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## 2015 Commission Summary for Hooker County

### Residential Real Property - Current

Number of Sales	11	Median	96.20
Total Sales Price	\$743,500	Mean	94.32
Total Adj. Sales Price	\$743,500	Wgt. Mean	90.32
Total Assessed Value	\$671,531	Average Assessed Value of the Base	\$37,676
Avg. Adj. Sales Price	\$67,591	Avg. Assessed Value	\$61,048

### Confidence Interval - Current

95% Median C.I	80.66 to 110.20
95% Wgt. Mean C.I	82.19 to 98.45
95% Mean C.I	85.28 to 103.36
% of Value of the Class of all Real Property Value in the	8.02
% of Records Sold in the Study Period	2.94
% of Value Sold in the Study Period	4.77

### Residential Real Property - History

Year	Number of Sales	LOV	Median
2014	12	100	97.12
2013	11		102.28
2012	13	97	96.72
2011	14	97	97

## 2015 Commission Summary for Hooker County

### Commercial Real Property - Current

Number of Sales	7	Median	94.72
Total Sales Price	\$439,500	Mean	91.65
Total Adj. Sales Price	\$439,500	Wgt. Mean	86.85
Total Assessed Value	\$381,689	Average Assessed Value of the Base	\$125,325
Avg. Adj. Sales Price	\$62,786	Avg. Assessed Value	\$54,527

### Confidence Interval - Current

95% Median C.I	52.44 to 121.46
95% Wgt. Mean C.I	69.82 to 103.88
95% Mean C.I	72.28 to 111.02
% of Value of the Class of all Real Property Value in the County	6.99
% of Records Sold in the Study Period	7.14
% of Value Sold in the Study Period	3.11

### Commercial Real Property - History

Year	Number of Sales	LOV	Median
2014	6	100	96.39
2013	8		98.86
2012	7		98.37
2011	6	0	99



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

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

Class	Level of Value	Quality of Assessment	Non-binding recommendation
<b>Residential Real Property</b>	<b>100</b>	Meets generally accepted mass appraisal practices.	No recommendation.
<b>Commercial Real Property</b>	<b>100</b>	Meets generally accepted mass appraisal practices.	No recommendation.
<b>Agricultural Land</b>	<b>74</b>	Does not meet generally accepted mass appraisal practices.	No recommendation.

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

Dated this 7th day of April, 2015.



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Ruth A. Sorensen  
Property Tax Administrator



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

For assessment year 2015 normal pickup work and was completed. Additionally, a complete review and revaluation of the residential properties was completed with June 2013 Marshall and Swift cost indexes. A new depreciation schedule was implemented with assistance from Ron Elliott of Professional Property Valuation Services.

The village of Mullen is the only town in Hooker County and the economy is diversified and steady for a rural town. There are several houses for sale, with a few sales each year. Market for older homes is pretty flat, but newer properties seem to sell when marketed.

## 2015 Residential Assessment Survey for Hooker County

<b>1.</b>	<b>Valuation data collection done by:</b>																		
	Assessor																		
<b>2.</b>	<b>List the valuation groupings recognized by the County and describe the unique characteristics of each:</b>																		
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%;"><u>Valuation Grouping</u></th> <th><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>Mullen and Rural - would consist primarily of all residential property within the county, the county is primarily all ranch land and Mullen is the only town.</td> </tr> <tr> <td style="text-align: center;">2</td> <td>Dismal River - is for a recreational subdivision along the Dismal River exclusive to only members wanting to be a part of the golfing community. The market for the property in this subdivision compares to none other in the county.</td> </tr> </tbody> </table>				<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>	1	Mullen and Rural - would consist primarily of all residential property within the county, the county is primarily all ranch land and Mullen is the only town.	2	Dismal River - is for a recreational subdivision along the Dismal River exclusive to only members wanting to be a part of the golfing community. The market for the property in this subdivision compares to none other in the county.									
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<b>3.</b>	<b>List and describe the approach(es) used to estimate the market value of residential properties.</b>																		
	Since there are so few sales the cost approach is the primary approach to value, and a sale price per square foot will be looked at as well.																		
<b>4.</b>	<b>If the cost approach is used, does the County develop the depreciation study(ies) based on local market information or does the county use the tables provided by the CAMA vendor?</b>																		
	Depreciation is built from the market.																		
<b>5.</b>	<b>Are individual depreciation tables developed for each valuation grouping?</b>																		
	No - currently there are no homes in the Dismal River grouping.																		
<b>6.</b>	<b>Describe the methodology used to determine the residential lot values?</b>																		
	A per square foot method, with size increments.																		
<b>7.</b>	<b>Describe the methodology used to determine value for vacant lots being held for sale or resale?</b>																		
	Lots values are established from the market.																		
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1	2015	2013	2010	2014															
2	2015	2013	2010	2014															

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

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## **County Overview**

Hooker County is an agriculturally based county; predominantly for livestock production. Early settlers attempted farming and with the coming of the railroad the transportation of goods and services was still difficult since most of the roads were little more than cattle trails. The county remains one of the least populated. The total county population is approximately 738 (estimated 2013 census). There is only one town in the county, Mullen the county seat, with an estimated population of 509.

There are a few residential sales each year. The market appears to be somewhat steady for the newer homes but much flatter for the older ones. Within Mullen there are job opportunities and services with the presence of a school, bank, medical facility, market, feed store, and several retail businesses that keep the economy diversified and steady for a small rural town.

## **Description of Analysis**

There are only 11 qualified sales in the residential sample. With such a small sample the reliability of the sample representing the population for measurement purposes is reduced. The measures of central tendency and the qualitative measures are reflective of the assessment actions which consisted of completing the annual pick-up work and doing a complete review and revaluation of the residential properties. June of 2013 Marshall and Swift cost index was used and new depreciation schedules were built with the assistance of Ron Elliott of Professional Property Valuation Services. The Division will conduct an expanded review of the residential properties to verify consistent application of the reappraisal to the sold and unsold properties.

## **Sales Qualification**

A review of the non-qualified sales demonstrates no apparent bias exists in the determination of qualified sales. A sufficient explanation exists in the assessor notes to substantiate the reason for the exclusion from the qualified sales. Measurement was done utilizing all available information and there is no evidence of excessive trimming in the 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. Hooker County was selected for review in 2014. At that time the information confirmed that the assessment practices were reliable and being applied consistently.

The sales file consists of only 11 qualified residential sales and is considerate to be inadequate for statistical measurement and unrepresentative of the residential class as a whole.

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

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### **Level of Value**

Based on the consideration of all available information and the known assessment practices the level of value for Hooker County is determined to be 100% of market value for the residential class of property.



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

For assessment year 2015, normal listing and pickup work was completed. Gisworkshop.com has been helpful for several records requests.

## 2015 Commercial Assessment Survey for Hooker County

<b>1.</b>	<b>Valuation data collection done by:</b>													
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<b>2.</b>	<b>List the valuation groupings recognized in the County and describe the unique characteristics of each:</b>													
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1	All commercial property within Hooker County.													
<b>3.</b>	<b>List and describe the approach(es) used to estimate the market value of commercial properties.</b>													
	Primarily the cost approach with sales used to establish depreciation if available. There is not enough income information to make it meaningful.													
<b>3a.</b>	<b>Describe the process used to determine the value of unique commercial properties.</b>													
	The expertise of a contracted appraiser will be sought in the valuation of unique commercial properties.													
<b>4.</b>	<b>If the cost approach is used, does the County develop the depreciation study(ies) based on local market information or does the county use the tables provided by the CAMA vendor?</b>													
	The depreciation is built from the market.													
<b>5.</b>	<b>Are individual depreciation tables developed for each valuation grouping?</b>													
	Not applicable.													
<b>6.</b>	<b>Describe the methodology used to determine the commercial lot values.</b>													
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1	2013	2013	2013	2013										

# 2015 Commercial Correlation Section for Hooker County

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## County Overview

Hooker County is an agriculturally based county. There are few commercial sales but, the commercial sales appear to indicate a somewhat stable market. Mullen provides a few basic services and retail functions to the community and surrounding area such as; employment opportunities at the school, bank, medical facility, market, feed store and a few retail businesses that affect the commercial economy. The golf courses will provide some job opportunities, particularly during the summer months.

The first golf course in Mullen was built in 1924. The sport of golfing may seem uncharacteristic of the sand hills, but the unique makeup of the sand hills has manifested into some of the extraordinary qualities sought after by visionaries in the development of championship golf courses. In 1995 the Sand Hills Golf Course was built. In 2006 the Dismal River Golf Course opened for business and to this course another 18 holes were added in 2012.

## Description of Analysis

The commercial properties comprise 38 different occupancy codes; at the most seven parcels clustered into one code but, the most typical count was 1 parcel per code. There have been only seven commercial sales during this study period.

Assessment actions for 2015 consisted of completing the annual pick-up work. In 2014 a review and revaluation of all commercial properties was finished.

## Sales Qualification

A review of the non-qualified sales was made to ensure that the reasons for disqualification were sufficient and documented. Measurement is done utilizing all available information and there is no evidence of excessive trimming in the 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. Hooker County was selected for review in 2014. With the information available it was confirmed that the county was in compliance with the statutory six year review requirement and that the assessment practices are reliable and being applied consistently. It is believed the commercial properties are being treated in a uniform and proportionate manner.

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

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

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### **Level of Value**

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



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

For assessment year 2015, the normal listing and pickup work was completed and a physical inspection of the land east of Highway 97 was completed as part of our 3 year inspection process.

Hooker.gisworkshop site is active and we have worked through some issues with importing information. It has been a good resource and also helpful with public information requests.

Hooker county's economy is ranch based with cow-calf operations being the predominate type of operations. The land is well managed sand hill soils with mostly rolling hills which are well suited to pasture. Less than one percent of the area is utilized for pivot irrigation and planted to forage and hay to supplement the feed for this type of ranching. Economy is stable with cattle prices remaining firm for the past few years. Sales are few, with only one sale each in 2013 and 2014.

## 2015 Agricultural Assessment Survey for Hooker County

<b>1.</b>	<b>Valuation data collection done by:</b>							
	Assessor							
<b>2.</b>	<b>List each market area, and describe the location and the specific characteristics that make each unique.</b>							
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;"><u>Market Area</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> <th style="text-align: center;"><u>Year Land Use Completed</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">0</td> <td>Hooker County is very homogeneous in geographic and soil characteristics; the county is approximately ninety-nine percent grassland, with a small amount of irrigated acres.</td> <td style="text-align: center;">2014</td> </tr> </tbody> </table>		<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>	0	Hooker County is very homogeneous in geographic and soil characteristics; the county is approximately ninety-nine percent grassland, with a small amount of irrigated acres.	2014
<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>						
0	Hooker County is very homogeneous in geographic and soil characteristics; the county is approximately ninety-nine percent grassland, with a small amount of irrigated acres.	2014						
	Irrigated acres were checked against NRD certified acres. GIS aerials are 2014.							
<b>3.</b>	<b>Describe the process used to determine and monitor market areas.</b>							
	Not applicable.							
<b>4.</b>	<b>Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.</b>							
	This area is primarily ranch land. Small acreages that are not adjoining or part of a larger ranch holding, or would not substantiate an economically feasible ranching operation are considered rural residential. As of this interview non-agricultural influences have not been identified that would cause a parcel to be considered recreational.							
<b>5.</b>	<b>Do farm home sites carry the same value as rural residential home sites? If not, what are the market differences?</b>							
	No - Mullen Subdivision: 1st acre \$1750, 2 plus acres are valued at \$1000 per acre Rural Residential: 1-20 acres \$1000 per acre, 21 plus acres \$500 per acre Rural Farm Home Sites: \$210 per acre, generally only have two acres at this value and rest of the land is valued as agricultural.							
<b>6.</b>	<b>If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.</b>							
	Not applicable.							
<b>7.</b>	<b>Have special valuation applications been filed in the county? If so, answer the following:</b>							
	No							

## Hooker County 2015 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Hooker	1	n/a	n/a	n/a	n/a	n/a	1,500	1,500	1,500	<b>1,500</b>
Grant	1	n/a	n/a	n/a	n/a	n/a	1,500	1,500	1,500	<b>1,500</b>
Cherry	1	n/a	2,300	2,300	2,298	2,087	2,067	2,092	2,100	<b>2,135</b>
Thomas	1	n/a	n/a	2,100	2,100	n/a	2,100	2,100	2,100	<b>2,100</b>
Logan	1	n/a	3,630	3,495	3,360	2,870	2,870	2,600	2,485	<b>3,048</b>
McPherson	1	n/a	n/a	2,100	2,100	n/a	2,100	2,100	2,100	<b>2,100</b>
Arthur	1	n/a	n/a	2,100	n/a	2,100	2,100	2,100	2,100	<b>2,100</b>

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Hooker	1	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	<b>n/a</b>
Grant	1	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	<b>n/a</b>
Cherry	1	n/a	725	725	700	700	700	700	700	<b>705</b>
Thomas	1	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	<b>n/a</b>
Logan	1	n/a	1,625	1,560	1,560	1,440	1,440	1,210	1,210	<b>1,441</b>
McPherson	1	n/a	n/a	n/a	725	n/a	725	725	725	<b>725</b>
Arthur	1	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	<b>n/a</b>

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Hooker	1	n/a	n/a	n/a	n/a	320	320	310	310	<b>310</b>
Grant	1	n/a	n/a	n/a	n/a	n/a	315	315	315	<b>315</b>
Cherry	1	n/a	590	560	540	499	445	295	295	<b>324</b>
Thomas	1	n/a	n/a	335	335	n/a	335	335	335	<b>335</b>
Logan	1	n/a	415	415	415	415	415	415	415	<b>415</b>
McPherson	1	n/a	n/a	330	330	n/a	330	330	330	<b>330</b>
Arthur	1	n/a	n/a	315	n/a	315	315	315	315	<b>315</b>

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

# 2015 Agricultural Correlation Section for Hooker County

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## County Overview

Hooker County is located in the center of the Nebraska Sand Hills; the Valentine series soils are the most common in the Sand Hill region. Hooker County is drained by the Middle Loup River to the North and the Dismal River to the south.

Hooker County is included in the Upper Loup Natural Resource District; there are moratoriums and the NRD has indicated intentions of monitoring the wells. There are only a minimal amount of acres under irrigation due to the instability of the soils. In the Sand Hills the pivots are utilized to provide a supplemental feed source; which has been helpful in the mitigation of the effects of the drought and additional grazing land. The county consists of large ranches, and the economy of the area relies heavily on the grass and the production of livestock.

The Sand Hills is very homogeneous and the comparable area around the county is quite extensive. Counties immediately adjoining Hooker County would be Cherry County to the north, Thomas County on the east, McPherson on the south along with the northeast corner of Arthur County and to the west is Grant County. The land use makeup of Hooker County is approximately 99% grass, less than 1% irrigated and no dry land.

## Description of Analysis

For 2015, most grassland values increased in the Sand Hills within an approximate range of 18-25%, and the irrigated values moved upward by approximately 42%. Analysis of the grassland values indicated most assessment levels to be within the acceptable range and values were relatively similar across county lines. However, for the subclass of irrigated land, historical changes in assessed values do not appear to have increased parallel to the general market, based on sales analysis and economic indicators. Grant and Hooker counties are not equalized with surrounding Sand Hill Counties as a comparability analysis shows an approximate 40% difference for 2015.

Other sources of market information were analyzed from the *University of Nebraska Lincoln* publications, *Nebraska Farm Real Estate Market Developments 2013-2014* (new publication not be available until June of 2015) and *Cornhusker Economics*, both written by Jim Jansen and Roger Wilson. These resources indicate the trends and general patterns in the market by district. Most of the Sand Hill Region is considered to be in the Nebraska Agricultural Statistics District – North. These publications discuss the market holding steady for land that supports the cow-calf industry. The high cattle prices and the effects of the federal disaster relief Nebraska livestock growers got last year for forage losses caused by drought in 2012-14. In the North district the average reported value of Nebraska farmland for gravity irrigated cropland is reported at \$4215, for center pivot irrigated cropland it is reported as \$4985.

## 2015 Agricultural Correlation Section for Hooker County

Depending upon the type of land, the spread between the high grade and low grade land can be quite substantial in relation to the average value. This spread indicates that the underlying quality of land becomes an important factor in the market when considering how much value to place on a parcel. In the North district the average reported value per acre for different types of land and grades are:

Gravity Irrigated Cropland:	
Average	4,215
High Grade	5,250
<b>Low Grade</b>	<b>3,075</b>
Center Pivot Irrigated Cropland:	
Average	4,985
High Grade	7,230
<b>Low Grade</b>	<b>4,635</b>

A market analysis of all counties within the Sand Hill Region indicates irrigated land to be typically selling between \$2900-3200 per acre. For the last few years most of the Sand Hill counties have taken measures to recognize market trends in the irrigated land values. Hooker County falls behind in this effort. Last year there was an 18% difference in inter-county equalization. This year that spread has increased significantly to 40%.

	<u>Hooker County</u>	<u>Average of Other Sand Hill Counties</u>	<u>Equalization between Hooker and other Sand Hill counties</u>
<b>2013 value</b>	<b>1000</b>	<b>1000</b>	<b>most all counties were at this value</b>
<b>2014 value</b>	<b>1250</b>	<b>1475</b>	<b>18% difference in 2014 values</b>
percent change 2013 to 2014	25% chg	47.5% chg	
<b>2015 value</b>	<b>1500</b>	<b>2100</b>	<b>40% difference in 2015 values</b>
percent change 2014 to 2015	20% chg	42% chg	

Since there are so few sales, and they are scattered among the Sand Hill Region, most of the assessors in this area have made a joint effort to establish a value that would not only recognize market indicators but, would also be at an acceptable level of value. For 2015 that value is \$2100 per acre.

## **2015 Agricultural Correlation Section for Hooker County**

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There is wide disparity in valuations across county lines for the irrigated subclass, despite the common market and economic indicators for the Sand Hills Region, assessment practices are not in compliance with professionally accepted mass appraisal techniques. Although there is insufficient evidence with which to establish a point estimate for irrigated land in Hooker County, all available information suggests that an increase of 40% to irrigated land would be necessary to achieve equalized agricultural land values.

### **Sales Qualification**

The Department completed a sales verification review. All non-qualified sales were reviewed to ensure that the reasons for disqualification were sufficient and documented. Measurement was done utilizing all available information. There is no evidence of excessive trimming in the file.

### **Equalization and Quality of Assessment**

Based on a correlation of all available information, the level of value for the grass land is acceptable but the level of value for the irrigated land is not. Since the tax burden is essentially shifted to the grass sectors as a result of the assessor's failure to increase irrigated land, assessment practices are not in compliance with accepted mass appraisal standards.

### **Level of Value**

To be consistent with all other Sand Hill counties, 74% will be used as the level of value for Hooker County based on the subclass Majority Land Use > 95% Grass.



**46 Hooker  
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 : 11  
 Total Sales Price : 743,500  
 Total Adj. Sales Price : 743,500  
 Total Assessed Value : 671,531  
 Avg. Adj. Sales Price : 67,591  
 Avg. Assessed Value : 61,048

MEDIAN : 96  
 WGT. MEAN : 90  
 MEAN : 94  
 COD : 09.94  
 PRD : 104.43

COV : 14.27  
 STD : 13.46  
 Avg. Abs. Dev : 09.56  
 MAX Sales Ratio : 113.74  
 MIN Sales Ratio : 66.95

95% Median C.I. : 80.66 to 110.20  
 95% Wgt. Mean C.I. : 82.19 to 98.45  
 95% Mean C.I. : 85.28 to 103.36

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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
<b>Qrtrs</b>											
01-OCT-12 To 31-DEC-12	2	95.43	95.43	81.42	15.48	117.21	80.66	110.20	N/A	87,750	71,444
01-JAN-13 To 31-MAR-13	2	97.61	97.61	98.08	03.24	99.52	94.45	100.77	N/A	76,500	75,034
01-APR-13 To 30-JUN-13											
01-JUL-13 To 30-SEP-13	1	96.20	96.20	96.20	00.00	100.00	96.20	96.20	N/A	83,000	79,849
01-OCT-13 To 31-DEC-13	2	97.52	97.52	97.14	03.95	100.39	93.67	101.36	N/A	61,000	59,253
01-JAN-14 To 31-MAR-14	2	89.76	89.76	89.46	08.26	100.34	82.35	97.17	N/A	67,750	60,611
01-APR-14 To 30-JUN-14	1	113.74	113.74	113.74	00.00	100.00	113.74	113.74	N/A	19,500	22,179
01-JUL-14 To 30-SEP-14	1	66.95	66.95	66.95	00.00	100.00	66.95	66.95	N/A	55,000	36,821
<b>Study Yrs</b>											
01-OCT-12 To 30-SEP-13	5	96.20	96.46	90.60	07.45	106.47	80.66	110.20	N/A	82,300	74,561
01-OCT-13 To 30-SEP-14	6	95.42	92.54	89.98	12.10	102.85	66.95	113.74	66.95 to 113.74	55,333	49,788
<b>Calendar Yrs</b>											
01-JAN-13 To 31-DEC-13	5	96.20	97.29	97.32	02.91	99.97	93.67	101.36	N/A	71,600	69,684
<b>ALL</b>	11	96.20	94.32	90.32	09.94	104.43	66.95	113.74	80.66 to 110.20	67,591	61,048

**VALUATION GROUPING**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	11	96.20	94.32	90.32	09.94	104.43	66.95	113.74	80.66 to 110.20	67,591	61,048
<b>ALL</b>	11	96.20	94.32	90.32	09.94	104.43	66.95	113.74	80.66 to 110.20	67,591	61,048

**PROPERTY TYPE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	11	96.20	94.32	90.32	09.94	104.43	66.95	113.74	80.66 to 110.20	67,591	61,048
06											
07											
<b>ALL</b>	11	96.20	94.32	90.32	09.94	104.43	66.95	113.74	80.66 to 110.20	67,591	61,048

**46 Hooker**  
**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 : 11  
Total Sales Price : 743,500  
Total Adj. Sales Price : 743,500  
Total Assessed Value : 671,531  
Avg. Adj. Sales Price : 67,591  
Avg. Assessed Value : 61,048

MEDIAN : 96  
WGT. MEAN : 90  
MEAN : 94  
COD : 09.94  
PRD : 104.43

COV : 14.27  
STD : 13.46  
Avg. Abs. Dev : 09.56  
MAX Sales Ratio : 113.74  
MIN Sales Ratio : 66.95

95% Median C.I. : 80.66 to 110.20  
95% Wgt. Mean C.I. : 82.19 to 98.45  
95% Mean C.I. : 85.28 to 103.36

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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	110.20	110.20	110.20	00.00	100.00	110.20	110.20	N/A	4,500	4,959	
Less Than 15,000	1	110.20	110.20	110.20	00.00	100.00	110.20	110.20	N/A	4,500	4,959	
Less Than 30,000	2	111.97	111.97	113.08	01.58	99.02	110.20	113.74	N/A	12,000	13,569	
<u>Ranges Excl. Low \$</u>												
Greater Than 4,999	10	95.33	92.73	90.20	09.57	102.80	66.95	113.74	80.66 to 101.36	73,900	66,657	
Greater Than 14,999	10	95.33	92.73	90.20	09.57	102.80	66.95	113.74	80.66 to 101.36	73,900	66,657	
Greater Than 29,999	9	94.45	90.40	89.56	08.46	100.94	66.95	101.36	80.66 to 100.77	79,944	71,599	
<u>Incremental Ranges</u>												
0 TO 4,999	1	110.20	110.20	110.20	00.00	100.00	110.20	110.20	N/A	4,500	4,959	
5,000 TO 14,999												
15,000 TO 29,999	1	113.74	113.74	113.74	00.00	100.00	113.74	113.74	N/A	19,500	22,179	
30,000 TO 59,999	2	84.16	84.16	84.16	20.45	100.00	66.95	101.36	N/A	55,000	46,286	
60,000 TO 99,999	6	95.33	94.10	94.39	04.14	99.69	82.35	100.77	82.35 to 100.77	73,083	68,982	
100,000 TO 149,999												
150,000 TO 249,999	1	80.66	80.66	80.66	00.00	100.00	80.66	80.66	N/A	171,000	137,928	
250,000 TO 499,999												
500,000 TO 999,999												
1,000,000 +												
<u>ALL</u>	11	96.20	94.32	90.32	09.94	104.43	66.95	113.74	80.66 to 110.20	67,591	61,048	

**46 Hooker**  
**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 : 7  
Total Sales Price : 439,500  
Total Adj. Sales Price : 439,500  
Total Assessed Value : 381,689  
Avg. Adj. Sales Price : 62,786  
Avg. Assessed Value : 54,527

MEDIAN : 95  
WGT. MEAN : 87  
MEAN : 92

COD : 14.43  
PRD : 105.53

COV : 22.85  
STD : 20.94  
Avg. Abs. Dev : 13.67

MAX Sales Ratio : 121.46  
MIN Sales Ratio : 52.44

95% Median C.I. : 52.44 to 121.46  
95% Wgt. Mean C.I. : 69.82 to 103.88  
95% Mean C.I. : 72.28 to 111.02

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<b>DATE OF SALE *</b>										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
<u>Qtrts</u>											
01-OCT-11 To 31-DEC-11											
01-JAN-12 To 31-MAR-12											
01-APR-12 To 30-JUN-12	1	121.46	121.46	121.46	00.00	100.00	121.46	121.46	N/A	5,000	6,073
01-JUL-12 To 30-SEP-12											
01-OCT-12 To 31-DEC-12	2	92.69	92.69	94.74	05.79	97.84	87.32	98.05	N/A	108,500	102,791
01-JAN-13 To 31-MAR-13											
01-APR-13 To 30-JUN-13											
01-JUL-13 To 30-SEP-13	1	94.72	94.72	94.72	00.00	100.00	94.72	94.72	N/A	12,500	11,840
01-OCT-13 To 31-DEC-13											
01-JAN-14 To 31-MAR-14											
01-APR-14 To 30-JUN-14	1	101.73	101.73	101.73	00.00	100.00	101.73	101.73	N/A	25,000	25,432
01-JUL-14 To 30-SEP-14	2	69.12	69.12	73.76	24.13	93.71	52.44	85.80	N/A	90,000	66,381
<u>Study Yrs</u>											
01-OCT-11 To 30-SEP-12	1	121.46	121.46	121.46	00.00	100.00	121.46	121.46	N/A	5,000	6,073
01-OCT-12 To 30-SEP-13	3	94.72	93.36	94.74	03.78	98.54	87.32	98.05	N/A	76,500	72,474
01-OCT-13 To 30-SEP-14	3	85.80	79.99	77.17	19.15	103.65	52.44	101.73	N/A	68,333	52,731
<u>Calendar Yrs</u>											
01-JAN-12 To 31-DEC-12	3	98.05	102.28	95.34	11.61	107.28	87.32	121.46	N/A	74,000	70,552
01-JAN-13 To 31-DEC-13	1	94.72	94.72	94.72	00.00	100.00	94.72	94.72	N/A	12,500	11,840
<u>ALL</u>	7	94.72	91.65	86.85	14.43	105.53	52.44	121.46	52.44 to 121.46	62,786	54,527

<b>VALUATION GROUPING</b>										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
01	7	94.72	91.65	86.85	14.43	105.53	52.44	121.46	52.44 to 121.46	62,786	54,527
<u>ALL</u>	7	94.72	91.65	86.85	14.43	105.53	52.44	121.46	52.44 to 121.46	62,786	54,527

<b>PROPERTY TYPE *</b>										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
02											
03	7	94.72	91.65	86.85	14.43	105.53	52.44	121.46	52.44 to 121.46	62,786	54,527
04											
<u>ALL</u>	7	94.72	91.65	86.85	14.43	105.53	52.44	121.46	52.44 to 121.46	62,786	54,527

**46 Hooker**  
**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 : 7  
Total Sales Price : 439,500  
Total Adj. Sales Price : 439,500  
Total Assessed Value : 381,689  
Avg. Adj. Sales Price : 62,786  
Avg. Assessed Value : 54,527

MEDIAN : 95  
WGT. MEAN : 87  
MEAN : 92  
COD : 14.43  
PRD : 105.53

COV : 22.85  
STD : 20.94  
Avg. Abs. Dev : 13.67  
MAX Sales Ratio : 121.46  
MIN Sales Ratio : 52.44

95% Median C.I. : 52.44 to 121.46  
95% Wgt. Mean C.I. : 69.82 to 103.88  
95% Mean C.I. : 72.28 to 111.02

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SALE PRICE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
___ Low \$ Ranges ___												
Less Than 5,000												
Less Than 15,000	2	108.09	108.09	102.36	12.37	105.60	94.72	121.46	N/A	8,750	8,957	
Less Than 30,000	3	101.73	105.97	101.99	08.76	103.90	94.72	121.46	N/A	14,167	14,448	
___ Ranges Excl. Low \$ ___												
Greater Than 4,999	7	94.72	91.65	86.85	14.43	105.53	52.44	121.46	52.44 to 121.46	62,786	54,527	
Greater Than 14,999	5	87.32	85.07	86.20	14.10	98.69	52.44	101.73	N/A	84,400	72,755	
Greater Than 29,999	4	86.56	80.90	85.23	13.61	94.92	52.44	98.05	N/A	99,250	84,586	
___ Incremental Ranges ___												
0 TO 4,999												
5,000 TO 14,999	2	108.09	108.09	102.36	12.37	105.60	94.72	121.46	N/A	8,750	8,957	
15,000 TO 29,999	1	101.73	101.73	101.73	00.00	100.00	101.73	101.73	N/A	25,000	25,432	
30,000 TO 59,999												
60,000 TO 99,999	2	69.88	69.88	70.14	24.96	99.63	52.44	87.32	N/A	66,000	46,296	
100,000 TO 149,999	1	85.80	85.80	85.80	00.00	100.00	85.80	85.80	N/A	115,000	98,675	
150,000 TO 249,999	1	98.05	98.05	98.05	00.00	100.00	98.05	98.05	N/A	150,000	147,078	
250,000 TO 499,999												
500,000 TO 999,999												
1,000,000 +												
___ ALL ___	7	94.72	91.65	86.85	14.43	105.53	52.44	121.46	52.44 to 121.46	62,786	54,527	

OCCUPANCY CODE											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
304	1	87.32	87.32	87.32	00.00	100.00	87.32	87.32	N/A	67,000	58,504	
346	1	98.05	98.05	98.05	00.00	100.00	98.05	98.05	N/A	150,000	147,078	
352	1	121.46	121.46	121.46	00.00	100.00	121.46	121.46	N/A	5,000	6,073	
353	1	94.72	94.72	94.72	00.00	100.00	94.72	94.72	N/A	12,500	11,840	
447	1	85.80	85.80	85.80	00.00	100.00	85.80	85.80	N/A	115,000	98,675	
528	1	52.44	52.44	52.44	00.00	100.00	52.44	52.44	N/A	65,000	34,087	
554	1	101.73	101.73	101.73	00.00	100.00	101.73	101.73	N/A	25,000	25,432	
___ ALL ___	7	94.72	91.65	86.85	14.43	105.53	52.44	121.46	52.44 to 121.46	62,786	54,527	

**46 Hooker**  
**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 : 26  
Total Sales Price : 21,682,965  
Total Adj. Sales Price : 22,182,965  
Total Assessed Value : 13,456,463  
Avg. Adj. Sales Price : 853,191  
Avg. Assessed Value : 517,556

MEDIAN : 70  
WGT. MEAN : 61  
MEAN : 70  
COD : 22.00  
PRD : 115.07

COV : 25.59  
STD : 17.86  
Avg. Abs. Dev : 15.29  
MAX Sales Ratio : 105.73  
MIN Sales Ratio : 36.96

95% Median C.I. : 57.02 to 82.67  
95% Wgt. Mean C.I. : 51.73 to 69.59  
95% Mean C.I. : 62.58 to 77.02

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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	1	78.85	78.85	78.85	00.00	100.00	78.85	78.85	N/A	1,074,666	847,425
01-JAN-12 To 31-MAR-12	6	89.45	91.01	90.23	06.54	100.86	83.48	105.73	83.48 to 105.73	674,950	608,982
01-APR-12 To 30-JUN-12	2	73.60	73.60	63.06	22.53	116.71	57.02	90.18	N/A	549,388	346,430
01-JUL-12 To 30-SEP-12											
01-OCT-12 To 31-DEC-12	3	77.50	72.59	71.70	10.50	101.24	57.93	82.35	N/A	546,133	391,577
01-JAN-13 To 31-MAR-13	3	63.67	61.36	60.70	04.13	101.09	56.26	64.16	N/A	291,167	176,740
01-APR-13 To 30-JUN-13	1	77.41	77.41	77.41	00.00	100.00	77.41	77.41	N/A	992,000	767,940
01-JUL-13 To 30-SEP-13	2	63.55	63.55	65.34	06.81	97.26	59.22	67.88	N/A	203,860	133,201
01-OCT-13 To 31-DEC-13	1	45.15	45.15	45.15	00.00	100.00	45.15	45.15	N/A	932,500	420,983
01-JAN-14 To 31-MAR-14	1	55.15	55.15	55.15	00.00	100.00	55.15	55.15	N/A	2,500,000	1,378,827
01-APR-14 To 30-JUN-14	4	47.80	50.92	40.77	22.97	124.90	36.96	71.11	N/A	1,949,486	794,821
01-JUL-14 To 30-SEP-14	2	66.16	66.16	66.51	24.97	99.47	49.64	82.67	N/A	408,881	271,950
<u>Study Yrs</u>											
01-OCT-11 To 30-SEP-12	9	88.00	85.79	83.47	09.77	102.78	57.02	105.73	78.85 to 93.94	691,460	577,131
01-OCT-12 To 30-SEP-13	9	64.16	67.38	70.03	11.78	96.22	56.26	82.35	57.93 to 77.50	434,624	304,366
01-OCT-13 To 30-SEP-14	8	51.16	54.54	45.84	21.25	118.98	36.96	82.67	36.96 to 82.67	1,506,026	690,374
<u>Calendar Yrs</u>											
01-JAN-12 To 31-DEC-12	11	84.01	82.82	81.36	11.95	101.79	57.02	105.73	57.93 to 93.94	616,989	501,953
01-JAN-13 To 31-DEC-13	7	63.67	61.96	61.94	10.95	100.03	45.15	77.41	45.15 to 77.41	457,960	283,649
<u>ALL</u>	26	69.50	69.80	60.66	22.00	115.07	36.96	105.73	57.02 to 82.67	853,191	517,556

**AREA (MARKET)**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
0	26	69.50	69.80	60.66	22.00	115.07	36.96	105.73	57.02 to 82.67	853,191	517,556
<u>ALL</u>	26	69.50	69.80	60.66	22.00	115.07	36.96	105.73	57.02 to 82.67	853,191	517,556

**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
<u>Irrigated</u>											
County	1	42.92	42.92	42.92	00.00	100.00	42.92	42.92	N/A	750,000	321,915
0	1	42.92	42.92	42.92	00.00	100.00	42.92	42.92	N/A	750,000	321,915
<u>Grass</u>											
County	24	74.26	72.29	69.68	18.80	103.75	45.15	105.73	57.93 to 83.48	663,874	462,564
0	24	74.26	72.29	69.68	18.80	103.75	45.15	105.73	57.93 to 83.48	663,874	462,564
<u>ALL</u>	26	69.50	69.80	60.66	22.00	115.07	36.96	105.73	57.02 to 82.67	853,191	517,556

**46 Hooker**  
**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 : 26  
 Total Sales Price : 21,682,965  
 Total Adj. Sales Price : 22,182,965  
 Total Assessed Value : 13,456,463  
 Avg. Adj. Sales Price : 853,191  
 Avg. Assessed Value : 517,556

MEDIAN : 70  
 WGT. MEAN : 61  
 MEAN : 70  
 COD : 22.00  
 PRD : 115.07

COV : 25.59  
 STD : 17.86  
 Avg. Abs. Dev : 15.29  
 MAX Sales Ratio : 105.73  
 MIN Sales Ratio : 36.96

95% Median C.I. : 57.02 to 82.67  
 95% Wgt. Mean C.I. : 51.73 to 69.59  
 95% Mean C.I. : 62.58 to 77.02

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**80%MLU By Market Area**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<b>_____Irrigated_____</b>											
County	1	42.92	42.92	42.92	00.00	100.00	42.92	42.92	N/A	750,000	321,915
0	1	42.92	42.92	42.92	00.00	100.00	42.92	42.92	N/A	750,000	321,915
<b>_____Grass_____</b>											
County	24	74.26	72.29	69.68	18.80	103.75	45.15	105.73	57.93 to 83.48	663,874	462,564
0	24	74.26	72.29	69.68	18.80	103.75	45.15	105.73	57.93 to 83.48	663,874	462,564
<b>_____ALL_____</b>											
	26	69.50	69.80	60.66	22.00	115.07	36.96	105.73	57.02 to 82.67	853,191	517,556



<b>Total Real Property</b> Sum Lines 17, 25, & 30	<b>Records : 1,783</b>	<b>Value : 175,639,916</b>	<b>Growth 304,781</b>	<b>Sum Lines 17, 25, &amp; 41</b>
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Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
<b>01. Res UnImp Land</b>	23	100,949	10	39,754	31	1,814,305	64	1,955,008	
<b>02. Res Improve Land</b>	264	579,031	34	270,169	2	15,160	300	864,360	
<b>03. Res Improvements</b>	270	8,938,786	34	1,882,142	6	450,608	310	11,271,536	
<b>04. Res Total</b>	293	9,618,766	44	2,192,065	37	2,280,073	374	14,090,904	189,217
<b>% of Res Total</b>	78.34	68.26	11.76	15.56	9.89	16.18	20.98	8.02	62.08
<b>05. Com UnImp Land</b>	9	41,671	5	21,156	9	511,700	23	574,527	
<b>06. Com Improve Land</b>	52	143,164	8	86,953	13	2,323,131	73	2,553,248	
<b>07. Com Improvements</b>	53	1,709,943	9	221,076	13	7,223,022	75	9,154,041	
<b>08. Com Total</b>	62	1,894,778	14	329,185	22	10,057,853	98	12,281,816	0
<b>% of Com Total</b>	63.27	15.43	14.29	2.68	22.45	81.89	5.50	6.99	0.00
<b>09. Ind UnImp Land</b>	0	0	0	0	0	0	0	0	
<b>10. Ind Improve Land</b>	0	0	0	0	0	0	0	0	
<b>11. Ind Improvements</b>	0	0	0	0	0	0	0	0	
<b>12. Ind Total</b>	0	0	0	0	0	0	0	0	0
<b>% of Ind Total</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>13. Rec UnImp Land</b>	0	0	0	0	0	0	0	0	
<b>14. Rec Improve Land</b>	0	0	0	0	0	0	0	0	
<b>15. Rec Improvements</b>	0	0	0	0	0	0	0	0	
<b>16. Rec Total</b>	0	0	0	0	0	0	0	0	0
<b>% of Rec Total</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Res &amp; Rec Total</b>	293	9,618,766	44	2,192,065	37	2,280,073	374	14,090,904	189,217
<b>% of Res &amp; Rec Total</b>	78.34	68.26	11.76	15.56	9.89	16.18	20.98	8.02	62.08
<b>Com &amp; Ind Total</b>	62	1,894,778	14	329,185	22	10,057,853	98	12,281,816	0
<b>% of Com &amp; Ind Total</b>	63.27	15.43	14.29	2.68	22.45	81.89	5.50	6.99	0.00
<b>17. Taxable Total</b>	355	11,513,544	58	2,521,250	59	12,337,926	472	26,372,720	189,217
<b>% of Taxable Total</b>	75.21	43.66	12.29	9.56	12.50	46.78	26.47	15.02	62.08

Schedule II : Tax Increment Financing (TIF)

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

Schedule III : Mineral Interest Records

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

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	32	11	68	111

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	0	0	7	57,168	1,212	135,251,083	1,219	135,308,251
28. Ag-Improved Land	0	0	7	146,781	81	10,277,489	88	10,424,270
29. Ag Improvements	0	0	8	320,534	84	3,214,141	92	3,534,675
30. Ag Total							1,311	149,267,196

Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	1	3.65	2,820	
32. HomeSite Improv Land	0	0.00	0	4	6.00	1,920	
33. HomeSite Improvements	0	0.00	0	8	6.00	296,926	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	0	0.00	0	
36. FarmSite Improv Land	0	0.00	0	1	2.00	640	
37. FarmSite Improvements	0	0.00	0	4	0.00	23,608	
38. FarmSite Total							
39. Road & Ditches	0	0.00	0	0	0.00	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
	Records	Acres	Value	Records	Acres	Value	Growth
31. HomeSite UnImp Land	2	4.00	1,280	3	7.65	4,100	
32. HomeSite Improv Land	43	85.00	27,200	47	91.00	29,120	
33. HomeSite Improvements	76	81.00	2,616,179	84	87.00	2,913,105	115,564
34. HomeSite Total				<b>87</b>	<b>98.65</b>	<b>2,946,325</b>	
35. FarmSite UnImp Land	3	6.00	1,920	3	6.00	1,920	
36. FarmSite Improv Land	24	47.00	15,040	25	49.00	15,680	
37. FarmSite Improvements	67	0.00	597,962	71	0.00	621,570	0
38. FarmSite Total				<b>74</b>	<b>55.00</b>	<b>639,170</b>	
39. Road & Ditches	0	0.00	0	0	0.00	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
41. Total Section VI				<b>161</b>	<b>153.65</b>	<b>3,585,495</b>	<b>115,564</b>

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

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	0	0.00	0	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	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	0.00	0.00%	0	0.00%	0.00
47. 2A1	0.00	0.00%	0	0.00%	0.00
48. 2A	0.00	0.00%	0	0.00%	0.00
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	965.81	26.62%	1,448,715	26.62%	1,500.00
51. 4A1	1,468.39	40.47%	2,202,585	40.47%	1,500.00
52. 4A	1,194.37	32.92%	1,791,555	32.92%	1,500.00
<b>53. Total</b>	<b>3,628.57</b>	<b>100.00%</b>	<b>5,442,855</b>	<b>100.00%</b>	<b>1,500.00</b>
<b>Dry</b>					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	0.00	0.00%	0	0.00%	0.00
56. 2D1	0.00	0.00%	0	0.00%	0.00
57. 2D	0.00	0.00%	0	0.00%	0.00
58. 3D1	0.00	0.00%	0	0.00%	0.00
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	0.00	0.00%	0	0.00%	0.00
61. 4D	0.00	0.00%	0	0.00%	0.00
<b>62. Total</b>	<b>0.00</b>	<b>0.00%</b>	<b>0</b>	<b>0.00%</b>	<b>0.00</b>
<b>Grass</b>					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	0.00	0.00%	0	0.00%	0.00
65. 2G1	0.00	0.00%	0	0.00%	0.00
66. 2G	0.00	0.00%	0	0.00%	0.00
67. 3G1	450.00	0.10%	144,000	0.10%	320.00
68. 3G	17,802.26	3.94%	5,696,722	4.06%	320.00
69. 4G1	3,017.16	0.67%	935,319	0.67%	310.00
70. 4G	430,518.25	95.29%	133,457,890	95.17%	309.99
<b>71. Total</b>	<b>451,787.67</b>	<b>100.00%</b>	<b>140,233,931</b>	<b>100.00%</b>	<b>310.40</b>
<b>Irrigated Total</b>	<b>3,628.57</b>	<b>0.80%</b>	<b>5,442,855</b>	<b>3.74%</b>	<b>1,500.00</b>
<b>Dry Total</b>	<b>0.00</b>	<b>0.00%</b>	<b>0</b>	<b>0.00%</b>	<b>0.00</b>
<b>Grass Total</b>	<b>451,787.67</b>	<b>99.10%</b>	<b>140,233,931</b>	<b>96.26%</b>	<b>310.40</b>
72. Waste	491.50	0.11%	4,915	0.00%	10.00
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	13.05	0.00%	0	0.00%	0.00
<b>75. Market Area Total</b>	<b>455,907.74</b>	<b>100.00%</b>	<b>145,681,701</b>	<b>100.00%</b>	<b>319.54</b>

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
<b>76. Irrigated</b>	0.00	0	0.00	0	3,628.57	5,442,855	3,628.57	5,442,855
<b>77. Dry Land</b>	0.00	0	0.00	0	0.00	0	0.00	0
<b>78. Grass</b>	0.00	0	649.53	198,569	451,138.14	140,035,362	451,787.67	140,233,931
<b>79. Waste</b>	0.00	0	0.00	0	491.50	4,915	491.50	4,915
<b>80. Other</b>	0.00	0	0.00	0	0.00	0	0.00	0
<b>81. Exempt</b>	0.00	0	0.00	0	13.05	0	13.05	0
<b>82. Total</b>	<b>0.00</b>	<b>0</b>	<b>649.53</b>	<b>198,569</b>	<b>455,258.21</b>	<b>145,483,132</b>	<b>455,907.74</b>	<b>145,681,701</b>

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
<b>Irrigated</b>	3,628.57	0.80%	5,442,855	3.74%	1,500.00
<b>Dry Land</b>	0.00	0.00%	0	0.00%	0.00
<b>Grass</b>	451,787.67	99.10%	140,233,931	96.26%	310.40
<b>Waste</b>	491.50	0.11%	4,915	0.00%	10.00
<b>Other</b>	0.00	0.00%	0	0.00%	0.00
<b>Exempt</b>	13.05	0.00%	0	0.00%	0.00
<b>Total</b>	<b>455,907.74</b>	<b>100.00%</b>	<b>145,681,701</b>	<b>100.00%</b>	<b>319.54</b>

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

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	2014 CTL County Total	2015 Form 45 County Total	Value Difference (2015 form 45 - 2014 CTL)	Percent Change	2015 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	13,692,746	14,090,904	398,158	2.91%	189,217	1.53%
02. Recreational	0	0	0		0	
03. Ag-Homesite Land, Ag-Res Dwelling	2,836,642	2,946,325	109,683	3.87%	115,564	-0.21%
<b>04. Total Residential (sum lines 1-3)</b>	<b>16,529,388</b>	<b>17,037,229</b>	<b>507,841</b>	<b>3.07%</b>	<b>304,781</b>	<b>1.23%</b>
05. Commercial	12,280,943	12,281,816	873	0.01%	0	0.01%
06. Industrial	0	0	0		0	
07. Ag-Farmsite Land, Outbuildings	518,852	639,170	120,318	23.19%	0	23.19%
08. Minerals	0	0	0		0	
<b>09. Total Commercial (sum lines 5-8)</b>	<b>12,799,795</b>	<b>12,920,986</b>	<b>121,191</b>	<b>0.95%</b>	<b>0</b>	<b>0.95%</b>
<b>10. Total Non-Agland Real Property</b>	<b>29,329,183</b>	<b>29,958,215</b>	<b>629,032</b>	<b>2.14%</b>	<b>304,781</b>	<b>1.11%</b>
11. Irrigated	4,616,976	5,442,855	825,879	17.89%		
12. Dryland	0	0	0			
13. Grassland	113,008,651	140,233,931	27,225,280	24.09%		
14. Wasteland	4,915	4,915	0	0.00%		
15. Other Agland	0	0	0			
<b>16. Total Agricultural Land</b>	<b>117,630,542</b>	<b>145,681,701</b>	<b>28,051,159</b>	<b>23.85%</b>		
<b>17. Total Value of all Real Property</b> (Locally Assessed)	<b>146,959,725</b>	<b>175,639,916</b>	<b>28,680,191</b>	<b>19.52%</b>	<b>304,781</b>	<b>19.31%</b>

## **2014 Plan of Assessment for Hooker County Assessment Years 2015, 2016 and 2017**

**Date: June 18, 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 thereto 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 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) 100% of actual value for all classes of real property excluding agricultural and horticultural land;
- 2) 75% of actual value for agricultural land and horticultural land; and
- 3) 75% of special value for agricultural and horticultural land which meets the qualifications for special valuation under §77-1344 and 75% of its recapture value as defined in §77-1343 when the land is disqualified for special valuation under §77-1347.

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

### **General Description of Real Property in Hooker County:**

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

	Parcels	% of Total Parcels	% of Taxable Value
Base			
Residential	373	21%	11%
Commercial	96	5 %	9%
Agricultural	1311	74 %	80%

Agricultural land - taxable acres 455,954

Other pertinent facts: 99 percent of the county is Sandhills grassland and the primary agricultural activity is cow/calf ranching.

New Property: For assessment year 2014, an estimated 3 building permits and/or information statements were filed for new property construction/additions in the county.

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

## **Current Resources**

### **Staff/Budget/Training**

I have held the position of County Clerk/Assessor for 15 and ½ years, and operate the office with the help of one full-time assistant. I have attended the Property Assessment and Taxation Department's training and will continue taking training to remain an accredited assessor. The Clerk/Assessor is responsible for all necessary reports and filings. My office is open to the public 35 hours per week.

The budget for the County Clerk is \$71,080 for the 2013-2014 fiscal year and there were funds allowed for appraisal maintenance from the requested \$5,000. The county board did approve funding of \$5,000 for appraisal maintenance, GisWorkshop subscription and Software in the current budget.

### **Mapping and Software**

Hooker County's cadastral maps are current GIS data and are updated through GISWorkshop as needed to date. The Village of Mullen and Hooker County are zoned. Hooker County is currently contracted with GISWorkshop for GIS mapping and annual maintenance.. The new land classifications have been entered in the Terra Scan software. The County has contracted with ASI/Terra Scan for computer services for the assessor. Data entry is current for all improvements and assessment and replacement cost sheets can be printed. This includes sketching and photos. The system will print property record cards, and attached photos. I currently use sales and statistical analysis from the Property Assessment and Taxation Department.

### **Procedure Manual\ Record Cards**

Hooker County does not currently have a written procedure manual. As the assessor is the only person handling the assessment function, things are normally done using the same methods consistently. I plan to write a procedure manual using the resources available to me. I have requested procedure manual templates and copies of procedure manuals to aid in the inception of these manuals. Property Assessment and Taxation could be helpful in articulating a viable procedure manual. The property record cards are available in TerraScan and can be printed on demand.

The assessor is also the Register of Deeds, and property listing and inventory is coordinated with that office and the Village Zoning authority, County Zoning to aid in discovery of real property. Data Collection is done on a regular basis and listing is current and accurate.

### **Data Verification/ Sales Review**

The assessor reviews sales by telephone and has instituted annual trips to review rural parcels. Some physical review is done to ascertain that records are current. I have instituted consistent review of sales. Zoning of the county is another tool for discovery of valuation changes within the county.

### **Level of Value, Quality and Uniformity of Assessment for Year 2014**

Property Class	Median	COD	PRD
Residential	97	09.35	102.88
Commercial	97	10.43	107.37
Agricultural	69	22.56	112.12

\*COD means coefficient of dispersion and PRD means price related differential.

There are issues of uniformity and the following plan will address the correctable items. The assessor is unable to address the low number of sales in the classes. The following approaches to value are utilized.

- 1) Market Approach; sales comparisons,
- 2) Cost Approach; cost manual used & date of manual and latest depreciation study,
- 3) Income Approach; income and expense data collection/analysis from the market,
- 4) Land valuation studies, establish market areas, special value for agricultural land
- 5) Reconciliation of Final Value and documentation
- 6) Review assessment sales ratio studies after assessment actions.
- 7) Notices and Public Relations

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

Residential (and/or subclasses): 2015

This class of property will have appraisal maintenance and the assessor will review properties in 2015. Appraisal maintenance includes sales review and pick-up work. Sales review will be

accomplished through sales questionnaire by interview of principal party. Pick-up work includes physical inspection of all building permits and information statements.

Commercial (and/or subclasses): 2015

This class of property will have appraisal maintenance and the assessor will review properties in 2015. Appraisal maintenance includes sales review and pick-up work. Sales review will be accomplished through sales questionnaire by interview of principal party. Pick-up work includes physical inspection of all building permits and information statements.

Agricultural Land (and/or subclasses): 2015

This class of property will be analyzed for differences within and between land classification groups annually. I will continue the physical inspection process instituted previously and return to each part of the county in a 2-year rotation. Sales review and pick-up work will be completed for agricultural properties.

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

Residential (and/or subclasses): 2016

This class of property will have reappraisal for 2016. The reappraisal will be completed by the assessor. Sales review will be accomplished through sales questionnaire by interview of principal party. Pick-up work includes physical inspection of all building permits and information statements.

Commercial (and/or subclasses): 2016

This class of property will be reviewed and a sales review and pickup work will be completed. Value will be determined in traditional manner with new replacement cost and correlation to final value.

Agricultural Land (and/or subclasses): 2016

This class of property will be analyzed for differences within and between land classification groups annually. I will continue the physical inspection process instituted previously and return to each part of the county in a 2-year rotation. Sales review and pick-up work will be completed for agricultural properties.

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

Residential (and/or subclasses): 2017

This class of property will have reappraisal for 2017. A complete new appraisal will be completed by the beginning of the tax year, utilizing the 2013 M&S cost tables. Normal maintenance will be done, including sales review and pick-up work. Sales review will be accomplished through sales questionnaire by interview of principal party. Pick-up work includes physical inspection of all building permits and information statements.

Commercial (and/or subclasses): 2017

The maintenance will be completed by the assessor. Appraisal maintenance includes sales review and pick-up work. Sales review will be accomplished through sales questionnaire by interview of principal party. Pick-up work includes physical inspection of all building permits and information statements

Agricultural Land (and/or subclasses): 2017

This class of property will be analyzed for differences within and between land classification groups annually. I will continue the physical inspection process instituted previously and return to each part of the county in a 2-year rotation. Sales review and pick-up work will be completed for agricultural properties.

### **Other Functions Performed by the Assessor's Office**

1. Record Maintenance, Mapping updates, & Ownership changes – Try to implement GIS parcel mapping within the Village of Mullen through GISWorkshop.
2. Annually prepare and file Assessor Administrative Reports required by law/regulation:
  - a. Abstracts (Real & Personal Property)
  - b. Assessor Survey
  - c. Sales information to PA&T rosters & annual Assessed Value Update w/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 current values for properties owned by Board of Education Lands & Funds
  - i. Report of all Exempt Property and Taxable Government Owned Property
  - j. Annual Plan of Assessment Report
3. Personal Property; administer annual filing of 40 schedules; prepare subsequent notices for incomplete filings or failure to file and penalties applied, as required.
4. Permissive Exemptions: administer annual filings of applications for new or continued exempt use, review and make recommendations to county board.
5. Taxable Government Owned Property – annual review of government owned property not used for public purpose, send notices of intent to tax, etc.

6. Homestead Exemptions; administer 75 annual filings of applications, approval/denial process, taxpayer notifications, and taxpayer assistance.
7. Centrally Assessed – review of valuations as certified by PA&T for railroads and public service entities, establish assessment records and tax billing for tax list.
8. Tax Increment Financing – N/A
9. Tax Districts and Tax Rates – management of school district and other tax entity boundary changes necessary for correct assessment and tax information; input/review of tax rates used for tax billing process.
10. Tax Lists; prepare and certify tax lists to county treasurer for real property, personal property, and centrally assessed.
11. Tax List Corrections – prepare tax list correction documents for county board approval.
12. County Board of Equalization - attend county board of equalization meetings for valuation protests – assemble and provide information
13. TERC Appeals - prepare information and attend taxpayer appeal hearings before TERC, defend valuation.
14. TERC Statewide Equalization – attend hearings if applicable to county, defend values, and/or implement orders of the TERC.
15. Education: Assessor and/or Appraisal Education – attend meetings, workshops, and educational classes to obtain required hours of continuing education to maintain assessor certification and/or appraiser license, etc.

**Conclusion:**

The assessor's priority for the coming year will be to appraise the agricultural properties in the county. Update information and continue to make these inspections on a regular basis. Reconciliation of Value and Market Analysis following reappraisal will be accomplished with the help of contracted appraiser. The assessor will also complete all pick-up work for residential, commercial and agricultural properties, as well as make all sales information available to the taxpayers. The assessor will continue to review property and will attempt to complete reviews on commercial, residential and agricultural properties. Assessor will implement new costing information on completion of this cycle of reviews.

GIS will be implemented.

Finally, the assessor will consider a formal written policy and procedures manual. This manual could define practices and procedures and illuminate goals of assessment.

Respectfully submitted:

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

Copy distribution: Submit the plan to county board of equalization on or before July 31 of each year. Mail a copy of the plan and any amendments to Dept. of Property Assessment & Taxation on or before October 31 of each year.

## 2015 Assessment Survey for Hooker County

### A. Staffing and Funding Information

<b>1.</b>	<b>Deputy(ies) on staff:</b>
	0
<b>2.</b>	<b>Appraiser(s) on staff:</b>
	0
<b>3.</b>	<b>Other full-time employees:</b>
	1
<b>4.</b>	<b>Other part-time employees:</b>
	0
<b>5.</b>	<b>Number of shared employees:</b>
	0
<b>6.</b>	<b>Assessor's requested budget for current fiscal year:</b>
	\$ 76,900 - This budget includes all offices managed by the Ex Officio Assessor
<b>7.</b>	<b>Adopted budget, or granted budget if different from above:</b>
	same
<b>8.</b>	<b>Amount of the total assessor's budget set aside for appraisal work:</b>
	\$ 4,000
<b>9.</b>	<b>If appraisal/reappraisal budget is a separate levied fund, what is that amount:</b>
	Not applicable.
<b>10.</b>	<b>Part of the assessor's budget that is dedicated to the computer system:</b>
	\$ 4,900
<b>11.</b>	<b>Amount of the assessor's budget set aside for education/workshops:</b>
	\$ 600 (including clerk education)
<b>12.</b>	<b>Other miscellaneous funds:</b>
	Not applicable, budget includes all functions of being ex officio.
<b>13.</b>	<b>Amount of last year's assessor's budget not used:</b>
	Not applicable, budget includes all functions of being ex officio.

## B. Computer, Automation Information and GIS

1.	<b>Administrative software:</b>
	TerraScan owned by Thomson Reuters
2.	<b>CAMA software:</b>
	TerraScan owned by Thomson Reuters
3.	<b>Are cadastral maps currently being used?</b>
	No
4.	<b>If so, who maintains the Cadastral Maps?</b>
	Not applicable.
5.	<b>Does the county have GIS software?</b>
	Yes
6.	<b>Is GIS available to the public? If so, what is the web address?</b>
	Yes - <a href="http://www.hooker.gisworkshop.com">www.hooker.gisworkshop.com</a>
7.	<b>Who maintains the GIS software and maps?</b>
	GIS Workshop.
8.	<b>Personal Property software:</b>
	TerraScan owned by Thomson Reuters

## C. Zoning Information

1.	<b>Does the county have zoning?</b>
	yes
2.	<b>If so, is the zoning countywide?</b>
	Yes
3.	<b>What municipalities in the county are zoned?</b>
	Mullen and a one mile radius around the village.
4.	<b>When was zoning implemented?</b>
	2001

### D. Contracted Services

1.	<b>Appraisal Services:</b>
	None
2.	<b>GIS Services:</b>
	GIS Workshop.
3.	<b>Other services:</b>
	TerraScan owned by Thomson Reuters

### E. Appraisal /Listing Services

1.	<b>Does the county employ outside help for appraisal or listing services?</b>
	Consulted on an hourly rate with Ron Elliott of Professional Property Valuation Services.
2.	<b>If so, is the appraisal or listing service performed under contract?</b>
	Not contracted.
3.	<b>What appraisal certifications or qualifications does the County require?</b>
	Would be a credentialed appraiser.
4.	<b>Have the existing contracts been approved by the PTA?</b>
	Not at this time.
5.	<b>Does the appraisal or listing service providers establish assessed values for the county?</b>
	Used only as a consultant to go over the depreciation tables constructed by the assessor.



# 2015 Certification for Hooker County

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This is to certify that the 2015 Reports and Opinions of the Property Tax Administrator have been sent to the following:

One copy by electronic transmission to the Tax Equalization and Review Commission.

One copy by electronic transmission to the Hooker County Assessor.

Dated this 7th day of April, 2015.



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

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Ruth A. Sorensen  
Property Tax Administrator



