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2015 Commission Summary for Deuel County

Residential Real Property - Current

Number of Sales	50	Median	93.68
Total Sales Price	\$4,505,400	Mean	94.11
Total Adj. Sales Price	\$4,505,400	Wgt. Mean	88.85
Total Assessed Value	\$4,002,875	Average Assessed Value of the Base	\$47,144
Avg. Adj. Sales Price	\$90,108	Avg. Assessed Value	\$80,058

Confidence Interval - Current

95% Median C.I	89.96 to 97.20
95% Wgt. Mean C.I	82.17 to 95.52
95% Mean C.I	90.24 to 97.98
% of Value of the Class of all Real Property Value in the	11.81
% of Records Sold in the Study Period	6.21
% of Value Sold in the Study Period	10.55

Residential Real Property - History

Year	Number of Sales	LOV	Median
2014	48	94	94.40
2013	42	95	94.79
2012	37	93	93.25
2011	42	95	95

2015 Commission Summary for Deuel County

Commercial Real Property - Current

Number of Sales	8	Median	99.28
Total Sales Price	\$4,045,610	Mean	102.60
Total Adj. Sales Price	\$4,045,610	Wgt. Mean	100.41
Total Assessed Value	\$4,062,170	Average Assessed Value of the Base	\$154,409
Avg. Adj. Sales Price	\$505,701	Avg. Assessed Value	\$507,771

Confidence Interval - Current

95% Median C.I	85.69 to 135.13
95% Wgt. Mean C.I	98.73 to 102.09
95% Mean C.I	90.66 to 114.54
% of Value of the Class of all Real Property Value in the County	7.06
% of Records Sold in the Study Period	5.44
% of Value Sold in the Study Period	17.90

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2014	7	100	97.44
2013	8		93.04
2012	8		95.90
2011	14		97

2015 Opinions of the Property Tax Administrator for Deuel County

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

Class	Level of Value	Quality of Assessment	Non-binding recommendation
Residential Real Property	94	Meets generally accepted mass appraisal practices.	No recommendation.
Commercial Real Property	100	Meets generally accepted mass appraisal practices.	No recommendation.
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
Property Tax Administrator

2015 Residential Assessment Actions for Deuel County

Assessment actions taken by the Deuel County Assessor for assessment year 2015 included the review of 50% of Chappell. The market-derived depreciation schedule was also updated.

2015 Residential Assessment Survey for Deuel County

1.	Valuation data collection done by:																							
	The Assessor's staff.																							
2.	List the valuation groupings recognized by the County and describe the unique characteristics of each:																							
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3.	List and describe the approach(es) used to estimate the market value of residential properties.																							
	We use the cost approach minus depreciation. We also use a residential worksheet created by the Deputy Assessor, showing all sold and unsold 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?																							
	Yes, a market depreciation has been developed and implemented for use with the residential property class.																							
5.	Are individual depreciation tables developed for each valuation grouping?																							
	No, the market depreciation tables are for all residential properties within the County.																							
6.	Describe the methodology used to determine the residential lot values?																							
	The Assessor begins with price per square foot and then makes adjustments for location, etc.																							
7.	Describe the methodology used to determine value for vacant lots being held for sale or resale?																							
	Currently there are no vacant lots being held for sale or resale.																							
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County 25 - Page 9																								

2015 Residential Correlation Section for Deuel County

County Overview

Located in the very southeast corner of Nebraska's Panhandle, the U.S. Census Bureau 2013 estimate indicates a population of 1,937. Neighboring counties include Garden to the north, Keith County to the east, Cheyenne County to the west and Deuel is bordered by the State of Colorado to the south. Employment within the County is provided by educational, health and social services, some retail trade, agriculture, transportation, warehousing and utilities. The majority of the residential base can be found in the County seat, Chappell that lies along the Interstate 80 corridor. It is also centrally located along US Highway 385 and US Highway 30. Interstate 80 and Highway 30 serve as the main east and west corridors. The Assessor has developed three valuation groups, based mainly on Assessor Location. Residential activity is relatively stagnant.

Description of Analysis

The Assessor reviewed all residential sales and deemed fifty to be qualified. Valuation group 10 (Chappell) unsurprisingly made up the bulk of these (at 32 sales). Two of the three measures of central tendency are within range (the median and the mean), and the COD is well within prescribed parameters. The remaining two valuation groupings have medians and means within acceptable range.

Sales Qualification

The Deuel County Assessor is consistent in reviewing sales for both qualification and verification. A Department review of the non-qualified residential sales demonstrates a sufficient explanation in the County comments section to substantiate the reason for the exclusion from the qualified sample. All available qualified residential sales are used, and there is no evidence of excessive trimming in the sales file.

Equalization and Quality of Assessment

The Department utilizes a yearly analysis of one-half of the counties within the state to systematically review assessment practices. Deuel County was selected for review in assessment year 2014. It has been confirmed that the assessment practices are reliable and applied consistently. Further, it is believed that residential property is treated in a uniform and proportionate manner.

The first six-year physical review cycle was completed in assessment year 2013, and the Assessor is following her submitted three-year plan of assessment.

Level of Value

Based on analysis of all available information, the level of value of the residential class of real property in Deuel County is 94%.

2015 Commercial Assessment Actions for Deuel County

For assessment year 2015, the County completed the commercial pick-up work.

2015 Commercial Assessment Survey for Deuel County

1.	Valuation data collection done by:																							
	The County contracted with Stanard Appraisal for the last commercial reappraisal in 2010. Data collection for new construction is done by the Assessor and her staff.																							
2.	List the valuation groupings recognized in the County and describe the unique characteristics of each:																							
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3.	List and describe the approach(es) used to estimate the market value of commercial properties.																							
	For the 2010 reappraisal, all three approaches (cost, income and market) were used. Any new construction would be estimated by the cost approach, minus depreciation.																							
3a.	Describe the process used to determine the value of unique commercial properties.																							
	The Deuel County Assessor does not believe that there are any unique commercial properties in the county.																							
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?																							
	For the 2010 reappraisal, Stanard Appraisal developed depreciation studies based on market information.																							
5.	Are individual depreciation tables developed for each valuation grouping?																							
	No, due to the limited commercial market in Deuel County.																							
6.	Describe the methodology used to determine the commercial lot values.																							
	The Assessor uses a square foot value (or an acre value for rural), then makes adjustments for location, etc. Lot and site values are based on sales of like properties.																							
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2015 Commercial Correlation Section for Deuel County

County Overview

Deuel County, with a U.S. Census Bureau 2013 estimated population of 1,937 is located in the very southeast corner of the Panhandle. Main commercial activity is limited to some retail and service business, with a number of commercial livestock feed yards. Agriculture also has an influence on commercial businesses within the County. Interstate 80 and Highway 30 serve as the main east and west corridors. The Assessor has developed three valuation groups for commercial property, based mainly on Assessor Location. Currently, commercial activity is almost nonexistent demonstrated by only eight sales occurring during the three-year timeframe of the sales study.

Description of Analysis

Only eight sales constitute the 2015 sales sample for commercial property in Deuel County. Of these, five are located in valuation group 10 (Chappell) and two are in valuation group 80 (Rural) and the remaining sale occurred in Big Springs (20). There are thirty-three occupancy codes listed for the commercial population of the County, with retail (353), office building (344) and storage warehouse (406) being the largest groups. The sample contains six occupancy codes with only one (406—storage warehouse) from the three largest groups, and is therefore not representative of the population as a whole. Therefore, the statistics are not meaningful.

Sales Qualification

The Deuel County Assessor is consistent in reviewing sales for both qualification and verification. A Department review of the non-qualified commercial sales demonstrates a sufficient explanation in the County comments section to substantiate the reason for the exclusion from the qualified sample. All available qualified commercial sales are used, and there is no evidence of excessive trimming in the sales file.

Equalization and Quality of Assessment

The Department utilizes a yearly analysis of one-half of the counties within the state to systematically review assessment practices. Deuel County was selected for review in assessment year 2014. It has been confirmed that the assessment practices are reliable and applied consistently. Further, it is believed that commercial property is treated in a uniform and proportionate manner. The County completed the physical review of all commercial property in 2011, using Stanard Appraisal Service.

Level of Value

There is no adequate information available to indicate that Deuel County has not met an acceptable level of value. Based on the consideration of all information available and the County's assessment practices, the commercial level of value is determined to be at the statutory level of 100% of market value.

2015 Agricultural Assessment Actions for Deuel County

The Deuel County Assessor addressed agricultural land by the following: overall, irrigated land received a 87% increase, dry land was raised 28% and the grass agricultural class of land was increased by 32%. Based on the sales of land enrolled in CRP, the Assessor implemented a study of CRP land and created a separate land class for valuation purposes. Using questionnaires, FSA land maps and GIS, the County has attempted to identify all land enrolled in CRP and valued it according to 75% of the market.

2015 Agricultural Assessment Survey for Deuel County

1.	Valuation data collection done by:							
	The Assessor and her staff.							
2.	List each market area, and describe the location and the specific characteristics that make each unique.							
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%;"><u>Market Area</u></th> <th style="width: 65%;"><u>Description of unique characteristics</u></th> <th style="width: 20%;"><u>Year Land Use Completed</u></th> </tr> </thead> <tbody> <tr> <td></td> <td>There is only one county-wide market area for agricultural land in Deuel County.</td> <td style="text-align: center;">2010</td> </tr> </tbody> </table>		<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>		There is only one county-wide market area for agricultural land in Deuel County.	2010
<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>						
	There is only one county-wide market area for agricultural land in Deuel County.	2010						
	The Assessor discovered and valued CRP land as a separate entity in 2014-2015.							
3.	Describe the process used to determine and monitor market areas.							
	The sales in Deuel County are relatively consistent. The Assessor doesn't see any indication at this time that there is a need for any additional market areas.							
4.	Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.							
	The County classifies property as rural residential based on use, and if it is not contiguous to an agricultural operation by the same owner.							
5.	Do farm home sites carry the same value as rural residential home sites? If not, what are the market differences?							
	Yes. Farm home site values are determined by the quality of the amenities on the site, such as well, septic system and electricity.							
6.	If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.							
	The Assessor states that she has not identified any parcels enrolled in the Wetlands Reserve Program in Deuel County.							
7.	Have special valuation applications been filed in the county? If so, answer the following:							
	Deuel County has no special valuation applications at this time.							

Deuel County 2015 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Deuel	1	n/a	3,030	2,991	2,978	2,975	2,795	2,695	2,645	2,958
Garden	1	n/a	2,000	2,000	2,000	2,000	1,950	1,950	1,950	1,963
Keith	2	n/a	3,000	2,750	2,750	2,650	2,650	2,650	2,650	2,781
Keith	3	4,055	4,055	3,745	3,745	3,575	3,575	3,575	3,575	3,880
Cheyenne	1	n/a	2,460	2,450	2,445	2,440	2,335	2,100	1,950	2,413
Cheyenne	3	n/a	3,030	3,010	3,000	2,995	2,800	2,700	2,650	2,991

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Deuel	1	n/a	970	965	835	835	530	530	525	867
Garden	1	n/a	795	795	775	775	770	750	750	785
Keith	2	n/a	1,190	1,155	1,140	1,115	1,115	1,115	1,115	1,170
Keith	3	1,620	1,620	1,505	1,505	1,270	1,270	1,240	1,240	1,526
Cheyenne	1	n/a	681	536	579	642	557	507	454	628
Cheyenne	3	n/a	775	770	720	710	700	685	680	759

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Deuel	1	n/a	361	329	326	328	300	312	292	308
Garden	1	n/a	397	300	342	318	335	298	291	295
Keith	2	n/a	521	606	464	496	451	413	402	414
Keith	3	455	512	440	478	520	442	462	403	446
Cheyenne	1	n/a	419	428	375	385	351	368	286	342
Cheyenne	3	n/a	523	492	506	482	445	444	259	399

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

2015 Agricultural Correlation Section for Deuel County

County Overview

Deuel County, located in the very southeast portion of Nebraska's Panhandle has a land area of 441 square miles. Agricultural land within the County is comprised of 64% dry land, 28% grass (that contains land enrolled in CRP) and 8% irrigated. Unlike its eastern (Keith) and western (Cheyenne) neighboring counties, Deuel County has no multiple market areas. The County is within the South Platte NRD (SPNRD), which is part of the Platte River Basin. The SPNRD noted in its publication that, "allocations of ground water used for irrigation will change in some areas beginning in the 2013 growing season...continuing low ground water levels in portions of the SPNRD, particularly the tablelands of Kimball and Cheyenne Counties, remained among the top concerns throughout the process," (material from the SPNRD web site).

Description of Analysis

Initial analysis of the Deuel County agricultural sales indicated that the sample was time and Majority Land Use disproportionate. Therefore, the sample was expanded with comparable sales from neighboring counties to ensure time proportionality and improving the sample's representativeness by Majority Land Use. This produced a sample of fifty-eight sales for the three-year time period of the sales study.

The Deuel County Assessor's actions taken to address agricultural land for assessment year 2015 included increasing irrigated land by 87%, dry land was raised 28% and the grass class of land was increased by 32%. Land enrolled in CRP was identified and valued at 75% of market. The agricultural values established by the Assessor reflect the general agricultural economic conditions in the region. All three measures of central tendency are within acceptable range. The majority land use classes of dry and grass are equalized in both the 95% and the 80% MLU. Irrigated land at the 80% Majority Land Use is also equalized.

Sales Qualification

Deuel County utilizes consistent procedures for both sales qualification and verification. A Department review of the non-qualified agricultural sales demonstrates a sufficient explanation in the County comments section to substantiate the reason for the exclusion from the qualified sales sample. All qualified agricultural sales are available for analysis and review. There is no evidence of excessive trimming in the sales file.

Equalization and Quality of Assessment

The Department utilizes a yearly analysis of one-half of the counties within the state to systematically review assessment practices. Deuel County was selected for review in 2014. With the information available it was confirmed that the assessment practices are reliable and applied consistently. It is believed that agricultural land is being treated in a uniform and proportionate manner.

2015 Agricultural Correlation Section for Deuel County

Level of Value

Based on analysis of all available information, the level of value for agricultural land is 71% of market value.

25 Deuel
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 : 50
Total Sales Price : 4,505,400
Total Adj. Sales Price : 4,505,400
Total Assessed Value : 4,002,875
Avg. Adj. Sales Price : 90,108
Avg. Assessed Value : 80,058

MEDIAN : 94
WGT. MEAN : 89
MEAN : 94
COD : 10.19
PRD : 105.92

COV : 14.82
STD : 13.95
Avg. Abs. Dev : 09.55
MAX Sales Ratio : 124.04
MIN Sales Ratio : 41.82

95% Median C.I. : 89.96 to 97.20
95% Wgt. Mean C.I. : 82.17 to 95.52
95% Mean C.I. : 90.24 to 97.98

Printed:4/1/2015 1:47:01PM

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>Qtrrs</u>											
01-OCT-12 To 31-DEC-12	7	92.51	94.97	94.94	05.85	100.03	87.03	109.13	87.03 to 109.13	76,121	72,268
01-JAN-13 To 31-MAR-13	7	95.97	94.91	94.81	05.67	100.11	81.08	109.13	81.08 to 109.13	76,714	72,736
01-APR-13 To 30-JUN-13	6	92.19	93.76	93.39	03.55	100.40	89.96	101.09	89.96 to 101.09	81,258	75,887
01-JUL-13 To 30-SEP-13	3	91.79	101.88	97.43	12.43	104.57	89.81	124.04	N/A	153,000	149,062
01-OCT-13 To 31-DEC-13	7	90.06	87.02	70.67	17.85	123.14	41.82	121.14	41.82 to 121.14	83,500	59,013
01-JAN-14 To 31-MAR-14	4	95.37	98.43	92.62	11.83	106.27	85.98	117.00	N/A	84,500	78,261
01-APR-14 To 30-JUN-14	5	102.11	100.56	98.76	11.12	101.82	84.82	117.73	N/A	62,780	62,002
01-JUL-14 To 30-SEP-14	11	94.06	91.16	83.76	10.98	108.83	66.22	116.04	72.20 to 103.15	113,873	95,382
<u>Study Yrs</u>											
01-OCT-12 To 30-SEP-13	23	93.29	95.53	95.10	06.37	100.45	81.08	124.04	90.42 to 97.72	87,670	83,371
01-OCT-13 To 30-SEP-14	27	94.06	92.91	83.78	13.40	110.90	41.82	121.14	86.69 to 102.11	92,185	77,235
<u>Calendar Yrs</u>											
01-JAN-13 To 31-DEC-13	23	93.29	93.12	88.24	09.97	105.53	41.82	124.04	89.96 to 96.69	89,915	79,337
<u>ALL</u>	50	93.68	94.11	88.85	10.19	105.92	41.82	124.04	89.96 to 97.20	90,108	80,058

VALUATION GROUPING										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
10	32	93.29	94.23	92.86	07.07	101.48	74.74	124.04	89.01 to 97.20	83,980	77,982
20	5	98.03	97.72	97.56	06.08	100.16	89.96	110.99	N/A	91,280	89,054
80	13	93.29	92.44	78.01	19.10	118.50	41.82	121.14	72.20 to 117.00	104,742	81,706
<u>ALL</u>	50	93.68	94.11	88.85	10.19	105.92	41.82	124.04	89.96 to 97.20	90,108	80,058

PROPERTY TYPE *										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
01	50	93.68	94.11	88.85	10.19	105.92	41.82	124.04	89.96 to 97.20	90,108	80,058
06											
07											
<u>ALL</u>	50	93.68	94.11	88.85	10.19	105.92	41.82	124.04	89.96 to 97.20	90,108	80,058

25 Deuel
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 : 50
Total Sales Price : 4,505,400
Total Adj. Sales Price : 4,505,400
Total Assessed Value : 4,002,875
Avg. Adj. Sales Price : 90,108
Avg. Assessed Value : 80,058

MEDIAN : 94
WGT. MEAN : 89
MEAN : 94
COD : 10.19
PRD : 105.92

COV : 14.82
STD : 13.95
Avg. Abs. Dev : 09.55
MAX Sales Ratio : 124.04
MIN Sales Ratio : 41.82

95% Median C.I. : 89.96 to 97.20
95% Wgt. Mean C.I. : 82.17 to 95.52
95% Mean C.I. : 90.24 to 97.98

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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											
Less Than 15,000											
Less Than 30,000	5	99.18	99.29	98.92	02.38	100.37	95.52	102.42	N/A	20,900	20,675
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	50	93.68	94.11	88.85	10.19	105.92	41.82	124.04	89.96 to 97.20	90,108	80,058
Greater Than 14,999	50	93.68	94.11	88.85	10.19	105.92	41.82	124.04	89.96 to 97.20	90,108	80,058
Greater Than 29,999	45	91.79	93.54	88.61	10.76	105.56	41.82	124.04	89.81 to 96.39	97,798	86,656
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999	5	99.18	99.29	98.92	02.38	100.37	95.52	102.42	N/A	20,900	20,675
30,000 TO 59,999	15	97.91	99.61	100.15	11.87	99.46	74.74	121.14	87.03 to 116.04	41,727	41,791
60,000 TO 99,999	13	94.06	96.63	97.16	07.92	99.45	81.08	124.04	89.85 to 109.13	82,727	80,381
100,000 TO 149,999	12	90.24	90.12	89.76	05.95	100.40	72.20	100.06	86.79 to 96.69	130,550	117,188
150,000 TO 249,999	3	89.81	89.80	89.70	01.10	100.11	88.31	91.28	N/A	187,650	168,330
250,000 TO 499,999	2	54.02	54.02	55.52	22.58	97.30	41.82	66.22	N/A	285,000	158,220
500,000 TO 999,999											
1,000,000 +											
<u>ALL</u>	50	93.68	94.11	88.85	10.19	105.92	41.82	124.04	89.96 to 97.20	90,108	80,058

25 Deuel
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 : 8
Total Sales Price : 4,045,610
Total Adj. Sales Price : 4,045,610
Total Assessed Value : 4,062,170
Avg. Adj. Sales Price : 505,701
Avg. Assessed Value : 507,771

MEDIAN : 99
WGT. MEAN : 100
MEAN : 103
COD : 07.47
PRD : 102.18

COV : 13.92
STD : 14.28
Avg. Abs. Dev : 07.42
MAX Sales Ratio : 135.13
MIN Sales Ratio : 85.69

95% Median C.I. : 85.69 to 135.13
95% Wgt. Mean C.I. : 98.73 to 102.09
95% Mean C.I. : 90.66 to 114.54

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DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Qrtrs											
01-OCT-11 To 31-DEC-11	2	102.48	102.48	100.93	03.12	101.54	99.28	105.68	N/A	48,500	48,951
01-JAN-12 To 31-MAR-12	1	98.30	98.30	98.30	00.00	100.00	98.30	98.30	N/A	27,000	26,540
01-APR-12 To 30-JUN-12											
01-JUL-12 To 30-SEP-12	2	91.57	91.57	91.51	06.42	100.07	85.69	97.44	N/A	29,750	27,226
01-OCT-12 To 31-DEC-12	1	99.28	99.28	99.28	00.00	100.00	99.28	99.28	N/A	72,000	71,482
01-JAN-13 To 31-MAR-13											
01-APR-13 To 30-JUN-13											
01-JUL-13 To 30-SEP-13											
01-OCT-13 To 31-DEC-13											
01-JAN-14 To 31-MAR-14											
01-APR-14 To 30-JUN-14	1	100.00	100.00	100.00	00.00	100.00	100.00	100.00	N/A	3,728,110	3,728,015
01-JUL-14 To 30-SEP-14	1	135.13	135.13	135.13	00.00	100.00	135.13	135.13	N/A	62,000	83,780
Study Yrs											
01-OCT-11 To 30-SEP-12	5	98.30	97.28	97.49	04.45	99.78	85.69	105.68	N/A	36,700	35,779
01-OCT-12 To 30-SEP-13	1	99.28	99.28	99.28	00.00	100.00	99.28	99.28	N/A	72,000	71,482
01-OCT-13 To 30-SEP-14	2	117.57	117.57	100.57	14.94	116.90	100.00	135.13	N/A	1,895,055	1,905,898
Calendar Yrs											
01-JAN-12 To 31-DEC-12	4	97.87	95.18	96.20	03.69	98.94	85.69	99.28	N/A	39,625	38,118
01-JAN-13 To 31-DEC-13											
ALL	8	99.28	102.60	100.41	07.47	102.18	85.69	135.13	85.69 to 135.13	505,701	507,771

VALUATION GROUPING

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
10	5	98.30	96.00	97.16	03.14	98.81	85.69	99.28	N/A	46,100	44,791
20	1	135.13	135.13	135.13	00.00	100.00	135.13	135.13	N/A	62,000	83,780
80	2	102.84	102.84	100.04	02.76	102.80	100.00	105.68	N/A	1,876,555	1,877,218
ALL	8	99.28	102.60	100.41	07.47	102.18	85.69	135.13	85.69 to 135.13	505,701	507,771

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
02											
03	8	99.28	102.60	100.41	07.47	102.18	85.69	135.13	85.69 to 135.13	505,701	507,771
04											
ALL	8	99.28	102.60	100.41	07.47	102.18	85.69	135.13	85.69 to 135.13	505,701	507,771

25 Deuel
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 : 8
Total Sales Price : 4,045,610
Total Adj. Sales Price : 4,045,610
Total Assessed Value : 4,062,170
Avg. Adj. Sales Price : 505,701
Avg. Assessed Value : 507,771

MEDIAN : 99
WGT. MEAN : 100
MEAN : 103
COD : 07.47
PRD : 102.18

COV : 13.92
STD : 14.28
Avg. Abs. Dev : 07.42
MAX Sales Ratio : 135.13
MIN Sales Ratio : 85.69

95% Median C.I. : 85.69 to 135.13
95% Wgt. Mean C.I. : 98.73 to 102.09
95% Mean C.I. : 90.66 to 114.54

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SALE PRICE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
___ Low \$ Ranges ___												
Less Than 5,000												
Less Than 15,000												
Less Than 30,000	3	98.30	100.47	100.25	02.80	100.22	97.44	105.68	N/A	27,167	27,235	
___ Ranges Excl. Low \$ ___												
Greater Than 4,999	8	99.28	102.60	100.41	07.47	102.18	85.69	135.13	85.69 to 135.13	505,701	507,771	
Greater Than 14,999	8	99.28	102.60	100.41	07.47	102.18	85.69	135.13	85.69 to 135.13	505,701	507,771	
Greater Than 29,999	5	99.28	103.88	100.41	10.10	103.46	85.69	135.13	N/A	792,822	796,093	
___ Incremental Ranges ___												
0 TO 4,999												
5,000 TO 14,999												
15,000 TO 29,999	3	98.30	100.47	100.25	02.80	100.22	97.44	105.68	N/A	27,167	27,235	
30,000 TO 59,999	1	85.69	85.69	85.69	00.00	100.00	85.69	85.69	N/A	30,000	25,706	
60,000 TO 99,999	3	99.28	111.23	110.07	12.04	101.05	99.28	135.13	N/A	68,667	75,581	
100,000 TO 149,999												
150,000 TO 249,999												
250,000 TO 499,999												
500,000 TO 999,999												
1,000,000 +	1	100.00	100.00	100.00	00.00	100.00	100.00	100.00	N/A	3,728,110	3,728,015	
___ ALL ___	8	99.28	102.60	100.41	07.47	102.18	85.69	135.13	85.69 to 135.13	505,701	507,771	

OCCUPANCY CODE											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
346	1	135.13	135.13	135.13	00.00	100.00	135.13	135.13	N/A	62,000	83,780	
384	1	85.69	85.69	85.69	00.00	100.00	85.69	85.69	N/A	30,000	25,706	
406	1	100.00	100.00	100.00	00.00	100.00	100.00	100.00	N/A	3,728,110	3,728,015	
442	2	99.28	99.28	99.28	00.00	100.00	99.28	99.28	N/A	72,000	71,482	
532	1	98.30	98.30	98.30	00.00	100.00	98.30	98.30	N/A	27,000	26,540	
557	1	105.68	105.68	105.68	00.00	100.00	105.68	105.68	N/A	25,000	26,420	
___ ALL ___	8	99.28	102.60	100.41	07.47	102.18	85.69	135.13	85.69 to 135.13	505,701	507,771	

25 Deuel
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 : 58
Total Sales Price : 25,646,915
Total Adj. Sales Price : 24,928,215
Total Assessed Value : 17,354,500
Avg. Adj. Sales Price : 429,797
Avg. Assessed Value : 299,216

MEDIAN : 71
WGT. MEAN : 70
MEAN : 75
COD : 25.00
PRD : 108.09

COV : 32.48
STD : 24.44
Avg. Abs. Dev : 17.64
MAX Sales Ratio : 154.90
MIN Sales Ratio : 37.47

95% Median C.I. : 66.71 to 78.16
95% Wgt. Mean C.I. : 62.81 to 76.43
95% Mean C.I. : 68.96 to 81.54

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DATE OF SALE *										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
<u>Qrtrs</u>											
01-OCT-11 To 31-DEC-11	3	79.08	94.22	86.70	23.23	108.67	74.23	129.34	N/A	381,359	330,653
01-JAN-12 To 31-MAR-12	6	97.24	91.72	87.27	08.61	105.10	70.65	101.38	70.65 to 101.38	342,554	298,957
01-APR-12 To 30-JUN-12	7	82.57	94.94	89.01	22.83	106.66	70.82	154.90	70.82 to 154.90	557,022	495,780
01-JUL-12 To 30-SEP-12	4	76.99	83.61	71.77	20.38	116.50	65.47	115.00	N/A	351,750	252,452
01-OCT-12 To 31-DEC-12	9	70.20	76.15	74.69	12.08	101.95	64.38	94.34	66.71 to 90.47	279,967	209,098
01-JAN-13 To 31-MAR-13	5	62.28	63.29	57.71	22.24	109.67	37.47	83.93	N/A	457,792	264,195
01-APR-13 To 30-JUN-13	4	63.81	62.73	65.66	19.54	95.54	40.73	82.57	N/A	326,750	214,539
01-JUL-13 To 30-SEP-13	2	118.61	118.61	101.14	29.40	117.27	83.74	153.47	N/A	61,288	61,985
01-OCT-13 To 31-DEC-13	4	50.19	51.15	54.29	10.32	94.22	41.96	62.25	N/A	476,278	258,584
01-JAN-14 To 31-MAR-14	3	52.36	53.91	52.25	03.76	103.18	51.73	57.64	N/A	448,972	234,607
01-APR-14 To 30-JUN-14	7	69.01	66.05	60.60	18.27	108.99	49.50	93.07	49.50 to 93.07	898,243	544,311
01-JUL-14 To 30-SEP-14	4	52.89	53.48	55.10	14.20	97.06	43.02	65.11	N/A	161,175	88,803
<u>Study Yrs</u>											
01-OCT-11 To 30-SEP-12	20	83.82	91.60	85.43	19.69	107.22	65.47	154.90	76.05 to 99.81	425,278	363,298
01-OCT-12 To 30-SEP-13	20	70.13	74.50	67.09	21.75	111.04	37.47	153.47	64.38 to 83.74	311,912	209,249
01-OCT-13 To 30-SEP-14	18	52.28	57.92	57.97	17.60	99.91	41.96	93.07	49.98 to 65.11	565,802	327,975
<u>Calendar Yrs</u>											
01-JAN-12 To 31-DEC-12	26	83.09	85.95	82.54	17.88	104.13	64.38	154.90	70.47 to 95.38	380,045	313,688
01-JAN-13 To 31-DEC-13	15	62.25	67.28	59.35	29.59	113.36	37.47	153.47	49.98 to 82.57	374,910	222,496
<u>ALL</u>	58	70.56	75.25	69.62	25.00	108.09	37.47	154.90	66.71 to 78.16	429,797	299,216

AREA (MARKET)										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
1	58	70.56	75.25	69.62	25.00	108.09	37.47	154.90	66.71 to 78.16	429,797	299,216
<u>ALL</u>	58	70.56	75.25	69.62	25.00	108.09	37.47	154.90	66.71 to 78.16	429,797	299,216

25 Deuel
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 : 58
 Total Sales Price : 25,646,915
 Total Adj. Sales Price : 24,928,215
 Total Assessed Value : 17,354,500
 Avg. Adj. Sales Price : 429,797
 Avg. Assessed Value : 299,216

MEDIAN : 71
 WGT. MEAN : 70
 MEAN : 75
 COD : 25.00
 PRD : 108.09

COV : 32.48
 STD : 24.44
 Avg. Abs. Dev : 17.64
 MAX Sales Ratio : 154.90
 MIN Sales Ratio : 37.47

95% Median C.I. : 66.71 to 78.16
 95% Wgt. Mean C.I. : 62.81 to 76.43
 95% Mean C.I. : 68.96 to 81.54

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95%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Irrigated											
County	1	51.73	51.73	51.73	00.00	100.00	51.73	51.73	N/A	895,500	463,222
1	1	51.73	51.73	51.73	00.00	100.00	51.73	51.73	N/A	895,500	463,222
Dry											
County	30	69.24	75.53	71.59	25.23	105.50	40.73	154.90	62.28 to 83.93	334,702	239,623
1	30	69.24	75.53	71.59	25.23	105.50	40.73	154.90	62.28 to 83.93	334,702	239,623
Grass											
County	13	70.20	75.99	58.35	32.09	130.23	41.96	153.47	48.91 to 98.86	310,219	181,006
1	13	70.20	75.99	58.35	32.09	130.23	41.96	153.47	48.91 to 98.86	310,219	181,006
ALL	58	70.56	75.25	69.62	25.00	108.09	37.47	154.90	66.71 to 78.16	429,797	299,216

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	7	70.47	64.00	62.21	11.83	102.88	37.47	74.23	37.47 to 74.23	813,071	505,832
1	7	70.47	64.00	62.21	11.83	102.88	37.47	74.23	37.47 to 74.23	813,071	505,832
Dry											
County	32	69.24	74.80	71.19	24.91	105.07	40.73	154.90	62.25 to 83.93	325,027	231,374
1	32	69.24	74.80	71.19	24.91	105.07	40.73	154.90	62.25 to 83.93	325,027	231,374
Grass											
County	13	70.20	75.99	58.35	32.09	130.23	41.96	153.47	48.91 to 98.86	310,219	181,006
1	13	70.20	75.99	58.35	32.09	130.23	41.96	153.47	48.91 to 98.86	310,219	181,006
ALL	58	70.56	75.25	69.62	25.00	108.09	37.47	154.90	66.71 to 78.16	429,797	299,216

Total Real Property Sum Lines 17, 25, & 30	Records : 2,321	Value : 321,293,634	Growth 372,609	Sum Lines 17, 25, & 41
------------------------------------------------------	------------------------	----------------------------	-----------------------	-----------------------------------

Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
01. Res UnImp Land	45	75,873	0	0	3	17,330	48	93,203	
02. Res Improve Land	656	2,501,793	0	0	78	1,015,740	734	3,517,533	
03. Res Improvements	664	29,399,495	0	0	93	4,940,484	757	34,339,979	
04. Res Total	709	31,977,161	0	0	96	5,973,554	805	37,950,715	115,448
% of Res Total	88.07	84.26	0.00	0.00	11.93	15.74	34.68	11.81	30.98
05. Com UnImp Land	7	25,540	0	0	6	55,885	13	81,425	
06. Com Improve Land	99	909,324	0	0	26	576,225	125	1,485,549	
07. Com Improvements	106	15,556,055	0	0	28	5,575,155	134	21,131,210	
08. Com Total	113	16,490,919	0	0	34	6,207,265	147	22,698,184	0
% of Com Total	76.87	72.65	0.00	0.00	23.13	27.35	6.33	7.06	0.00
09. Ind UnImp Land	0	0	0	0	0	0	0	0	
10. Ind Improve Land	0	0	0	0	0	0	0	0	
11. Ind Improvements	0	0	0	0	0	0	0	0	
12. Ind Total	0	0	0	0	0	0	0	0	0
% of Ind Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13. Rec UnImp Land	0	0	0	0	0	0	0	0	
14. Rec Improve Land	0	0	0	0	0	0	0	0	
15. Rec Improvements	0	0	0	0	0	0	0	0	
16. Rec Total	0	0	0	0	0	0	0	0	0
% of Rec Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Res & Rec Total	709	31,977,161	0	0	96	5,973,554	805	37,950,715	115,448
% of Res & Rec Total	88.07	84.26	0.00	0.00	11.93	15.74	34.68	11.81	30.98
Com & Ind Total	113	16,490,919	0	0	34	6,207,265	147	22,698,184	0
% of Com & Ind Total	76.87	72.65	0.00	0.00	23.13	27.35	6.33	7.06	0.00
17. Taxable Total	822	48,468,080	0	0	130	12,180,819	952	60,648,899	115,448
% of Taxable Total	86.34	79.92	0.00	0.00	13.66	20.08	41.02	18.88	30.98

Schedule II : Tax Increment Financing (TIF)

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

Schedule III : Mineral Interest Records

Mineral Interest	Records	Urban Value	Records	SubUrban Value	Records	Rural Value	Records	Total Value	Growth
23. Producing	0	0	0	0	79	79,000	79	79,000	0
24. Non-Producing	0	0	0	0	0	0	0	0	0
25. Total	0	0	0	0	79	79,000	79	79,000	0

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	70	0	40	110

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	2	12,470	0	0	941	176,171,665	943	176,184,135
28. Ag-Improved Land	0	0	0	0	384	66,100,808	384	66,100,808
29. Ag Improvements	0	0	0	0	347	18,280,792	347	18,280,792
30. Ag Total							1,290	260,565,735

Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	0	0.00	0	
32. HomeSite Improv Land	0	0.00	0	0	0.00	0	
33. HomeSite Improvements	0	0.00	0	0	0.00	0	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	0	0.00	0	
36. FarmSite Improv Land	0	0.00	0	0	0.00	0	
37. FarmSite Improvements	0	0.00	0	0	0.00	0	
38. FarmSite Total							
39. Road & Ditches	2	0.65	0	0	0.00	0	
40. Other- Non Ag Use	1	1.10	6,500	0	0.00	0	
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	8	22.23	89,580	8	22.23	89,580	
32. HomeSite Improv Land	183	198.30	1,681,140	183	198.30	1,681,140	
33. HomeSite Improvements	218	0.00	11,252,860	218	0.00	11,252,860	47,347
34. HomeSite Total				226	220.53	13,023,580	
35. FarmSite UnImp Land	23	49.40	74,555	23	49.40	74,555	
36. FarmSite Improv Land	260	982.36	1,492,228	260	982.36	1,492,228	
37. FarmSite Improvements	337	0.00	7,027,932	337	0.00	7,027,932	209,814
38. FarmSite Total				360	1,031.76	8,594,715	
39. Road & Ditches	1,126	3,807.70	0	1,128	3,808.35	0	
40. Other- Non Ag Use	37	452.55	698,595	38	453.65	705,095	
41. Total Section VI				586	5,514.29	22,323,390	257,161

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

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

Schedule VIII : Agricultural Records : Special Value

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

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

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 1

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	4,716.33	21.47%	14,290,475	22.00%	3,030.00
47. 2A1	5,626.71	25.62%	16,831,580	25.91%	2,991.37
48. 2A	5,501.80	25.05%	16,385,845	25.22%	2,978.27
49. 3A1	3,187.06	14.51%	9,481,515	14.59%	2,975.00
50. 3A	782.70	3.56%	2,187,655	3.37%	2,795.01
51. 4A1	2,016.32	9.18%	5,433,865	8.36%	2,694.94
52. 4A	134.56	0.61%	355,895	0.55%	2,644.88
53. Total	21,965.48	100.00%	64,966,830	100.00%	2,957.68
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	45,703.46	26.41%	44,332,425	29.53%	970.00
56. 2D1	53,370.77	30.84%	51,502,830	34.31%	965.00
57. 2D	13,807.38	7.98%	11,529,230	7.68%	835.00
58. 3D1	35,606.38	20.57%	29,731,340	19.81%	835.00
59. 3D	8,919.54	5.15%	4,727,340	3.15%	530.00
60. 4D1	13,527.08	7.82%	7,169,395	4.78%	530.00
61. 4D	2,141.41	1.24%	1,124,275	0.75%	525.02
62. Total	173,076.02	100.00%	150,116,835	100.00%	867.35
Grass					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	2,793.23	3.71%	1,009,235	4.36%	361.31
65. 2G1	5,241.21	6.96%	1,722,665	7.44%	328.68
66. 2G	8,698.52	11.56%	2,831,855	12.23%	325.56
67. 3G1	3,900.08	5.18%	1,280,595	5.53%	328.35
68. 3G	2,667.01	3.54%	799,950	3.45%	299.94
69. 4G1	16,167.17	21.48%	5,044,385	21.78%	312.01
70. 4G	35,807.35	47.57%	10,469,995	45.21%	292.40
71. Total	75,274.57	100.00%	23,158,680	100.00%	307.66
Irrigated Total					
	21,965.48	8.12%	64,966,830	27.27%	2,957.68
Dry Total					
	173,076.02	63.95%	150,116,835	63.01%	867.35
Grass Total					
	75,274.57	27.82%	23,158,680	9.72%	307.66
72. Waste	0.00	0.00%	0	0.00%	0.00
73. Other	309.29	0.11%	0	0.00%	0.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	270,625.36	100.00%	238,242,345	100.00%	880.34

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	1.99	5,970	0.00	0	21,963.49	64,960,860	21,965.48	64,966,830
77. Dry Land	0.00	0	0.00	0	173,076.02	150,116,835	173,076.02	150,116,835
78. Grass	0.00	0	0.00	0	75,274.57	23,158,680	75,274.57	23,158,680
79. Waste	0.00	0	0.00	0	0.00	0	0.00	0
80. Other	0.00	0	0.00	0	309.29	0	309.29	0
81. Exempt	0.00	0	0.00	0	0.00	0	0.00	0
82. Total	1.99	5,970	0.00	0	270,623.37	238,236,375	270,625.36	238,242,345

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	21,965.48	8.12%	64,966,830	27.27%	2,957.68
Dry Land	173,076.02	63.95%	150,116,835	63.01%	867.35
Grass	75,274.57	27.82%	23,158,680	9.72%	307.66
Waste	0.00	0.00%	0	0.00%	0.00
Other	309.29	0.11%	0	0.00%	0.00
Exempt	0.00	0.00%	0	0.00%	0.00
Total	270,625.36	100.00%	238,242,345	100.00%	880.34

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

25 Deuel

	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	37,054,150	37,950,715	896,565	2.42%	115,448	2.11%
02. Recreational	0	0	0		0	
03. Ag-Homesite Land, Ag-Res Dwelling	12,933,070	13,023,580	90,510	0.70%	47,347	0.33%
04. Total Residential (sum lines 1-3)	49,987,220	50,974,295	987,075	1.97%	162,795	1.65%
05. Commercial	22,667,129	22,698,184	31,055	0.14%	0	0.14%
06. Industrial	0	0	0		0	
07. Ag-Farmsite Land, Outbuildings	8,470,990	8,594,715	123,725	1.46%	209,814	-1.02%
08. Minerals	1,762,700	79,000	-1,683,700	-95.52	0	-95.52
09. Total Commercial (sum lines 5-8)	32,900,819	31,371,899	-1,528,920	-4.65%	209,814	-5.28%
10. Total Non-Agland Real Property	82,888,039	83,051,289	163,250	0.20%	372,609	-0.25%
11. Irrigated	34,701,055	64,966,830	30,265,775	87.22%		
12. Dryland	117,042,940	150,116,835	33,073,895	28.26%		
13. Grassland	17,539,030	23,158,680	5,619,650	32.04%		
14. Wasteland	0	0	0			
15. Other Agland	699,745	0	-699,745	-100.00%		
16. Total Agricultural Land	169,982,770	238,242,345	68,259,575	40.16%		
17. Total Value of all Real Property (Locally Assessed)	252,870,809	321,293,634	68,422,825	27.06%	372,609	26.91%

2015 Plan of Assessment for Deuel County Assessor's Office
Assessment Years 2015, 2016 and 2017
Dated: June 15, 2014

Plan of Assessment Requirements:

Pursuant to Neb. Laws 2005, LB 263, Section 9, on or before June 15 each year, the assessor shall prepare a plan of assessment, (herein after referred to as the "plan"), which describes the assessment actions planned for the next assessment year and two years thereafter. The plan shall indicate the classes or subclasses of real property that the county assessor plans to examine during the years contained in the plan of assessment. The plan shall describe all the assessment actions necessary to achieve the levels of value and quality of assessment practices required by law, and the resources necessary to complete those actions. On or before July 31 each year, the assessor shall present the plan to the County Board of Equalization and the Assessor may amend the plan, if necessary after the budget is approved by the County Board. A copy of the plan and any amendments shall be mailed to the Department of Property Assessment and Taxation on or before October 31 each year.

Real Property Assessment Requirements:

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

Assessment levels required for real property are as follows:

- 1) 92-100% of actual value for all classes of real property excluding agricultural and horticultural land;
- 2) 69-75% of actual value for agricultural and horticultural land; and
- 3) 69-75% of actual value for agricultural and horticultural land which meets the qualifications for special valuation under 77-1344 and 750% of its recapture value as defined in 77-1343 when special valuation is disqualified for special valuation under 77-1347.

Reference, Neb. Rev. Stat. 77-201 (R. S. Supp. 2004)

General Description of Real Property in Deuel County:

Per the 2014 County Abstract, Deuel County consists of the following real property types:

	Parcels	% of Total Parcels	% of Taxable Value Base
Residential	807	34.59%	14.69%
Commercial	147	6.30%	8.75%
Mineral	78	3.34%	.69%
Agricultural	1301	55.77%	75.87%
Total	2333	100.00%	100.00%

Agricultural land taxable acres – 271,042.89

New property: For assessment year 2014, 24 building permits and/or information statements were filed for new property construction/additions in the county. The total growth was \$2,660,308.

Current Resources:

- A) The Deuel County Assessor’s office has a staff of 3 that includes Assessor Jean Timm, Deputy Marjorie Radke and Clerk Marica Schievelbein. This office had an adopted budget for 2014-2015 of **\$119,650**. The cost for required training for the assessor and deputy has been incorporated into the budget. To date, the assessor and the deputy have sufficient hours to meet the 60-hour requirement.
- B) The cadastral map was redone in 1997 and is updated monthly by the staff. All rural improved records contain an aerial photo taken in 1987. It is unknown what year the overlays were created.
- C) We now have two websites available to the public. www.deuel.gisworkshop.com and www.nebraskaassessoronline.us
- D) We converted to the new MIPS PC-ADMIN program in September 2010.
- E) The property record cards are current and exceed the standards set by the department. Each record contains all required information including: an index, current valuation sheet, CAMA worksheet and sketch and color photos of improvements.

Current Assessment Procedures for Real Property:

- A) The Assessor processes the Real Estate Transfers, updates the property records and maintains the Sales Reference Book and the Land Sales Map. The assessor and clerk maintain the Cadastral Books.
- B) These steps are followed:
 - 1) Fill out Sales Worksheets, using the “Real Estate – Form 521 Electronic tab on PC-Admin.
 - 2) Save updates to Sales file and Property Record.
 - 3) Scan & save all deeds, attachments, surveys, 521’s along with any other pertinent documents. (521 folder on the assessor’s desktop. When the MIPS

program is updated we'll save these documents to each property record. These documents are available upon request only.)

- 4) File a copy of 521, worksheet and updated breakdown with photo in the appropriate section of sales file book
 - 5) Send out questionnaire, add returned questionnaires to Sales File
 - 6) File update property breakdown sheet in record card.
 - 7) Update address book
 - 8) Update record label
 - 9) Update the Ag Sales Map
 - 10) Update the Cadastral Map
 - 11) Update GIS, if necessary
 - 12) Scan and email original copies of the 521's to PAD by the 15th of the following month
- C) Data collection is completed by the Deputy and clerk. Improvements are priced by the Deputy using the current CAMA program (Cost Approach). We are currently using the 2012 costing table.
- D) The Assessor reviews the sales ratios to determine if any assessment action is needed.
- E) The Assessor reviews assessment/sale ratios with the liaison after assessment actions are completed and discusses areas of concern.
- F) The Assessor is responsible for Public Notices and maintains a file of all publications.

Other functions performed by the Assessor's office, but not limited to:

1. The Assessor makes all ownership changes. Record maintenance and mapping updates are the responsibility of the entire staff.
2. The Assessor is responsible for the filing of all Administrative Reports required by law/regulation:
 - a. Abstracts (Real and Personal)
 - b. Assessor Survey
 - c. Sales information to PA&T rosters and annual Assessed Value Update with the Abstract
 - d. Certification of Value to Political Subdivisions
 - e. School District Taxable Value Report
 - f. Homestead Exemption Tax Loss Report (in conjunction with Treasurer)
 - g. Certificate of Taxes Levied Report
 - h. Report of all Exempt Property and Taxable Government Owned Property
 - i. Annual Plan of Assessment Report
3. Personal Property - The entire staff administers the annual filings of schedules. Personal Property filings can now be made online. The assessor prepares subsequent notices for incomplete filings or failure to file and penalties applied, as required.
4. Permissive Exemptions - The assessor administers the annual filings of applications for new or continued exempt use, reviews and makes recommendations to the county board.

5. Taxable Government Owned Property – the annual review of government owned property not used for public purpose and the sending of notices of intent to tax is the responsibility of the assessor.
6. Homestead Exemptions – The entire staff assists the taxpayer with the annual filings of application. The assessor approves or denies each application based on the value of the property and sends out taxpayer notifications.
7. Centrally Assessed – The assessor reviews the valuations as certified by PA&T for railroads and public service entities, establishes assessment records and tax billing for the tax list.
8. Tax Districts and Tax Rates – The assessor prepares the tax lists and certifies it to the County Treasurer for real property, personal property and centrally assessed property.
9. Tax List Corrections - The assessor and/or the deputy prepares and presents the tax list correction documents for county board approval and delivers the corrections to the Treasurer.
10. County Board of Equalizations – The assessor provides information regarding protest and attends the county board of equalization meetings for these protests. The deputy assessor will attend in the absence of the assessor
11. TERC Appeals – The assessor prepares information and attends taxpayer appeal hearings before TERC. It is the assessor’s duty to defend the valuation established by the assessor’s office.
12. Education – The Assessor and the Deputy Assessor will attend meetings, workshops and educational classes to obtain the required 60 hours of continuing education to maintain their assessor certification.
13. GIS mapping – All GIS maps are updated at the time of any change. The mapping is maintained by the clerk.

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

<u>Property Class</u>	<u>Median</u>	<u>COD</u>	<u>PRD</u>
Residential	94%	12.27	108.14
Commercial	100%	5.68	99.49
Agricultural	70%	25.46	114.89

Action Planned for Assessment Year 2015:

Residential:

We will continue to monitor Residential properties for changes and sales.

We will update the remaining Chappell residential records by March 19, 2015, using the depreciation spreadsheet to assure uniformity in the assessment of all improvements. This will complete the mandatory 6 year cycle for Chappell.

Commercial and Agricultural Land:

We will continue to monitor Commercial/Agricultural land sales.

This being the last year for the 6 year cycle for Commercial properties, we will start our review of all commercial properties.

Action Planned for Assessment Year 2016:

Residential:

We will continue to monitor Residential properties for changes and sales.

Commercial and Agricultural Land:

We will continue to monitor Commercial/Agricultural land sales. We will complete the review of Commercial properties and will update all records according to the data collected during the 2015 review and implement any change in values prior to March 19, 2016.

Action Planned for Assessment Year 2017:

Residential:

We will continue to monitor Residential properties for changes and sales.

Commercial and Agricultural Land:

We will continue to monitor Commercial/Agricultural land sales. We will begin the review of all rural improvements.

Respectfully submitted,
Jean M. Timm, Deuel County Assessor
Dated: 06-15-2014

Signed and submitted to:
Deuel County Board of Equalization

2015 Assessment Survey for Deuel County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	One
2.	Appraiser(s) on staff:
	None
3.	Other full-time employees:
	One
4.	Other part-time employees:
	None
5.	Number of shared employees:
	None
6.	Assessor's requested budget for current fiscal year:
	\$119,490
7.	Adopted budget, or granted budget if different from above:
	Same
8.	Amount of the total assessor's budget set aside for appraisal work:
	\$7,015
9.	If appraisal/reappraisal budget is a separate levied fund, what is that amount:
	N/A
10.	Part of the assessor's budget that is dedicated to the computer system:
	\$8,750
11.	Amount of the assessor's budget set aside for education/workshops:
	\$3,750
12.	Other miscellaneous funds:
	\$6,475
13.	Amount of last year's assessor's budget not used:
	\$3,350.60

B. Computer, Automation Information and GIS

1.	Administrative software:
	MIPS/PC Admin.
2.	CAMA software:
	MIPS
3.	Are cadastral maps currently being used?
	Yes
4.	If so, who maintains the Cadastral Maps?
	The Assessor and her staff.
5.	Does the county have GIS software?
	Yes.
6.	Is GIS available to the public? If so, what is the web address?
	Deuel County's GIS is available to the public. The web address is http://deuel.gisworkshop.com
7.	Who maintains the GIS software and maps?
	GIS Workshop
8.	Personal Property software:
	MIPS/PC Admin

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?
	Big Springs and Chappell
4.	When was zoning implemented?
	Chappell was zoned in 2002. Big Springs and rural Deuel County were zoned in 1975.

D. Contracted Services

1.	Appraisal Services:
	Pritchard & Abbott contracted for mineral appraisals.
2.	GIS Services:
	GIS Workshop
3.	Other services:
	None.

E. Appraisal /Listing Services

1.	Does the county employ outside help for appraisal or listing services?
	Pritchard & Abbott are contracted for mineral interests; Stanard Appraisal for commercial property.
2.	If so, is the appraisal or listing service performed under contract?
	Yes.
3.	What appraisal certifications or qualifications does the County require?
	Both firms are certified.
4.	Have the existing contracts been approved by the PTA?
	Yes
5.	Does the appraisal or listing service providers establish assessed values for the county?
	Yes, for the areas of their appraisal contracts.

2015 Certification for Deuel 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 Deuel 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

