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2015 Commission Summary for Fillmore County

Residential Real Property - Current

Number of Sales	114	Median	97.83
Total Sales Price	\$9,587,479	Mean	100.41
Total Adj. Sales Price	\$9,587,479	Wgt. Mean	93.09
Total Assessed Value	\$8,925,030	Average Assessed Value of the Base	\$60,537
Avg. Adj. Sales Price	\$84,101	Avg. Assessed Value	\$78,290

Confidence Interval - Current

95% Median C.I	96.77 to 99.02
95% Wgt. Mean C.I	89.03 to 97.15
95% Mean C.I	93.98 to 106.84
% of Value of the Class of all Real Property Value in the	7.35
% of Records Sold in the Study Period	4.47
% of Value Sold in the Study Period	5.78

Residential Real Property - History

Year	Number of Sales	LOV	Median
2014	126	99	99.25
2013	113	98	98.07
2012	130	98	98.15
2011	156	99	99

2015 Commission Summary for Fillmore County

Commercial Real Property - Current

Number of Sales	24	Median	99.01
Total Sales Price	\$2,074,000	Mean	98.92
Total Adj. Sales Price	\$2,074,000	Wgt. Mean	96.87
Total Assessed Value	\$2,009,185	Average Assessed Value of the Base	\$128,897
Avg. Adj. Sales Price	\$86,417	Avg. Assessed Value	\$83,716

Confidence Interval - Current

95% Median C.I	97.79 to 99.73
95% Wgt. Mean C.I	91.62 to 102.13
95% Mean C.I	93.50 to 104.34
% of Value of the Class of all Real Property Value in the County	3.36
% of Records Sold in the Study Period	4.38
% of Value Sold in the Study Period	2.84

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2014	29	99	99.13
2013	29		92.79
2012	22		98.05
2011	19		100

2015 Opinions of the Property Tax Administrator for Fillmore 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	98	Meets generally accepted mass appraisal practices.	No recommendation.
Commercial Real Property	100	Meets generally accepted mass appraisal practices.	No recommendation.
Agricultural Land	70	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 Fillmore County

For 2015, Fillmore County has followed their 3 Year Plan which includes the following actions:

For 2015, Fillmore County completed all residential pickup work.

They have verified, reviewed and analyzed the residential sales throughout the county. The verification is done over the phone, followed by a drive-by inspection.

For 2015, there were no classes or subclasses of residential property inspected. The second cycle of inspection and review has been completed for all residential parcels except for the parcels in the rural areas of the county. They were last inspected and reviewed during 2012 and will be inspected, reviewed and revalued again during 2015 for implementation in 2016.

2015 Residential Assessment Survey for Fillmore County

1.	Valuation data collection done by:																				
	Assessor and Staff																				
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3.	List and describe the approach(es) used to estimate the market value of residential properties.																				

	The cost and sales comparison approaches; both are rooted in the analysis of the local market.																																																						
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?																																																						
	The county uses the vendor provided depreciation tables in conjunction with the quality and condition observations made during the inspection and review process. Then, the local market is analyzed to develop a locational depreciation factor for each valuation group.																																																						
5.	Are individual depreciation tables developed for each valuation grouping?																																																						
	Yes; each valuation group is reviewed separately and the locational factors are developed independently for each valuation group.																																																						
6.	Describe the methodology used to determine the residential lot values?																																																						
	Review the Sales and develop the land value by square foot.																																																						
7.	Describe the methodology used to determine value for vacant lots being held for sale or resale?																																																						
	There are only a scattering of vacant lots found throughout the county. In most of the towns, there is no organized development taking place. There is some development in Geneva but it is not a common practice for developers to maintain a surplus of vacant lots. The largest group of available lots is owned by the city. To date, no developer has requested a discounted cash flow analysis of the valuation of their lots. All lots are valued the same and there is no discount in place for vacant lots.																																																						
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	<p>----Depreciation is developed when a class of property is reviewed and new cost tables are implemented. The depreciation tables are all related to and similar to the cost table dates. They are typically prepared in the same year or may be one year newer than the cost tables.</p> <p>----The rural residential, residences on agricultural parcels and agricultural buildings costs are 2010; Geneva and the remaining small towns are all costed using 2012 cost tables.</p> <p>----Land values were established in the past for all residential property. During each inspection and review cycle, land values are analyzed, and affirmed or updated as the inspection process is done. The land values are related to and similar to the dates of the cost tables.</p>																																																						

2015 Residential Correlation Section for Fillmore County

County Overview

Fillmore County is an agriculturally based county with an array of eight villages and small towns. Seven of them range in population from 29 to 591 and exist primarily to support agriculture. Geneva, with a population of 2,217, is the largest town and county seat. It hosts additional nonagricultural employers and has a more robust and diversified business climate. According to the 2010 Census data cited in the Departments CTL based municipality charts; the county population is 5,890, with 4,264 or 72.39% living within the villages and towns and 1,626 or 27.61% living outside of the municipal areas. During the past few years there have been no significant economic events that have impacted the value of residential property. The 2015 Abstract Form 45, reports 2,551 residential and 1 recreational parcels, for a class total of 2,552. There are an additional 818 residences located on agricultural parcels.

Description of Analysis:

Fillmore County has divided their residential analysis and valuation work into 9 valuation groups. These groups are centered on individual towns and rural residential parcels. The characteristics of each Valuation Group are described in in the Residential Survey. The county believes that each grouping is unique with differing combinations of population, schools, commercial activity, healthcare services and employment outside the agricultural sector.

For 2015, the median ratio for the 114 qualified residential sales is 98% and is within the acceptable range; the COD at 14.84 is within the acceptable range and the PRD at 107.86 is above the acceptable range. In the analysis of residential sales the impact of small dollar sales needs to be examined. A review of the COD and PRD for the total sample can often lead to the conclusion that the quality of assessment is not good. It is useful to evaluate the COD and PRD of a slightly trimmed sample of the sales to evaluate the quality of assessment of the bulk of the parcels. The section of the statistical report that examines the "Sale Price" ranges offers the opportunity to do so. By reviewing the analysis of the 93 sales with prices greater than \$29,999, the assessment level and quality of about 82% of the sales is reported. That gives a statistical perspective of the quality of assessment of the majority of the parcels that is not impacted by the volatility of the selling prices of low price property. The median ratio for the trimmed sample is 97.28% and only had a fractional change since the median is not a volatile statistic. However, the trimmed COD is 10.26%, the PRD is 103.29. These statistics are within or round into the desired ranges. When the sales of parcels for less than \$30,000 are excluded it demonstrates how the county's predominant residential parcels are valued. It also shows that the more volatile low dollar sales are responsible for a disproportionate impact on the assessment statistics depicting quality of assessment, particularly the COD and the PRD. In this case all of the valuation groups with an adequate sample of sales fall within the acceptable range for the calculated median.

2015 Residential Correlation Section for Fillmore County

Sales Qualification

During the past year, the Department reviewed the documentation of three years of the county's sale verification process posted in the comments in the sales file. The county has posted comments when required on nearly all of the sales reviewed. In most cases, the comments were complete enough to conclude why the sale was not used or adjusted for the ratio study. There was no reason to conclude that the county had selectively excluded sales to influence the measurement process. Based on the county verification process, 50.22% of all of the improved residential sales in the sales file were qualified for the measurement process. The Department concludes that the measurement was done with all available qualified sales.

Equalization and Quality of Assessment

The Department is confident that the current R&O Statistics are meaningful to measure the entire class partly because the assessment practices are good, partly because the sample is adequate and partly because the prepared statistics reasonably represent the class. That confidence that the statistics are meaningful does not necessarily extend to the subclasses. The confidence diminishes as the size of the subclasses diminishes. The values are equalized throughout the residential class and there are no subclasses of the residential class identified for individual adjustments.

Level of Value

The apparent level of value for the residential class is 98%, the quality of the assessment, based on the statistical indicators and the assessment actions is acceptable and there are no recommendations for the adjustment of the class or for any subclasses.

2015 Commercial Assessment Actions for Fillmore County

For 2015, Fillmore County has followed their 3 Year Plan which includes the following actions:

For 2015, Fillmore County reports that they will complete all commercial pickup work.

They have verified, reviewed and analyzed the commercial sales throughout the county.

For 2015, the county has conducted no inspection, review and update of commercial parcels. During 2013, all of the commercial parcels were inspected, reviewed and updated for use in 2014. That action completed the second cycle of commercial inspection and review.

2015 Commercial Assessment Survey for Fillmore County

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	The cost and sales comparison approaches.																				
3a.	Describe the process used to determine the value of unique commercial properties.																				

	When the county values unique commercial property they use the cost approach on all parcels; they do additional sales research beyond Fillmore County; and they study the methodologies, approaches to values and values of similar parcels in other counties. All of this is done to address uniformity as well as develop the best estimate of market value that they can.																																																						
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	The county uses the local market to develop depreciation tables.																																																						
5.	Are individual depreciation tables developed for each valuation grouping?																																																						
	Yes; The county develops their depreciation countywide then determines a local multiplier based on the market, except for the unique and single purpose properties.																																																						
6.	Describe the methodology used to determine the commercial lot values.																																																						
	All sales are reviewed and land values are analyzed and prepared by square foot.																																																						
7.	<table border="1"> <thead> <tr> <th><u>Valuation Grouping</u></th> <th><u>Date of Depreciation Tables</u></th> <th><u>Date of Costing</u></th> <th><u>Date of Lot Value Study</u></th> <th><u>Date of Last Inspection</u></th> </tr> </thead> <tbody> <tr> <td>01</td> <td>2013</td> <td>2012</td> <td>2013</td> <td>2013</td> </tr> <tr> <td>02</td> <td>2013</td> <td>2012</td> <td>2013</td> <td>2013</td> </tr> <tr> <td>03</td> <td>2013</td> <td>2012</td> <td>2013</td> <td>2013</td> </tr> <tr> <td>04</td> <td>2013</td> <td>2012</td> <td>2013</td> <td>2013</td> </tr> <tr> <td>05</td> <td>2013</td> <td>2012</td> <td>2013</td> <td>2013</td> </tr> <tr> <td>06</td> <td>2013</td> <td>2012</td> <td>2013</td> <td>2013</td> </tr> <tr> <td>07</td> <td>2013</td> <td>2012</td> <td>2013</td> <td>2013</td> </tr> <tr> <td>08</td> <td>2013</td> <td>2012</td> <td>2013</td> <td>2013</td> </tr> <tr> <td>09</td> <td>2013</td> <td>2012</td> <td>2010</td> <td>2013</td> </tr> </tbody> </table>					<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	2013	2012	2013	2013	02	2013	2012	2013	2013	03	2013	2012	2013	2013	04	2013	2012	2013	2013	05	2013	2012	2013	2013	06	2013	2012	2013	2013	07	2013	2012	2013	2013	08	2013	2012	2013	2013	09	2013	2012	2010	2013
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	----The county inspected, reviewed and revalued all of the commercial property during 2013 for use in 2014. the costs were all from 2012, the depreciation was prepared during 2013, and the lots were revalued in Geneva and affirmed in the small towns in 2013. Only the rural commercial land was not changed during 2013.																																																						

2015 Commercial Correlation Section for Fillmore County

County Overview

Fillmore County is an agriculturally based county with an array of eight villages and small towns. Most of the commercial properties in the county either directly service or support agriculture or the people involved in agriculture. Geneva, the county seat, is the predominant location for much of the commercial and industrial property. The remaining commercial parcels are in the smaller towns or scattered throughout the rural areas, including a large ethanol plant near Fairmont. During the past few years there have been no significant economic events that have impacted the value of commercial property. The 2015 Abstract Form 45, reports 534 commercial and 14 industrial parcels, for a class total of 548.

Description of Analysis

Fillmore County has divided their commercial analysis and valuation work into 9 valuation groups. These groups are centered on individual towns and rural commercial parcels. The characteristics of each valuation group are described in in the Commercial Survey. The county believes that each grouping is unique with differing combinations of location, population, schools, commercial activity, healthcare services and employment outside the agricultural sector.

The key statistics that are prepared and considered for measurement are as follows: there are 24 qualified sales; the median ratio is 99%; the COD is 6.47; and the PRD is 102.12. Of the 24 qualified sales, 16 are in Geneva and 8 in 4 of the 5 other valuation grouping; none had more than 3 sales. When the 10 different occupancy codes are reviewed, there are 5 sales in code 406 (storage warehouse); 5 sales in code 344 (office building); 4 sales in code 353 (retail store); 3 sales in code 352 (multi-family); and the remaining 6 codes have no more than 2 sales each. Since there are only 10 occupancy codes, there are still many property types with no representation and those that are represented are insufficient for preparing a viable statistical analysis. In short, less than 5% of the commercial parcels sold and there are not sufficient sales to represent or measure either the overall class or any subclass of the commercial property. It is notable that the 2015 Assessment Actions report indicates that all of the commercial parcels throughout the county were inspected reviewed and updated during 2013 for use in 2014.

Sales Qualification

The Department's review of the county's sale verification process was done and concluded that there was no reason to believe that the county had selectively excluded sales to influence the measurement process and that all available qualified sales were used in the measurement process.

2015 Commercial Correlation Section for Fillmore County

Equalization and Quality of Assessment

The Department analyzes each county every other year 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.

Level of Value

The statistical calculations alone are not representative of the commercial class and are not considered adequate to indicate the actual level of value. However all of the available information, particularly the assessment practices indicate that the county has achieved an acceptable level of value. The level of value is called at the statutory level of 100%.

2015 Agricultural Assessment Actions for Fillmore County

For 2015, Fillmore County has followed their 3 Year Plan which includes the following actions:

They completed all pickup work of new improvements on agricultural parcels. They also update the land use on all parcels where changes have been reported or observed.

They have verified, reviewed and analyzed the agricultural sales throughout the county. The verification is done over the phone and frequently is followed by a drive-by inspection.

Fillmore also analyzed all agricultural land sales and updated all parcels with new land values. The county noted that there were fewer qualified agricultural sales in the past year than in several preceding years. They believe that this may be an indication that the past upward trend of value is slowing. They expect the valuations to increase for 2015 but not as much as in the past few years.

For 2015, the county did not do any inspection and review of improvements for any agricultural parcels.

2015 Agricultural Assessment Survey for Fillmore County

1.	Valuation data collection done by:										
	Assessor and 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: 10%; text-align: center;"><u>Market Area</u></th> <th style="width: 70%; text-align: center;"><u>Description of unique characteristics</u></th> <th style="width: 20%; text-align: center;"><u>Year Land Use Completed</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>Area #1 differs mainly from Area 2 in that there is ground water available throughout the area and the crops raised and the purchases of land reflect it.</td> <td style="text-align: center;">2007</td> </tr> <tr> <td style="text-align: center;">2</td> <td>Area #2 is unique because it mostly exists in a location where little or no ground water is available for irrigation. Since there is little potential for future irrigation, the general farming practices vary accordingly. There is usually only dry crop or grass land options available to the land owner, and the price of land reflects that. On the edges of the area, there is some irrigation but it is usually spotty or has limited capacity wells.</td> <td style="text-align: center;">2007</td> </tr> </tbody> </table>		<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>	1	Area #1 differs mainly from Area 2 in that there is ground water available throughout the area and the crops raised and the purchases of land reflect it.	2007	2	Area #2 is unique because it mostly exists in a location where little or no ground water is available for irrigation. Since there is little potential for future irrigation, the general farming practices vary accordingly. There is usually only dry crop or grass land options available to the land owner, and the price of land reflects that. On the edges of the area, there is some irrigation but it is usually spotty or has limited capacity wells.	2007
<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>									
1	Area #1 differs mainly from Area 2 in that there is ground water available throughout the area and the crops raised and the purchases of land reflect it.	2007									
2	Area #2 is unique because it mostly exists in a location where little or no ground water is available for irrigation. Since there is little potential for future irrigation, the general farming practices vary accordingly. There is usually only dry crop or grass land options available to the land owner, and the price of land reflects that. On the edges of the area, there is some irrigation but it is usually spotty or has limited capacity wells.	2007									
	During 2007, the county implemented their GIS application. During the implementation process, they reviewed and updated the land use countywide.										
3.	Describe the process used to determine and monitor market areas.										
	The county verifies sales, monitors wells registrations, and has current information from the NRD. Since the ability to irrigate is reflected in the value of the land, it is the predominant characteristic in the development of the market areas.										
4.	Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.										
	This would be determined by the predominant present use of the parcel. There are presently no parcels classified as recreational.										
5.	Do farm home sites carry the same value as rural residential home sites? If not, what are the market differences?										
	Yes; The first acre for the home site at \$10,000, and the next 2 acres at \$3,000 are valued the same. This is the same throughout the county. Zoning requires rural residential parcels to be at least 3 acres. Additional acres may vary since agricultural use may be a factor on predominantly agricultural parcels.										
6.	If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.										
	The county actively verifies all agricultural sales with the buyer or seller. Those verifications, the trend in values, and the ongoing observation of the present use of the parcels are all important to detect non-agricultural characteristics in the market. In the case of the Wetland Reserve Program (WRP), there are few known parcels with WRP acres in the county. The county believes that the WRP values closely align with the dry land values, so they use a value that would represent 100% of the market value for dry land to value WRP acres..										
7.	Have special valuation applications been filed in the county? If so, answer the following:										
	No										

Fillmore County 2015 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Fillmore	1	6,400	6,300	6,200	6,100	5,800	n/a	5,400	5,250	6,174
Clay	1	6,700	6,700	6,500	6,500	6,350	n/a	6,200	6,200	6,601
Hamilton	1	7,300	7,300	7,200	7,200	7,100	7,100	7,000	7,000	7,252
Saline	3	7,140	7,143	7,037	6,893	6,096	5,150	5,042	4,850	6,792
Seward	1	6,400	6,300	6,150	6,009	5,750	n/a	4,800	4,291	5,984
Thayer	1	6,500	6,500	6,450	6,200	5,700	5,499	5,500	5,500	6,218
York	2	7,300	7,100	6,940	6,940	6,380	n/a	6,200	6,200	7,036
Fillmore	2	6,400	6,300	6,200	6,100	5,800	5,600	5,400	5,250	6,184
Clay	1	6,700	6,700	6,500	6,500	6,350	n/a	6,200	6,200	6,601
Saline	1	4,350	4,321	3,499	3,500	3,474	3,475	3,325	3,325	3,893
Thayer	1	6,500	6,500	6,450	6,200	5,700	5,499	5,500	5,500	6,218

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Fillmore	1	3,855	3,815	3,715	3,665	3,514	n/a	3,223	3,155	3,705
Clay	1	3,575	3,425	3,300	3,200	3,100	n/a	3,000	3,000	3,337
Hamilton	1	5,000	5,000	4,800	4,800	4,700	4,700	4,600	4,600	4,883
Saline	3	4,693	4,687	4,224	4,141	4,045	3,525	3,514	3,350	4,262
Seward	1	5,800	5,700	5,200	5,200	5,200	3,800	3,749	2,950	5,125
Thayer	1	4,200	4,200	4,050	4,050	3,750	3,550	3,550	3,550	3,988
York	2	5,376	5,376	4,900	4,900	4,700	n/a	4,600	4,600	5,098
Fillmore	2	3,755	3,705	3,605	3,525	3,390	3,250	3,115	3,055	3,605
Clay	1	3,575	3,425	3,300	3,200	3,100	n/a	3,000	3,000	3,337
Saline	1	3,698	3,697	3,423	3,422	3,195	3,072	2,900	2,866	3,443
Thayer	1	4,200	4,200	4,050	4,050	3,750	3,550	3,550	3,550	3,988

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Fillmore	1	1,460	1,441	1,380	1,320	1,326	n/a	1,200	1,200	1,288
Clay	1	1,500	1,500	1,500	1,500	1,425	n/a	1,425	1,425	1,447
Hamilton	1	2,300	2,300	2,200	2,200	2,100	2,100	2,000	2,000	2,080
Saline	3	1,467	1,864	1,408	1,858	1,805	1,516	1,576	1,019	1,444
Seward	1	1,982	2,127	1,879	1,825	1,777	2,550	1,287	1,521	1,583
Thayer	1	1,528	1,740	1,502	1,522	1,514	1,409	1,495	1,387	1,482
York	2	2,118	2,043	1,804	1,801	1,680	n/a	1,560	1,560	1,669
Fillmore	2	1,460	1,440	1,380	1,320	1,300	1,220	1,200	1,200	1,296
Clay	1	1,500	1,500	1,500	1,500	1,425	n/a	1,425	1,425	1,447
Saline	1	1,309	1,853	1,631	1,879	1,780	1,604	1,593	1,201	1,585
Thayer	1	1,528	1,740	1,502	1,522	1,514	1,409	1,495	1,387	1,482

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

2015 Agricultural Correlation Section for Fillmore County

County Overview

Fillmore County is an agriculturally based county with an array of villages and small towns that exist primarily to support agriculture. The prevalent crops are row crops with corn, soybeans, and some grain sorghum. The county land use is approximately 68% irrigated land, 23% dry land, about 7% grass land and 1% other uses. Fillmore County is bordered on the north by York County, on the south by the Thayer County, on the east by Saline County and on the west by Clay County. The agricultural land is valued using two market areas that are more fully described in the survey. In comparison; Area 1 is over 78% irrigated crop land and Area 2 is over 69% is dry crop. The 2015 Abstract Form 45, reports 3,392 parcels of agricultural land. There are also 818 sets of farm site improvements located on agricultural parcels.

Description of Analysis

There was a total sample of 48 qualified sales; 37 Fillmore County sales that were supplemented with 11 additional qualified sales used to determine the level of value of agricultural land in the county. The sample after supplementation was deemed adequate, proportional among study years and representative based on major land uses. Any comparable sales used were selected from a similar agricultural area within six miles of the subject county. In this study, the 80% Majority Land Use Tables demonstrate that the irrigated values for the county and for Area 1 are within the range. In 2015, there were only 8 sales in the entire county and Area 2 had only 6 of those sales that had more than 80% of their acres dry. There were no sales with predominantly grass acres. Both the dry and grass land sales were too scarce to produce an independent measurement. The county has made substantial changes to all of the values based on their analysis. The Department is not recommending any change to the values based on any major land use.

The calculated median ratio is 70%; the COD is 18.75 and the PRD is 106.00. Given the high appreciation in land value during the three years of this analysis, little weight is given to the COD and PRD. The 2015 abstract reports; overall agricultural land increased by 9.51%; irrigated land increased by over 10%, dry land increased by nearly 6%, and grass land increased by over 16%. The county has sound assessment practices relating to the verification of sales and analysis of agricultural values.

Sales Qualification

The Department's review of the county's sale verification process reported in the residential correlation was done for all 3 classes of property at the same time. The findings, that there was no reason to conclude that the county had selectively excluded sales to influence the

2015 Agricultural Correlation Section for Fillmore County

measurement process applies to the agricultural sales too. The measurement was done with all available qualified sales.

Equalization and Quality of Assessment

The county has sound assessment practices relating to the verification of sales and analysis of agricultural values. Each year, the county verifies all of the new sales that take place. They update any changes to land use that are discovered or reported. They completely analyze and revalue all agricultural land within a classification system and monitor sales to affirm their market area configuration. The quality of assessment for agricultural land is acceptable.

Level of Value

For 2015, the apparent level of value of agricultural land is 70% and the quality of the assessment process is acceptable. There are no strong indications of any major subclass outside the range. There are no recommended adjustments to the class or to any subclass of agricultural land.

**30 Fillmore
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 : 114
 Total Sales Price : 9,587,479
 Total Adj. Sales Price : 9,587,479
 Total Assessed Value : 8,925,030
 Avg. Adj. Sales Price : 84,101
 Avg. Assessed Value : 78,290

MEDIAN : 98
 WGT. MEAN : 93
 MEAN : 100
 COD : 14.84
 PRD : 107.86

COV : 34.90
 STD : 35.04
 Avg. Abs. Dev : 14.52
 MAX Sales Ratio : 374.48
 MIN Sales Ratio : 15.34

95% Median C.I. : 96.77 to 99.02
 95% Wgt. Mean C.I. : 89.03 to 97.15
 95% Mean C.I. : 93.98 to 106.84

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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-12 To 31-DEC-12	13	96.89	96.99	95.46	06.21	101.60	68.02	113.30	95.55 to 103.45	79,808	76,183
01-JAN-13 To 31-MAR-13	13	98.96	119.87	101.71	23.75	117.85	89.63	374.48	96.99 to 102.00	76,692	78,005
01-APR-13 To 30-JUN-13	18	99.25	99.37	98.24	06.79	101.15	67.39	116.50	97.65 to 101.91	78,040	76,668
01-JUL-13 To 30-SEP-13	23	98.07	108.52	98.50	16.03	110.17	75.88	221.04	96.55 to 100.09	87,743	86,431
01-OCT-13 To 31-DEC-13	17	95.05	89.92	79.56	17.59	113.02	15.34	122.98	80.35 to 103.80	105,176	83,680
01-JAN-14 To 31-MAR-14	8	97.11	100.78	91.09	15.90	110.64	71.67	165.83	71.67 to 165.83	73,908	67,324
01-APR-14 To 30-JUN-14	15	93.55	93.42	98.95	17.53	94.41	30.00	125.53	80.90 to 112.46	62,993	62,330
01-JUL-14 To 30-SEP-14	7	88.68	86.59	81.46	13.97	106.30	59.59	111.65	59.59 to 111.65	115,143	93,794
<u>Study Yrs</u>											
01-OCT-12 To 30-SEP-13	67	98.96	106.03	98.44	13.20	107.71	67.39	374.48	97.55 to 99.95	81,453	80,185
01-OCT-13 To 30-SEP-14	47	95.05	92.39	86.02	16.95	107.41	15.34	165.83	91.60 to 98.50	87,876	75,589
<u>Calendar Yrs</u>											
01-JAN-13 To 31-DEC-13	71	98.51	103.83	93.50	15.58	111.05	15.34	374.48	96.99 to 99.34	87,434	81,754
<u>ALL</u>	114	97.83	100.41	93.09	14.84	107.86	15.34	374.48	96.77 to 99.02	84,101	78,290

VALUATION GROUPING										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
01	68	98.15	101.36	97.18	08.85	104.30	59.59	221.04	97.28 to 99.16	89,388	86,870
02	8	96.69	124.70	97.94	51.67	127.32	30.00	374.48	30.00 to 374.48	76,438	74,862
03	11	94.86	90.96	78.37	17.95	116.06	15.34	116.50	75.88 to 113.75	69,665	54,598
04	1	67.39	67.39	67.39	00.00	100.00	67.39	67.39	N/A	74,000	49,870
05	3	107.89	121.77	106.42	22.93	114.42	91.60	165.83	N/A	38,000	40,438
06	1	90.30	90.30	90.30	00.00	100.00	90.30	90.30	N/A	10,000	9,030
07	16	92.94	93.00	85.27	16.89	109.07	46.43	141.69	80.46 to 105.78	69,269	59,064
09	6	93.10	90.79	84.02	16.97	108.06	68.02	111.65	68.02 to 111.65	137,500	115,528
<u>ALL</u>	114	97.83	100.41	93.09	14.84	107.86	15.34	374.48	96.77 to 99.02	84,101	78,290

PROPERTY TYPE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
01	114	97.83	100.41	93.09	14.84	107.86	15.34	374.48	96.77 to 99.02	84,101	78,290
06											
07											
<u>ALL</u>	114	97.83	100.41	93.09	14.84	107.86	15.34	374.48	96.77 to 99.02	84,101	78,290

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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	30.00	30.00	30.00	00.00	100.00	30.00	30.00	N/A	3,500	1,050	
Less Than 15,000	8	105.78	148.72	167.46	66.12	88.81	30.00	374.48	30.00 to 374.48	9,888	16,558	
Less Than 30,000	21	103.80	124.35	120.91	32.00	102.85	30.00	374.48	98.07 to 121.67	17,710	21,413	
<u>Ranges Excl. Low \$</u>												
Greater Than 4,999	113	97.90	101.03	93.11	14.35	108.51	15.34	374.48	96.77 to 99.11	84,814	78,973	
Greater Than 14,999	106	97.73	96.76	92.47	10.57	104.64	15.34	207.50	96.74 to 99.02	89,702	82,949	
Greater Than 29,999	93	97.28	95.00	91.97	10.26	103.29	15.34	207.50	96.24 to 98.51	99,092	91,133	
<u>Incremental Ranges</u>												
0 TO 4,999	1	30.00	30.00	30.00	00.00	100.00	30.00	30.00	N/A	3,500	1,050	
5,000 TO 14,999	7	113.30	165.68	173.82	60.04	95.32	90.30	374.48	90.30 to 374.48	10,800	18,773	
15,000 TO 29,999	13	103.80	109.35	108.33	10.23	100.94	93.55	141.69	98.07 to 121.67	22,525	24,401	
30,000 TO 59,999	23	97.76	102.84	101.83	09.57	100.99	80.90	207.50	95.28 to 103.45	45,872	46,710	
60,000 TO 99,999	36	98.53	96.31	96.18	08.72	100.14	67.39	125.53	96.68 to 100.56	79,472	76,439	
100,000 TO 149,999	18	96.51	90.41	89.80	11.29	100.68	46.43	120.55	84.36 to 99.32	125,222	112,451	
150,000 TO 249,999	15	95.05	87.04	87.88	11.71	99.04	15.34	100.94	84.55 to 98.51	184,700	162,311	
250,000 TO 499,999	1	69.25	69.25	69.25	00.00	100.00	69.25	69.25	N/A	275,000	190,430	
500,000 TO 999,999												
1,000,000 +												
<u>ALL</u>	114	97.83	100.41	93.09	14.84	107.86	15.34	374.48	96.77 to 99.02	84,101	78,290	

**30 Fillmore
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 : 24
 Total Sales Price : 2,074,000
 Total Adj. Sales Price : 2,074,000
 Total Assessed Value : 2,009,185
 Avg. Adj. Sales Price : 86,417
 Avg. Assessed Value : 83,716

MEDIAN : 99
 WGT. MEAN : 97
 MEAN : 99
 COD : 06.47
 PRD : 102.12

COV : 12.97
 STD : 12.83
 Avg. Abs. Dev : 06.41
 MAX Sales Ratio : 148.43
 MIN Sales Ratio : 76.65

95% Median C.I. : 97.79 to 99.73
 95% Wgt. Mean C.I. : 91.62 to 102.13
 95% Mean C.I. : 93.50 to 104.34

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DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qtrts</u>											
01-OCT-11 To 31-DEC-11	2	97.62	97.62	99.02	01.92	98.59	95.75	99.49	N/A	55,500	54,955
01-JAN-12 To 31-MAR-12	2	125.11	125.11	129.67	18.64	96.48	101.79	148.43	N/A	43,500	56,405
01-APR-12 To 30-JUN-12	2	96.57	96.57	94.81	02.50	101.86	94.16	98.97	N/A	133,000	126,100
01-JUL-12 To 30-SEP-12	5	98.89	97.24	98.27	03.79	98.95	86.48	103.98	N/A	37,700	37,048
01-OCT-12 To 31-DEC-12	7	99.41	94.80	92.06	06.18	102.98	76.65	104.30	76.65 to 104.30	119,643	110,141
01-JAN-13 To 31-MAR-13											
01-APR-13 To 30-JUN-13	2	99.55	99.55	98.32	01.51	101.25	98.05	101.04	N/A	137,500	135,195
01-JUL-13 To 30-SEP-13	1	99.13	99.13	99.13	00.00	100.00	99.13	99.13	N/A	91,000	90,210
01-OCT-13 To 31-DEC-13	1	97.89	97.89	97.89	00.00	100.00	97.89	97.89	N/A	100,000	97,885
01-JAN-14 To 31-MAR-14	1	108.04	108.04	108.04	00.00	100.00	108.04	108.04	N/A	88,000	95,075
01-APR-14 To 30-JUN-14	1	81.58	81.58	81.58	00.00	100.00	81.58	81.58	N/A	30,000	24,475
01-JUL-14 To 30-SEP-14											
<u>Study Yrs</u>											
01-OCT-11 To 30-SEP-12	11	98.97	102.25	101.17	07.32	101.07	86.48	148.43	94.16 to 103.98	59,318	60,015
01-OCT-12 To 30-SEP-13	10	99.27	96.18	94.02	04.66	102.30	76.65	104.30	85.04 to 101.04	120,350	113,159
01-OCT-13 To 30-SEP-14	3	97.89	95.84	99.74	09.01	96.09	81.58	108.04	N/A	72,667	72,478
<u>Calendar Yrs</u>											
01-JAN-12 To 31-DEC-12	16	99.01	99.57	95.81	07.53	103.92	76.65	148.43	94.16 to 101.79	86,188	82,578
01-JAN-13 To 31-DEC-13	4	98.59	99.03	98.39	01.08	100.65	97.89	101.04	N/A	116,500	114,621
<u>ALL</u>	24	99.01	98.92	96.87	06.47	102.12	76.65	148.43	97.79 to 99.73	86,417	83,716

VALUATION GROUPING

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	16	99.27	101.54	100.58	06.06	100.95	81.58	148.43	97.79 to 101.79	83,313	83,799
02	2	80.85	80.85	80.34	05.19	100.63	76.65	85.04	N/A	165,000	132,560
03	3	99.04	95.52	96.90	04.90	98.58	86.48	101.04	N/A	31,333	30,362
05	2	101.60	101.60	100.10	02.67	101.50	98.89	104.30	N/A	33,500	33,535
09	1	98.05	98.05	98.05	00.00	100.00	98.05	98.05	N/A	250,000	245,130
<u>ALL</u>	24	99.01	98.92	96.87	06.47	102.12	76.65	148.43	97.79 to 99.73	86,417	83,716

**30 Fillmore
COMMERCIAL**

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PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
02											
03	24	99.01	98.92	96.87	06.47	102.12	76.65	148.43	97.79 to 99.73	86,417	83,716
04											
<u>ALL</u>	24	99.01	98.92	96.87	06.47	102.12	76.65	148.43	97.79 to 99.73	86,417	83,716

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Low \$ Ranges</u>											
Less Than 5,000											
Less Than 15,000	1	95.75	95.75	95.75	00.00	100.00	95.75	95.75	N/A	14,000	13,405
Less Than 30,000	4	98.40	96.89	96.76	05.87	100.13	86.48	104.30	N/A	18,500	17,901
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	24	99.01	98.92	96.87	06.47	102.12	76.65	148.43	97.79 to 99.73	86,417	83,716
Greater Than 14,999	23	99.04	99.06	96.88	06.60	102.25	76.65	148.43	97.89 to 99.73	89,565	86,773
Greater Than 29,999	20	99.01	99.33	96.88	06.60	102.53	76.65	148.43	97.89 to 99.58	100,000	96,879
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999	1	95.75	95.75	95.75	00.00	100.00	95.75	95.75	N/A	14,000	13,405
15,000 TO 29,999	3	101.04	97.27	97.00	05.88	100.28	86.48	104.30	N/A	20,000	19,400
30,000 TO 59,999	9	98.97	103.26	105.32	08.54	98.04	81.58	148.43	97.79 to 103.98	39,611	41,720
60,000 TO 99,999	3	99.49	102.22	102.10	02.99	100.12	99.13	108.04	N/A	92,000	93,930
100,000 TO 149,999	3	97.89	94.11	93.45	04.89	100.71	85.04	99.41	N/A	125,000	116,808
150,000 TO 249,999	4	96.87	92.53	92.22	07.36	100.34	76.65	99.73	N/A	185,625	171,189
250,000 TO 499,999	1	98.05	98.05	98.05	00.00	100.00	98.05	98.05	N/A	250,000	245,130
500,000 TO 999,999											
1,000,000 +											
<u>ALL</u>	24	99.01	98.92	96.87	06.47	102.12	76.65	148.43	97.79 to 99.73	86,417	83,716

**30 Fillmore
COMMERCIAL**

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OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
340	1	97.89	97.89	97.89	00.00	100.00	97.89	97.89	N/A	100,000	97,885
344	5	98.91	98.80	98.67	01.52	100.13	95.75	101.79	N/A	86,200	85,057
350	1	97.79	97.79	97.79	00.00	100.00	97.79	97.79	N/A	35,500	34,715
352	3	99.58	99.57	99.59	00.11	99.98	99.41	99.73	N/A	152,500	151,868
353	4	101.48	111.39	103.62	14.60	107.50	94.16	148.43	N/A	87,500	90,665
384	1	108.04	108.04	108.04	00.00	100.00	108.04	108.04	N/A	88,000	95,075
386	1	99.13	99.13	99.13	00.00	100.00	99.13	99.13	N/A	91,000	90,210
406	5	99.04	95.18	90.57	06.83	105.09	85.04	104.30	N/A	50,800	46,008
528	2	79.12	79.12	77.34	03.12	102.30	76.65	81.58	N/A	107,500	83,143
551	1	98.89	98.89	98.89	00.00	100.00	98.89	98.89	N/A	52,000	51,425
<u>ALL</u>	24	99.01	98.92	96.87	06.47	102.12	76.65	148.43	97.79 to 99.73	86,417	83,716

30 Fillmore
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 : 48
Total Sales Price : 37,817,397
Total Adj. Sales Price : 37,817,397
Total Assessed Value : 25,771,500
Avg. Adj. Sales Price : 787,862
Avg. Assessed Value : 536,906

MEDIAN : 70
WGT. MEAN : 68
MEAN : 72
COD : 18.75
PRD : 106.00

COV : 23.71
STD : 17.13
Avg. Abs. Dev : 13.18
MAX Sales Ratio : 117.23
MIN Sales Ratio : 42.55

95% Median C.I. : 61.20 to 77.00
95% Wgt. Mean C.I. : 63.70 to 72.59
95% Mean C.I. : 67.39 to 77.09

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DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qtrts</u>											
01-OCT-11 To 31-DEC-11	5	90.64	87.22	84.12	07.57	103.69	76.20	95.07	N/A	808,062	679,702
01-JAN-12 To 31-MAR-12	7	78.50	81.60	74.02	13.08	110.24	63.04	114.41	63.04 to 114.41	878,700	650,407
01-APR-12 To 30-JUN-12	1	81.12	81.12	81.12	00.00	100.00	81.12	81.12	N/A	550,000	446,150
01-JUL-12 To 30-SEP-12	2	90.38	90.38	76.95	20.26	117.45	72.07	108.68	N/A	694,073	534,065
01-OCT-12 To 31-DEC-12	12	59.87	62.50	61.66	07.78	101.36	56.53	73.83	56.82 to 69.44	808,741	498,693
01-JAN-13 To 31-MAR-13	4	55.05	59.04	54.80	16.24	107.74	47.46	78.60	N/A	963,350	527,891
01-APR-13 To 30-JUN-13											
01-JUL-13 To 30-SEP-13											
01-OCT-13 To 31-DEC-13	5	61.20	61.73	59.66	07.76	103.47	55.79	70.61	N/A	881,113	525,643
01-JAN-14 To 31-MAR-14	4	91.53	92.64	94.59	20.08	97.94	70.26	117.23	N/A	536,500	507,487
01-APR-14 To 30-JUN-14	7	61.06	66.10	62.92	23.19	105.05	42.55	86.84	42.55 to 86.84	716,300	450,705
01-JUL-14 To 30-SEP-14	1	70.36	70.36	70.36	00.00	100.00	70.36	70.36	N/A	564,088	396,882
<u>Study Yrs</u>											
01-OCT-11 To 30-SEP-12	15	81.12	84.61	78.04	12.73	108.42	63.04	114.41	76.20 to 94.83	808,624	631,043
01-OCT-12 To 30-SEP-13	16	59.20	61.63	59.71	10.15	103.22	47.46	78.60	56.70 to 69.44	847,393	505,993
01-OCT-13 To 30-SEP-14	17	70.26	71.31	67.68	20.20	105.36	42.55	117.23	55.79 to 86.82	713,515	482,940
<u>Calendar Yrs</u>											
01-JAN-12 To 31-DEC-12	22	69.65	71.96	67.73	15.95	106.25	56.53	114.41	59.65 to 78.50	808,815	547,793
01-JAN-13 To 31-DEC-13	9	57.36	60.54	57.39	12.27	105.49	47.46	78.60	52.73 to 70.61	917,663	526,642
<u>ALL</u>	48	70.31	72.24	68.15	18.75	106.00	42.55	117.23	61.20 to 77.00	787,862	536,906

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	38	70.31	70.87	68.30	17.52	103.76	42.55	117.23	61.06 to 76.70	870,444	594,553
2	10	74.05	77.43	67.05	22.26	115.48	56.70	114.41	57.36 to 108.68	474,052	317,850
<u>ALL</u>	48	70.31	72.24	68.15	18.75	106.00	42.55	117.23	61.20 to 77.00	787,862	536,906

30 Fillmore
AGRICULTURAL LAND

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 PRD : 106.00

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 STD : 17.13
 Avg. Abs. Dev : 13.18
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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	10	77.75	76.98	76.43	15.60	100.72	55.62	95.07	56.82 to 94.83	763,729	583,723
1	10	77.75	76.98	76.43	15.60	100.72	55.62	95.07	56.82 to 94.83	763,729	583,723
_____Dry_____											
County	6	74.05	76.82	70.26	19.62	109.34	57.36	114.41	57.36 to 114.41	348,167	244,633
2	6	74.05	76.82	70.26	19.62	109.34	57.36	114.41	57.36 to 114.41	348,167	244,633
_____ALL_____	48	70.31	72.24	68.15	18.75	106.00	42.55	117.23	61.20 to 77.00	787,862	536,906

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	31	70.35	72.48	68.92	18.19	105.17	47.46	117.23	61.06 to 78.50	919,262	633,532
1	30	70.48	73.01	69.62	18.12	104.87	47.46	117.23	61.46 to 78.50	898,238	625,355
2	1	56.70	56.70	56.70	00.00	100.00	56.70	56.70	N/A	1,550,000	878,850
_____Dry_____											
County	8	64.97	70.44	64.52	23.90	109.18	42.55	114.41	42.55 to 114.41	373,211	240,813
1	2	51.32	51.32	51.15	17.09	100.33	42.55	60.08	N/A	448,345	229,350
2	6	74.05	76.82	70.26	19.62	109.34	57.36	114.41	57.36 to 114.41	348,167	244,633
_____ALL_____	48	70.31	72.24	68.15	18.75	106.00	42.55	117.23	61.20 to 77.00	787,862	536,906

Total Real Property Sum Lines 17, 25, & 30	Records : 6,492	Value : 2,102,686,698	Growth 8,982,605	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	270	491,870	9	28,600	0	0	279	520,470	
02. Res Improve Land	1,980	5,567,956	8	71,505	0	0	1,988	5,639,461	
03. Res Improvements	1,995	112,859,375	63	7,257,480	214	28,173,895	2,272	148,290,750	
04. Res Total	2,265	118,919,201	72	7,357,585	214	28,173,895	2,551	154,450,681	3,188,530
% of Res Total	88.79	76.99	2.82	4.76	8.39	18.24	39.29	7.35	35.50
05. Com UnImp Land	61	309,295	13	616,655	3	430,555	77	1,356,505	
06. Com Improve Land	390	2,256,045	45	1,405,070	8	427,120	443	4,088,235	
07. Com Improvements	400	45,224,035	44	7,053,625	13	2,810,550	457	55,088,210	
08. Com Total	461	47,789,375	57	9,075,350	16	3,668,225	534	60,532,950	2,996,115
% of Com Total	86.33	78.95	10.67	14.99	3.00	6.06	8.23	2.88	33.35
09. Ind UnImp Land	0	0	1	48,980	0	0	1	48,980	
10. Ind Improve Land	2	335,200	10	568,425	1	42,240	13	945,865	
11. Ind Improvements	2	149,565	10	8,639,500	1	318,870	13	9,107,935	
12. Ind Total	2	484,765	11	9,256,905	1	361,110	14	10,102,780	0
% of Ind Total	14.29	4.80	78.57	91.63	7.14	3.57	0.22	0.48	0.00
13. Rec UnImp Land	0	0	0	0	0	0	0	0	
14. Rec Improve Land	0	0	0	0	1	5,900	1	5,900	
15. Rec Improvements	0	0	0	0	1	34,655	1	34,655	
16. Rec Total	0	0	0	0	1	40,555	1	40,555	0
% of Rec Total	0.00	0.00	0.00	0.00	100.00	100.00	0.02	0.00	0.00
Res & Rec Total	2,265	118,919,201	72	7,357,585	215	28,214,450	2,552	154,491,236	3,188,530
% of Res & Rec Total	88.75	76.97	2.82	4.76	8.42	18.26	39.31	7.35	35.50
Com & Ind Total	463	48,274,140	68	18,332,255	17	4,029,335	548	70,635,730	2,996,115
% of Com & Ind Total	84.49	68.34	12.41	25.95	3.10	5.70	8.44	3.36	33.35
17. Taxable Total	2,728	167,193,341	140	25,689,840	232	32,243,785	3,100	225,126,966	6,184,645
% of Taxable Total	88.00	74.27	4.52	11.41	7.48	14.32	47.75	10.71	68.85

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	2	3,200	244,260	1	305,085	13,775,285
20. Industrial	1	328,000	47,960,884	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	1	364,275	362,225	4	672,560	14,381,770
20. Industrial	0	0	0	1	328,000	47,960,884
21. Other	0	0	0	0	0	0
22. Total Sch II				5	1,000,560	62,342,654

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	210	34	82	326

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	51	697,185	306	137,347,990	2,162	1,202,492,035	2,519	1,340,537,210
28. Ag-Improved Land	11	201,625	138	44,748,130	896	418,141,635	1,045	463,091,390
29. Ag Improvements	6	145,970	91	8,109,800	776	65,675,362	873	73,931,132
30. Ag Total							3,392	1,877,559,732

Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	1	1.00	10,000	1	1.00	10,000	
32. HomeSite Improv Land	6	5.55	55,500	95	93.81	938,100	
33. HomeSite Improvements	2	0.00	55,665	46	0.00	3,468,390	
34. HomeSite Total							
35. FarmSite UnImp Land	2	1.43	4,290	42	98.23	249,840	
36. FarmSite Improv Land	8	12.48	35,850	100	379.70	1,005,760	
37. FarmSite Improvements	5	0.00	90,305	86	0.00	4,641,410	
38. FarmSite Total							
39. Road & Ditches	1	0.65	0	290	666.50	0	
40. Other- Non Ag Use	0	0.00	0	7	18.88	96,240	
	Records	Acres	Value	Records	Acres	Value	Growth
31. HomeSite UnImp Land	24	24.01	240,100	26	26.01	260,100	
32. HomeSite Improv Land	564	561.41	5,614,100	665	660.77	6,607,700	
33. HomeSite Improvements	383	0.00	25,212,785	431	0.00	28,736,840	6,260
34. HomeSite Total				457	686.78	35,604,640	
35. FarmSite UnImp Land	203	505.13	1,180,225	247	604.79	1,434,355	
36. FarmSite Improv Land	730	2,728.59	7,163,895	838	3,120.77	8,205,505	
37. FarmSite Improvements	727	0.00	40,462,577	818	0.00	45,194,292	2,791,700
38. FarmSite Total				1,065	3,725.56	54,834,152	
39. Road & Ditches	2,771	7,299.42	0	3,062	7,966.57	0	
40. Other- Non Ag Use	6	18.84	38,210	13	37.72	134,450	
41. Total Section VI				1,522	12,416.63	90,573,242	2,797,960

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

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	0	0.00	0	2	253.30	433,215
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	5	640.02	2,035,925	7	893.32	2,469,140

Schedule VIII : Agricultural Records : Special Value

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

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

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 1

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	6,303.41	2.73%	40,341,825	2.83%	6,400.00
46. 1A	130,143.58	56.28%	819,899,220	57.43%	6,299.96
47. 2A1	45,086.42	19.50%	279,535,745	19.58%	6,200.00
48. 2A	15,431.02	6.67%	94,129,205	6.59%	6,100.00
49. 3A1	23,032.80	9.96%	133,590,265	9.36%	5,800.00
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	8,281.94	3.58%	44,722,445	3.13%	5,400.00
52. 4A	2,952.01	1.28%	15,498,510	1.09%	5,250.15
53. Total	231,231.18	100.00%	1,427,717,215	100.00%	6,174.41
Dry					
54. 1D1	1,889.89	4.42%	7,285,515	4.60%	3,854.99
55. 1D	23,053.29	53.94%	87,948,420	55.55%	3,815.01
56. 2D1	5,800.76	13.57%	21,549,895	13.61%	3,715.01
57. 2D	2,888.13	6.76%	10,584,980	6.69%	3,664.99
58. 3D1	5,794.33	13.56%	20,358,850	12.86%	3,513.58
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	2,196.09	5.14%	7,077,025	4.47%	3,222.56
61. 4D	1,112.58	2.60%	3,510,235	2.22%	3,155.04
62. Total	42,735.07	100.00%	158,314,920	100.00%	3,704.57
Grass					
63. 1G1	593.50	3.75%	866,535	4.25%	1,460.04
64. 1G	2,444.60	15.44%	3,522,020	17.27%	1,440.73
65. 2G1	1,572.21	9.93%	2,169,630	10.64%	1,379.99
66. 2G	1,445.33	9.13%	1,907,840	9.35%	1,320.00
67. 3G1	1,584.98	10.01%	2,101,085	10.30%	1,325.62
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	2,142.30	13.53%	2,570,735	12.60%	1,199.99
70. 4G	6,047.47	38.20%	7,256,925	35.58%	1,199.99
71. Total	15,830.39	100.00%	20,394,770	100.00%	1,288.33
<hr/>					
Irrigated Total	231,231.18	78.94%	1,427,717,215	88.83%	6,174.41
Dry Total	42,735.07	14.59%	158,314,920	9.85%	3,704.57
Grass Total	15,830.39	5.40%	20,394,770	1.27%	1,288.33
72. Waste	2,782.57	0.95%	571,080	0.04%	205.23
73. Other	352.41	0.12%	275,045	0.02%	780.47
74. Exempt	15.44	0.01%	0	0.00%	0.00
75. Market Area Total	292,931.62	100.00%	1,607,273,030	100.00%	5,486.85

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 2

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	1,307.57	19.46%	8,368,440	20.13%	6,399.99
46. 1A	2,846.70	42.36%	17,934,210	43.15%	6,300.00
47. 2A1	1,123.72	16.72%	6,967,100	16.76%	6,200.03
48. 2A	385.44	5.74%	2,351,180	5.66%	6,099.99
49. 3A1	650.25	9.68%	3,771,435	9.07%	5,799.98
50. 3A	8.19	0.12%	45,860	0.11%	5,599.51
51. 4A1	210.81	3.14%	1,138,350	2.74%	5,399.89
52. 4A	187.88	2.80%	986,415	2.37%	5,250.24
53. Total	6,720.56	100.00%	41,562,990	100.00%	6,184.45
Dry					
54. 1D1	1,793.90	5.11%	6,736,115	5.33%	3,755.01
55. 1D	18,574.19	52.94%	68,817,480	54.40%	3,705.01
56. 2D1	5,487.36	15.64%	19,781,935	15.64%	3,605.00
57. 2D	2,995.14	8.54%	10,557,910	8.35%	3,525.01
58. 3D1	4,357.24	12.42%	14,771,060	11.68%	3,390.00
59. 3D	29.33	0.08%	95,335	0.08%	3,250.43
60. 4D1	1,379.84	3.93%	4,298,195	3.40%	3,115.00
61. 4D	470.88	1.34%	1,438,525	1.14%	3,054.97
62. Total	35,087.88	100.00%	126,496,555	100.00%	3,605.14
Grass					
63. 1G1	266.93	3.00%	389,730	3.38%	1,460.05
64. 1G	1,748.79	19.64%	2,518,245	21.83%	1,439.99
65. 2G1	777.13	8.73%	1,072,445	9.30%	1,380.01
66. 2G	986.58	11.08%	1,302,275	11.29%	1,319.99
67. 3G1	990.60	11.13%	1,287,795	11.16%	1,300.02
68. 3G	223.60	2.51%	272,795	2.36%	1,220.01
69. 4G1	1,275.42	14.33%	1,530,500	13.27%	1,200.00
70. 4G	2,634.15	29.59%	3,160,990	27.40%	1,200.00
71. Total	8,903.20	100.00%	11,534,775	100.00%	1,295.58
Irrigated Total					
Irrigated Total	6,720.56	13.18%	41,562,990	23.13%	6,184.45
Dry Total					
Dry Total	35,087.88	68.80%	126,496,555	70.39%	3,605.14
Grass Total					
Grass Total	8,903.20	17.46%	11,534,775	6.42%	1,295.58
72. Waste	187.00	0.37%	36,390	0.02%	194.60
73. Other	103.44	0.20%	82,750	0.05%	799.98
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	51,002.08	100.00%	179,713,460	100.00%	3,523.65

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	64.90	406,730	22,781.94	141,109,920	215,104.90	1,327,763,555	237,951.74	1,469,280,205
77. Dry Land	92.37	348,340	9,760.82	35,692,900	67,969.76	248,770,235	77,822.95	284,811,475
78. Grass	26.81	38,100	2,163.03	2,848,505	22,543.75	29,042,940	24,733.59	31,929,545
79. Waste	0.00	0	212.50	41,990	2,757.07	565,480	2,969.57	607,470
80. Other	0.00	0	128.58	102,865	327.27	254,930	455.85	357,795
81. Exempt	0.00	0	15.44	0	0.00	0	15.44	0
82. Total	184.08	793,170	35,046.87	179,796,180	308,702.75	1,606,397,140	343,933.70	1,786,986,490

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	237,951.74	69.19%	1,469,280,205	82.22%	6,174.70
Dry Land	77,822.95	22.63%	284,811,475	15.94%	3,659.74
Grass	24,733.59	7.19%	31,929,545	1.79%	1,290.94
Waste	2,969.57	0.86%	607,470	0.03%	204.56
Other	455.85	0.13%	357,795	0.02%	784.90
Exempt	15.44	0.00%	0	0.00%	0.00
Total	343,933.70	100.00%	1,786,986,490	100.00%	5,195.73

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

30 Fillmore

	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	151,578,052	154,450,681	2,872,629	1.90%	3,188,530	-0.21%
02. Recreational	40,555	40,555	0	0.00%	0	0.00%
03. Ag-Homesite Land, Ag-Res Dwelling	35,613,845	35,604,640	-9,205	-0.03%	6,260	-0.04%
04. Total Residential (sum lines 1-3)	187,232,452	190,095,876	2,863,424	1.53%	3,194,790	-0.18%
05. Commercial	57,573,260	60,532,950	2,959,690	5.14%	2,996,115	-0.06%
06. Industrial	10,098,905	10,102,780	3,875	0.04%	0	0.04%
07. Ag-Farmsite Land, Outbuildings	52,818,706	54,834,152	2,015,446	3.82%	2,791,700	-1.47%
08. Minerals	0	0	0		0	
09. Total Commercial (sum lines 5-8)	120,490,871	125,469,882	4,979,011	4.13%	5,787,815	-0.67%
10. Total Non-Agland Real Property	307,723,323	315,700,208	7,976,885	2.59%	8,982,605	-0.33%
11. Irrigated	1,333,514,770	1,469,280,205	135,765,435	10.18%		
12. Dryland	269,950,525	284,811,475	14,860,950	5.51%		
13. Grassland	27,499,205	31,929,545	4,430,340	16.11%		
14. Wasteland	322,100	607,470	285,370	88.60%		
15. Other Agland	510,195	357,795	-152,400	-29.87%		
16. Total Agricultural Land	1,631,796,795	1,786,986,490	155,189,695	9.51%		
17. Total Value of all Real Property (Locally Assessed)	1,939,520,118	2,102,686,698	163,166,580	8.41%	8,982,605	7.95%

FILLMORE COUNTY

Plan of Assessment – 2014

State law establishes the framework within which the assessor must operate. However, a real property assessment system requires that an operation or procedure be done completely and in a uniform manner each time it is repeated. An accurate and efficient assessment practice represents prudent expenditure of tax monies, establishes taxpayer confidence in local government, and enables the local government to serve its citizens more effectively. The important role the assessment practices play in local government cannot be overstated. Pursuant to Nebraska Laws 2005, LB263, Section 9 the assessor shall submit a Plan of Assessment to the county board of equalization before July 31st and the Department of Revenue Property Assessment Division on or before October 31st. The plan and update shall examine the level, quality, and uniformity of assessment in the county.

The responsibilities of assessment include record maintenance. Ownership is updated in the cadastral and on our record cards using 521 RETS (Real Estate Transfer Statements) and the miscellaneous book to check for death certificates, etc. Our mapping procedures include updates to the cadastral and GIS. We use the GIS to draw out any new tracts and to change land uses in the county.

Reports are systematically filed as required by law. Real estate abstract is filed by March 19. Certification of values for levy purposes is mailed to all entities in the county by August 20. The school district taxable value report is sent to the state by August 25. The Tax list of real and personal property is delivered to the treasurer by November 22, and the Certificate of Taxes Levied (CTL) is filed with the state by December 1. Tax list corrections are made only if necessary. Homestead exemption applications are mailed by February 1 and must be filled out, signed and returned to our office by June 30. Personal property forms are mailed by February 15th and must be filled out, signed and returned by May 1. Notices of valuation change are mailed on or before June 1. Exempt property applications are mailed in November and must be filled out, signed and returned by December 31.

The assessor is responsible for valuing at market value all real property in the county except railroads and public service entities as of January 1 of each year.

Assessors use professionally accepted mass appraisal techniques, including but not limited to: comparison with sales of property of known or recognized value, taking into account location, zoning, and current functional use; income approach, and cost approach. By statute all real property is assessed at 100% of actual value, except for agricultural land and horticultural land which is assessed at 75% of actual value.

Our current aerial photos were taken in 2012/2013 for all rural parcels. This helps identify buildings in the rural area. Permits are required for any new buildings or additions and need to be approved prior to construction.

Pick-up work is scheduled based on our permits. We try to schedule pick-up work and sales review in the same area.

After sales are reviewed, the Assessor determines if a certain class or sub-class of property needs to be reassessed. We have a systematic review of all property in the county.

The qualification process involves a careful review of the information on the 521 Real Estate Transfers. The personal knowledge of the assessor and staff is used to make decisions on the usability of the sales. Some are later modified based on information discovered during the verification and inspection process. The verification process is primarily accomplished during the on-site inspection. Most of the interviews conducted outside the inspection process are for clarification or when another party to the sale is contacted, and for unimproved parcels that are not inspected. The county attempts to inspect all improved sales in the sales roster.

The assessor and staff do the sale qualification. Most of the verification process is done during the inspection and most interviews are done at that time. The phone is used for verification with persons who are unavailable during the inspection process or if additional clarification is needed. In Fillmore County the order of preference for verification is buyer, buyer's representative, seller and then real estate agent. The county verifies a larger percentage of the transfers to enhance the input to the county CAMA system that is used to calculate improvement and building valuation.

When conducting a physical inspection, the county looks for the same thing we look for when listing property. We check for the accuracy of the listing. We also believe the sale file review serves as a semi-random sampling of the assessed property. The review enables us to plan for reappraisal priorities, and prepare for future changes of classes and sub-classes. The county attempts to inspect all qualified improved sales as well as others that are possibly good sales. We estimate this is 85% of the residential sales, 75% of the commercial sales, 20% of the unimproved ag-land sales and 60% of the improved ag-land sales that are in the total roster. Unreported pick-up work and alterations are listed and errors that are discovered are corrected on the records accordingly. Omissions are usually parcels of unreported pick-up work, which are listed, valued and added to the tax roll. We continue to work with the NRD for accurate and up to date land use information. We track our permits in our administrative program. We run a list of permits from this system. All pick-up work is entered on corresponding property record cards.

The information gathered during the sale review process is kept in the county sales books.

Fillmore County Assessor's office personnel include the assessor, the deputy assessor, clerk and a part time person. The assessor has completed continuing education classes to keep up with certificate requirements and is certified through 2014. Money has been included in the budget for continuing education for this certification and continuing education for clerks.

Fillmore County utilizes the computerized administrative system PC Admin, provided and supported by MIPS County Solutions & NACO. Marshall & Swift costing tables are used for estimating replacement costs for the residential parcels and agriculture homes & buildings. Fillmore County has purchased the M&S costing manuals for residential and commercial properties. The county administrative system includes the MIPS CAMA V2 package. The assessment records are kept in the hard copy format with updates made in the form of inserts. The valuation history on the face of the hard copy is updated to reflect all valuation changes that are made annually. Houses were sketched in our APEX Program.

According to the 2014 abstract, the real property within Fillmore County is comprised of the following: 2,548 residential parcels of which 279 are unimproved, 534 commercial parcels of which 76 are unimproved, 14 industrial parcels, 1 recreational parcel, and 3,390 agricultural

parcels of which 2,505 are unimproved. Among the improved agricultural parcels are 462 with residential improvements. The percentage breakdown of the three primary classes of real estate is as follows: residential 39%, commercial/industrial 9%, agricultural 52% and 0.00% comprising any other classes. There are two other groups to mention; the administrative parcels (including Game and Parks and exempt parcels), numbering 327 and there are 3 parcels that have additional valuation responsibility (TIF Projects). These groups are mentioned because they represent additional assessment responsibility but will not be included in the parcel count in this report. The total number of parcels that are associated with the total real property value from the total records on the front page of the abstract in Fillmore County is estimated at 6,487 and contain no parcels with mineral interests valued. The total number of parcels including exempt, Game and Parks and TIF is 6,818.

The total valuation as certified on the abstract of assessment for real property 2014 to the Department of Revenue Property Assessment Division is 1,939,446,923. The breakdown of valuation is as follows:

	<u>Valuation</u>	<u>Total Parcels</u>
Real Estate	1,939,446,923	6,487
Personal Property (as of 6/1/2014)	162,324,506	
Railroad & Public Service Utilities (Certified by PA&T in 2013)	<u>27,900,364</u>	
TOTAL	2,129,671,793	

Homestead Exemption applications for 2014 are 260

Charitable exemption applications for 2014 were 33 excluding cemeteries.

Cadastrals are maps showing the boundaries of subdivisions of land usually with the bearings and lengths thereof and the areas of individual tracts for the purpose of describing and recording ownership. Our current cadastrals were made in 1989. The ownership names and property lines are routinely updated, and we consider them current.

Our property record cards serve as a reference to and inventory of all portions of the property. It contains a summary of the general data relevant to the parcel it represents. Our most recent record cards (for all classes of property) were new for 2010, while still maintaining the data from 1993 to current. Our 2014 records are currently up-to-date along with the 2014 values. We also updated all photos for our town/village record cards for 2012. The Geneva and rural photos were updated for 2012. Photos are taken for new construction/and or updates to current homes and buildings.

When a parcel of real property in the State of Nebraska transfers and a deed is recorded a Real Estate Transfer Statement, form 521, is required. A copy of Form 521 is provided to the assessor. The assessor is responsible for maintaining the changes of ownership on the property record cards of the county. The assessor completes supplemental worksheets on these sales and

submits this information to the Department of Revenue Property Assessment Division within 45 days.

Our office has developed a formal manual of office and assessment procedures, which includes a job description. It is our practice to follow all rules, regulations, and directives that govern the assessment process.

We qualify all sales, review most of them, prepare in-depth analysis on most property classes or subclasses and identify the projects that need to be done.

Our level of value, quality and uniformity for assessment year 2014:

<u>Property Class</u>	<u>Median</u>	<u>COD</u>	<u>PRD</u>
Residential	99%	9.63	105.33
Commercial	99%	5.54	102.8
Agricultural Land	71%	22.77	108.28

Our three year plan is as follows:

- **2014** *Continue systematic review of properties*
 - Examine the level, quality and uniformity of assessment in the county*
 - Review level of value and make any needed changes by class of property*
 - Review agricultural land for any changes in land areas and values*
 - Verify land usage with landowners (FSA Maps) & NRD information*
 - Add new construction*

 - Review of Commercial Properties (part of continued 6 yr review)*
 - Review of Geneva City (part of continued 6 yr review)*
 - Commercial Lot value study/new lot values*
 - Measure exempt properties (as time & budget allows)*
 - Annotation Layer on GIS (completed)*
 - New CAMA V2 /MIPS Program (August 2012)*
 - New Cadastrals (still checking on feasibility)*
 - Print new 8x10 aerial photos & number sequentially to OB CAMA sheets*
 - Continue photos of city/village (residential) as time allows*

- 2015 Continue sales review of all classes of property
 - Examine the level, quality and uniformity of assessment in the county
 - Review level of value and make any needed changes by class of property
 - Review agricultural land for any changes in land areas and value.
 - Verify land usage with landowners (FSA maps) & NRD information
 - Add new construction/removal of old buildings
 - Continue our systematic review of property
 - Possible review of small villages. Sales analysis indicates few sales in small villages but may adjust to bring statistics back in the range.
 - Update cost tables to start Review process of rural acreages (part of 6 year review)
 - New Photos as needed.
 - Lot Study of Geneva City

- 2016 Continue sales review of all classes of property
 - Examine the level, quality and uniformity of assessment in the county
 - Review level of value and make any needed changes by class of property
 - Review agricultural land for any changes in land areas and values
 - Verify land usage with landowners (FSA maps) & NRD information
 - Add new construction/removal of old buildings
 - Continue our systematic review of property
 - Review rural homes/buildings. (**Begin 2 yr. process of 6 year review**)

- 2017 Continue sales review of all classes of property
 - Examine the level, quality and uniformity of assessment in the county
 - Review level of value and make any needed changes by class of property
 - Review agricultural land for any changes in values and land areas
 - Verify land usage with landowners (FSA maps) & NRD information
 - Add new construction/removal of old buildings
 - Continue our systematic review of property

Past Inspections and Reviews

- 2006 Reviewed the rural homes and buildings and Geneva
Completed parcel layer in GIS/Aerial photos
- 2007 Reviewed all the small town
- 2008 Worked on completing the land use layer and converted the land
Classification codes from the old soil symbols to the new numeric
Codes
- 2009 Commercial & Industrial values reviewed including new photos
(-20% all homes 1939 or older with average or lower condition in
Geneva due to statistics)
- 2010 Reviewed Geneva and all towns (6 year review process)
Made new record cards
New APEX sketching program, drew all residential/commercial sketches
- 2011 Beginning rural residential and building review/new rural home &
OB photos/ begin new aerial imagery
- 2012 Rural Home & OB Values (part of continued 6 year review)
Aerial Imagery completed. City and Village Photos
Grafton village decrease value on homes and improvements-5% to keep in
compliance. (Level of value at 1.015 for 2012)
- 2013 Residential Review in villages (part of continued 6 yr. review)
(statistics indicate we are out of range in a couple of villages based on sales.
However we are looking at only a couple of sales in these villages)
Residential Photos
CAMA-V2 (new costing program)
Annotation Layer (GIS)
- 2014 Commercial & Industrial Review (part of continued 6 yr. review)
Geneva City Review (part of 6 yr. review)
Change Lot Values for Commercial (sale indicates adjustment needed.)

2015 Assessment Survey for Fillmore County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	1
2.	Appraiser(s) on staff:
	0
3.	Other full-time employees:
	2
4.	Other part-time employees:
	0
5.	Number of shared employees:
	0
6.	Assessor's requested budget for current fiscal year:
	\$218,840
7.	Adopted budget, or granted budget if different from above:
	\$218,840; The assessor's budget contains no costs for benefits. The benefits for the assessor's office are paid separately from the county general fund.
8.	Amount of the total assessor's budget set aside for appraisal work:
	0
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:
	N/A (this is in the county data processing budget)
11.	Amount of the assessor's budget set aside for education/workshops:
	\$4,500
12.	Other miscellaneous funds:
	none
13.	Amount of last year's assessor's budget not used:
	Yes; \$5,866.40

B. Computer, Automation Information and GIS

1.	Administrative software:
	County Solutions
2.	CAMA software:
	County Solutions / Micro Solve
3.	Are cadastral maps currently being used?
	Yes
4.	If so, who maintains the Cadastral Maps?
	Assessor and Staff
5.	Does the county have GIS software?
	Yes; GIS Workshop
6.	Is GIS available to the public? If so, what is the web address?
	Yes; www.fillmorecounty.org
7.	Who maintains the GIS software and maps?
	Assessor and Staff and GIS Workshop
8.	Personal Property software:
	County Solutions

C. Zoning Information

1.	Does the county have zoning?
	Yes
2.	If so, is the zoning countywide?
	Yes
3.	What municipalities in the county are zoned?
	All towns are zoned except Strang
4.	When was zoning implemented?
	2000

D. Contracted Services

1.	Appraisal Services:
	None
2.	GIS Services:
	GIS Workshop
3.	Other services:
	County Solutions

E. Appraisal /Listing Services

1.	Does the county employ outside help for appraisal or listing services?
	No
2.	If so, is the appraisal or listing service performed under contract?
	No
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 Fillmore 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 Fillmore County Assessor.

Dated this 7th day of April, 2015.



A handwritten signature in black ink that reads "Ruth A. Sorensen".

Ruth A. Sorensen
Property Tax Administrator

