

# Table of Contents

## 2015 Commission Summary

## 2015 Opinions of the Property Tax Administrator

### Residential Reports

- Residential Assessment Actions
- Residential Assessment Survey
- Residential Correlation

### Commercial Reports

- Commercial Assessment Actions
- Commercial Assessment Survey
- Commercial Correlation

### Agricultural and/or Special Valuation Reports

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

### Statistical Reports

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

### County Reports

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

### Certification

### Maps

- Market Areas

### Valuation History Charts



## 2015 Commission Summary for Nemaha County

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### Residential Real Property - Current

Number of Sales	243	Median	98.56
Total Sales Price	\$20,645,319	Mean	105.12
Total Adj. Sales Price	\$20,645,319	Wgt. Mean	95.73
Total Assessed Value	\$19,764,190	Average Assessed Value of the Base	\$63,191
Avg. Adj. Sales Price	\$84,960	Avg. Assessed Value	\$81,334

### Confidence Interval - Current

95% Median C.I	97.63 to 99.94
95% Wgt. Mean C.I	92.61 to 98.86
95% Mean C.I	101.10 to 109.14
% of Value of the Class of all Real Property Value in the	18.71
% of Records Sold in the Study Period	7.80
% of Value Sold in the Study Period	10.04

### Residential Real Property - History

Year	Number of Sales	LOV	Median
2014	208	97	96.92
2013	209	97	97.17
2012	202	97	96.59
2011	211	97	97

## 2015 Commission Summary for Nemaha County

### Commercial Real Property - Current

Number of Sales	48	Median	91.03
Total Sales Price	\$5,859,861	Mean	103.46
Total Adj. Sales Price	\$5,849,861	Wgt. Mean	98.87
Total Assessed Value	\$5,783,540	Average Assessed Value of the Base	\$59,826
Avg. Adj. Sales Price	\$121,872	Avg. Assessed Value	\$120,490

### Confidence Interval - Current

95% Median C.I	82.16 to 98.68
95% Wgt. Mean C.I	62.13 to 135.60
95% Mean C.I	91.09 to 115.83
% of Value of the Class of all Real Property Value in the County	2.67
% of Records Sold in the Study Period	10.21
% of Value Sold in the Study Period	20.57

### Commercial Real Property - History

Year	Number of Sales	LOV	Median
2014	44	95	94.76
2013	36	97	96.96
2012	28		99.74
2011	34		96



## 2015 Opinions of the Property Tax Administrator for Nemaha 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>99</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>70</b>	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.



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Ruth A. Sorensen  
Property Tax Administrator



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

The County reviewed the following small towns in the county; Brock, Julian, Nemaha, Brownville, Johnson, and Peru.

The review consisted of reviewing the property record card, updating sketches, taking new photos, and conducting interior inspections when possible. During the review the condition was updated for the improvements, and new improvements were measured and all measurements were reviewed. The contract appraiser developed new depreciation tables and also conducted a lot value study for the reviewed valuation groups.

Along with verifying sales the county completed a sales analysis for the class of properties to make percentage adjustments as needed.

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

## 2015 Residential Assessment Survey for Nemaha County

<b>1.</b>	<b>Valuation data collection done by:</b>												
	Assessor and listers and also contract appraiser												
<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="text-align: center;"><u>Valuation Grouping</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">01</td> <td>Auburn- County seat and the major trade area of the county.</td> </tr> <tr> <td style="text-align: center;">02</td> <td>Villages of Brock, Julian and Nemaha- Smaller villages with little economic development but located within commuting distance to both Auburn and Nebraska City</td> </tr> <tr> <td style="text-align: center;">03</td> <td>Brownville- Unique as a historical river town that attracts tourism</td> </tr> <tr> <td style="text-align: center;">04</td> <td>Johnson, Peru- Villages that are between two trade and employment centers and they maintain a unique market for residential properties. Limited retail in both, grocery and gas. Peru is home to Peru State College.</td> </tr> <tr> <td style="text-align: center;">05</td> <td>Rural- rural residential</td> </tr> </tbody> </table>	<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>	01	Auburn- County seat and the major trade area of the county.	02	Villages of Brock, Julian and Nemaha- Smaller villages with little economic development but located within commuting distance to both Auburn and Nebraska City	03	Brownville- Unique as a historical river town that attracts tourism	04	Johnson, Peru- Villages that are between two trade and employment centers and they maintain a unique market for residential properties. Limited retail in both, grocery and gas. Peru is home to Peru State College.	05	Rural- rural residential
<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>												
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05	Rural- rural residential												
<b>3.</b>	<b>List and describe the approach(es) used to estimate the market value of residential properties.</b>												
	The county uses a market approach based on appreciation or depreciation to the cost approach												
<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 county uses depreciation developed from the local market of each valuation group.												
<b>5.</b>	<b>Are individual depreciation tables developed for each valuation grouping?</b>												
	Yes												
<b>6.</b>	<b>Describe the methodology used to determine the residential lot values?</b>												
	During the review of the valuation group the county conducts a review of the lot values by using vacant lot sales and also by doing an allocation of value on improved sales.												
<b>7.</b>	<b>Describe the methodology used to determine value for vacant lots being held for sale or resale?</b>												
	They are valued at current market value based on comparable sales.												

8.	<u>Valuation Grouping</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>
	01	2013	2013	2013	2013
	02	2014	2014	2014	2014
	03	2014	2014	2014	2014
	04	2014	2014	2014	2014
	05	2008	2007	2008	2007

The valuation groups in Nemaha County are more of a reflection of the appraisal review cycle as much as differences in the market. The county conducts a market analysis for each group and develops depreciation table from that market.

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

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## **County Overview**

Nemaha County is located in southeast Nebraska. The largest town and county seat is Auburn which is centered in the County. Nemaha is bordered to the south by Richardson County, with Johnson County to the west and Otoe County to the north. The county has the Missouri River for a majority of its eastern border with the McKissick Island lying on the east side of the Missouri River. Nemaha County has seen a slight decline in population over the past 10 years and the economic trend is relatively flat.

## **Description of Analysis**

Residential parcels are valued utilizing 5 valuation groupings that are based on the assessor locations or towns in the county. Three of the groupings comprise the residential parcels inside specific towns, while one is comprised of five of the smaller villages. The remaining group is for the rural residential parcels in the county. The largest of all the valuation groups is 01, (Auburn) which represents the majority of the residential parcels in the County.

The sales file consists of 243 qualified residential sales and is considered to be an adequate and reliable sample for the residential class of property. Two of the measures of central tendency are within the acceptable range and demonstrate support for each other. Of the qualitative statistics both are above the recommended range. There is an impact on the quality statistics caused by the low dollar sales in the sample. All of the valuation groups with an adequate sample of sales fall within the acceptable range for the calculated median.

## **Sales Qualification**

Nemaha County has a consistent procedure for sales verification for the residential sales occurring in the County. A department review of the non-qualified sales demonstrates a sufficient explanation in the assessor notes to substantiate the reason for the exclusion from the qualified sales. Approximately 82% of the improved residential sales were considered arm-length sales as determined by the county. It has been determined that the county utilizes an acceptable portion of available sales and utilizes all information available from the sales file and there is no evidence of excessive trimming in the file.

## **Equalization and Quality of Assessment**

All of the valuation groups with an adequate sample of sales fall within the acceptable range for the calculated median, and it has been confirmed that the assessment practices are acceptable. It is believed that residential property is treated in a uniform and proportionate manner.

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

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### **Level of Value**

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



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

The County conducted an analysis of the sales and after reviewing the statistical analysis concluded that no percentage adjustments would improve the overall level of value for the commercial class of property. The contract appraiser continually reviews and verifies sales for the commercial class.

The appraiser also completed the pickup and permit work for the commercial class of property.

## 2015 Commercial Assessment Survey for Nemaha County

<b>1.</b>	<b>Valuation data collection done by:</b>																		
	Assessor and listers along with contract appraiser																		
<b>2.</b>	<b>List the valuation groupings recognized in 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%; text-align: center;"><u>Valuation Grouping</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">01</td> <td>Auburn- County seat and trade center for the area.</td> </tr> <tr> <td style="text-align: center;">02</td> <td>Remainder of the assessor locations in the county.</td> </tr> </tbody> </table>				<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>	01	Auburn- County seat and trade center for the area.	02	Remainder of the assessor locations in the county.									
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01	Auburn- County seat and trade center for the area.																		
02	Remainder of the assessor locations in the county.																		
<b>3.</b>	<b>List and describe the approach(es) used to estimate the market value of commercial properties.</b>																		
	Market value based on either a depreciated or appreciated cost approach																		
<b>3a.</b>	<b>Describe the process used to determine the value of unique commercial properties.</b>																		
	The county relies on researching similar sales from other counties in the state and adjusting to the local market.																		
<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 county uses depreciation tables based on the local market																		
<b>5.</b>	<b>Are individual depreciation tables developed for each valuation grouping?</b>																		
	Yes																		
<b>6.</b>	<b>Describe the methodology used to determine the commercial lot values.</b>																		
	Sales comparison based on local sales. The majority are calculated on a square foot basis while the larger on based on an acre value.																		
<b>7.</b>	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%; text-align: center;"><u>Valuation Grouping</u></th> <th style="text-align: center;"><u>Date of Depreciation Tables</u></th> <th style="text-align: center;"><u>Date of Costing</u></th> <th style="text-align: center;"><u>Date of Lot Value Study</u></th> <th style="text-align: center;"><u>Date of Last Inspection</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">01</td> <td style="text-align: center;">2007</td> <td style="text-align: center;">2007</td> <td style="text-align: center;">2007</td> <td style="text-align: center;">2007</td> </tr> <tr> <td style="text-align: center;">02</td> <td style="text-align: center;">2007</td> <td style="text-align: center;">2007</td> <td style="text-align: center;">2007</td> <td style="text-align: center;">2007</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	2007	2007	2007	2007	02	2007	2007	2007	2007
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01	2007	2007	2007	2007															
02	2007	2007	2007	2007															
	Other than the city of Auburn, generally not an organized market, with limited amount of sales without much consistency within the class.																		

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

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### **County Overview**

Nemaha County is located in southeast Nebraska. The largest town and county seat is Auburn which is centered in the County. Nemaha is bordered to the south by Richardson County, with Johnson County to the west and Otoe County to the north. The county has the Missouri River for a majority of its eastern border with the McKissick Island lying on the east side of the Missouri River. Nemaha County has seen a slight decline in population over the past 10 years and the economic trend is relatively flat. There has been a drop in the number of qualified sales for the last year of the study.

### **Description of Analysis**

Commercial parcels are valued utilizing two valuation groups. Valuation group (01) represents Auburn while (02) represents the remainder of the county. The overall statistics for the county have a calculated median of 91. The calculated median for Auburn rounds to 92 this group represents almost 90% of the sales in the profile.

The file consists of 48 qualified commercial sales with 43 of these occurring in Auburn. Of the measures of central tendency only the weighted mean is within the acceptable range and the measures do not provide support for each other. Of the qualitative statistics both are above the recommended range.

With a new assessor in the office the direction going forward has changed that will affect the commercial class of property. The plan is to move the review and inspection of the commercial class of property up to 2015 instead of 2016 as reported in the three year plan. The county reported in the assessment action for 2015 that a percentage increase would do little to improve overall assessment of the commercial property.

### **Sales Qualification**

Nemaha County has a consistent procedure for sales verification for the commercial sales occurring in the County. A department review of the non-qualified sales demonstrates a sufficient explanation in the assessor notes to substantiate the reason for the exclusion from the qualified sales. It has been determined that the county utilizes an acceptable portion of available sales and utilizes all information available from the sales file and there is no evidence of excessive trimming in the file.

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

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

The valuation group 01 with an adequate sample of sales falls within the acceptable range for the calculated median.

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

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

### **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 Nemaha County**

The County completed a spreadsheet analysis of the sales to aid in determining values for the agricultural class of property. The county applied adjustments to the various LCG's to arrive at an acceptable level of value. The county reviewed the market area determination and concluded that for the current year Nemaha County would continue with one market area, 8300 as displayed in the abstract. The county continually verifies sales and updates land use as discovered through the use of GIS imagery, FSA maps when supplied by property owners as well observations during the normal course of review.

The county completed all pickup, and permit work for the class for 2015.

## 2015 Agricultural Assessment Survey for Nemaha County

<b>1.</b>	<b>Valuation data collection done by:</b>						
	Assessor and staff						
<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;">01</td> <td>The county considers the entire county as one market area</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>	01	The county considers the entire county as one market area	2014
<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>					
01	The county considers the entire county as one market area	2014					
	The county conducts a market analysis by reviewing sales in all locations in the county to see if there are any indicators of differing market values for similar types of land. Currently there is no discernable difference so the entire county is considered as one market area.						
<b>3.</b>	<b>Describe the process used to determine and monitor market areas.</b>						
	The county completes an analysis with all of the sales and also reviews by geo code to determine if different factors attribute to different market values. These studies are done to see if they can achieve a reasonable level of value while maintaining the quality of assessment without market areas.						
<b>4.</b>	<b>Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.</b>						
	The county determines highest and best use and compares that to current use of the parcel and they conduct a thorough sale verification through the use of questionnaires.						
<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>						
	Yes						
<b>6.</b>	<b>If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.</b>						
	The county uses current sales in the county for similar properties enrolled in the program and also analyzes sales from outside the county.						
<b>7.</b>	<b>Have special valuation applications been filed in the county? If so, answer the following:</b>						
	No						

## Nemaha County 2015 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Nemaha	8300	5,600	5,400	5,100	5,000	4,900	4,800	4,000	3,900	<b>4,980</b>
Johnson	1	6,390	5,835	5,931	5,301	4,791	n/a	3,271	2,777	<b>5,058</b>
Otoe	8000	5,600	5,600	5,500	5,500	5,000	5,000	4,200	4,200	<b>5,203</b>
Pawnee	1	4,400	4,400	n/a	3,840	3,120	n/a	2,880	2,520	<b>3,814</b>
Richardson	50	5,290	5,170	4,088	4,705	4,580	4,480	3,026	3,100	<b>4,594</b>

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Nemaha	8300	4,734	4,600	4,299	4,100	3,800	3,600	2,850	2,600	<b>3,827</b>
Johnson	1	4,214	3,894	3,809	3,307	3,310	3,312	2,500	1,873	<b>3,175</b>
Otoe	8000	4,600	4,600	4,350	4,200	4,150	3,900	3,500	3,000	<b>4,108</b>
Pawnee	1	3,700	3,700	3,275	3,200	2,600	2,540	2,400	2,100	<b>2,951</b>
Richardson	50	4,541	4,450	4,123	4,089	3,942	3,850	2,831	2,690	<b>3,929</b>

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Nemaha	8300	1,261	1,608	1,401	1,630	2,079	1,450	1,539	1,050	<b>1,401</b>
Johnson	1	1,833	2,292	1,755	1,848	1,862	1,650	1,516	1,125	<b>1,589</b>
Otoe	8000	1,728	1,955	1,718	1,994	1,853	1,747	1,648	1,212	<b>1,703</b>
Pawnee	1	1,872	2,076	1,429	1,890	1,608	1,564	1,707	1,437	<b>1,667</b>
Richardson	50	1,297	1,469	1,146	1,385	1,391	1,302	1,236	983	<b>1,222</b>

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

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

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### **County Overview**

Nemaha County is located in southeast Nebraska. Nemaha is bordered to the south by Richardson County, with Johnson County to the east and Otoe County to the north. The county has the Missouri River for a majority of its eastern border with the McKissick Island portion of the county lying on the east side of the Missouri River. Nemaha County is comprised of approximately 4% irrigated land, 74% dry crop land, and 20% grass/pasture land. Annually sales are reviewed and plotted to verify accuracy of the market area determination. For 2015 the county determined that the agricultural market did not necessitate the use of market areas for Nemaha County.

### **Description of Analysis**

There are 68 qualified sales being used in the agricultural analysis for the three year study period. The agricultural market in the County along with the area and state is seeing a rapid increase and has for the past several years. The statistical sample consists of sales that meet the required balance as to date of sale and are proportionate by majority land use. This was met by including comparable sales from the same general market all within six miles of the subject county. The 80% majority land use dry shows a median 70 which mirrors the county as a whole.

Nemaha County for 2015 valued agricultural land by the LCG structure. A comparison of average values by LCG demonstrates that Nemaha is in the same relative range between Otoe, and Richardson counties for all majority land uses. The county made a conscious effort to bring up the lower classes of irrigation so that the irrigated would be valued at a premium over dry. All indications support that Nemaha County has achieved equalization both within the county as well as with adjoining counties.

### **Sales Qualification**

Nemaha County has a consistent procedure for sales verification for the agricultural sales occurring in the County. A department review of the non-qualified sales demonstrates a sufficient explanation in the assessor notes to substantiate the reason for the exclusion from the qualified sales. It has been determined that the county utilizes an acceptable portion of available sales and utilizes all information available from the sales file and there is no evidence of excessive trimming in the file.

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

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

All of the valuation groups with an adequate sample of sales fall within the acceptable range for the calculated median, and it has been confirmed that the assessment practices are acceptable. It is believed that agricultural property is treated in a uniform and proportionate manner.

### **Level of Value**

Based on the consideration of all available information, the level of value is determined to be 70% of market value for the agricultural class of property, and all subclasses are determined to be valued within the acceptable range.



**64 Nemaha  
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 : 243  
 Total Sales Price : 20,645,319  
 Total Adj. Sales Price : 20,645,319  
 Total Assessed Value : 19,764,190  
 Avg. Adj. Sales Price : 84,960  
 Avg. Assessed Value : 81,334

MEDIAN : 99  
 WGT. MEAN : 96  
 MEAN : 105  
 COD : 16.90  
 PRD : 109.81

COV : 30.40  
 STD : 31.96  
 Avg. Abs. Dev : 16.66  
 MAX Sales Ratio : 299.21  
 MIN Sales Ratio : 45.95

95% Median C.I. : 97.63 to 99.94  
 95% Wgt. Mean C.I. : 92.61 to 98.86  
 95% Mean C.I. : 101.10 to 109.14

Printed:3/27/2015 8:54:46AM

**DATE OF SALE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qrtrs</u>											
01-OCT-12 To 31-DEC-12	35	99.94	103.24	100.69	12.05	102.53	64.50	175.28	97.56 to 101.26	86,960	87,563
01-JAN-13 To 31-MAR-13	23	96.50	94.15	93.53	06.84	100.66	64.61	115.06	94.58 to 99.61	91,800	85,856
01-APR-13 To 30-JUN-13	39	97.87	102.34	96.43	10.35	106.13	67.30	192.26	95.60 to 103.36	82,816	79,862
01-JUL-13 To 30-SEP-13	31	94.35	110.57	94.21	31.75	117.37	45.95	258.33	90.50 to 106.39	90,645	85,397
01-OCT-13 To 31-DEC-13	26	100.54	114.12	100.30	23.61	113.78	59.29	209.75	94.18 to 124.95	60,677	60,856
01-JAN-14 To 31-MAR-14	22	100.37	102.33	93.62	13.02	109.30	65.82	169.96	97.75 to 104.83	98,304	92,032
01-APR-14 To 30-JUN-14	32	99.30	107.27	99.03	13.63	108.32	80.19	195.53	97.58 to 105.79	78,450	77,693
01-JUL-14 To 30-SEP-14	35	96.08	105.60	89.69	22.22	117.74	57.74	299.21	88.82 to 100.62	91,423	81,993
<u>Study Yrs</u>											
01-OCT-12 To 30-SEP-13	128	97.79	103.11	96.48	15.38	106.87	45.95	258.33	96.50 to 99.61	87,460	84,385
01-OCT-13 To 30-SEP-14	115	99.38	107.37	94.84	18.49	113.21	57.74	299.21	97.75 to 100.68	82,178	77,938
<u>Calendar Yrs</u>											
01-JAN-13 To 31-DEC-13	119	97.66	105.48	95.79	18.24	110.12	45.95	258.33	96.17 to 99.61	81,755	78,310
<u>ALL</u>	243	98.56	105.12	95.73	16.90	109.81	45.95	299.21	97.63 to 99.94	84,960	81,334

**VALUATION GROUPING**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	130	97.81	107.02	97.48	16.75	109.79	65.82	299.21	96.88 to 100.25	94,203	91,830
02	46	100.30	112.36	111.55	17.56	100.73	70.60	258.33	97.65 to 102.54	37,168	41,461
03	8	98.85	99.51	98.02	05.25	101.52	89.33	116.20	89.33 to 116.20	49,625	48,642
04	17	99.16	102.34	100.98	08.74	101.35	64.50	150.20	97.10 to 104.83	57,501	58,066
08	42	93.66	93.52	85.48	22.80	109.41	45.95	230.97	80.19 to 102.79	126,540	108,162
<u>ALL</u>	243	98.56	105.12	95.73	16.90	109.81	45.95	299.21	97.63 to 99.94	84,960	81,334

**PROPERTY TYPE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	239	98.56	105.58	96.04	16.82	109.93	45.95	299.21	97.65 to 100.00	85,259	81,886
06											
07	4	76.51	78.06	72.07	15.33	108.31	59.29	99.94	N/A	67,125	48,380
<u>ALL</u>	243	98.56	105.12	95.73	16.90	109.81	45.95	299.21	97.63 to 99.94	84,960	81,334

**64 Nemaha  
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 : 243  
 Total Sales Price : 20,645,319  
 Total Adj. Sales Price : 20,645,319  
 Total Assessed Value : 19,764,190  
 Avg. Adj. Sales Price : 84,960  
 Avg. Assessed Value : 81,334

MEDIAN : 99  
 WGT. MEAN : 96  
 MEAN : 105  
 COD : 16.90  
 PRD : 109.81

COV : 30.40  
 STD : 31.96  
 Avg. Abs. Dev : 16.66  
 MAX Sales Ratio : 299.21  
 MIN Sales Ratio : 45.95

95% Median C.I. : 97.63 to 99.94  
 95% Wgt. Mean C.I. : 92.61 to 98.86  
 95% Mean C.I. : 101.10 to 109.14

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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	6	98.79	101.15	102.02	15.58	99.15	70.60	139.00	70.60 to 139.00	2,808	2,865	
Less Than 15,000	27	103.48	122.93	122.70	28.53	100.19	68.73	299.21	97.50 to 116.10	8,202	10,064	
Less Than 30,000	65	103.36	121.41	119.85	26.01	101.30	64.50	299.21	100.66 to 109.20	16,444	19,707	
<u>Ranges Excl. Low \$</u>												
Greater Than 4,999	237	98.56	105.22	95.73	16.93	109.91	45.95	299.21	97.63 to 99.94	87,040	83,321	
Greater Than 14,999	216	98.29	102.90	95.44	15.20	107.82	45.95	258.33	97.31 to 99.38	94,555	90,243	
Greater Than 29,999	178	97.62	99.18	94.42	12.78	105.04	45.95	258.33	96.18 to 98.56	109,980	103,838	
<u>Incremental Ranges</u>												
0 TO 4,999	6	98.79	101.15	102.02	15.58	99.15	70.60	139.00	70.60 to 139.00	2,808	2,865	
5,000 TO 14,999	21	103.50	129.16	124.41	32.23	103.82	68.73	299.21	97.60 to 124.95	9,743	12,121	
15,000 TO 29,999	38	102.95	120.32	119.10	24.29	101.02	64.50	216.92	100.38 to 114.68	22,300	26,559	
30,000 TO 59,999	44	100.34	106.60	105.64	14.93	100.91	64.61	230.97	97.56 to 105.16	44,539	47,051	
60,000 TO 99,999	49	98.98	106.18	105.53	13.59	100.62	74.47	258.33	97.58 to 100.46	77,493	81,778	
100,000 TO 149,999	47	97.65	95.11	94.58	08.92	100.56	45.95	128.52	94.49 to 99.38	122,954	116,293	
150,000 TO 249,999	28	91.76	86.36	86.30	09.95	100.07	50.27	98.04	81.39 to 95.41	184,214	158,971	
250,000 TO 499,999	10	88.33	87.22	86.34	13.78	101.02	57.74	109.83	61.39 to 103.88	288,275	248,889	
500,000 TO 999,999												
1,000,000 +												
<u>ALL</u>	243	98.56	105.12	95.73	16.90	109.81	45.95	299.21	97.63 to 99.94	84,960	81,334	

**64 Nemaha**  
**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 : 48  
Total Sales Price : 5,859,861  
Total Adj. Sales Price : 5,849,861  
Total Assessed Value : 5,783,540  
Avg. Adj. Sales Price : 121,872  
Avg. Assessed Value : 120,490

MEDIAN : 91  
WGT. MEAN : 99  
MEAN : 103  
COD : 31.66  
PRD : 104.64

COV : 42.27  
STD : 43.73  
Avg. Abs. Dev : 28.82  
MAX Sales Ratio : 231.30  
MIN Sales Ratio : 50.98

95% Median C.I. : 82.16 to 98.68  
95% Wgt. Mean C.I. : 62.13 to 135.60  
95% Mean C.I. : 91.09 to 115.83

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**DATE OF SALE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qrtrs</u>											
01-OCT-11 To 31-DEC-11	9	93.55	106.89	101.84	22.93	104.96	72.95	217.99	82.16 to 110.99	122,215	124,467
01-JAN-12 To 31-MAR-12	4	94.22	87.22	60.63	15.64	143.86	56.85	103.59	N/A	424,165	257,155
01-APR-12 To 30-JUN-12	6	74.64	107.87	89.84	54.80	120.07	66.66	231.30	66.66 to 231.30	55,167	49,560
01-JUL-12 To 30-SEP-12	2	152.49	152.49	159.35	15.51	95.70	128.84	176.14	N/A	31,000	49,400
01-OCT-12 To 31-DEC-12	5	122.30	127.71	186.52	21.21	68.47	95.96	189.31	N/A	197,400	368,195
01-JAN-13 To 31-MAR-13	3	75.09	74.18	78.09	05.83	94.99	67.15	80.30	N/A	64,667	50,497
01-APR-13 To 30-JUN-13	1	69.01	69.01	69.01	00.00	100.00	69.01	69.01	N/A	70,000	48,310
01-JUL-13 To 30-SEP-13	8	90.62	123.29	101.90	45.02	120.99	72.67	192.80	72.67 to 192.80	81,940	83,498
01-OCT-13 To 31-DEC-13	3	85.94	88.56	84.04	06.83	105.38	81.06	98.68	N/A	61,417	51,615
01-JAN-14 To 31-MAR-14	2	61.72	61.72	59.03	10.30	104.56	55.36	68.07	N/A	24,250	14,315
01-APR-14 To 30-JUN-14	5	87.62	79.52	66.47	16.91	119.63	50.98	100.83	N/A	104,200	69,265
01-JUL-14 To 30-SEP-14											
<u>Study Yrs</u>											
01-OCT-11 To 30-SEP-12	21	93.55	107.77	79.79	32.47	135.07	56.85	231.30	82.13 to 110.99	151,885	121,190
01-OCT-12 To 30-SEP-13	17	92.75	112.73	142.08	36.82	79.34	67.15	192.80	75.09 to 184.50	112,148	159,339
01-OCT-13 To 30-SEP-14	10	83.50	78.67	70.29	16.98	111.92	50.98	100.83	55.36 to 98.68	75,375	52,980
<u>Calendar Yrs</u>											
01-JAN-12 To 31-DEC-12	17	100.32	114.10	106.15	34.99	107.49	56.85	231.30	67.15 to 133.67	180,980	192,103
01-JAN-13 To 31-DEC-13	15	85.94	102.90	92.65	31.23	111.06	67.15	192.80	75.09 to 98.68	73,584	68,175
<u>ALL</u>	48	91.03	103.46	98.87	31.66	104.64	50.98	231.30	82.16 to 98.68	121,872	120,490

**VALUATION GROUPING**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	43	91.75	104.54	99.56	30.28	105.00	50.98	231.30	85.94 to 100.32	132,596	132,014
02	5	69.01	94.24	72.14	38.72	130.63	67.15	192.80	N/A	29,650	21,390
<u>ALL</u>	48	91.03	103.46	98.87	31.66	104.64	50.98	231.30	82.16 to 98.68	121,872	120,490

**PROPERTY TYPE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
02	5	90.85	104.98	91.62	27.75	114.58	72.95	176.14	N/A	151,000	138,345
03	40	89.85	99.58	79.13	27.59	125.84	55.36	231.30	82.16 to 97.83	94,059	74,432
04	3	189.31	152.76	158.69	29.41	96.26	50.98	217.99	N/A	444,167	704,840
<u>ALL</u>	48	91.03	103.46	98.87	31.66	104.64	50.98	231.30	82.16 to 98.68	121,872	120,490

**64 Nemaha**  
**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 : 48  
Total Sales Price : 5,859,861  
Total Adj. Sales Price : 5,849,861  
Total Assessed Value : 5,783,540  
Avg. Adj. Sales Price : 121,872  
Avg. Assessed Value : 120,490

MEDIAN : 91  
WGT. MEAN : 99  
MEAN : 103  
COD : 31.66  
PRD : 104.64

COV : 42.27  
STD : 43.73  
Avg. Abs. Dev : 28.82  
MAX Sales Ratio : 231.30  
MIN Sales Ratio : 50.98

95% Median C.I. : 82.16 to 98.68  
95% Wgt. Mean C.I. : 62.13 to 135.60  
95% Mean C.I. : 91.09 to 115.83

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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	192.80	192.80	192.80	00.00	100.00	192.80	192.80	N/A	1,250	2,410	
Less Than 15,000	10	96.63	100.82	88.99	23.22	113.29	67.15	192.80	67.15 to 122.30	9,045	8,049	
Less Than 30,000	17	97.30	109.14	104.14	28.11	104.80	67.15	231.30	82.16 to 128.84	14,044	14,626	
<u>Ranges Excl. Low \$</u>												
Greater Than 4,999	47	90.85	101.56	98.85	30.01	102.74	50.98	231.30	82.16 to 97.83	124,439	123,003	
Greater Than 14,999	38	88.31	104.16	99.02	33.93	105.19	50.98	231.30	82.13 to 98.68	151,563	150,080	
Greater Than 29,999	31	88.12	100.35	98.64	32.54	101.73	50.98	217.99	75.09 to 97.83	181,004	178,545	
<u>Incremental Ranges</u>												
0 TO 4,999	1	192.80	192.80	192.80	00.00	100.00	192.80	192.80	N/A	1,250	2,410	
5,000 TO 14,999	9	95.96	90.60	87.53	14.78	103.51	67.15	122.30	67.15 to 103.59	9,911	8,676	
15,000 TO 29,999	7	98.68	121.03	113.38	34.62	106.75	82.16	231.30	82.16 to 231.30	21,186	24,021	
30,000 TO 59,999	11	88.49	110.11	109.20	43.08	100.83	55.36	186.31	66.66 to 184.50	44,955	49,089	
60,000 TO 99,999	8	90.02	101.45	102.73	31.88	98.75	67.12	217.99	67.12 to 217.99	73,692	75,706	
100,000 TO 149,999	3	81.06	84.37	84.26	04.71	100.13	80.30	91.75	N/A	129,000	108,697	
150,000 TO 249,999	4	85.13	88.55	89.81	12.93	98.60	72.95	110.99	N/A	166,474	149,506	
250,000 TO 499,999	3	90.85	78.19	79.48	15.32	98.38	50.98	92.75	N/A	341,393	271,327	
500,000 TO 999,999	1	189.31	189.31	189.31	00.00	100.00	189.31	189.31	N/A	950,000	1,798,430	
1,000,000 +	1	56.85	56.85	56.85	00.00	100.00	56.85	56.85	N/A	1,500,000	852,750	
<u>ALL</u>	48	91.03	103.46	98.87	31.66	104.64	50.98	231.30	82.16 to 98.68	121,872	120,490	

**64 Nemaha**  
**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 : 48  
 Total Sales Price : 5,859,861  
 Total Adj. Sales Price : 5,849,861  
 Total Assessed Value : 5,783,540  
 Avg. Adj. Sales Price : 121,872  
 Avg. Assessed Value : 120,490

MEDIAN : 91  
 WGT. MEAN : 99  
 MEAN : 103  
 COD : 31.66  
 PRD : 104.64

COV : 42.27  
 STD : 43.73  
 Avg. Abs. Dev : 28.82  
 MAX Sales Ratio : 231.30  
 MIN Sales Ratio : 50.98

95% Median C.I. : 82.16 to 98.68  
 95% Wgt. Mean C.I. : 62.13 to 135.60  
 95% Mean C.I. : 91.09 to 115.83

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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
Blank	5	75.09	76.49	86.84	10.32	88.08	67.15	90.85	N/A	96,400	83,709
300	5	103.92	113.55	93.70	29.98	121.18	72.95	176.14	N/A	86,000	80,578
306	1	92.75	92.75	92.75	00.00	100.00	92.75	92.75	N/A	374,180	347,050
344	7	100.32	111.07	116.40	23.98	95.42	68.07	186.31	68.07 to 186.31	36,671	42,684
350	3	100.83	101.01	105.47	06.54	95.77	91.21	110.99	N/A	102,645	108,258
352	1	122.30	122.30	122.30	00.00	100.00	122.30	122.30	N/A	5,000	6,115
353	10	89.69	102.90	88.51	28.30	116.26	66.66	231.30	67.12 to 128.84	50,750	44,920
384	1	97.30	97.30	97.30	00.00	100.00	97.30	97.30	N/A	5,000	4,865
406	4	128.59	129.24	105.35	46.21	122.68	66.97	192.80	N/A	36,321	38,265
419	1	69.01	69.01	69.01	00.00	100.00	69.01	69.01	N/A	70,000	48,310
442	2	70.99	70.99	67.55	22.02	105.09	55.36	86.62	N/A	28,276	19,100
453	1	189.31	189.31	189.31	00.00	100.00	189.31	189.31	N/A	950,000	1,798,430
458	1	56.85	56.85	56.85	00.00	100.00	56.85	56.85	N/A	1,500,000	852,750
494	2	134.49	134.49	82.64	62.09	162.74	50.98	217.99	N/A	191,250	158,045
498	1	98.68	98.68	98.68	00.00	100.00	98.68	98.68	N/A	24,250	23,930
528	3	82.16	84.14	85.15	02.43	98.81	82.13	88.12	N/A	117,653	100,182
<u>    </u> ALL <u>    </u>	48	91.03	103.46	98.87	31.66	104.64	50.98	231.30	82.16 to 98.68	121,872	120,490

**64 Nemaha**  
**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 : 68  
Total Sales Price : 32,373,465  
Total Adj. Sales Price : 32,373,465  
Total Assessed Value : 21,910,556  
Avg. Adj. Sales Price : 476,080  
Avg. Assessed Value : 322,214

MEDIAN : 70  
WGT. MEAN : 68  
MEAN : 76  
COD : 25.19  
PRD : 112.80

COV : 32.34  
STD : 24.69  
Avg. Abs. Dev : 17.64  
MAX Sales Ratio : 164.19  
MIN Sales Ratio : 41.40

95% Median C.I. : 64.51 to 77.34  
95% Wgt. Mean C.I. : 62.89 to 72.47  
95% Mean C.I. : 70.47 to 82.21

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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	6	92.46	94.14	95.77	23.24	98.30	55.64	130.34	55.64 to 130.34	181,756	174,059
01-JAN-12 To 31-MAR-12	12	66.19	80.48	66.93	35.11	120.25	50.18	164.19	57.66 to 100.04	401,911	268,999
01-APR-12 To 30-JUN-12	1	73.22	73.22	73.22	00.00	100.00	73.22	73.22	N/A	706,368	517,200
01-JUL-12 To 30-SEP-12	1	104.00	104.00	104.00	00.00	100.00	104.00	104.00	N/A	273,000	283,930
01-OCT-12 To 31-DEC-12	16	70.84	71.52	68.55	20.95	104.33	41.40	130.22	55.48 to 79.38	614,014	420,897
01-JAN-13 To 31-MAR-13	5	69.86	70.98	59.23	15.43	119.84	47.94	99.33	N/A	836,565	495,496
01-APR-13 To 30-JUN-13	6	63.13	64.28	61.82	17.57	103.98	50.25	87.90	50.25 to 87.90	308,913	190,973
01-JUL-13 To 30-SEP-13											
01-OCT-13 To 31-DEC-13	8	65.15	67.47	62.73	17.39	107.56	47.87	97.44	47.87 to 97.44	571,379	358,420
01-JAN-14 To 31-MAR-14	9	71.68	81.37	69.72	29.09	116.71	53.65	156.07	57.35 to 107.16	450,123	313,842
01-APR-14 To 30-JUN-14	3	81.58	82.96	79.24	13.40	104.69	67.25	100.04	N/A	274,667	217,650
01-JUL-14 To 30-SEP-14	1	77.34	77.34	77.34	00.00	100.00	77.34	77.34	N/A	173,963	134,540
<u>Study Yrs</u>											
01-OCT-11 To 30-SEP-12	20	79.98	85.39	73.60	29.31	116.02	50.18	164.19	61.38 to 100.04	344,642	253,674
01-OCT-12 To 30-SEP-13	27	69.62	69.81	65.30	19.25	106.91	41.40	130.22	58.55 to 76.71	587,427	383,617
01-OCT-13 To 30-SEP-14	21	67.25	76.11	67.35	24.40	113.01	47.87	156.07	62.30 to 85.56	458,100	308,544
<u>Calendar Yrs</u>											
01-JAN-12 To 31-DEC-12	30	70.98	76.24	68.88	26.01	110.69	41.40	164.19	59.31 to 79.38	520,884	358,782
01-JAN-13 To 31-DEC-13	19	66.42	67.39	61.19	17.30	110.13	47.87	99.33	50.78 to 70.50	558,281	341,614
<u>ALL</u>	68	70.03	76.34	67.68	25.19	112.80	41.40	164.19	64.51 to 77.34	476,080	322,214

**AREA (MARKET)**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
8300	68	70.03	76.34	67.68	25.19	112.80	41.40	164.19	64.51 to 77.34	476,080	322,214
<u>ALL</u>	68	70.03	76.34	67.68	25.19	112.80	41.40	164.19	64.51 to 77.34	476,080	322,214

**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>Dry</u>											
County	16	85.39	87.34	79.62	22.54	109.70	55.64	164.19	69.86 to 100.04	295,589	235,336
8300	16	85.39	87.34	79.62	22.54	109.70	55.64	164.19	69.86 to 100.04	295,589	235,336
<u>Grass</u>											
County	1	55.48	55.48	55.48	00.00	100.00	55.48	55.48	N/A	189,312	105,035
8300	1	55.48	55.48	55.48	00.00	100.00	55.48	55.48	N/A	189,312	105,035
<u>ALL</u>	68	70.03	76.34	67.68	25.19	112.80	41.40	164.19	64.51 to 77.34	476,080	322,214

**64 Nemaha**  
**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 : 68  
 Total Sales Price : 32,373,465  
 Total Adj. Sales Price : 32,373,465  
 Total Assessed Value : 21,910,556  
 Avg. Adj. Sales Price : 476,080  
 Avg. Assessed Value : 322,214

MEDIAN : 70  
 WGT. MEAN : 68  
 MEAN : 76  
 COD : 25.19  
 PRD : 112.80

COV : 32.34  
 STD : 24.69  
 Avg. Abs. Dev : 17.64  
 MAX Sales Ratio : 164.19  
 MIN Sales Ratio : 41.40

95% Median C.I. : 64.51 to 77.34  
 95% Wgt. Mean C.I. : 62.89 to 72.47  
 95% Mean C.I. : 70.47 to 82.21

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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	53.39	53.39	53.39	00.00	100.00	53.39	53.39	N/A	1,311,836	700,340
8300	1	53.39	53.39	53.39	00.00	100.00	53.39	53.39	N/A	1,311,836	700,340
<b>_____Dry_____</b>											
County	43	70.15	76.28	67.97	25.09	112.23	41.40	164.19	62.30 to 77.34	514,403	349,624
8300	43	70.15	76.28	67.97	25.09	112.23	41.40	164.19	62.30 to 77.34	514,403	349,624
<b>_____Grass_____</b>											
County	5	67.25	63.48	63.28	11.20	100.32	50.78	73.41	N/A	174,571	110,467
8300	5	67.25	63.48	63.28	11.20	100.32	50.78	73.41	N/A	174,571	110,467
<b>_____ALL_____</b>	<b>68</b>	<b>70.03</b>	<b>76.34</b>	<b>67.68</b>	<b>25.19</b>	<b>112.80</b>	<b>41.40</b>	<b>164.19</b>	<b>64.51 to 77.34</b>	<b>476,080</b>	<b>322,214</b>



<b>Total Real Property</b> Sum Lines 17, 25, & 30	<b>Records : 6,162</b>	<b>Value : 1,051,785,130</b>	<b>Growth 2,252,343</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>	377	2,537,460	39	286,120	48	115,925	464	2,939,505	
<b>02. Res Improve Land</b>	2,034	17,156,215	116	1,539,505	388	5,895,495	2,538	24,591,215	
<b>03. Res Improvements</b>	2,075	119,633,025	118	9,864,245	404	37,491,775	2,597	166,989,045	
<b>04. Res Total</b>	2,452	139,326,700	157	11,689,870	452	43,503,195	3,061	194,519,765	1,858,478
<b>% of Res Total</b>	80.10	71.63	5.13	6.01	14.77	22.36	49.68	18.49	82.51
<b>05. Com UnImp Land</b>	91	504,650	1	8,760	2	14,335	94	527,745	
<b>06. Com Improve Land</b>	325	2,444,445	15	203,335	15	134,435	355	2,782,215	
<b>07. Com Improvements</b>	335	17,778,710	20	1,183,240	16	1,018,400	371	19,980,350	
<b>08. Com Total</b>	426	20,727,805	21	1,395,335	18	1,167,170	465	23,290,310	393,865
<b>% of Com Total</b>	91.61	89.00	4.52	5.99	3.87	5.01	7.55	2.21	17.49
<b>09. Ind UnImp Land</b>	0	0	0	0	0	0	0	0	
<b>10. Ind Improve Land</b>	1	26,650	4	107,285	0	0	5	133,935	
<b>11. Ind Improvements</b>	1	1,605,670	4	3,088,380	0	0	5	4,694,050	
<b>12. Ind Total</b>	1	1,632,320	4	3,195,665	0	0	5	4,827,985	0
<b>% of Ind Total</b>	20.00	33.81	80.00	66.19	0.00	0.00	0.08	0.46	0.00
<b>13. Rec UnImp Land</b>	0	0	7	413,760	43	1,732,000	50	2,145,760	
<b>14. Rec Improve Land</b>	0	0	2	30,405	1	42,385	3	72,790	
<b>15. Rec Improvements</b>	0	0	2	33,130	1	3,930	3	37,060	
<b>16. Rec Total</b>	0	0	9	477,295	44	1,778,315	53	2,255,610	0
<b>% of Rec Total</b>	0.00	0.00	16.98	21.16	83.02	78.84	0.86	0.21	0.00
<b>Res &amp; Rec Total</b>	2,452	139,326,700	166	12,167,165	496	45,281,510	3,114	196,775,375	1,858,478
<b>% of Res &amp; Rec Total</b>	78.74	70.80	5.33	6.18	15.93	23.01	50.54	18.71	82.51
<b>Com &amp; Ind Total</b>	427	22,360,125	25	4,591,000	18	1,167,170	470	28,118,295	393,865
<b>% of Com &amp; Ind Total</b>	90.85	79.52	5.32	16.33	3.83	4.15	7.63	2.67	17.49
<b>17. Taxable Total</b>	2,879	161,686,825	191	16,758,165	514	46,448,680	3,584	224,893,670	2,252,343
<b>% of Taxable Total</b>	80.33	71.89	5.33	7.45	14.34	20.65	58.16	21.38	100.00

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	272	8,603,220	4,558,125	0	0	0
19. Commercial	219	10,474,185	8,648,355	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	272	8,603,220	4,558,125
19. Commercial	0	0	0	219	10,474,185	8,648,355
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				491	19,077,405	13,206,480

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	256	59	112	427

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	55	823,170	143	29,375,545	1,510	446,597,150	1,708	476,795,865
28. Ag-Improved Land	2	237,225	77	21,393,395	768	293,732,125	847	315,362,745
29. Ag Improvements	2	4,470	79	3,016,335	789	31,712,045	870	34,732,850
30. Ag Total							2,578	826,891,460

Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	0	0.00	0	
32. HomeSite Improv Land	0	0.00	0	43	43.01	258,060	
33. HomeSite Improvements	1	0.00	900	48	43.01	2,209,060	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	1	2.51	6,400	
36. FarmSite Improv Land	1	0.46	1,380	60	115.19	290,940	
37. FarmSite Improvements	1	0.00	3,570	75	0.00	807,275	
38. FarmSite Total							
39. Road & Ditches	0	3.98	0	0	262.70	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	7	6.97	41,820	7	6.97	41,820	
32. HomeSite Improv Land	437	457.81	2,746,860	480	500.82	3,004,920	
33. HomeSite Improvements	449	447.61	21,227,500	498	490.62	23,437,460	0
34. HomeSite Total				<b>505</b>	<b>507.79</b>	<b>26,484,200</b>	
35. FarmSite UnImp Land	29	344.10	156,525	30	346.61	162,925	
36. FarmSite Improv Land	594	1,084.04	3,052,605	655	1,199.69	3,344,925	
37. FarmSite Improvements	758	0.00	10,484,545	834	0.00	11,295,390	0
38. FarmSite Total				<b>864</b>	<b>1,546.30</b>	<b>14,803,240</b>	
39. Road & Ditches	0	4,436.53	0	0	4,703.21	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
41. Total Section VI				<b>1,369</b>	<b>6,757.30</b>	<b>41,287,440</b>	<b>0</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	3	272.74	231,705
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	10	728.46	763,360	13	1,001.20	995,065

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 8300

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	363.60	3.61%	2,036,165	4.05%	5,600.01
46. 1A	749.14	7.43%	4,045,355	8.06%	5,400.00
47. 2A1	4,003.86	39.70%	20,419,705	40.66%	5,100.00
48. 2A	1,202.25	11.92%	6,011,250	11.97%	5,000.00
49. 3A1	2,261.13	22.42%	11,079,535	22.06%	4,900.00
50. 3A	769.74	7.63%	3,694,755	7.36%	4,800.00
51. 4A1	654.58	6.49%	2,618,320	5.21%	4,000.00
52. 4A	80.06	0.79%	312,230	0.62%	3,899.95
<b>53. Total</b>	<b>10,084.36</b>	<b>100.00%</b>	<b>50,217,315</b>	<b>100.00%</b>	<b>4,979.72</b>
<b>Dry</b>					
54. 1D1	2,277.75	1.31%	10,783,335	1.62%	4,734.20
55. 1D	16,136.38	9.27%	74,222,795	11.14%	4,599.72
56. 2D1	37,405.84	21.48%	160,810,605	24.13%	4,299.08
57. 2D	15,386.88	8.84%	63,086,205	9.47%	4,100.00
58. 3D1	35,025.53	20.12%	133,095,450	19.97%	3,799.96
59. 3D	42,439.94	24.38%	152,783,775	22.93%	3,600.00
60. 4D1	21,699.28	12.46%	61,833,230	9.28%	2,849.55
61. 4D	3,737.44	2.15%	9,716,055	1.46%	2,599.66
<b>62. Total</b>	<b>174,109.04</b>	<b>100.00%</b>	<b>666,331,450</b>	<b>100.00%</b>	<b>3,827.09</b>
<b>Grass</b>					
63. 1G1	308.43	0.63%	388,880	0.57%	1,260.84
64. 1G	2,553.77	5.22%	4,107,595	5.99%	1,608.44
65. 2G1	6,336.81	12.95%	8,880,015	12.96%	1,401.34
66. 2G	4,659.17	9.52%	7,594,510	11.08%	1,630.01
67. 3G1	3,459.46	7.07%	7,192,100	10.49%	2,078.97
68. 3G	5,068.71	10.36%	7,351,370	10.73%	1,450.34
69. 4G1	10,560.04	21.59%	16,250,090	23.71%	1,538.83
70. 4G	15,969.33	32.65%	16,769,735	24.47%	1,050.12
<b>71. Total</b>	<b>48,915.72</b>	<b>100.00%</b>	<b>68,534,295</b>	<b>100.00%</b>	<b>1,401.07</b>
<b>Irrigated Total</b>					
<b>Irrigated Total</b>	<b>10,084.36</b>	<b>4.26%</b>	<b>50,217,315</b>	<b>6.39%</b>	<b>4,979.72</b>
<b>Dry Total</b>					
<b>Dry Total</b>	<b>174,109.04</b>	<b>73.60%</b>	<b>666,331,450</b>	<b>84.82%</b>	<b>3,827.09</b>
<b>Grass Total</b>					
<b>Grass Total</b>	<b>48,915.72</b>	<b>20.68%</b>	<b>68,534,295</b>	<b>8.72%</b>	<b>1,401.07</b>
72. Waste	3,137.83	1.33%	506,630	0.06%	161.46
73. Other	317.27	0.13%	14,330	0.00%	45.17
74. Exempt	349.19	0.15%	0	0.00%	0.00
<b>75. Market Area Total</b>	<b>236,564.22</b>	<b>100.00%</b>	<b>785,604,020</b>	<b>100.00%</b>	<b>3,320.89</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	852.76	4,297,915	9,231.60	45,919,400	10,084.36	50,217,315
<b>77. Dry Land</b>	246.52	984,755	10,623.76	41,085,565	163,238.76	624,261,130	174,109.04	666,331,450
<b>78. Grass</b>	47.67	74,240	3,758.76	4,777,265	45,109.29	63,682,790	48,915.72	68,534,295
<b>79. Waste</b>	0.19	20	299.84	51,985	2,837.80	454,625	3,137.83	506,630
<b>80. Other</b>	0.00	0	48.30	810	268.97	13,520	317.27	14,330
<b>81. Exempt</b>	0.16	0	9.79	0	339.24	0	349.19	0
<b>82. Total</b>	<b>294.38</b>	<b>1,059,015</b>	<b>15,583.42</b>	<b>50,213,540</b>	<b>220,686.42</b>	<b>734,331,465</b>	<b>236,564.22</b>	<b>785,604,020</b>

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
<b>Irrigated</b>	10,084.36	4.26%	50,217,315	6.39%	4,979.72
<b>Dry Land</b>	174,109.04	73.60%	666,331,450	84.82%	3,827.09
<b>Grass</b>	48,915.72	20.68%	68,534,295	8.72%	1,401.07
<b>Waste</b>	3,137.83	1.33%	506,630	0.06%	161.46
<b>Other</b>	317.27	0.13%	14,330	0.00%	45.17
<b>Exempt</b>	349.19	0.15%	0	0.00%	0.00
<b>Total</b>	<b>236,564.22</b>	<b>100.00%</b>	<b>785,604,020</b>	<b>100.00%</b>	<b>3,320.89</b>

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

64 Nemaha

	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	189,849,280	194,519,765	4,670,485	2.46%	1,858,478	1.48%
02. Recreational	2,255,610	2,255,610	0	0.00%	0	0.00%
03. Ag-Homesite Land, Ag-Res Dwelling	26,918,115	26,484,200	-433,915	-1.61%	0	-1.61%
<b>04. Total Residential (sum lines 1-3)</b>	<b>219,023,005</b>	<b>223,259,575</b>	<b>4,236,570</b>	<b>1.93%</b>	<b>1,858,478</b>	<b>1.09%</b>
05. Commercial	23,081,920	23,290,310	208,390	0.90%	393,865	-0.80%
06. Industrial	4,827,985	4,827,985	0	0.00%	0	0.00%
07. Ag-Farmsite Land, Outbuildings	14,532,330	14,803,240	270,910	1.86%	0	1.86%
08. Minerals	0	0	0		0	
<b>09. Total Commercial (sum lines 5-8)</b>	<b>42,442,235</b>	<b>42,921,535</b>	<b>479,300</b>	<b>1.13%</b>	<b>393,865</b>	<b>0.20%</b>
<b>10. Total Non-Agland Real Property</b>	<b>261,465,240</b>	<b>266,181,110</b>	<b>4,715,870</b>	<b>1.80%</b>	<b>2,252,343</b>	<b>0.94%</b>
11. Irrigated	43,001,065	50,217,315	7,216,250	16.78%		
12. Dryland	572,062,600	666,331,450	94,268,850	16.48%		
13. Grassland	53,345,040	68,534,295	15,189,255	28.47%		
14. Wasteland	489,420	506,630	17,210	3.52%		
15. Other Agland	0	14,330	14,330			
<b>16. Total Agricultural Land</b>	<b>668,898,125</b>	<b>785,604,020</b>	<b>116,705,895</b>	<b>17.45%</b>		
<b>17. Total Value of all Real Property</b> (Locally Assessed)	<b>930,363,365</b>	<b>1,051,785,130</b>	<b>121,421,765</b>	<b>13.05%</b>	<b>2,252,343</b>	<b>12.81%</b>

# 2014-2015-2016 PLAN OF ASSESSMENT FOR NEMAHA COUNTY, NE

To: Nemaha County Board of Equalization  
Nebraska Department of Revenue--Property Assessment Division

As required by Sec. 77-1311.02, R.R.S. Nebr. as amended by 2007 Neb. Laws LB334, Section 64, the assessor shall prepare a Plan of Assessment on or before June 15 of each year, which shall describe the assessment actions the county assessor plans to make for the next assessment year and two years thereafter and submit such plan to the County Board of Equalization on or before July 31 of each year, any may amend the plan, if necessary, after a budget is approved by the County Board, and submit a copy of the plan and any amendments of the Nebraska Department of Revenue, Property Assessment Division on or before October 31 each year. 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.

The following is a plan of assessment for:

## **Tax Year 2014:**

### Residential—

1. Finish review of Auburn. This would include all related buildings associated with the main structure, new photos of property implement, new market analysis and depreciation, implement new replacement cost new, and establish new assessed value for 2014.
2. Start review of Brock, Julian, Nemaha, Johnson, and Peru using Pictometry and on-site inspection when needed. (Note: Brownville was reviewed in 2012 with no change in value.)
3. Pick up new construction and removal of buildings
4. Review preliminary sale statistics developed in-house and preliminary statistical information received from Nebraska Department of Revenue, Property Assessment Division, analyze for any possible subclass percentage adjustment needed to comply with statistical measures as required by law.
5. Continue with review and analysis of sales as they occur.

Page 2  
2014-2016 PLAN OF ASSESSMENT  
FOR NEMAHA COUNTY, NE

Commercial/Recreational—

1. Pick up new construction and verify removal of buildings.
2. Review preliminary sale statistics developed in-house and preliminary statistical information received from Nebraska Department of Revenue, Property Assessment Division, analyze for any possible class/subclass percentage adjustment needed to comply with statistical measures as required by law.
3. Continue with review and analysis of sales as they occur.

Agricultural/Horticultural Land—

1. Start review of agricultural houses and outbuildings in Township 4 & 6.
2. New agricultural land study and value will be applied for 2014.
3. Review remaining rural improvements and preliminary sale statistic developed in-house and preliminary statistical information received from Nebraska Department of Revenue, Property Assessment Division, analyze for any possible class/subclass percentage adjustment needed to comply with statistical measures as required by law.
4. Continue with review and analysis of sales as they occur.
5. Continue land use updates when discovered or identified with use of Pictometry.

**BUDGET REQUEST FOR 2013-2014:**

Requested budget of \$87,000 is needed to:

1. Accomplish a complete review of residential properties in Auburn. This would include all related buildings associated with the main structure, new photos of property buildings, new market analysis and depreciation, implement new replacement cost new, and establish new assessed value for 2014.
2. Pick up work for new buildings or structure changes made through out county in all classes. Verify removal of buildings. New value to be applied for 2014.
3. Analyze and possible adjustment to class/subclass of residential properties.
4. Analyze and possible adjustments to class/subclass of commercial/recreational properties.
5. Analyze and possible adjustments to class/subclass of agricultural properties.

**TAX YEAR 2015:**

Residential—

1. Continue reviewing Brock, Johnson, Julian and Peru using Pictometry, and doing an inspection of house when needed. This would include all related buildings associated with the main structure, photographs used in Pictometry late 2012, new market analysis and depreciation. New values will be applied when the review is completed on each town.
2. Pick up new construction and verify removal of buildings.
3. Review preliminary sale statistics developed in-house and preliminary statistical information received from Nebraska Department of Revenue, Property Assessment Division, analyze for any possible subclass percentage adjustment needed to comply with statistical measures as required by law.
4. Continue with review and analysis of sales as they occur.

Commercial/Recreational—

1. Pick up new construction and verify removal of buildings.
2. Review preliminary sale statistics developed in-house and preliminary statistical information received from Nebraska Department of Revenue, Property Assessment Division, analyze for any possible subclass percentage adjustment needed to comply with statistical measures as required by law.
3. Continue with review and analysis of sales as they occur.

Agricultural/Horticultural—

1. Finish review of agricultural houses and outbuildings in Townships 4 & 6.
2. This would include all related buildings associated with the main structure, new photos of property development, new market analysis and depreciation, implement new replacement cost new, and establish new assessed values for 2015.

PAGE 4  
2014-2016 PLAN OF ASSESSMENT  
FOR NEMAHA COUNTY, NE

3. Start review of agricultural houses and outbuildings in Township 5. This would include all related buildings associated with the main structure, new photos of property development, new market analysis and depreciation, implement new replacement cost new, and establish new assessed values for 2016.
4. Pick up new construction and verify removal of buildings.
5. Review preliminary sales statistics developed in-house and preliminary sale statistics developed in-house and preliminary statistical information received from Nebraska Department of Revenue, Property Assessment Division, analyze for any possible subclass percentage adjustment needed to comply with statistical measurer as required by law.
6. Continue with review and analysis of sales as they occur.
7. Continue land use updates when discovered or identified.

**TAX YEAR 2016:**

Residential—

1. Pick up new construction and verify removal of buildings.
2. This would include all related buildings associated with the main improvement, new photos of property development, new market analysis and depreciation, implement new replacement cost new, and establish new assessed value for 2016, if needed.
3. Continue with review and analysis of sales as they occur.

Commercial/Recreational—

1. Review commercial buildings in the county. This would include all related improvements associated with the main structure, new photos of property development, new market analysis and depreciation, implement new replacement cost new, and establish new assessed value for 2017.
2. Review preliminary sale statistics developed in-house and preliminary statistical information received from Nebraska Department of Revenue, Property Assessment Division, Adjusting by class/subclass to arrive at acceptable levels of value.
3. Continue land use updates when discovered or identified.

Page 5  
2014-2016 PLAN OF ASSESSMENT  
FOR NEMAHA COUNTY, NE

Agricultural/Horticultural Land—

1. Finish review of agricultural houses and buildings in Township 5 and apply new values in 2016.
2. This would include all related buildings associated with the main structure, new photos of property development, new market analysis and depreciation, implement new replacement cost new, and establish new assessed values for 2016.
3. New agricultural land study and value will be applied for 2016.
4. Review remaining rural improvements and preliminary sale statistic developed in-house and preliminary statistical information received from Nebraska Department of Revenue, Property Assessment Division, analyze for any possible class/subclass percentage adjustment needed to comply with statistical measures as required by law.
5. Continue with review and analysis of sales as they occur.
6. Continue land use updates when discovered or identified.

## 2015 Assessment Survey for Nemaha County

### A. Staffing and Funding Information

1.	<b>Deputy(ies) on staff:</b>
	1
2.	<b>Appraiser(s) on staff:</b>
	0
3.	<b>Other full-time employees:</b>
	0
4.	<b>Other part-time employees:</b>
	1
5.	<b>Number of shared employees:</b>
	0
6.	<b>Assessor's requested budget for current fiscal year:</b>
	170,375
7.	
8.	<b>Amount of the total assessor's budget set aside for appraisal work:</b>
	55,752
9.	<b>If appraisal/reappraisal budget is a separate levied fund, what is that amount:</b>
	NA
10.	<b>Part of the assessor's budget that is dedicated to the computer system:</b>
	17,190
11.	<b>Amount of the assessor's budget set aside for education/workshops:</b>
	2100
12.	<b>Other miscellaneous funds:</b>
	0
13.	<b>Amount of last year's assessor's budget not used:</b>
	3,000

## B. Computer, Automation Information and GIS

1.	<b>Administrative software:</b>
	Terra Scan
2.	<b>CAMA software:</b>
	Terra Scan
3.	<b>Are cadastral maps currently being used?</b>
	No
4.	<b>If so, who maintains the Cadastral Maps?</b>
	NA
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>
	<a href="http://www.nemaha.assessor.gisworkshop.com/">http://www.nemaha.assessor.gisworkshop.com/</a>
7.	<b>Who maintains the GIS software and maps?</b>
	Assessor and staff
8.	<b>Personal Property software:</b>
	Terra Scan

## C. Zoning Information

1.	<b>Does the county have zoning?</b>
	No
2.	<b>If so, is the zoning countywide?</b>
	N/A
3.	<b>What municipalities in the county are zoned?</b>
	All of the communities are zoned.
4.	<b>When was zoning implemented?</b>
	The County is not aware of the date of zoning for the various communities

**D. Contracted Services**

1.	<b>Appraisal Services:</b>
	Fritz Appraisal & Valuation LLC
2.	<b>GIS Services:</b>
	GIS Workshop
3.	

**E. Appraisal /Listing Services**

1.	<b>Does the county employ outside help for appraisal or listing services?</b>
	Yes
2.	<b>If so, is the appraisal or listing service performed under contract?</b>
	Yes
3.	<b>What appraisal certifications or qualifications does the County require?</b>
	Certified General
4.	<b>Have the existing contracts been approved by the PTA?</b>
	Yes
5.	<b>Does the appraisal or listing service providers establish assessed values for the county?</b>
	Yes



# 2015 Certification for Nemaha 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 Nemaha 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



