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## 2015 Commission Summary for Pawnee County

### Residential Real Property - Current

Number of Sales	74	Median	95.37
Total Sales Price	\$2,871,150	Mean	99.09
Total Adj. Sales Price	\$2,935,900	Wgt. Mean	87.14
Total Assessed Value	\$2,558,270	Average Assessed Value of the Base	\$27,020
Avg. Adj. Sales Price	\$39,674	Avg. Assessed Value	\$34,571

### Confidence Interval - Current

95% Median C.I	89.44 to 98.59
95% Wgt. Mean C.I	80.61 to 93.66
95% Mean C.I	92.78 to 105.40
% of Value of the Class of all Real Property Value in the	5.33
% of Records Sold in the Study Period	5.59
% of Value Sold in the Study Period	7.16

### Residential Real Property - History

Year	Number of Sales	LOV	Median
2014	63	97	97.00
2013	42	96	96.22
2012	60	97	96.89
2011	91	97	97

## 2015 Commission Summary for Pawnee County

### Commercial Real Property - Current

Number of Sales	10	Median	82.15
Total Sales Price	\$459,700	Mean	108.37
Total Adj. Sales Price	\$459,700	Wgt. Mean	85.02
Total Assessed Value	\$390,820	Average Assessed Value of the Base	\$50,749
Avg. Adj. Sales Price	\$45,970	Avg. Assessed Value	\$39,082

### Confidence Interval - Current

95% Median C.I	39.33 to 142.82
95% Wgt. Mean C.I	67.22 to 102.81
95% Mean C.I	44.92 to 171.82
% of Value of the Class of all Real Property Value in the County	1.91
% of Records Sold in the Study Period	3.95
% of Value Sold in the Study Period	3.04

### Commercial Real Property - History

Year	Number of Sales	LOV	Median
2014	10	100	78.89
2013	12		93.70
2012	13		86.93
2011	14		86



## 2015 Opinions of the Property Tax Administrator for Pawnee 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>95</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>71</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 Pawnee County**

The county reviewed all of the small towns in the county. The towns reviewed and inspected were Burchard, Dubois, Steinauer, and Table Rock. They completed a physical review of the property, updating photos, verifying measurements, and also updating the condition of the improvements. The county updated depreciation tables as well implemented new cost tables. The county completed a sales analysis for the county and adjusted values as needed in the various valuation groups. The county continually verifies all sales in the residential class.

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

## 2015 Residential Assessment Survey for Pawnee County

<b>1.</b>	<b>Valuation data collection done by:</b>																
	Assessor and Ron Elliot.																
<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>Pawnee City – County Seat and predominate trade area for the County</td> </tr> <tr> <td style="text-align: center;">02</td> <td>Burchard – Smaller village</td> </tr> <tr> <td style="text-align: center;">03</td> <td>Dubois – Small village, limited commercial offerings</td> </tr> <tr> <td style="text-align: center;">04</td> <td>Fraziers Lake – Recreational area predominately comprised of mobile homes</td> </tr> <tr> <td style="text-align: center;">05</td> <td>Rural – Area of the county outside of any municipal jurisdiction</td> </tr> <tr> <td style="text-align: center;">06</td> <td>Steinauer- No retail</td> </tr> <tr> <td style="text-align: center;">07</td> <td>Table Rock- Limited retail</td> </tr> </tbody> </table>	<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>	01	Pawnee City – County Seat and predominate trade area for the County	02	Burchard – Smaller village	03	Dubois – Small village, limited commercial offerings	04	Fraziers Lake – Recreational area predominately comprised of mobile homes	05	Rural – Area of the county outside of any municipal jurisdiction	06	Steinauer- No retail	07	Table Rock- Limited retail
<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>																
01	Pawnee City – County Seat and predominate trade area for 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>																
	RCNLD using market study for each valuation group.																
<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 develops depreciation tables based on local market information.																
<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>																
	The county uses a sq. foot basis which is derived from a market study and sales analysis.																
<b>7.</b>	<b>Describe the methodology used to determine value for vacant lots being held for sale or resale?</b>																
	Currently vacant lots are valued at current market value.																

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	2013	2014	2014
	03	2014	2013	2014	2014
	04	2014	2013	2014	2013
	05	2007	2007	2014	2012
	06	2014	2013	2014	2014
	07	2014	2013	2014	2014

The County relies on these valuation groups because of the similar amenities available and has determined that the unique location reflects the variable market influences. The inspection and review schedule also influences the groupings.

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

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### **County Overview**

Pawnee County is located in southeast Nebraska. The largest town and county seat is Pawnee City which is centered in the County. Pawnee County is bordered to the south by the state of Kansas. Johnson County is directly north with Gage County to the west. Richardson County borders Pawnee to the east. Pawnee County has seen over a 12% decline in population since 2000. The market trend for residential property remains relatively flat with about a 2 point increase for the study years.

### **Description of Analysis**

The sales file consists of 74 qualified residential sales and is considered to be an adequate and reliable sample for the residential class of property. Approximately 54% of these sales occurred in valuation group 01 (Pawnee City) with 14% from the grouping 07 (Table Rock) the remaining sales are split between five other valuation groups.

Two of the measures of central tendency for the residential class are within the acceptable range with the weighted mean falling under the range by five points. The statistical median for the sales in the file is 95%.

The overall qualitative statistics are both above the recommended range. An analysis of removing low dollar sales in the file demonstrates the impact, showing the improvement of both statistics in the total county file. Approximately 28% of the sales in the profile sold for under 15,000 dollars. The counties valuation groups closely reflect the assessor locations in the county and they also mirror the appraisal cycle of the county.

### **Sales Qualification**

A review of the sales verification and subsequent qualification of the sales reveals that Pawnee County is consistent in their approach as well as documenting the reasons for disqualification. The Assessor is knowledgeable of the local market and has likely physically reviewed most properties in the residential class himself at one time. Approximately 69% 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.

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

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

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.

### **Level of Value**

Based on analysis of all available information, the LOV is determined to be 95% of market value for the residential class of property.



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

The County conducted an analysis of the sales and concluded that no adjustments were necessary for the commercial class of property. The county continually reviews and verifies sales for the commercial class.

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

## 2015 Commercial Assessment Survey for Pawnee County

<b>1.</b>	<b>Valuation data collection done by:</b>			
	Assessor and lister			
<b>2.</b>	<b>List the valuation groupings recognized in the County and describe the unique characteristics of each:</b>			
	<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>		
	01	Pawnee City – County seat and predominate trade center for the county.		
	03	Remainder of the County, comprised of the small towns of Lewiston, DuBois, Steinauer, and Table Rock. This grouping also includes the various commercial properties located in rural Pawnee County		
<b>3.</b>	<b>List and describe the approach(es) used to estimate the market value of commercial properties.</b>			
	Market approach developed from a depreciated cost basis.			
<b>3a.</b>	<b>Describe the process used to determine the value of unique commercial properties.</b>			
	The County uses Marshall and Swift costing in their CAMA system and the county assessor will use sales from other counties to help substantiate market value.			
<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 develops a depreciation study from the market.			
<b>5.</b>	<b>Are individual depreciation tables developed for each valuation grouping?</b>			
	Depreciation tables are developed on the valuation groups. But the county develops tables for different occupancy codes within the valuation groups.			
<b>6.</b>	<b>Describe the methodology used to determine the commercial lot values.</b>			
	The county uses a market approach in determining lot values and generally prices them out using a square foot basis.			
<b>7.</b>	<u>Valuation Grouping</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>
	01	2010	2007	2010
	03	2009	2007	2009
	The valuation groups represent the appraisal cycle of the County. They have typically reviewed Pawnee City in one year and will then review the balance of the county during another year.			

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

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## **County Overview**

Pawnee County is located in southeast Nebraska. The largest town and county seat is Pawnee City which is centered in the County. Pawnee County is bordered to the south by the state of Kansas. Johnson County is directly north with Gage County to the west. Richardson County borders Pawnee to the east. Pawnee County has seen over a 10% decline in population since 2000 with an estimated population of 2,765 for 2012. The market trend for commercial property remains relatively flat.

## **Description of Analysis**

The statistical profile contains ten qualified sales for the study period. There are two valuation groups that represent the commercial properties in the county, (01) Pawnee City and (02) remainder of the county. With the small sample in each of these groupings the reliability of the sample representing the population for measurement purposes is reduced along with any reliable analysis from the sample. A large number of occupancies without any representation in the commercial sales profile further reducing the possibility of the sales representing the population. The qualitative statistics are both well above the recommended range.

## **Sales Qualification**

A 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. Measurement was done using 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. 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 or by sub class.

## **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 Pawnee County**

The county assessor analyzed the sales in the county in the study period and developed a range of values for the various land capability groups as well as land use. The county continues to update the agricultural records and reviews land use from the GIS system used for the county as well as updating from physical inspections.

The county completed pickup, and permit work for the agricultural class of properties for the current year.

## 2015 Agricultural Assessment Survey for Pawnee 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;">1</td> <td>There are no noted characteristics to differentiate more than one market are in the County</td> <td style="text-align: center;">2010</td> </tr> </tbody> </table>	<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>	1	There are no noted characteristics to differentiate more than one market are in the County	2010
<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>					
1	There are no noted characteristics to differentiate more than one market are in the County	2010					
	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 Assessor conducts a sales analysis by majority land use to see if the sales trends are generally the same for each geographic area of the County.						
<b>4.</b>	<b>Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.</b>						
	Any land that is not used for recreation, residential or commercial use in the county is considered agricultural land. This could be described as classifying by the present use of the property. This generally follows the zoning that is allowed in the county.						
<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>						
	Currently there are no WRP parcels in the county.						
<b>7.</b>	<b>Have special valuation applications been filed in the county? If so, answer the following:</b>						
	No application have been filed in the county.						

## Pawnee County 2015 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Pawnee	1	4,400	4,400	n/a	3,840	3,120	n/a	2,880	2,520	<b>3,814</b>
Gage	2	4,895	4,895	4,390	4,390	3,890	n/a	3,710	3,710	<b>4,258</b>
Johnson	1	6,390	5,835	5,931	5,301	4,791	n/a	3,271	2,777	<b>5,058</b>
Nemaha	8300	5,600	5,400	5,100	5,000	4,900	4,800	4,000	3,900	<b>4,980</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
Pawnee	1	3,700	3,700	3,275	3,200	2,600	2,540	2,400	2,100	<b>2,951</b>
Gage	2	3,530	3,530	3,410	3,410	2,620	n/a	2,100	2,100	<b>2,934</b>
Johnson	1	4,214	3,894	3,809	3,307	3,310	3,312	2,500	1,873	<b>3,175</b>
Nemaha	8300	4,734	4,600	4,299	4,100	3,800	3,600	2,850	2,600	<b>3,827</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
Pawnee	1	1,872	2,076	1,429	1,890	1,608	1,564	1,707	1,437	<b>1,667</b>
Gage	2	1,485	2,025	1,766	2,165	1,630	2,490	1,396	1,081	<b>1,562</b>
Johnson	1	1,833	2,292	1,755	1,848	1,862	1,650	1,516	1,125	<b>1,589</b>
Nemaha	8300	1,261	1,608	1,401	1,630	2,079	1,450	1,539	1,050	<b>1,401</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 Pawnee County

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## County Overview

Pawnee County is comprised of approximately 42% dry crop land and 57% grass/pasture land. There are just over 1,000 acres of irrigated land in Pawnee County. The county is bordered by Gage County to the west, Richardson to the east and Johnson County to the north. Pawnee County does not currently use market areas. Annually sales are reviewed and plotted to verify accuracy of the market area determination. The agricultural market in the County along with the area and state is seeing a rapid increase and has for the past several years.

## Description of Analysis

68 qualified agricultural sales were used in the agricultural analysis for the three year study period. The 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 agricultural market of the subject county. The calculated median of the sample is rounded to 71. All three measures of central tendency are in the acceptable range. The qualitative statistics are both slightly above the recommended range. The qualitative statistics are not as concerning in the agricultural analysis, due to the rapid increase in the market trend and the unit of value (acre) used for the agricultural class. All of the parcels in the county are valued at the same per acre price by land capability grouping.

The 80% majority land use statistics demonstrate that the calculated median of the majority land uses are within the acceptable range. On further analysis, the 80% majority land use of grass is skewed towards the oldest year of the study period and the dry land is balance within the study period. The resulting level of value by majority use is what would be expected to be seen.

In comparing the average LCG values, Pawnee counties irrigated and dry values are most comparable with Gage and Johnson County's. While the irrigated values are lower than all of the adjoining counties there are only just over 1,000 acres of irrigation in the county and the county moved the irrigated values similar to increase for the dryland. The Pawnee County grass is slightly higher than all the neighboring counties but Pawnee also has the highest percentage of grass of any of the counties in the area. Because the known assessment practices are reliable and consistent it is believed that the agricultural class of property is being treated in the most uniform and proportionate manner possible.

## Sales Qualification

A review of the sales verification and subsequent qualification of the sales reveals that Pawnee County is consistent in their approach as well as documenting the reasons for disqualification. 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 apparent bias in the file.

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

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

The values established by the assessor have created intra-county and inter-county equalization. The calculated statistics also indicate that an acceptable level of value has been attained. The quality of assessment of agricultural land has been determined to be in compliance with professionally accepted mass appraisal standards. It is believed that agricultural property is treated in a uniform and proportionate manner.

### **Level of Value**

Based on analysis of all available information, the LOV is determined to be 71% of market value for the agricultural class of property. All subclasses are determined to be valued within the acceptable



**67 Pawnee**  
**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 : 74  
Total Sales Price : 2,871,150  
Total Adj. Sales Price : 2,935,900  
Total Assessed Value : 2,558,270  
Avg. Adj. Sales Price : 39,674  
Avg. Assessed Value : 34,571

MEDIAN : 95  
WGT. MEAN : 87  
MEAN : 99  
COD : 21.11  
PRD : 113.71

COV : 27.93  
STD : 27.68  
Avg. Abs. Dev : 20.13  
MAX Sales Ratio : 168.94  
MIN Sales Ratio : 50.58

95% Median C.I. : 89.44 to 98.59  
95% Wgt. Mean C.I. : 80.61 to 93.66  
95% Mean C.I. : 92.78 to 105.40

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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-12 To 31-DEC-12	10	107.46	101.23	86.72	26.33	116.73	50.58	163.70	66.44 to 136.76	34,500	29,919
01-JAN-13 To 31-MAR-13	7	97.04	93.17	74.76	10.16	124.63	53.96	106.25	53.96 to 106.25	52,414	39,186
01-APR-13 To 30-JUN-13	7	95.29	92.40	88.25	08.57	104.70	69.14	111.90	69.14 to 111.90	31,271	27,596
01-JUL-13 To 30-SEP-13	15	93.13	96.89	90.00	23.68	107.66	56.60	157.40	78.67 to 113.17	41,500	37,349
01-OCT-13 To 31-DEC-13	7	95.60	105.28	93.30	20.85	112.84	77.36	153.36	77.36 to 153.36	25,500	23,792
01-JAN-14 To 31-MAR-14	5	154.40	149.15	148.73	07.97	100.28	127.06	168.94	N/A	15,460	22,993
01-APR-14 To 30-JUN-14	15	87.16	87.84	82.11	14.27	106.98	56.17	145.00	78.44 to 96.69	44,460	36,507
01-JUL-14 To 30-SEP-14	8	93.98	96.01	87.47	12.39	109.76	75.13	120.33	75.13 to 120.33	57,488	50,283
<u>Study Yrs</u>											
01-OCT-12 To 30-SEP-13	39	95.44	96.53	85.42	20.46	113.01	50.58	163.70	87.80 to 106.22	39,828	34,023
01-OCT-13 To 30-SEP-14	35	93.46	101.95	89.06	22.19	114.47	56.17	168.94	87.16 to 99.02	39,503	35,182
<u>Calendar Yrs</u>											
01-JAN-13 To 31-DEC-13	36	95.37	96.93	86.12	17.50	112.55	53.96	157.40	88.75 to 99.33	38,522	33,174
<u>ALL</u>	74	95.37	99.09	87.14	21.11	113.71	50.58	168.94	89.44 to 98.59	39,674	34,571

**VALUATION GROUPING**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	40	96.96	103.95	92.53	21.39	112.34	58.37	168.94	89.02 to 107.00	41,183	38,105
02	5	111.93	105.86	77.52	31.80	136.56	50.58	157.50	N/A	25,700	19,923
03	6	89.97	87.47	83.89	08.66	104.27	73.95	99.02	73.95 to 99.02	21,100	17,701
05	8	88.04	93.63	73.72	29.20	127.01	53.96	157.40	53.96 to 157.40	69,906	51,535
06	4	91.80	89.70	93.14	05.72	96.31	78.44	96.77	N/A	37,900	35,299
07	10	96.29	91.81	84.89	17.71	108.15	56.60	137.85	61.83 to 106.25	31,400	26,657
09	1	94.74	94.74	94.74	00.00	100.00	94.74	94.74	N/A	8,650	8,195
<u>ALL</u>	74	95.37	99.09	87.14	21.11	113.71	50.58	168.94	89.44 to 98.59	39,674	34,571

**PROPERTY TYPE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	74	95.37	99.09	87.14	21.11	113.71	50.58	168.94	89.44 to 98.59	39,674	34,571
06											
07											
<u>ALL</u>	74	95.37	99.09	87.14	21.11	113.71	50.58	168.94	89.44 to 98.59	39,674	34,571

**67 Pawnee  
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 : 74  
 Total Sales Price : 2,871,150  
 Total Adj. Sales Price : 2,935,900  
 Total Assessed Value : 2,558,270  
 Avg. Adj. Sales Price : 39,674  
 Avg. Assessed Value : 34,571

MEDIAN : 95  
 WGT. MEAN : 87  
 MEAN : 99  
 COD : 21.11  
 PRD : 113.71

COV : 27.93  
 STD : 27.68  
 Avg. Abs. Dev : 20.13  
 MAX Sales Ratio : 168.94  
 MIN Sales Ratio : 50.58

95% Median C.I. : 89.44 to 98.59  
 95% Wgt. Mean C.I. : 80.61 to 93.66  
 95% Mean C.I. : 92.78 to 105.40

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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	113.67	119.60	111.31	18.77	107.45	88.75	157.50	88.75 to 157.50	2,100	2,338	
Less Than 15,000	21	107.00	115.92	111.97	24.87	103.53	56.60	163.70	94.74 to 145.00	7,126	7,979	
Less Than 30,000	41	106.22	110.98	107.41	22.23	103.32	56.60	168.94	94.74 to 120.33	14,199	15,252	
<u>Ranges Excl. Low \$</u>												
Greater Than 4,999	68	94.55	97.29	87.03	20.68	111.79	50.58	168.94	88.00 to 97.04	42,990	37,415	
Greater Than 14,999	53	91.18	92.43	85.80	18.05	107.73	50.58	168.94	84.81 to 96.91	52,571	45,108	
Greater Than 29,999	33	88.00	84.33	82.12	15.17	102.69	50.58	111.93	78.67 to 95.44	71,326	58,574	
<u>Incremental Ranges</u>												
0 TO 4,999	6	113.67	119.60	111.31	18.77	107.45	88.75	157.50	88.75 to 157.50	2,100	2,338	
5,000 TO 14,999	15	106.25	114.44	112.03	26.98	102.15	56.60	163.70	87.80 to 153.36	9,137	10,236	
15,000 TO 29,999	20	99.11	105.80	105.84	19.93	99.96	69.36	168.94	89.44 to 114.17	21,625	22,888	
30,000 TO 59,999	19	94.35	88.41	88.24	13.24	100.19	50.58	111.93	76.34 to 97.04	43,316	38,221	
60,000 TO 99,999	9	81.72	78.04	77.18	13.46	101.11	56.17	96.77	58.37 to 90.22	75,833	58,532	
100,000 TO 149,999	3	78.67	75.36	72.50	16.74	103.94	53.96	93.46	N/A	149,083	108,088	
150,000 TO 249,999	2	87.23	87.23	88.71	13.87	98.33	75.13	99.33	N/A	200,500	177,855	
250,000 TO 499,999												
500,000 TO 999,999												
1,000,000 +												
<u>ALL</u>	74	95.37	99.09	87.14	21.11	113.71	50.58	168.94	89.44 to 98.59	39,674	34,571	

**67 Pawnee**  
**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 : 10  
Total Sales Price : 459,700  
Total Adj. Sales Price : 459,700  
Total Assessed Value : 390,820  
Avg. Adj. Sales Price : 45,970  
Avg. Assessed Value : 39,082

MEDIAN : 82  
WGT. MEAN : 85  
MEAN : 108  
COD : 61.27  
PRD : 127.46

COV : 81.86  
STD : 88.71  
Avg. Abs. Dev : 50.33  
MAX Sales Ratio : 338.74  
MIN Sales Ratio : 26.20

95% Median C.I. : 39.33 to 142.82  
95% Wgt. Mean C.I. : 67.22 to 102.81  
95% Mean C.I. : 44.92 to 171.82

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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											
01-JAN-12 To 31-MAR-12	4	139.39	177.09	111.70	45.69	158.54	90.83	338.74	N/A	38,613	43,131
01-APR-12 To 30-JUN-12											
01-JUL-12 To 30-SEP-12											
01-OCT-12 To 31-DEC-12	1	26.20	26.20	26.20	00.00	100.00	26.20	26.20	N/A	10,000	2,620
01-JAN-13 To 31-MAR-13											
01-APR-13 To 30-JUN-13	2	72.74	72.74	72.07	06.35	100.93	68.12	77.35	N/A	105,000	75,678
01-JUL-13 To 30-SEP-13	2	59.25	59.25	72.08	33.62	82.20	39.33	79.16	N/A	31,625	22,795
01-OCT-13 To 31-DEC-13											
01-JAN-14 To 31-MAR-14											
01-APR-14 To 30-JUN-14											
01-JUL-14 To 30-SEP-14	1	85.14	85.14	85.14	00.00	100.00	85.14	85.14	N/A	22,000	18,730
<u>Study Yrs</u>											
01-OCT-11 To 30-SEP-12	4	139.39	177.09	111.70	45.69	158.54	90.83	338.74	N/A	38,613	43,131
01-OCT-12 To 30-SEP-13	5	68.12	58.03	70.46	26.72	82.36	26.20	79.16	N/A	56,650	39,913
01-OCT-13 To 30-SEP-14	1	85.14	85.14	85.14	00.00	100.00	85.14	85.14	N/A	22,000	18,730
<u>Calendar Yrs</u>											
01-JAN-12 To 31-DEC-12	5	135.96	146.91	106.50	53.63	137.94	26.20	338.74	N/A	32,890	35,029
01-JAN-13 To 31-DEC-13	4	72.74	65.99	72.08	16.87	91.55	39.33	79.16	N/A	68,313	49,236
<u>ALL</u>	10	82.15	108.37	85.02	61.27	127.46	26.20	338.74	39.33 to 142.82	45,970	39,082

**VALUATION GROUPING**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	6	87.99	126.35	82.94	70.64	152.34	39.33	338.74	39.33 to 338.74	45,100	37,406
03	4	78.26	81.38	87.99	37.84	92.49	26.20	142.82	N/A	47,275	41,596
<u>ALL</u>	10	82.15	108.37	85.02	61.27	127.46	26.20	338.74	39.33 to 142.82	45,970	39,082

**PROPERTY TYPE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
02	1	90.83	90.83	90.83	00.00	100.00	90.83	90.83	N/A	110,000	99,915
03	9	79.16	110.31	83.19	69.01	132.60	26.20	338.74	39.33 to 142.82	38,856	32,323
04											
<u>ALL</u>	10	82.15	108.37	85.02	61.27	127.46	26.20	338.74	39.33 to 142.82	45,970	39,082

**67 Pawnee  
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 : 10  
 Total Sales Price : 459,700  
 Total Adj. Sales Price : 459,700  
 Total Assessed Value : 390,820  
 Avg. Adj. Sales Price : 45,970  
 Avg. Assessed Value : 39,082

MEDIAN : 82  
 WGT. MEAN : 85  
 MEAN : 108  
 COD : 61.27  
 PRD : 127.46

COV : 81.86  
 STD : 88.71  
 Avg. Abs. Dev : 50.33  
 MAX Sales Ratio : 338.74  
 MIN Sales Ratio : 26.20

95% Median C.I. : 39.33 to 142.82  
 95% Wgt. Mean C.I. : 67.22 to 102.81  
 95% Mean C.I. : 44.92 to 171.82

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**SALE PRICE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<b>Low \$ Ranges</b>											
Less Than 5,000	2	237.35	237.35	267.01	42.72	88.89	135.96	338.74	N/A	3,675	9,813
Less Than 15,000	4	87.65	135.06	93.25	116.70	144.84	26.20	338.74	N/A	7,150	6,668
Less Than 30,000	5	85.14	125.07	89.72	96.11	139.40	26.20	338.74	N/A	10,120	9,080
<b>Ranges Excl. Low \$</b>											
Greater Than 4,999	8	78.26	76.12	82.06	29.86	92.76	26.20	142.82	26.20 to 142.82	56,544	46,399
Greater Than 14,999	6	82.15	90.57	84.47	19.10	107.22	68.12	142.82	68.12 to 142.82	71,850	60,692
Greater Than 29,999	5	79.16	91.66	84.43	22.28	108.56	68.12	142.82	N/A	81,820	69,084
<b>Incremental Ranges</b>											
0 TO 4,999	2	237.35	237.35	267.01	42.72	88.89	135.96	338.74	N/A	3,675	9,813
5,000 TO 14,999	2	32.77	32.77	33.15	20.05	98.85	26.20	39.33	N/A	10,625	3,523
15,000 TO 29,999	1	85.14	85.14	85.14	00.00	100.00	85.14	85.14	N/A	22,000	18,730
30,000 TO 59,999	2	110.99	110.99	105.67	28.68	105.03	79.16	142.82	N/A	44,550	47,075
60,000 TO 99,999	1	77.35	77.35	77.35	00.00	100.00	77.35	77.35	N/A	90,000	69,615
100,000 TO 149,999	2	79.48	79.48	78.98	14.29	100.63	68.12	90.83	N/A	115,000	90,828
150,000 TO 249,999											
250,000 TO 499,999											
500,000 TO 999,999											
1,000,000 +											
<b>ALL</b>	<b>10</b>	<b>82.15</b>	<b>108.37</b>	<b>85.02</b>	<b>61.27</b>	<b>127.46</b>	<b>26.20</b>	<b>338.74</b>	<b>39.33 to 142.82</b>	<b>45,970</b>	<b>39,082</b>

**OCCUPANCY CODE**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Blank	2	78.26	78.26	78.01	01.16	100.32	77.35	79.16	N/A	71,000	55,390
300	1	90.83	90.83	90.83	00.00	100.00	90.83	90.83	N/A	110,000	99,915
309	1	39.33	39.33	39.33	00.00	100.00	39.33	39.33	N/A	11,250	4,425
310	1	338.74	338.74	338.74	00.00	100.00	338.74	338.74	N/A	4,750	16,090
344	1	26.20	26.20	26.20	00.00	100.00	26.20	26.20	N/A	10,000	2,620
355	1	135.96	135.96	135.96	00.00	100.00	135.96	135.96	N/A	2,600	3,535
406	2	105.47	105.47	85.76	35.41	122.98	68.12	142.82	N/A	78,550	67,363
528	1	85.14	85.14	85.14	00.00	100.00	85.14	85.14	N/A	22,000	18,730
<b>ALL</b>	<b>10</b>	<b>82.15</b>	<b>108.37</b>	<b>85.02</b>	<b>61.27</b>	<b>127.46</b>	<b>26.20</b>	<b>338.74</b>	<b>39.33 to 142.82</b>	<b>45,970</b>	<b>39,082</b>

**67 Pawnee**  
**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 : 24,522,991  
Total Adj. Sales Price : 24,522,991  
Total Assessed Value : 17,101,940  
Avg. Adj. Sales Price : 360,632  
Avg. Assessed Value : 251,499

MEDIAN : 71  
WGT. MEAN : 70  
MEAN : 76  
COD : 25.33  
PRD : 108.37

COV : 32.51  
STD : 24.57  
Avg. Abs. Dev : 18.00  
MAX Sales Ratio : 139.51  
MIN Sales Ratio : 33.00

95% Median C.I. : 67.47 to 78.16  
95% Wgt. Mean C.I. :  
95% Mean C.I. : 69.74 to 81.42

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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>Qrtrs</u>												
01-OCT-11 To 31-DEC-11	5	68.39	86.06	86.22	33.47	99.81	56.92	125.37	N/A	485,000	418,167	
01-JAN-12 To 31-MAR-12	9	79.68	86.44	78.88	25.55	109.58	56.81	134.08	61.33 to 124.18	368,016	290,287	
01-APR-12 To 30-JUN-12	13	78.16	75.27	72.51	09.12	103.81	57.34	87.46	67.47 to 84.60	301,696	218,756	
01-JUL-12 To 30-SEP-12												
01-OCT-12 To 31-DEC-12	12	73.92	79.23	67.74	25.69	116.96	50.49	139.51	55.69 to 95.96	408,516	276,729	
01-JAN-13 To 31-MAR-13	3	50.92	57.24	53.71	13.69	106.57	49.94	70.86	N/A	337,394	181,222	
01-APR-13 To 30-JUN-13	5	79.57	88.96	86.82	20.54	102.46	69.27	128.12	N/A	228,562	198,439	
01-JUL-13 To 30-SEP-13	1	42.86	42.86	42.86	00.00	100.00	42.86	42.86	N/A	560,000	240,022	
01-OCT-13 To 31-DEC-13	7	71.23	86.74	76.94	38.06	112.74	46.78	127.76	46.78 to 127.76	291,229	224,071	
01-JAN-14 To 31-MAR-14	7	58.76	58.13	58.39	14.89	99.55	44.64	70.73	44.64 to 70.73	545,401	318,444	
01-APR-14 To 30-JUN-14	5	43.38	51.16	43.08	27.87	118.76	33.00	87.58	N/A	236,641	101,949	
01-JUL-14 To 30-SEP-14	1	72.81	72.81	72.81	00.00	100.00	72.81	72.81	N/A	207,000	150,715	
<u>Study Yrs</u>												
01-OCT-11 To 30-SEP-12	27	78.16	80.99	78.14	19.04	103.65	56.81	134.08	67.85 to 85.94	357,748	279,528	
01-OCT-12 To 30-SEP-13	21	72.21	76.67	66.91	25.83	114.59	42.86	139.51	55.69 to 91.23	362,723	242,697	
01-OCT-13 To 30-SEP-14	20	62.72	67.14	61.52	31.57	109.14	33.00	127.76	47.92 to 71.23	362,330	222,903	
<u>Calendar Yrs</u>												
01-JAN-12 To 31-DEC-12	34	76.90	79.62	72.32	19.52	110.09	50.49	139.51	68.44 to 84.60	356,953	258,152	
01-JAN-13 To 31-DEC-13	16	71.05	79.16	70.35	31.02	112.52	42.86	128.12	50.92 to 107.34	297,099	209,024	
<u>ALL</u>	68	71.05	75.58	69.74	25.33	108.37	33.00	139.51	67.47 to 78.16	360,632	251,499	

<b>AREA (MARKET)</b>											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
1	68	71.05	75.58	69.74	25.33	108.37	33.00	139.51	67.47 to 78.16	360,632	251,499	
<u>ALL</u>	68	71.05	75.58	69.74	25.33	108.37	33.00	139.51	67.47 to 78.16	360,632	251,499	

<b>95%MLU By Market Area</b>											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
<u>Dry</u>												
County	14	69.54	74.40	66.09	23.38	112.57	47.92	128.12	50.92 to 88.91	378,064	249,862	
1	14	69.54	74.40	66.09	23.38	112.57	47.92	128.12	50.92 to 88.91	378,064	249,862	
<u>Grass</u>												
County	20	71.19	65.33	63.32	15.55	103.17	42.86	91.23	55.69 to 73.72	251,540	159,269	
1	20	71.19	65.33	63.32	15.55	103.17	42.86	91.23	55.69 to 73.72	251,540	159,269	
<u>ALL</u>	68	71.05	75.58	69.74	25.33	108.37	33.00	139.51	67.47 to 78.16	360,632	251,499	

**67 Pawnee**  
**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 : 24,522,991  
 Total Adj. Sales Price : 24,522,991  
 Total Assessed Value : 17,101,940  
 Avg. Adj. Sales Price : 360,632  
 Avg. Assessed Value : 251,499

MEDIAN : 71  
 WGT. MEAN : 70  
 MEAN : 76  
 COD : 25.33  
 PRD : 108.37

COV : 32.51  
 STD : 24.57  
 Avg. Abs. Dev : 18.00  
 MAX Sales Ratio : 139.51  
 MIN Sales Ratio : 33.00

95% Median C.I. : 67.47 to 78.16  
 95% Wgt. Mean C.I. :  
 95% Mean C.I. : 69.74 to 81.42

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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
<u>    Dry    </u>											
County	22	69.00	75.54	65.29	25.46	115.70	47.92	139.51	57.34 to 84.60	462,844	302,208
1	22	69.00	75.54	65.29	25.46	115.70	47.92	139.51	57.34 to 84.60	462,844	302,208
<u>    Grass    </u>											
County	25	71.52	70.01	64.53	21.76	108.49	33.00	127.76	56.92 to 75.63	230,572	148,795
1	25	71.52	70.01	64.53	21.76	108.49	33.00	127.76	56.92 to 75.63	230,572	148,795
<u>    ALL    </u>	68	71.05	75.58	69.74	25.33	108.37	33.00	139.51	67.47 to 78.16	360,632	251,499



<b>Total Real Property</b> Sum Lines 17, 25, & 30	<b>Records : 4,048</b>	<b>Value : 670,633,520</b>	<b>Growth 2,330,010</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>	231	539,385	8	18,495	3	20,430	242	578,310	
<b>02. Res Improve Land</b>	850	2,157,515	3	31,895	3	16,700	856	2,206,110	
<b>03. Res Improvements</b>	858	25,953,940	42	2,247,250	84	4,283,635	984	32,484,825	
<b>04. Res Total</b>	1,089	28,650,840	50	2,297,640	87	4,320,765	1,226	35,269,245	547,920
<b>% of Res Total</b>	88.83	81.23	4.08	6.51	7.10	12.25	30.29	5.26	23.52
<b>05. Com UnImp Land</b>	47	54,505	10	41,850	2	13,830	59	110,185	
<b>06. Com Improve Land</b>	161	245,330	7	60,780	7	19,850	175	325,960	
<b>07. Com Improvements</b>	170	4,955,620	12	2,496,790	9	140,170	191	7,592,580	
<b>08. Com Total</b>	217	5,255,455	22	2,599,420	11	173,850	250	8,028,725	85,695
<b>% of Com Total</b>	86.80	65.46	8.80	32.38	4.40	2.17	6.18	1.20	3.68
<b>09. Ind UnImp Land</b>	0	0	0	0	0	0	0	0	
<b>10. Ind Improve Land</b>	1	4,230	1	25,325	1	9,345	3	38,900	
<b>11. Ind Improvements</b>	1	34,415	1	4,589,585	1	147,930	3	4,771,930	
<b>12. Ind Total</b>	1	38,645	1	4,614,910	1	157,275	3	4,810,830	0
<b>% of Ind Total</b>	33.33	0.80	33.33	95.93	33.33	3.27	0.07	0.72	0.00
<b>13. Rec UnImp Land</b>	0	0	1	49,230	51	49,890	52	99,120	
<b>14. Rec Improve Land</b>	0	0	1	9,940	40	111,185	41	121,125	
<b>15. Rec Improvements</b>	0	0	1	1,360	44	255,970	45	257,330	
<b>16. Rec Total</b>	0	0	2	60,530	95	417,045	97	477,575	28,670
<b>% of Rec Total</b>	0.00	0.00	2.06	12.67	97.94	87.33	2.40	0.07	1.23
<b>Res &amp; Rec Total</b>	1,089	28,650,840	52	2,358,170	182	4,737,810	1,323	35,746,820	576,590
<b>% of Res &amp; Rec Total</b>	82.31	80.15	3.93	6.60	13.76	13.25	32.68	5.33	24.75
<b>Com &amp; Ind Total</b>	218	5,294,100	23	7,214,330	12	331,125	253	12,839,555	85,695
<b>% of Com &amp; Ind Total</b>	86.17	41.23	9.09	56.19	4.74	2.58	6.25	1.91	3.68
<b>17. Taxable Total</b>	1,307	33,944,940	75	9,572,500	194	5,068,935	1,576	48,586,375	662,285
<b>% of Taxable Total</b>	82.93	69.87	4.76	19.70	12.31	10.43	38.93	7.24	28.42

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	1	26,385	691,555	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	1	26,385	691,555
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				1	26,385	691,555

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	101	19	86	206

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	0	0	137	21,470,215	1,402	298,909,235	1,539	320,379,450
28. Ag-Improved Land	0	0	111	19,486,860	904	245,008,530	1,015	264,495,390
29. Ag Improvements	0	0	76	5,137,635	857	32,034,670	933	37,172,305
30. Ag Total							2,472	622,047,145

Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	5	3.44	26,835	
32. HomeSite Improv Land	0	0.00	0	84	84.40	658,320	
33. HomeSite Improvements	0	0.00	0	52	0.00	3,413,235	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	7	8.00	18,400	
36. FarmSite Improv Land	0	0.00	0	74	115.11	264,755	
37. FarmSite Improvements	0	0.00	0	74	0.00	1,724,400	
38. FarmSite Total							
39. Road & Ditches	0	0.00	0	162	331.24	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	36	34.00	265,200	41	37.44	292,035	
32. HomeSite Improv Land	512	516.04	4,025,110	596	600.44	4,683,430	
33. HomeSite Improvements	463	0.00	21,088,275	515	0.00	24,501,510	0
34. HomeSite Total				<b>556</b>	<b>637.88</b>	<b>29,476,975</b>	
35. FarmSite UnImp Land	60	48.00	110,400	67	56.00	128,800	
36. FarmSite Improv Land	761	1,170.58	2,692,340	835	1,285.69	2,957,095	
37. FarmSite Improvements	828	0.00	10,946,395	902	0.00	12,670,795	1,667,725
38. FarmSite Total				<b>969</b>	<b>1,341.69</b>	<b>15,756,690</b>	
39. Road & Ditches	1,952	4,993.23	0	2,114	5,324.47	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
41. Total Section VI				<b>1,525</b>	<b>7,304.04</b>	<b>45,233,665</b>	<b>1,667,725</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	1	109.59	169,910
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	9	1,298.39	2,279,505	10	1,407.98	2,449,415

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	51.00	4.72%	224,400	5.44%	4,400.00
46. 1A	336.53	31.13%	1,480,730	35.92%	4,399.99
47. 2A1	0.00	0.00%	0	0.00%	0.00
48. 2A	382.82	35.42%	1,470,030	35.66%	3,840.00
49. 3A1	252.60	23.37%	788,110	19.12%	3,119.99
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	36.00	3.33%	103,680	2.52%	2,880.00
52. 4A	22.00	2.04%	55,440	1.34%	2,520.00
<b>53. Total</b>	<b>1,080.95</b>	<b>100.00%</b>	<b>4,122,390</b>	<b>100.00%</b>	<b>3,813.67</b>
<b>Dry</b>					
54. 1D1	3,887.70	3.54%	14,384,490	4.44%	3,700.00
55. 1D	11,237.50	10.24%	41,578,760	12.84%	3,700.00
56. 2D1	1,917.79	1.75%	6,280,825	1.94%	3,275.03
57. 2D	40,532.86	36.95%	129,705,125	40.06%	3,200.00
58. 3D1	36,480.40	33.25%	94,849,015	29.30%	2,600.00
59. 3D	242.56	0.22%	616,105	0.19%	2,540.01
60. 4D1	13,262.41	12.09%	31,829,810	9.83%	2,400.00
61. 4D	2,146.53	1.96%	4,507,710	1.39%	2,100.00
<b>62. Total</b>	<b>109,707.75</b>	<b>100.00%</b>	<b>323,751,840</b>	<b>100.00%</b>	<b>2,951.04</b>
<b>Grass</b>					
63. 1G1	1,016.95	0.69%	1,904,005	0.77%	1,872.27
64. 1G	7,495.88	5.07%	15,563,765	6.32%	2,076.31
65. 2G1	4,346.17	2.94%	6,208,590	2.52%	1,428.52
66. 2G	25,251.71	17.09%	47,736,835	19.38%	1,890.44
67. 3G1	61,828.29	41.85%	99,401,020	40.35%	1,607.69
68. 3G	548.64	0.37%	857,945	0.35%	1,563.77
69. 4G1	25,086.06	16.98%	42,825,880	17.38%	1,707.16
70. 4G	22,174.39	15.01%	31,863,550	12.93%	1,436.95
<b>71. Total</b>	<b>147,748.09</b>	<b>100.00%</b>	<b>246,361,590</b>	<b>100.00%</b>	<b>1,667.44</b>
<b>Irrigated Total</b>	<b>1,080.95</b>	<b>0.41%</b>	<b>4,122,390</b>	<b>0.71%</b>	<b>3,813.67</b>
<b>Dry Total</b>	<b>109,707.75</b>	<b>41.97%</b>	<b>323,751,840</b>	<b>56.13%</b>	<b>2,951.04</b>
<b>Grass Total</b>	<b>147,748.09</b>	<b>56.53%</b>	<b>246,361,590</b>	<b>42.71%</b>	<b>1,667.44</b>
72. Waste	2,730.07	1.04%	2,449,260	0.42%	897.14
73. Other	107.00	0.04%	128,400	0.02%	1,200.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
<b>75. Market Area Total</b>	<b>261,373.86</b>	<b>100.00%</b>	<b>576,813,480</b>	<b>100.00%</b>	<b>2,206.85</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	1,080.95	4,122,390	1,080.95	4,122,390
<b>77. Dry Land</b>	0.00	0	7,905.89	23,731,540	101,801.86	300,020,300	109,707.75	323,751,840
<b>78. Grass</b>	0.00	0	9,408.76	16,045,800	138,339.33	230,315,790	147,748.09	246,361,590
<b>79. Waste</b>	0.00	0	316.60	211,425	2,413.47	2,237,835	2,730.07	2,449,260
<b>80. Other</b>	0.00	0	0.00	0	107.00	128,400	107.00	128,400
<b>81. Exempt</b>	0.00	0	0.00	0	0.00	0	0.00	0
<b>82. Total</b>	<b>0.00</b>	<b>0</b>	<b>17,631.25</b>	<b>39,988,765</b>	<b>243,742.61</b>	<b>536,824,715</b>	<b>261,373.86</b>	<b>576,813,480</b>

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
<b>Irrigated</b>	1,080.95	0.41%	4,122,390	0.71%	3,813.67
<b>Dry Land</b>	109,707.75	41.97%	323,751,840	56.13%	2,951.04
<b>Grass</b>	147,748.09	56.53%	246,361,590	42.71%	1,667.44
<b>Waste</b>	2,730.07	1.04%	2,449,260	0.42%	897.14
<b>Other</b>	107.00	0.04%	128,400	0.02%	1,200.00
<b>Exempt</b>	0.00	0.00%	0	0.00%	0.00
<b>Total</b>	<b>261,373.86</b>	<b>100.00%</b>	<b>576,813,480</b>	<b>100.00%</b>	<b>2,206.85</b>

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

67 Pawnee

	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	33,801,545	35,269,245	1,467,700	4.34%	547,920	2.72%
02. Recreational	422,130	477,575	55,445	13.13%	28,670	6.34%
03. Ag-Homesite Land, Ag-Res Dwelling	28,272,160	29,476,975	1,204,815	4.26%	0	4.26%
<b>04. Total Residential (sum lines 1-3)</b>	<b>62,495,835</b>	<b>65,223,795</b>	<b>2,727,960</b>	<b>4.37%</b>	<b>576,590</b>	<b>3.44%</b>
05. Commercial	7,929,250	8,028,725	99,475	1.25%	85,695	0.17%
06. Industrial	4,810,830	4,810,830	0	0.00%	0	0.00%
07. Ag-Farmsite Land, Outbuildings	14,841,600	15,756,690	915,090	6.17%	1,667,725	-5.07%
08. Minerals	0	0	0		0	
<b>09. Total Commercial (sum lines 5-8)</b>	<b>27,581,680</b>	<b>28,596,245</b>	<b>1,014,565</b>	<b>3.68%</b>	<b>1,753,420</b>	<b>-2.68%</b>
<b>10. Total Non-Agland Real Property</b>	<b>90,077,515</b>	<b>93,820,040</b>	<b>3,742,525</b>	<b>4.15%</b>	<b>2,330,010</b>	<b>1.57%</b>
11. Irrigated	3,436,080	4,122,390	686,310	19.97%		
12. Dryland	266,614,205	323,751,840	57,137,635	21.43%		
13. Grassland	217,515,410	246,361,590	28,846,180	13.26%		
14. Wasteland	1,827,665	2,449,260	621,595	34.01%		
15. Other Agland	107,000	128,400	21,400	20.00%		
<b>16. Total Agricultural Land</b>	<b>489,500,360</b>	<b>576,813,480</b>	<b>87,313,120</b>	<b>17.84%</b>		
<b>17. Total Value of all Real Property</b> (Locally Assessed)	<b>579,577,875</b>	<b>670,633,520</b>	<b>91,055,645</b>	<b>15.71%</b>	<b>2,330,010</b>	<b>15.31%</b>

PAWNEE COUNTY ASSESSOR'S OFFICE

PAWNEE CITY, NE

In accordance with 77-1311 section 9, as amended by LB 263, the Pawnee County Assessor's office has made a six-year plan to inspect properties in Pawnee County. The schedule of inspections is to be as follows

2014: Burchard, Du Bois, Lewiston, Steinauer and Table Rock residential

2015: County wide Commercial

2016: Residential in Townships of Turkey Creek, Steinauer, Clear Creek and Table Rock

2017: Residential in Townships of Mission Creek, West Branch, Clay and South Fork

2018: Residential in Townships of Plum Creek, Miles, Pawnee and Sheridan

2019: Pawnee City residential

The purpose of the inspections is to make sure all information on the property record card of each parcel is correct and to correct any information that is needed and to take an updated picture of the parcel. The Assessor's office shall then make any changes that are needed to have all parcels comply with the ruling and guidelines set forth by the statutes of the Legislative body and the Department of Revenue, Property Tax Division.

This may include updated Marshall & Swift pricing, either Marshall & Swift or in house depreciation schedules, based on the study of sales rosters, that will give a uniform level of assessment to all classes and subclasses of property.

This schedule of events may change based on the need of the properties to meet the level of assessment set forth by the state or if the budgeted amount needed to make these inspections may change on a yearly basis.

Jonathan Bailey

Pawnee County Assessor

## 2015 Assessment Survey for Pawnee County

### A. Staffing and Funding Information

1.	<b>Deputy(ies) on staff:</b>
	0
2.	<b>Appraiser(s) on staff:</b>
	0
3.	<b>Other full-time employees:</b>
	1
4.	<b>Other part-time employees:</b>
	0
5.	<b>Number of shared employees:</b>
	0
6.	<b>Assessor's requested budget for current fiscal year:</b>
	78,101
7.	
8.	<b>Amount of the total assessor's budget set aside for appraisal work:</b>
	8,800
9.	
10.	<b>Part of the assessor's budget that is dedicated to the computer system:</b>
	This is budgeted out of county general in the amount of 9,700 for MIPS programing.
11.	<b>Amount of the assessor's budget set aside for education/workshops:</b>
	800
12.	
13.	<b>Amount of last year's assessor's budget not used:</b>
	1,000

## B. Computer, Automation Information and GIS

1.	<b>Administrative software:</b>
	MIPS
2.	<b>CAMA software:</b>
	MIPS
3.	<b>Are cadastral maps currently being used?</b>
	Yes
4.	<b>If so, who maintains the Cadastral Maps?</b>
	Assesspr
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.pawnee.gisworkshop.com/">http://www.pawnee.gisworkshop.com/</a>
7.	<b>Who maintains the GIS software and maps?</b>
	GIS Workshop
8.	<b>Personal Property software:</b>
	MIPS

## 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>
	Pawnee City
4.	<b>When was zoning implemented?</b>
	2001

**D. Contracted Services**

<b>1.</b>	<b>Appraisal Services:</b>
	Listing and Pickup work is conducted by Ron Elliot
<b>2.</b>	<b>GIS Services:</b>
	GIS Workshop
<b>3.</b>	

**E. Appraisal /Listing Services**

<b>1.</b>	<b>Does the county employ outside help for appraisal or listing services?</b>
	Yes, for listing services.
<b>2.</b>	<b>If so, is the appraisal or listing service performed under contract?</b>
	No
<b>3.</b>	<b>What appraisal certifications or qualifications does the County require?</b>
	None
<b>4.</b>	<b>Have the existing contracts been approved by the PTA?</b>
	NA
<b>5.</b>	<b>Does the appraisal or listing service providers establish assessed values for the county?</b>
	No



# 2015 Certification for Pawnee 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 Pawnee 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



