3.12%
10. Total Non-Agland Real Property	454,502,250	487,987,784	33,485,534	7.37%	9,548,925	5.27%
11. Irrigated	280,662,790	325,561,860	44,899,070	16.00%		
12. Dryland	1,121,166,815	1,296,117,995	174,951,180	15.60%		
13. Grassland	70,903,360	81,634,380	10,731,020	15.13%		
14. Wasteland	675,940	833,730	157,790	23.34%		
15. Other Agland	32,991,305	37,872,715	4,881,410	14.80%		
16. Total Agricultural Land	1,506,400,210	1,742,020,680	235,620,470	15.64%		
17. Total Value of all Real Property (Locally Assessed)	1,960,902,460	2,230,008,464	269,106,004	13.72%	9,548,925	13.24%

CUMING COUNTY ASSESSOR'S OFFICE

Cherie Kreikemeier, Assessor
200 S. Lincoln Street, Room 101
West Point, NE 68788
(402) 372-6000 Fax (402) 372-6013
www.co.cuming.ne.us

Introduction

This Plan of Assessment is required by Law – Section 77-1311, as amended by 2001 Neb. Laws LB 170, Section 5, as amended by Neb. Laws 2005, LB 263, Section 9. Purpose: Submit plan to the County Board of Equalization on or before July 31 each year and the Department of Property Assessment & Taxation on or before October 31 each year. This is to be a 3-year plan.

General Description of Cuming County

Cuming County has a total population of 9,139 (2010 Census Bureau). Our abstract reports 3,015 parcels of Residential property, 53 parcels of Recreational property, 713 parcels as Commercial property, 10 parcels as Industrial property, and 4,803 parcels as Agricultural property. Cuming County also has 275 exempt parcels, 20 TIF parcels, and 1 Nebraska Games & Parks parcel.

Cuming County has approximately 1300 Personal Property Schedules filed each year. We also have approximately 400 to 450 Homestead Exemption applications filed each year.

The Assessor's Office has 4 employees, in addition to the Assessor: 1 full-time appraiser, who is 95% in charge of the appraisal process; 1 deputy and 2 full time clerks, who are the all-around helpers. (Lynette Harris works for the Treasures 1 week in April & 1 week in August to help with tax payers and on call when needed). Verdene retired September 2012, at this time we do not plan on filling her vacant position, we just finished up with a big GIS project and outbuilding project, hopefully this will free up some time for the other office clerks to fill in the vacancy. We will share her duties and with the new MIPS software we may be able to diminish some of the duties. If need be we may hire a part time clerk. We all share in the responsibilities of collecting and processing information for the real estate, personal property, homestead exemptions, etc.

Education

The Assessor, Deputy and Appraiser will continue to attend mandated continuing education classes each year. The office employees attend classes and/or seminars as needed. These classes might include: GIS training, appraisal training, assessor's workshops, etc. Our office has also started taking NIRMA classes offered on the internet.

Procedures Manual

Cuming County has a Policies and Procedures Manual which is updated on a continual basis. A copy for review is available in the Assessor's Office at all times.

Responsibilities

Record Maintenance

The Assessor's Office maintains a Cadastral Map in our office. It is kept up-to-date by the Assessor and GIS clerk. The background flight is a 1975 aerial photo, which is used, primarily, for ownership records. The actual acre determination is done using the current aerial imagery layer on the GIS (Geographic Information Systems) maps. Currently we are assessing the number of acres by previous records and/or survey records. There is a difference between deeded acres and GIS acres. We are currently using the deeded acres for assessment purposes. The Assessor's Office also updates and maintains the Irregular Tract Book for parcel splits. In September 2005, our office started with the GIS Workshop on updating our Cadastral Maps with the GIS system. We have all the parcels labeled, and land use is completed. We are using the GIS for split, transfer, etc. and have been updating the GIS Records as the legal descriptions change.

Property Record Cards

The Rural Property Record Cards were replaced in 1998 and the City Property Record Cards were replaced in 1990 and list 5 or more years of valuation information. In 2010 we developed a new property record card to replace the 1990 cards as we are running out of space for the current years' value. In 2011 we replaced the current residential, commercial and exempt property record cards for the Villages of Bancroft, Beemer and Wisner. The City of West Point residential cards were replaced for the 2012 tax year. The Wisner commercial cards were also replaced for the 2012 tax year. In order to make enough room for the transition of new city property record cards, we invested in storage boxes and placed the 1980 –through 1997 rural property cards and the city cards up to 1989 in the downstairs vault. We are also in the process of scanning our assessor sheets of the rural parcels to make more room for the more current years sheets. In the summer of 2010 we scanned assessor sheets from 2000 to 2004, in 2013 we are scanning the 2005 and 2006, 2007 and 2008 rural sheets, and in 2014 we will scan the 2009 rural sheets, 2010 rural sheets in 2015, and 2011 sheets in 2016, 2012 sheets in 2017. The 2013 assessor sheets were scanned before we inserted them and the 2014 were saved electronically with our new MIPS software. In 2015 thru 2018 we plan on scanning the 1987-2007 rural house and outbuilding sheets. We may also replace the rural property record cards in 2015 – 2016.

Report Generation

The Assessor timely files all reports due to the proper Government Entities:
Abstract – Due March 19 –Personal Property Abstract – No longer required
Certification of Values – Due to subdivision August 20
School District Taxable Value report – Due August 25
3-Year Plan of Assessments –Due July 31 to County Board, October 31 to PAD
Certificate of Taxes Levied – Due December 1
Generate Tax Roll – Deliver to Treasurer by November 22
Homestead Exemption Tax Loss Report – November 22
Tax List Corrections – On an as needed basis

Filing Homestead Exemption Applications

Accept Homestead Applications – after Feb 1 and on\before June 30
Send approved Homestead Exemption Applications to Tax Commissioner-Due August 1

Filing Personal Property

Accept Personal Property Schedules on or before May 1
Apply 10% penalty if filed after May 1 and by June 30th.
Apply 25% penalty if filed on or after July 1st

Centrally Assessed Value

Review valuations certified by PAD for railroads and public service entities, establish assessment records and tax billing for tax list in an excel program.

Tax Increment Financing

Management of record/valuation information for properties in community redevelopment projects for proper reporting on administrative reports and allocation of ad valorem tax.

Tax Districts and Tax Rates

Management of school district and other tax entity boundary changes necessary for correct assessment and tax information; input/review of tax rates used for tax billing process, we work with the Clerk's office.

Real Property

The assessor's office utilizes the CAMA 2000 computer program. CAMA 2000 implements the Marshall & Swift pricing system. We are currently using the 2009 pricing version. We use this program to develop the cost approach and sales comparison approach for all residential properties. Digital photos are taken during inspections, reviews, and pickup. These photos are then labeled by parcel and stored in CAMA. The linking of these digital photos allows us to print digital photos on our sales files and with the property record card. MIPS are presently working on a new CAMA program, which eventually we may have to implement, but at this time the new program cannot print out our new property record cards and they do not have the ability to run comparable sales. The 2014 abstract and school reports were generated with the MIPS new version 2.0. The tax book and CTL will be generated using the MIPS version 2.5.

All commercial buildings, agricultural buildings, and anything not priced in CAMA 2000 are manually priced using the 2009 Marshall & Swift pricing manual. For tax year 2013 we started a reappraisal of the rural outbuildings in all townships except Sherman and St. Charles, (they will be done for 2014 tax year) updating to the 2012 Marshall & Swift pricing. We will update Marshall & Swift for the Commercial and Ag buildings to 2014 pricing for the 2015 assessment. Data is entered into Excel spreadsheets to create information/pricing sheets for the properties. We develop the cost, sales comparison, and income approach for commercial properties. Depreciation tables are developed based upon sales for the agricultural properties.

Our review process consists of physical inspections, review sheets, digital photos, aerial flights and interior inspections (if possible). Any improvements, changes, or discrepancies are corrected by measuring/remeasuring, collecting data; taking digital photos, comparing the data and entering that data into our computer database/updating our property record card files with updated information. If the property owner is not present, we leave a questionnaire for the property owner to fill out and return to our office or they may call our office with the information. If there continues to be questions, we will set up an appointment to review the property again. We also get information from newspaper listings, sales reviews, broker information, personal knowledge, etc., before placing a value on a parcel.

Our pick-up work is started in late fall and continues until the March deadline for the abstract filing. We use building permits, property owner information sheets, and in-field sightings for adding properties to the property valuation rolls. Our inspections are similar to the reviews, except we provide the property owner (who has reported their improvements) with a written notice that we will be inspecting properties in their township, village, or town. We ask those property owners to call us to set up an appointment. This allows us to schedule our inspections in an orderly fashion and allows the property owner to schedule the appointments around their schedules. The properties, where the owner

doesn't schedule an appointment, are inspected as we are in the neighborhood or the area. We also obtain limited information from our Zoning Administrator and Personal Property Schedules.

Sales Review

The Assessor's Office does an in-house sales review. This process includes comparing our property record card file, with any information we obtain during our sales review, and the Property Tax Sales File for any discrepancies. These discrepancies might affect the sale and ultimately the value placed on that property and similar properties.

We use a verification questionnaire which is done by phone, mail or if possible, in person. We visit with either the seller, the buyer or even the broker or lawyer for information pertaining to that particular sale.

County Board of Equalization

The Assessor and Appraiser attend County Board of Equalization meetings for valuation protests.

We review the properties in question a second time and spend lots of valuable time on these extra issues.

TERC

The Assessor and Appraiser spend lots of valuable time in preparing information for TERC Hearings, plus there is lots of extra expense in defending our values. TERC hearings take lots of valuable time away from the office. The Assessor prepares for the TERC Statewide Equalization hearings if applicable to the county to defend values and/or implement orders of the TERC

CUMING COUNTY'S 3-YEAR ASSESSMENT PLAN 2014-2017

Rural Residential

In 2010 we completed the process of implementing the 2009 Marshall & Swift pricing and reappraising all rural residences and rural buildings using the aerial imagery photos. During the revaluation process we sent out verification sheets to the property owners in 16 townships. The verification sheets for the rural residential include, but are not limited to: review of home, review of buildings information, and a GIS photo and corresponding land use sheet. These review sheets allow the land owner to verify that we have the correct information about their property. The resulting data collected is inputted and corrected for the homes, outbuildings, and land. The sketches will be checked, and the photos will be printed and attached in the CAMA 2000 system. We were able to implement the current GIS land use in 4 townships for the 2011 tax year and finished the rest of the townships (Wisner, Beemer, Elkhorn, Sherman, & St. Charles) for the 2012 tax year. In assessment year 2014 we reviewed the land use for Range 7 using the 2012 FSA flight. Range 6 will be reviewed for the 2015 tax year and Range 5 in 2016 and Range 4 in 2017, hopefully using more current FSA aerial flights. During this process we are also asking the property owner to verify CRP acres.

We completed the revaluation of the rural buildings using an Excel spreadsheet that we have developed with the Marshall & Swift 2009 pricing for 2010 tax year. 2015 assessment will use the 2014 Marshall & Swift pricing. The Excel program allows us to enter data pertaining to each outbuilding, including the cost, RCN, and depreciation. The values are entered and a Cost approach and Comparable sales approach are developed for every rural residential property.

We took aerial imagery photos (oblique photos) in the year 1994, 2000, 2006 and 2012. We have received the 2012 aerial imagery. We were disappointed in the quality; GIS Workshop made some adjustments to the photos to help with the quality. There were also a number of photos missing and/or not user friendly for our appraisal needs. We have received the retaken photos in 2013. In assessment year 2013, we implemented the rural outbuilding reappraisal with the aid of the 2012 area oblique's photos in all townships except St. Charles and Sherman, which were finished for the 2014 assessment year. At this time we will also implement Marshall & Swift 2012 pricing for the rural outbuildings. The rural homes required a market adjustment of 2% for assessment year 2013. Increasing the house site, site and shelterbelt values kept the 2014 ratio within range. Next rural home and outbuilding reappraisal is planned for the assessment year 2015 range 6 and 7, assessment year 2016 range 4 and 5. In 2013 – 2017 we plan to continue to monitor market values and add any new improvements and/or remodeling.

Residential

We updated the Marshall & Swift pricing on all residential properties for 2010 assessment year (using the 2009 Marshall & Swift pricing). 2015 we will start assessment utilizing the 2014 Marshall & Swift pricing in the new MIPS 2.5 version. We continue to monitor the issue of the newer ranch style homes selling higher and the older run down homes selling lower than what our assessed values are. We have been working with this issue at the time of each reappraisal. We will determine if any adjustments are necessary at that time.

Beemer's last inspection, and pictures were taken summer of 2012 (last inspected 2006 for 2007 assessment year, 2009 pricing in 2010 assessment year, market adjustment in 2011 assessment year), and implemented in the 2013 assessment year. Next inspection and reappraisal planned for 2017 or 2018.

Wisner's last inspection and digital pictures in 2012 were implemented for assessment year 2014 reappraisal, (inspected 2006, 2009 assessment year reappraisal, 2009 pricing in 2010 assessment year, market adjustment in 2011 assessment year). Next inspection and reappraisal planned for 2018 or 2019.

West Point last inspection and digital pictures in 2011 for 2012 reappraisal, (reappraisal in assessment year 2006, 2009 pricing in 2010 assessment year, market adjustment in 2011 assessment year). Next inspection and reappraisal planned for 2015.

Bancroft's last digital photos in 2013 for 2014 assessment year reappraisal, (inspected 2007, 2009 pricing in 2010 assessment year, 2011 reappraisal). Next inspection and reappraisal planned for 2018 or 2019.

In 2012 West Point's and Wisner's excess lots and their values were reviewed. Bancroft and West Point lots will be reviewed for the 2015 assessment year.

The residential properties values and ratios are monitored on a yearly basis and may need to be revalued to stay within required ratios.

Commercial Property

West Point's last reappraisal was in tax year 2010, pictures were taken in 2011, (assessment year 2006 TERC 6% increase, 2007 pictures, assessment year 2009 market adjustment). Next inspection and reappraisal planned 2015 – 2016.

Wisner's pictures were taken in 2012 and information sheets sent out, with reappraisal implemented for assessment year 2014, (2006 pictures, assessment year 2009 reappraisal). Next inspection and reappraisal planned 2018-2019.

Beemer's last pictures taken in 2012 and information sheets sent out and implemented in assessment year 2013 reappraisal (pictures in 2006, assessment year 2007 reappraisal, assessment year 2011 new pricing and analysis). Next inspection and reappraisal planned 2016-2017.

Bancroft is being reappraised for assessment year 2015, with digital pictures and review sheets in 2013, (pictures taken 2007, assessment year 2011 new pricing and analysis) Next inspection and reappraisal planned for 2018-2019.

We have completed the Apex sketches for Beemer. In 2011, we rearranged our Excel commercial sheets to improve their readability. The commercial properties are reappraised using cost, comparable sales (if available), and income approach (if applicable and if we receive adequate income and expense information).

Agricultural Property

GIS Workshop flew Cuming County to update our aerial oblique flights of rural properties in the fall –spring of 2011 and 2012. Retakes were taken winter/spring of 2013. Previous GIS aerial flights were in 1994, 2000 and 2006. The proposed cost is \$23,000. This cost is to be divided into two equal payments. We feel this is an important tool for equalization of properties (adding buildings that may not be reported, removing buildings that have been removed or are falling over) and providing evidence in eliminating disagreements with property owners. The oblique pictures are also used to help comply with 6 year inspection requirement and are used as site plan. (Buildings are numbered according to rural building excel program)

The office continues the process of updating the cadastral maps to a Geographic Information System (GIS). For the 2010 assessment year we implemented the GIS land use in 6 townships and for the 2011 assessment year we implemented the GIS land use in Logan, Grant, Cleveland and Blaine Townships and finished the remaining townships for the 2012 tax year. After reviewing the properties with the GIS, a copy of the results were mailed to the property owner for review (at the same time we mailed out property/building review sheets). GIS was used to determine intensive use areas (feedlots/lagoon areas) during their revaluation. We have found the GIS to be especially helpful in parcel splits (especially metes & bounds), new subdivisions, replats, etc. for correctly valuing properties. Our dependence on the program has grown to the point where the public is a custom to coming in and being able to see their property lines with the area flight and parcel layer... The GIS has cleared up quite a few difficult situations for a number of people. We continue to notice that improvements have been assessed on the incorrect parcels. Recreational land/river properties (trees, river, bluffs, waste, swamp, etc.) will be the most difficult area to revalue (most landowners feel it should not be valued since it doesn't generate revenue). We were able to review the land along the flooded Elkhorn River with the use of the GIS and information from the property owners for the 2011 tax year. We will need to continue to monitor this area and those values. We developed a soil code for the damaged crop ground; it is similar to our sandy soil values. As it comes back into production

(removing river sand, trees, etc.) we will need to revalue it. In 2012 removed the flood discount on tree areas. Plan to review the Elkhorn River crop land with new FSA 2013 flight for the 2014 tax year. (Sept. 2013 – was notified that there will not be an FSA 2013 flight and maybe not until 2015) This may affect our 6 year plan of reviewing intensive use, recreation, site and farm ground. Review of Land Use: Range 4- 2017, Range 5-2016, Range 6-2015 and Range 7-2014. This may change depending on time available.

We completed the land use data entry for the 2012 assessment year. We believe the GIS will be very beneficial for not only our office, but other county offices as well (i.e. zoning, roads dept, E911, civil defense, and the sheriff's dept). We are very appreciative for the funding of this project. In the future we would like to have the GIS information available on a 2nd computer for public use, courthouse use, or other employees in the office. The 2nd computer would be used for viewing and printing pictures only. It wouldn't be used to edit the information. We would like to look into having our GIS and parcel information on the WEB in 2015. This would help other departments as they will be able to have a TAB on the WEB.

Our agricultural land values are monitored on a yearly basis, using our sales file. We also monitor the land use (i.e. irrigated, dryland, pasture, etc) using FSA aerial photography layer, inspections, and property owner provided information. We have developed sales files on agricultural land, feedlots, confinement hog buildings, and recreation land. This data & research often provides significant insight into these properties. The knowledge received in reviewing the properties is quite useful in our continued monitoring of the valuations. One example of this insight is depreciation tables Being developed for the rural buildings. Another example of this monitoring is the need to review older hog confinement buildings (especially the < 500 head finishing units, and <2500 sow confinement units).We have completed a reappraisal of all farm buildings for assessment year 2013 in all townships except Sherman and St. Charles which will be done for the assessment year 2014. This reappraisal included 2012 Marshal & Swift pricing on outbuildings. We will use the 2013-2014 Marshal & Swift pricing for the outbuildings in Range 7 for assessment year 2015, Range 6 in 2016, Range 5 in 2017 and Range 4 in 2018. (All rural outbuildings will be assessed with the 2014 Marshall & Swift pricing for the 2015 assessment – the review sheets will updated in 2016-2018)

In 2010 we implemented the new Soil Conversion and symbols. With the high land values and the new soil codes, we believe it is more important than ever to be very detail oriented with our sales file. The unique property characteristics that we are monitoring include: sand spots, alkali spots, wetlands, areas prone to flooding, river/recreational properties, Wetlands Reserve Program, and properties with inaccessible areas. These characteristics are being monitored to determine if any market adjustment is necessary. This will slow up the valuation process of agricultural land, but we want to be as fair and equitable as possible.

Each year we have a significant amount of pickup work (nearly 600 parcels / year). As we inspect a property for new improvements or removal of any improvements, we make a complete inspection of the entire property for any changes. We would rather revalue the property at the same time, rather than returning to the property and irritating the property owner again. (We have enough problems with that, as it is). This does slow up the pickup process significantly, but we feel this is necessary to maintain accurate records.

Cuming County is a very progressive and prosperous agricultural county. The cost of the improvements in the county has increased quite a bit with inflation. Along with those improvements, we have seen the sale of properties, within the county, continue to be very strong and agricultural values have increased significantly over the past few years. This indicates a continual need to monitor the assessed values on an annual basis, as they will also be increasing dramatically. There has not been as much irrigated acres added the last couple of years due to the NRD restrictions. In addition, our

office has identified numerous cattle yard improvements, such as yards, bunks, lagoons, etc. (most of this is due to DEQ requirements).

Assessment Software 2014

Our office is being forced to change or update our MIPS software by January 1, 2014. MIPS are in the process of developing their own mass appraisal software. We feel at this time their software is lacking in some of the valuable tools and features that the current CAMA 2000 system allows us to use. We are also exploring Van Guard Appraisal Systems out of Iowa. They are also a respected appraisal company. Their appraisers would also be able to help us with unique properties, if need be. The process of checking that all records transfer from our current system to the new system will require the whole office to be involved and this may cause some of the planned assessment projects to be adjusted. The MIPS software will have an update to 2.5 version in late summer of 2014. They are still working on the comparable sale program. We may have to use CAMA 2000 one more year.

Overview

All of the plans listed above for our 3-year assessment process are goals that have been established by the Assessor and her appraisal staff. They are all still contingent on time, state mandates, help and monies budgeted for these years. We would like to also stress that **this is a plan and may need to be changed at any time to address priority issues.**

Our County Board has continued to be very cooperative in allowing the Assessor's Office the equipment and monies needed to keep current in our assessment process. We are quite appreciative of their support and hope to live up to their expectations and ours. Our office realizes how important our job is to correctly value properties for both the property owners and the taxing entities. We work very hard to implement any process that might improve our ability to value all properties fairly and equitably.

Valuing properties is a very important, difficult, and time consuming task, for these reasons it is important to retain good quality employees. Employees of the Assessor's office often need to be knowledgeable about many topics that may impact the assessment process. Since there is **not** a lot of time to spare it is important to avoid employee turnover and retain knowledgeable employees. Because of the importance of the employees to the assessment process, employee salaries account for a majority of the Assessor's budget.

We continue to try and cross train employees to be able to complete co-workers duties in case of emergencies. The staff is doing a very good job and we feel we are moving forward in every aspect of the office. We hope someday to be caught up, but with the requirements of the office, the technology changes, and the real estate market continually changing, we know that this is nearly impossible.

Respectfully submitted,

Cherie Kreikemeier
Cuming County Assessor's Office

Date: June 24th, 2014
Updated: October 14, 2014

CUMING COUNTY ASSESSOR'S OFFICE

Cherie Kreikemeier, Assessor
200 S. Lincoln Street, Room 101
West Point, Ne 68788
(402) 372-6000 Fax (402) 372-6013

February 28, 2015

Nebraska Department of Revenue
Property Assessment Division
301 Centennial Mall South
P.O. Box 98919
Lincoln, NE 68508

Our method of determining Greenbelt values for Cuming County, Nebraska is as follows:

The Greenbelt area in Cuming County is located adjacent to West Point City to the eastern city limits and is monitored by the City of West Point.

The uninfluenced values are derived from the sales file and equalized with the surrounding lands, using 69-75% of the indicated market values. This is done on a yearly basis, just as is the valuing of agricultural land.

The values are derived from the sales file and equalized to the surrounding market values of land. This is also done on a yearly basis at the time the agricultural land is valued.

Cherie J. Kreikemeier
Cuming County Assessor

2015 Assessment Survey for Cuming County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	1
2.	Appraiser(s) on staff:
	1
3.	Other full-time employees:
	2
4.	Other part-time employees:
	0
5.	Number of shared employees:
	0
6.	Assessor's requested budget for current fiscal year:
	231,360
7.	
8.	Amount of the total assessor's budget set aside for appraisal work:
	67,710 (appraiser salary, 54,360 +GIS, 12,750 + %fuel, 400+%lodging 200)
9.	If appraisal/reappraisal budget is a separate levied fund, what is that amount:
	0
10.	Part of the assessor's budget that is dedicated to the computer system:
	MIPS fees are in the general fund, \$1,000 is computer replacement
11.	Amount of the assessor's budget set aside for education/workshops:
	1,600
12.	Other miscellaneous funds:
	0
13.	Amount of last year's assessor's budget not used:
	5,767

B. Computer, Automation Information and GIS

1.	Administrative software:
	MIPS Version 2.5
2.	CAMA software:
	MIPS
3.	Are cadastral maps currently being used?
	Yes
4.	If so, who maintains the Cadastral Maps?
	Assessor and GIS Office Clerk
5.	Does the county have GIS software?
	Yes
6.	Is GIS available to the public? If so, what is the web address?
	http://cuming.assessor.gisworkshop.com/#
7.	Who maintains the GIS software and maps?
	GIS Workshop
8.	Personal Property software:
	MIPS version 2 (Online filing)

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?
	West Point, Wisner, Beemer, Bancroft
4.	When was zoning implemented?
	2001

D. Contracted Services

1.	Appraisal Services:
	N/A
2.	GIS Services:
	GIS Workshop
3.	Other services:
	MIPS

E. Appraisal /Listing Services

1.	Does the county employ outside help for appraisal or listing services?
	Not at this time, we may consult different appraisers for general information if needed
2.	If so, is the appraisal or listing service performed under contract?
	N/A
3.	What appraisal certifications or qualifications does the County require?
	N/A
4.	Have the existing contracts been approved by the PTA?
	N/A
5.	Does the appraisal or listing service providers establish assessed values for the county?
	N/A

2015 Certification for Cuming 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 Cuming 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

