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2015 Commission Summary for Perkins County

Residential Real Property - Current

Number of Sales	94	Median	100.00
Total Sales Price	\$7,497,599	Mean	104.62
Total Adj. Sales Price	\$7,497,599	Wgt. Mean	95.06
Total Assessed Value	\$7,127,133	Average Assessed Value of the Base	\$63,379
Avg. Adj. Sales Price	\$79,762	Avg. Assessed Value	\$75,821

Confidence Interval - Current

95% Median C.I	97.06 to 100.00
95% Wgt. Mean C.I	90.97 to 99.15
95% Mean C.I	97.33 to 111.91
% of Value of the Class of all Real Property Value in the	6.48
% of Records Sold in the Study Period	7.72
% of Value Sold in the Study Period	9.24

Residential Real Property - History

Year	Number of Sales	LOV	Median
2014	93	100	100.00
2013	70	99	99.40
2012	47	100	100.00
2011	54	100	100

2015 Commission Summary for Perkins County

Commercial Real Property - Current

Number of Sales	21	Median	92.00
Total Sales Price	\$1,867,552	Mean	111.60
Total Adj. Sales Price	\$1,867,552	Wgt. Mean	97.14
Total Assessed Value	\$1,814,197	Average Assessed Value of the Base	\$239,743
Avg. Adj. Sales Price	\$88,931	Avg. Assessed Value	\$86,390

Confidence Interval - Current

95% Median C.I	82.91 to 100.00
95% Wgt. Mean C.I	70.83 to 123.45
95% Mean C.I	80.44 to 142.76
% of Value of the Class of all Real Property Value in the County	5.22
% of Records Sold in the Study Period	8.11
% of Value Sold in the Study Period	2.92

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2014	16	100	92.00
2013	17		92.00
2012	10		97.45
2011	12		99

2015 Opinions of the Property Tax Administrator for Perkins County

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

Class	Level of Value	Quality of Assessment	Non-binding recommendation
Residential Real Property	100	Meets generally accepted mass appraisal practices.	No recommendation.
Commercial Real Property	100	Meets generally accepted mass appraisal practices.	No recommendation.
Agricultural Land	73	Meets generally accepted mass appraisal practices.	No recommendation.

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

Dated this 7th day of April, 2015.



Ruth A. Sorensen
Property Tax Administrator

2015 Residential Assessment Actions for Perkins County

After reviewing the market information for residential properties, it was determined that all residential properties would remain at 2014 values. According to the 3-year plan of assessment, no residential parcels were scheduled to be reviewed for 2015. All residential parcels have been reviewed for the first 6 year physical inspection and review. All pickup work was completed in a timely manner countywide.

2015 Residential Assessment Survey for Perkins County

1.	Valuation data collection done by:																		
	The assessor and staff.																		
2.	List the valuation groupings recognized by the County and describe the unique characteristics of each:																		
	<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>Grant is the main source of all services for residents within Perkins County, with medical facilities, school, grocery and retail stores.</td> </tr> <tr> <td style="text-align: center;">02</td> <td>Madrid is located east of Grant on highway 23. The junior high for the school district is located in Madrid.</td> </tr> <tr> <td style="text-align: center;">03</td> <td>Elsie is located east of Madrid with a Co-op headquarters and a bank.</td> </tr> <tr> <td style="text-align: center;">04</td> <td>Venango is located on the western edge of Perkins County near the Colorado border. Other than a large grain receiving facility, the small Village does not offer many community needs.</td> </tr> <tr> <td style="text-align: center;">05</td> <td>Brandon is located on the west end of the county along highway 23. It is unincorporated with no services, only a grain receiving facility.</td> </tr> <tr> <td style="text-align: center;">06</td> <td>Grainton is also unincorporated and with no services, only a grain receiving facility. It is located on the east side of the county.</td> </tr> <tr> <td style="text-align: center;">07</td> <td>Kenton Heights is a neighborhood that is located north of Grant on the highway 61 corridor to Ogallala. It has unique characteristics and is located on the edge of the golf course.</td> </tr> <tr> <td style="text-align: center;">08</td> <td>Rural, including rural acreages outside of the incorporated villages.</td> </tr> </tbody> </table>	<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>	01	Grant is the main source of all services for residents within Perkins County, with medical facilities, school, grocery and retail stores.	02	Madrid is located east of Grant on highway 23. The junior high for the school district is located in Madrid.	03	Elsie is located east of Madrid with a Co-op headquarters and a bank.	04	Venango is located on the western edge of Perkins County near the Colorado border. Other than a large grain receiving facility, the small Village does not offer many community needs.	05	Brandon is located on the west end of the county along highway 23. It is unincorporated with no services, only a grain receiving facility.	06	Grainton is also unincorporated and with no services, only a grain receiving facility. It is located on the east side of the county.	07	Kenton Heights is a neighborhood that is located north of Grant on the highway 61 corridor to Ogallala. It has unique characteristics and is located on the edge of the golf course.	08	Rural, including rural acreages outside of the incorporated villages.
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3.	List and describe the approach(es) used to estimate the market value of residential properties.																		
	The cost and market approaches.																		
4.	If the cost approach is used, does the County develop the depreciation study(ies) based on local market information or does the county use the tables provided by the CAMA vendor?																		
	The county uses depreciation tables based on local market information.																		
5.	Are individual depreciation tables developed for each valuation grouping?																		
	Individual tables are developed for Grant, Rural and Venango. The same table is used for Madrid and Elsie.																		
6.	Describe the methodology used to determine the residential lot values?																		
	Market approach using value per lot, value per square foot, and value per acre.																		
7.	Describe the methodology used to determine value for vacant lots being held for sale or resale?																		
	Not applicable at this time.																		

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	2014	2013	2014	2013
02	2011	2010	2011	2010
03	2011	2010	2011	2010
04	2011	2010	2011	2010
05	2011	2010	2011	2010
06	2011	2010	2011	2010
07	2014	2013	2014	2013
08	2013	2012	2013	2012

2015 Residential Correlation Section for Perkins County

County Overview

Perkins County has four incorporated towns; Grant, the county seat, with a population of approximately 1165 residents, and Madrid, Else, and Venango with populations ranging from 106 to 231. Grant would be considered the hub of the residential market with the majority of the services and retail trade, hospital and medical resources, grain handling facilities and schools.

Description of Analysis

The assessor continues to meet the goals established in the three year plan of assessment and the mandated six year physical inspection and review cycle; the county is currently working on the next cycle. For 2015 only routine pick-up work was scheduled and completed.

The statistical sampling of 94 residential sales appears to be an adequate and reliable sample for the measurement of the residential class of real property in Perkins County. But the subclass Valuation Grouping 01 (Grant) is the only subclass with sufficient sales to have a reasonable degree of certainty in the statistical measures. It is noted that Valuation Grouping 02 (Madrid) with 14 sales does have an acceptable level of value but, typically these subclasses are of smaller size and are being affected by different economic conditions. Several of the valuation groupings could possibly be combined but at present the assessor still feels there is a difference to keep them separated. The median measure of central tendency for Valuation Grouping 01 (Grant) demonstrates a median of 100%, which is identical to the overall median. The qualitative measures for Valuation Grouping 01 (Grant) give reasonable indication that the values established in 2014 are still exhibiting uniform and proportionate treatment.

Sales Qualification

A review of the non-qualified sales demonstrates no apparent bias exists in the determination of qualified sales. A sufficient explanation exists in the assessor notes to substantiate the reason for the exclusion from the qualified sales. Measurement was done utilizing all available information and there is no evidence of excessive trimming in the file.

Equalization and Quality of Assessment

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

2015 Residential Correlation Section for Perkins County

The median measure of central tendency for Valuation Grouping 01 (Grant) will be used as the point estimate in determining the level of value for the residential class.

Level of Value

Based on all available information, the level of value of the residential class of real property in Perkins County is 100%.

2015 Commercial Assessment Actions for Perkins County

For 2015 an appraisal of all the grain and chemical facilities in Perkins County will be completed with the help of Darrel Stanard of Stanard Appraisal Services Inc. This is according to the 3-year plan of assessment, and is the start of the second 6-year physical inspection and review. Commercial pickup work was timely completed by Stanard Appraisal Services Inc.

2015 Commercial Assessment Survey for Perkins County

1.	Valuation data collection done by:			
	The Assessor and with the assistance from Stanard Appraisal Services.			
2.	List the valuation groupings recognized in the County and describe the unique characteristics of each:			
	<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>		
	01	Grant is the primary commercial base for residents with retail, grocery, medical and school facilities.		
	02	Madrid is a small village with fuel for the rural farms, one bank and an ethanol plant.		
	03	Elsie is similar to Madrid with a bank and rural cooperative with a main office.		
	04	Venango is located on the far west edge of the county near Colorado with no commercial base except one large grain facility and a small grain facility.		
	08	Rural commercials are all outside the corporate village boundaries countywide.		
3.	List and describe the approach(es) used to estimate the market value of commercial properties.			
	Cost, market and income when available.			
3a.	Describe the process used to determine the value of unique commercial properties.			
	The cost approach.			
4.	If the cost approach is used, does the County develop the depreciation study(ies) based on local market information or does the county use the tables provided by the CAMA vendor?			
	The county uses local market information to develop the depreciation tables.			
5.	Are individual depreciation tables developed for each valuation grouping?			
	No, they are used countywide.			
6.	Describe the methodology used to determine the commercial lot values.			
	Market approach using value per lot, value per square foot, and value per acre.			
7.	<u>Valuation Grouping</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>
	01	2010	2009	2010
	02	2010	2009	2010
	03	2010	2009	2010
	04	2010	2009	2010
	08	2010	2009	2010

2015 Commercial Correlation Section for Perkins County

County Overview

Perkins County has four incorporated towns; Grant, the county seat, with a population of approximately 1165 residents, and Madrid, Else, and Venango with populations ranging from 106 to 231. Grant would be considered the hub of the commercial market with the majority of the services and retail trade, medical resources, and schools. The smaller towns and rural areas have erratic markets but, they are supportive of the farm producers with their grain handling facilities and the ethanol plant in Madrid.

Description of Analysis

The commercial parcels in Perkins County continue to be represented by 37 different occupancy codes; over 65% of the population consists of office buildings, retail, storage warehouses, grain handling facilities and service repair garages. For measurement purposes neither the total statistical sampling of 21 commercial sales nor the subclass Valuation Grouping 01 (Grant) with 10 sales will be considered adequate and representative of the commercial properties in Perkins County.

The assessor stays on track with the three year plan of assessment and the six year physical inspection and review cycle. All grain and chemical facilities in Perkins County were reappraised by Stanard Appraisal Service for 2015.

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. The assessor has a very thorough documentation process. Measurement was done utilizing all available information and there is no evidence of excessive trimming in the file.

Equalization and Quality of Assessment

The Department utilizes a yearly analysis of one-half of the counties within the state to systematically review assessment practices. The Perkins County review was done in 2014. 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 substratum.

2015 Commercial Correlation Section for Perkins County

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 Perkins County

Agricultural land values for each subclass were increased to equalize with the increasing market within the county and surrounding areas. The largest increases for 2015 are the irrigated subclasses. 1A and 2A1 was increased from \$3,040 to \$3,800 or \$760 increase per acre. 2A and 3A1 was increased from \$3,000 to \$3,700 or \$700 increase per acre. The remaining acres were increased from \$2,960 to \$3,600 for a \$640 increase in valuation per acre. This is an increase of approximately 23%.

Dry land values were increased \$245 per acre for each land classification grouping (LCG) for a 21.6% increase. The grass values were increased \$100 per acre from \$450 to \$550 for a 22.2% increase on all LCG's.

A letter was mailed to all dryland owners asking for their assistance in identifying CRP acres. A map and contract was requested for any contracted CRP acres in the county. These acres were mapped on our GIS. In identifying these acres, we were able to track some sales in the county that were sold as CRP. The sales show that CRP is selling for less than dryland, although it does appear that the contracts for some of the CRP land being sold are being bought out and that the land is being put back into production. Based upon these sales, a separate valuation per acre for CRP land will be implemented in 2015. The range will be from \$800 to \$1,000.

Perkins County will continue to have a separate valuation for satellite pivots and also for irrigated acres that have a low pumping capacity well. There were several sales in the irrigated sales file to justify these valuations. The valuations for satellite pivots and for those acres with low pumping capacity wells will be \$1,300 less than irrigated at each LCG. A letter was mailed to all irrigated land owners that were receiving the low pumping capacity valuation to verify that the pumping capacity of the well had not changed.

2015 Agricultural Assessment Survey for Perkins County

1.	Valuation data collection done by:							
	Assessor and staff.							
2.	List each market area, and describe the location and the specific characteristics that make each unique.							
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center; width: 15%;"><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 entire county is one agricultural market area. There are no identifiable characteristics that separate the county.</td> <td></td> </tr> </tbody> </table>	<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>	01	The entire county is one agricultural market area. There are no identifiable characteristics that separate the county.		
<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>						
01	The entire county is one agricultural market area. There are no identifiable characteristics that separate the county.							
	The assessor is always watching for land changes with the aid of FSA maps, GIS maps, certified acres from the NRD, and currently in the process of identifying all CRP acres within the county.							
3.	Describe the process used to determine and monitor market areas.							
	Not applicable.							
4.	Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.							
	Market data of actual rural acreages are reviewed and valued.							
5.	Do farm home sites carry the same value as rural residential home sites? If not, what are the market differences?							
	Farm home sites carry the same value as rural residential home sites.							
6.	If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.							
	Looked at all sales of Wetland Reserve Easements that transferred and from analysis, it is comparable to grassland values.							
7.	Have special valuation applications been filed in the county? If so, answer the following:							
	No							

Perkins County 2015 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Perkins	1	n/a	3,722	3,703	3,584	3,629	3,478	3,511	3,501	3,630
Keith	3	4,055	4,055	3,745	3,745	3,575	3,575	3,575	3,575	3,880
Lincoln	3	n/a	3,709	3,800	3,800	3,792	3,635	3,714	3,747	3,722
Hayes	1	3,150	3,150	2,830	2,830	2,670	2,670	2,490	2,490	2,886
Chase	1	n/a	4,444	4,438	4,444	4,444	4,189	4,188	4,186	4,359

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Perkins	1	n/a	1,469	1,463	1,365	1,359	1,343	1,260	1,189	1,409
Keith	3	1,620	1,620	1,505	1,505	1,270	1,270	1,240	1,240	1,526
Lincoln	3	1,300	1,300	1,300	1,300	1,300	1,300	1,300	1,300	1,300
Hayes	1	1,425	1,425	1,275	1,275	1,225	1,225	1,160	1,160	1,350
Chase	1	n/a	1,440	1,440	1,440	1,250	1,250	1,250	1,250	1,392

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Perkins	1	n/a	550	550	550	550	550	550	550	550
Keith	3	455	512	440	478	520	442	462	403	446
Lincoln	3	625	625	625	625	625	550	550	544	553
Hayes	1	425	508	508	467	489	484	435	426	443
Chase	1	n/a	525	525	525	525	525	525	525	525

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

2015 Agricultural Correlation Section for Perkins County

County Overview

Perkins County is located in the southwest corner of the state and has predominantly the Loam soils that are most suitable for farming. The County is homogeneous enough that only one market area exists. The economics of rural Perkins County is heavily affected by the farming operations, ranching, the large grain handling facilities and the ethanol plant that is located in Madrid.

Perkins County is part of the Upper Republican Natural Resource District where water restrictions are closely monitored. Irrigation wells are located throughout the county but heavily arrayed in the middle portion.

Description of Analysis

A review of the agricultural sales over the three year study period indicates the sample not to be representative of the land use makeup of the county. The sample was heavily weighted with dryland sales. Irrigated and grass sales were sought from comparable areas surrounding Perkins County with similar soils and physical characteristics. The sample was expanded and the statistical sampling of 106 sales was considered proportionately distributed and representative of the land uses that exist within the county. The subclass majority land use (MLU) > 80% best represents the mixed land use sales that are predominant within Perkins County. The assessor achieved equalization within and cross county lines.

The agricultural market in the southwestern part of the state is strong and the assessment actions for Perkins County reflect the general economic conditions; the values were increased in all land capability groupings for all three classes of agricultural land (grass, dry and irrigated). Values were also increased for the satellite pivot subclass and new values were established for the recently identified CRP acres.

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. The assessor has a very thorough documentation process. Measurement was done utilizing all available information and there is no evidence of excessive trimming in the file.

Equalization and Quality of Assessment

The calculated statistics indicate that an overall acceptable level of value has been attained. The qualitative measures are outside suggested parameters but are indicative of the erratic market in this area. The subclass MLU > 80% best represents the mix of agland uses involved in the

2015 Agricultural Correlation Section for Perkins County

agricultural sales in Perkins County. Attempts to equalize the grass within the subclass MLU > 95% would cause a wide disparity in grass values across county lines and would not improve assessment practices. The values established by the assessor have created equalization both within the county and across county lines. The overall median will be used as point estimate in determining the level of value.

Level of Value

Based on all available information the level of value of the agricultural land in Perkins County is determined to be 73% of market value.

68 Perkins
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 : 94
Total Sales Price : 7,497,599
Total Adj. Sales Price : 7,497,599
Total Assessed Value : 7,127,133
Avg. Adj. Sales Price : 79,762
Avg. Assessed Value : 75,821

MEDIAN : 100
WGT. MEAN : 95
MEAN : 105
COD : 20.37
PRD : 110.06

COV : 34.46
STD : 36.05
Avg. Abs. Dev : 20.37
MAX Sales Ratio : 283.33
MIN Sales Ratio : 42.39

95% Median C.I. : 97.06 to 100.00
95% Wgt. Mean C.I. : 90.97 to 99.15
95% Mean C.I. : 97.33 to 111.91

Printed:3/11/2015 9:21:41AM

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	13	100.00	113.46	100.49	23.31	112.91	62.99	266.67	92.11 to 116.67	90,104	90,542
01-JAN-13 To 31-MAR-13	9	100.00	106.33	90.44	19.92	117.57	74.56	157.58	76.32 to 148.25	63,386	57,327
01-APR-13 To 30-JUN-13	9	98.13	108.49	97.10	13.53	111.73	92.65	159.27	92.83 to 140.00	116,472	113,099
01-JUL-13 To 30-SEP-13	16	99.17	91.17	92.03	10.63	99.07	44.68	106.25	83.33 to 100.00	91,817	84,503
01-OCT-13 To 31-DEC-13	11	100.00	98.69	98.93	02.34	99.76	88.89	105.21	95.96 to 100.49	79,136	78,291
01-JAN-14 To 31-MAR-14	10	100.00	102.67	93.40	09.08	109.93	75.29	136.00	96.00 to 111.11	62,100	58,000
01-APR-14 To 30-JUN-14	14	107.21	112.09	99.90	31.83	112.20	55.56	183.92	73.33 to 154.17	71,489	71,420
01-JUL-14 To 30-SEP-14	12	83.18	107.12	83.52	52.14	128.26	42.39	283.33	61.82 to 150.00	62,175	51,929
<u>Study Yrs</u>											
01-OCT-12 To 30-SEP-13	47	99.62	103.55	95.39	16.50	108.55	44.68	266.67	96.30 to 100.00	90,620	86,445
01-OCT-13 To 30-SEP-14	47	100.00	105.68	94.62	24.30	111.69	42.39	283.33	95.96 to 101.67	68,903	65,196
<u>Calendar Yrs</u>											
01-JAN-13 To 31-DEC-13	45	99.62	99.51	94.66	11.05	105.12	44.68	159.27	97.06 to 100.00	87,962	83,268
<u>ALL</u>	94	100.00	104.62	95.06	20.37	110.06	42.39	283.33	97.06 to 100.00	79,762	75,821

VALUATION GROUPING

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	60	100.00	103.33	98.00	11.95	105.44	56.75	283.33	98.13 to 100.00	89,881	88,083
02	14	96.37	115.08	89.95	41.78	127.94	42.39	266.67	72.94 to 154.17	45,068	40,537
03	5	76.32	91.51	82.75	38.38	110.59	55.56	157.58	N/A	43,125	35,688
04	6	125.54	118.75	116.89	16.78	101.59	73.33	151.43	73.33 to 151.43	24,667	28,833
08	9	75.29	94.83	83.16	38.16	114.03	44.68	183.92	69.65 to 138.67	123,352	102,577
<u>ALL</u>	94	100.00	104.62	95.06	20.37	110.06	42.39	283.33	97.06 to 100.00	79,762	75,821

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	93	100.00	104.05	95.00	19.97	109.53	42.39	283.33	97.06 to 100.00	80,548	76,524
06											
07	1	157.58	157.58	157.58	00.00	100.00	157.58	157.58	N/A	6,625	10,440
<u>ALL</u>	94	100.00	104.62	95.06	20.37	110.06	42.39	283.33	97.06 to 100.00	79,762	75,821

68 Perkins
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 : 94
Total Sales Price : 7,497,599
Total Adj. Sales Price : 7,497,599
Total Assessed Value : 7,127,133
Avg. Adj. Sales Price : 79,762
Avg. Assessed Value : 75,821

MEDIAN : 100
WGT. MEAN : 95
MEAN : 105
COD : 20.37
PRD : 110.06

COV : 34.46
STD : 36.05
Avg. Abs. Dev : 20.37
MAX Sales Ratio : 283.33
MIN Sales Ratio : 42.39

95% Median C.I. : 97.06 to 100.00
95% Wgt. Mean C.I. : 90.97 to 99.15
95% Mean C.I. : 97.33 to 111.91

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SALE PRICE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
<u>Low \$ Ranges</u>												
Less Than 5,000												
Less Than 15,000	6	140.33	167.28	174.53	48.88	95.85	62.99	283.33	62.99 to 283.33	9,496	16,573	
Less Than 30,000	22	119.88	133.58	126.30	29.65	105.76	62.99	283.33	100.00 to 150.00	18,140	22,911	
<u>Ranges Excl. Low \$</u>												
Greater Than 4,999	94	100.00	104.62	95.06	20.37	110.06	42.39	283.33	97.06 to 100.00	79,762	75,821	
Greater Than 14,999	88	99.60	100.35	94.45	16.40	106.25	42.39	183.92	96.67 to 100.00	84,553	79,860	
Greater Than 29,999	72	97.87	95.77	93.30	14.98	102.65	42.39	183.92	94.88 to 100.00	98,591	91,987	
<u>Incremental Ranges</u>												
0 TO 4,999												
5,000 TO 14,999	6	140.33	167.28	174.53	48.88	95.85	62.99	283.33	62.99 to 283.33	9,496	16,573	
15,000 TO 29,999	16	110.26	120.94	118.27	20.27	102.26	88.89	159.27	100.00 to 150.00	21,381	25,288	
30,000 TO 59,999	23	100.00	101.80	100.86	24.03	100.93	55.56	183.92	82.50 to 105.26	43,834	44,213	
60,000 TO 99,999	21	97.14	90.27	89.66	11.99	100.68	42.39	112.31	87.20 to 100.00	76,655	68,725	
100,000 TO 149,999	15	99.57	98.35	98.24	09.96	100.11	68.18	138.67	86.36 to 100.49	112,507	110,531	
150,000 TO 249,999	10	96.51	94.40	93.73	04.98	100.71	74.56	100.00	92.11 to 100.00	199,400	186,900	
250,000 TO 499,999	3	75.29	79.68	79.60	09.71	100.10	70.91	92.83	N/A	266,333	212,000	
500,000 TO 999,999												
1,000,000 +												
<u>ALL</u>	94	100.00	104.62	95.06	20.37	110.06	42.39	283.33	97.06 to 100.00	79,762	75,821	

68 Perkins
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 : 21
Total Sales Price : 1,867,552
Total Adj. Sales Price : 1,867,552
Total Assessed Value : 1,814,197
Avg. Adj. Sales Price : 88,931
Avg. Assessed Value : 86,390

MEDIAN : 92
WGT. MEAN : 97
MEAN : 112
COD : 38.14
PRD : 114.89

COV : 61.34
STD : 68.45
Avg. Abs. Dev : 35.09
MAX Sales Ratio : 340.00
MIN Sales Ratio : 55.38

95% Median C.I. : 82.91 to 100.00
95% Wgt. Mean C.I. : 70.83 to 123.45
95% Mean C.I. : 80.44 to 142.76

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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	4	99.45	98.61	99.21	01.40	99.40	95.56	100.00	N/A	60,125	59,648
01-JAN-12 To 31-MAR-12	4	110.69	161.07	125.66	67.87	128.18	82.91	340.00	N/A	25,608	32,178
01-APR-12 To 30-JUN-12											
01-JUL-12 To 30-SEP-12	2	90.62	90.62	89.59	01.52	101.15	89.24	92.00	N/A	97,500	87,352
01-OCT-12 To 31-DEC-12	1	81.38	81.38	81.38	00.00	100.00	81.38	81.38	N/A	10,000	8,138
01-JAN-13 To 31-MAR-13	2	61.03	61.03	62.01	05.34	98.42	57.77	64.29	N/A	53,750	33,332
01-APR-13 To 30-JUN-13	1	84.66	84.66	84.66	00.00	100.00	84.66	84.66	N/A	181,500	153,655
01-JUL-13 To 30-SEP-13	1	94.99	94.99	94.99	00.00	100.00	94.99	94.99	N/A	250,000	237,480
01-OCT-13 To 31-DEC-13	2	108.67	108.67	146.46	41.11	74.20	64.00	153.33	N/A	162,500	238,000
01-JAN-14 To 31-MAR-14											
01-APR-14 To 30-JUN-14	2	189.52	189.52	152.48	39.68	124.29	114.32	264.71	N/A	33,500	51,081
01-JUL-14 To 30-SEP-14	2	72.07	72.07	58.69	23.16	122.80	55.38	88.76	N/A	194,310	114,047
<u>Study Yrs</u>											
01-OCT-11 To 30-SEP-12	10	97.23	122.00	100.76	33.18	121.08	82.91	340.00	89.00 to 132.38	53,793	54,201
01-OCT-12 To 30-SEP-13	5	81.38	76.62	84.87	14.16	90.28	57.77	94.99	N/A	109,800	93,187
01-OCT-13 To 30-SEP-14	6	101.54	123.42	103.28	53.22	119.50	55.38	264.71	55.38 to 264.71	130,103	134,376
<u>Calendar Yrs</u>											
01-JAN-12 To 31-DEC-12	7	89.24	129.56	101.34	49.80	127.85	81.38	340.00	81.38 to 340.00	43,919	44,508
01-JAN-13 To 31-DEC-13	6	74.48	86.51	108.08	32.88	80.04	57.77	153.33	57.77 to 153.33	144,000	155,633
<u>ALL</u>	21	92.00	111.60	97.14	38.14	114.89	55.38	340.00	82.91 to 100.00	88,931	86,390

VALUATION GROUPING

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	10	90.50	104.24	92.76	28.84	112.38	64.00	264.71	64.29 to 100.00	75,412	69,955
02	1	82.91	82.91	82.91	00.00	100.00	82.91	82.91	N/A	20,000	16,582
03	3	114.32	101.49	107.36	21.75	94.53	57.77	132.38	N/A	49,311	52,941
04	3	95.56	163.65	61.36	99.28	266.70	55.38	340.00	N/A	125,167	76,801
08	4	94.07	105.71	124.36	21.69	85.00	81.38	153.33	N/A	142,500	177,211
<u>ALL</u>	21	92.00	111.60	97.14	38.14	114.89	55.38	340.00	82.91 to 100.00	88,931	86,390

68 Perkins
COMMERCIAL

PAD 2015 R&O Statistics (Using 2015 Values)

Qualified

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Avg. Assessed Value : 86,390

MEDIAN : 92
WGT. MEAN : 97
MEAN : 112
COD : 38.14
PRD : 114.89

COV : 61.34
STD : 68.45
Avg. Abs. Dev : 35.09
MAX Sales Ratio : 340.00
MIN Sales Ratio : 55.38

95% Median C.I. : 82.91 to 100.00
95% Wgt. Mean C.I. : 70.83 to 123.45
95% Mean C.I. : 80.44 to 142.76

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PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
02											
03	21	92.00	111.60	97.14	38.14	114.89	55.38	340.00	82.91 to 100.00	88,931	86,390
04											
<u>ALL</u>	21	92.00	111.60	97.14	38.14	114.89	55.38	340.00	82.91 to 100.00	88,931	86,390

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Low \$ Ranges</u>											
Less Than 5,000											
Less Than 15,000	2	210.69	210.69	167.59	61.37	125.72	81.38	340.00	N/A	7,500	12,569
Less Than 30,000	8	90.50	138.70	115.01	65.60	120.60	64.00	340.00	64.00 to 340.00	17,438	20,055
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	21	92.00	111.60	97.14	38.14	114.89	55.38	340.00	82.91 to 100.00	88,931	86,390
Greater Than 14,999	19	92.00	101.17	96.57	27.36	104.76	55.38	264.71	82.91 to 100.00	97,503	94,161
Greater Than 29,999	13	94.99	94.92	95.70	20.96	99.18	55.38	153.33	64.29 to 114.32	132,927	127,212
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999	2	210.69	210.69	167.59	61.37	125.72	81.38	340.00	N/A	7,500	12,569
15,000 TO 29,999	6	90.50	114.70	108.68	39.85	105.54	64.00	264.71	64.00 to 264.71	20,750	22,550
30,000 TO 59,999	3	88.76	86.95	89.68	21.24	96.96	57.77	114.32	N/A	42,040	37,701
60,000 TO 99,999	5	100.00	99.11	98.16	13.84	100.97	64.29	132.38	N/A	70,086	68,800
100,000 TO 149,999											
150,000 TO 249,999	2	86.95	86.95	86.87	02.63	100.09	84.66	89.24	N/A	175,750	152,680
250,000 TO 499,999	3	94.99	101.23	99.03	34.37	102.22	55.38	153.33	N/A	300,000	297,098
500,000 TO 999,999											
1,000,000 +											
<u>ALL</u>	21	92.00	111.60	97.14	38.14	114.89	55.38	340.00	82.91 to 100.00	88,931	86,390

68 Perkins
COMMERCIAL

PAD 2015 R&O Statistics (Using 2015 Values)

Qualified

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 WGT. MEAN : 97
 MEAN : 112
 COD : 38.14
 PRD : 114.89

COV : 61.34
 STD : 68.45
 Avg. Abs. Dev : 35.09
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 MIN Sales Ratio : 55.38

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 95% Wgt. Mean C.I. : 70.83 to 123.45
 95% Mean C.I. : 80.44 to 142.76

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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	2	86.05	86.05	90.08	32.86	95.53	57.77	114.32	N/A	43,750	39,412
300	1	89.00	89.00	89.00	00.00	100.00	89.00	89.00	N/A	17,000	15,130
327	1	95.56	95.56	95.56	00.00	100.00	95.56	95.56	N/A	20,500	19,590
344	1	94.99	94.99	94.99	00.00	100.00	94.99	94.99	N/A	250,000	237,480
353	3	82.91	137.30	99.61	80.58	137.84	64.29	264.71	N/A	35,667	35,527
406	9	98.89	124.74	100.77	36.07	123.79	81.38	340.00	88.76 to 132.38	58,784	59,236
420	1	153.33	153.33	153.33	00.00	100.00	153.33	153.33	N/A	300,000	460,000
528	1	64.00	64.00	64.00	00.00	100.00	64.00	64.00	N/A	25,000	16,000
543	1	84.66	84.66	84.66	00.00	100.00	84.66	84.66	N/A	181,500	153,655
558	1	55.38	55.38	55.38	00.00	100.00	55.38	55.38	N/A	350,000	193,814
<u>ALL</u>	<u>21</u>	92.00	111.60	97.14	38.14	114.89	55.38	340.00	82.91 to 100.00	88,931	86,390

68 Perkins
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 : 106
Total Sales Price : 44,593,112
Total Adj. Sales Price : 44,005,474
Total Assessed Value : 33,880,070
Avg. Adj. Sales Price : 415,146
Avg. Assessed Value : 319,623

MEDIAN : 73
WGT. MEAN : 77
MEAN : 83
COD : 29.98
PRD : 107.66

COV : 36.74
STD : 30.45
Avg. Abs. Dev : 21.84
MAX Sales Ratio : 195.85
MIN Sales Ratio : 42.50

95% Median C.I. : 68.45 to 81.39
95% Wgt. Mean C.I. : 73.24 to 80.74
95% Mean C.I. : 77.09 to 88.69

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DATE OF SALE *											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
<u>Qtrts</u>												
01-OCT-11 To 31-DEC-11	15	93.67	108.10	87.21	31.22	123.95	66.71	157.21	79.85 to 137.79	465,324	405,802	
01-JAN-12 To 31-MAR-12	5	79.50	91.63	86.08	20.67	106.45	71.12	143.57	N/A	317,600	273,396	
01-APR-12 To 30-JUN-12	12	85.99	92.39	80.56	25.38	114.68	52.16	195.85	67.67 to 89.59	517,929	417,220	
01-JUL-12 To 30-SEP-12	7	68.50	70.67	72.29	18.95	97.76	52.79	90.59	52.79 to 90.59	303,504	219,399	
01-OCT-12 To 31-DEC-12	17	69.80	82.79	75.07	33.05	110.28	42.50	166.17	57.62 to 88.16	398,381	299,070	
01-JAN-13 To 31-MAR-13	5	60.73	71.05	69.46	19.71	102.29	58.30	96.52	N/A	413,011	286,888	
01-APR-13 To 30-JUN-13	4	63.84	62.62	66.52	08.24	94.14	52.97	69.83	N/A	520,575	346,299	
01-JUL-13 To 30-SEP-13	8	70.20	84.21	78.90	30.54	106.73	54.34	144.27	54.34 to 144.27	421,125	332,268	
01-OCT-13 To 31-DEC-13	10	97.39	92.34	86.20	15.69	107.12	60.49	120.65	62.74 to 113.03	515,472	444,317	
01-JAN-14 To 31-MAR-14	5	60.85	58.48	59.37	06.00	98.50	53.32	63.10	N/A	295,820	175,636	
01-APR-14 To 30-JUN-14	12	57.72	61.86	61.57	20.01	100.47	43.28	84.73	51.71 to 78.13	319,108	196,473	
01-JUL-14 To 30-SEP-14	6	67.54	76.43	70.02	15.56	109.15	65.21	109.74	65.21 to 109.74	391,000	273,772	
<u>Study Yrs</u>												
01-OCT-11 To 30-SEP-12	39	86.14	94.44	82.78	27.79	114.09	52.16	195.85	78.29 to 90.03	433,526	358,883	
01-OCT-12 To 30-SEP-13	34	68.70	79.03	73.92	28.24	106.91	42.50	166.17	61.75 to 80.66	420,260	310,646	
01-OCT-13 To 30-SEP-14	33	66.96	73.23	72.77	24.10	100.63	43.28	120.65	60.85 to 79.18	388,155	282,475	
<u>Calendar Yrs</u>												
01-JAN-12 To 31-DEC-12	41	78.29	84.61	77.81	27.79	108.74	42.50	195.85	68.50 to 86.24	407,321	316,917	
01-JAN-13 To 31-DEC-13	27	72.78	81.59	78.30	26.68	104.20	52.97	144.27	62.74 to 96.52	469,299	367,442	
<u>ALL</u>	106	72.84	82.89	76.99	29.98	107.66	42.50	195.85	68.45 to 81.39	415,146	319,623	

AREA (MARKET)											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
1	106	72.84	82.89	76.99	29.98	107.66	42.50	195.85	68.45 to 81.39	415,146	319,623	
<u>ALL</u>	106	72.84	82.89	76.99	29.98	107.66	42.50	195.85	68.45 to 81.39	415,146	319,623	

95%MLU By Market Area											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	56	69.71	82.44	76.57	30.73	107.67	43.28	166.17	66.96 to 84.73	360,600	276,107	
1	56	69.71	82.44	76.57	30.73	107.67	43.28	166.17	66.96 to 84.73	360,600	276,107	
<u>Grass</u>												
County	13	54.35	80.46	74.86	55.71	107.48	42.50	157.15	51.71 to 135.43	226,025	169,211	
1	13	54.35	80.46	74.86	55.71	107.48	42.50	157.15	51.71 to 135.43	226,025	169,211	
<u>ALL</u>	106	72.84	82.89	76.99	29.98	107.66	42.50	195.85	68.45 to 81.39	415,146	319,623	

68 Perkins
AGRICULTURAL LAND

PAD 2015 R&O Statistics (Using 2015 Values)

Qualified

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 Avg. Assessed Value : 319,623

MEDIAN : 73
 WGT. MEAN : 77
 MEAN : 83
 COD : 29.98
 PRD : 107.66

COV : 36.74
 STD : 30.45
 Avg. Abs. Dev : 21.84
 MAX Sales Ratio : 195.85
 MIN Sales Ratio : 42.50

95% Median C.I. : 68.45 to 81.39
 95% Wgt. Mean C.I. : 73.24 to 80.74
 95% Mean C.I. : 77.09 to 88.69

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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
_____Irrigated_____											
County	20	70.30	74.18	73.56	14.04	100.84	59.03	95.92	66.71 to 85.83	786,067	578,202
1	20	70.30	74.18	73.56	14.04	100.84	59.03	95.92	66.71 to 85.83	786,067	578,202
_____Dry_____											
County	64	70.48	81.97	76.63	29.07	106.97	43.28	166.17	67.50 to 81.39	353,461	270,863
1	64	70.48	81.97	76.63	29.07	106.97	43.28	166.17	67.50 to 81.39	353,461	270,863
_____Grass_____											
County	16	74.21	87.14	84.76	48.30	102.81	42.50	157.15	52.16 to 133.21	240,146	203,545
1	16	74.21	87.14	84.76	48.30	102.81	42.50	157.15	52.16 to 133.21	240,146	203,545
_____ALL_____											
	106	72.84	82.89	76.99	29.98	107.66	42.50	195.85	68.45 to 81.39	415,146	319,623

Total Real Property Sum Lines 17, 25, & 30	Records : 4,515	Value : 1,190,460,583	Growth 4,184,306	Sum Lines 17, 25, & 41
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Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
01. Res UnImp Land	170	612,213	6	56,285	13	111,883	189	780,381	
02. Res Improve Land	783	4,800,218	42	722,480	172	3,904,222	997	9,426,920	
03. Res Improvements	795	43,372,829	42	4,823,872	191	18,728,084	1,028	66,924,785	
04. Res Total	965	48,785,260	48	5,602,637	204	22,744,189	1,217	77,132,086	1,000,442
% of Res Total	79.29	63.25	3.94	7.26	16.76	29.49	26.95	6.48	23.91
05. Com UnImp Land	18	116,315	12	155,110	24	216,704	54	488,129	
06. Com Improve Land	120	1,009,339	24	390,478	42	5,712,391	186	7,112,208	
07. Com Improvements	132	15,019,459	26	4,088,326	46	19,079,223	204	38,187,008	
08. Com Total	150	16,145,113	38	4,633,914	70	25,008,318	258	45,787,345	375,990
% of Com Total	58.14	35.26	14.73	10.12	27.13	54.62	5.71	3.85	8.99
09. Ind UnImp Land	0	0	0	0	0	0	0	0	
10. Ind Improve Land	1	107,746	0	0	0	0	1	107,746	
11. Ind Improvements	1	16,198,446	0	0	0	0	1	16,198,446	
12. Ind Total	1	16,306,192	0	0	0	0	1	16,306,192	727,510
% of Ind Total	100.00	100.00	0.00	0.00	0.00	0.00	0.02	1.37	17.39
13. Rec UnImp Land	0	0	0	0	0	0	0	0	
14. Rec Improve Land	0	0	0	0	0	0	0	0	
15. Rec Improvements	0	0	0	0	0	0	0	0	
16. Rec Total	0	0	0	0	0	0	0	0	0
% of Rec Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Res & Rec Total	965	48,785,260	48	5,602,637	204	22,744,189	1,217	77,132,086	1,000,442
% of Res & Rec Total	79.29	63.25	3.94	7.26	16.76	29.49	26.95	6.48	23.91
Com & Ind Total	151	32,451,305	38	4,633,914	70	25,008,318	259	62,093,537	1,103,500
% of Com & Ind Total	58.30	52.26	14.67	7.46	27.03	40.28	5.74	5.22	26.37
17. Taxable Total	1,116	81,236,565	86	10,236,551	274	47,752,507	1,476	139,225,623	2,103,942
% of Taxable Total	75.61	58.35	5.83	7.35	18.56	34.30	32.69	11.70	50.28

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	3,186,565	548,938	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	3,186,565	548,938
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				1	3,186,565	548,938

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	14	7,000	14	7,000	0
24. Non-Producing	0	0	0	0	8	11,200	8	11,200	0
25. Total	0	0	0	0	22	18,200	22	18,200	0

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	76	1	164	241

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	6	154,292	9	68,211	2,464	798,848,063	2,479	799,070,566
28. Ag-Improved Land	2	94,923	2	39,019	504	205,723,068	508	205,857,010
29. Ag Improvements	2	208,945	2	151,666	534	45,928,573	538	46,289,184
30. Ag Total							3,017	1,051,216,760

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	1	1.00	15,000	
33. HomeSite Improvements	0	0.00	0	1	1.00	3,200	
34. HomeSite Total							
35. FarmSite UnImp Land	2	4.49	11,765	0	0.00	0	
36. FarmSite Improv Land	2	6.52	41,100	2	6.63	9,945	
37. FarmSite Improvements	2	0.00	208,945	1	0.00	148,466	
38. FarmSite Total							
39. Road & Ditches	0	0.27	0	0	1.44	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
	Rural			Total			
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	7	7.00	105,000	7	7.00	105,000	
32. HomeSite Improv Land	298	303.00	4,509,600	299	304.00	4,524,600	
33. HomeSite Improvements	298	295.00	29,682,470	299	296.00	29,685,670	2,080,364
34. HomeSite Total				306	311.00	34,315,270	
35. FarmSite UnImp Land	65	483.79	383,738	67	488.28	395,503	
36. FarmSite Improv Land	492	2,431.32	3,400,088	496	2,444.47	3,451,133	
37. FarmSite Improvements	510	0.00	16,246,103	513	0.00	16,603,514	0
38. FarmSite Total				580	2,932.75	20,450,150	
39. Road & Ditches	0	9,034.46	0	0	9,036.17	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
41. Total Section VI				886	12,279.92	54,765,420	2,080,364

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

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

Schedule VIII : Agricultural Records : Special Value

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

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

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 1

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	41,743.02	30.46%	155,348,791	31.22%	3,721.55
47. 2A1	22,241.85	16.23%	82,363,825	16.55%	3,703.10
48. 2A	19,390.97	14.15%	69,503,010	13.97%	3,584.30
49. 3A1	17,813.79	13.00%	64,652,298	12.99%	3,629.34
50. 3A	6,866.02	5.01%	23,878,990	4.80%	3,477.85
51. 4A1	28,754.72	20.98%	100,961,634	20.29%	3,511.13
52. 4A	233.62	0.17%	817,879	0.16%	3,500.89
53. Total	137,043.99	100.00%	497,526,427	100.00%	3,630.41
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	138,413.19	43.40%	203,282,121	45.24%	1,468.66
56. 2D1	41,073.89	12.88%	60,070,915	13.37%	1,462.51
57. 2D	49,760.30	15.60%	67,925,408	15.12%	1,365.05
58. 3D1	40,311.34	12.64%	54,785,621	12.19%	1,359.06
59. 3D	15,504.66	4.86%	20,827,396	4.64%	1,343.30
60. 4D1	30,641.99	9.61%	38,608,273	8.59%	1,259.98
61. 4D	3,230.77	1.01%	3,842,626	0.86%	1,189.38
62. Total	318,936.14	100.00%	449,342,360	100.00%	1,408.88
Grass					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	3,431.70	3.88%	1,887,552	3.88%	550.03
65. 2G1	3,514.22	3.97%	1,932,912	3.97%	550.03
66. 2G	3,210.16	3.63%	1,765,677	3.63%	550.03
67. 3G1	6,213.83	7.02%	3,417,706	7.02%	550.02
68. 3G	5,244.43	5.93%	2,884,525	5.93%	550.02
69. 4G1	53,541.49	60.52%	29,448,208	60.52%	550.01
70. 4G	13,311.33	15.05%	7,321,274	15.05%	550.00
71. Total	88,467.16	100.00%	48,657,854	100.00%	550.01
Irrigated Total					
Irrigated Total	137,043.99	25.04%	497,526,427	49.93%	3,630.41
Dry Total					
Dry Total	318,936.14	58.27%	449,342,360	45.09%	1,408.88
Grass Total					
Grass Total	88,467.16	16.16%	48,657,854	4.88%	550.01
72. Waste	1,475.31	0.27%	119,193	0.01%	80.79
73. Other	1,464.38	0.27%	805,506	0.08%	550.07
74. Exempt	337.75	0.06%	0	0.00%	0.00
75. Market Area Total	547,386.98	100.00%	996,451,340	100.00%	1,820.38

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	0.00	0	0.00	0	137,043.99	497,526,427	137,043.99	497,526,427
77. Dry Land	130.08	187,983	42.31	58,021	318,763.75	449,096,356	318,936.14	449,342,360
78. Grass	14.44	7,943	43.24	23,785	88,409.48	48,626,126	88,467.16	48,657,854
79. Waste	0.00	0	0.00	0	1,475.31	119,193	1,475.31	119,193
80. Other	0.77	424	0.87	479	1,462.74	804,603	1,464.38	805,506
81. Exempt	0.00	0	0.00	0	337.75	0	337.75	0
82. Total	145.29	196,350	86.42	82,285	547,155.27	996,172,705	547,386.98	996,451,340

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	137,043.99	25.04%	497,526,427	49.93%	3,630.41
Dry Land	318,936.14	58.27%	449,342,360	45.09%	1,408.88
Grass	88,467.16	16.16%	48,657,854	4.88%	550.01
Waste	1,475.31	0.27%	119,193	0.01%	80.79
Other	1,464.38	0.27%	805,506	0.08%	550.07
Exempt	337.75	0.06%	0	0.00%	0.00
Total	547,386.98	100.00%	996,451,340	100.00%	1,820.38

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

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	2014 CTL County Total	2015 Form 45 County Total	Value Difference (2015 form 45 - 2014 CTL)	Percent Change	2015 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	75,702,611	77,132,086	1,429,475	1.89%	1,000,442	0.57%
02. Recreational	0	0	0		0	
03. Ag-Homesite Land, Ag-Res Dwelling	34,098,680	34,315,270	216,590	0.64%	2,080,364	-5.47%
04. Total Residential (sum lines 1-3)	109,801,291	111,447,356	1,646,065	1.50%	3,080,806	-1.31%
05. Commercial	43,889,295	45,787,345	1,898,050	4.32%	375,990	3.47%
06. Industrial	15,581,482	16,306,192	724,710	4.65%	727,510	-0.02%
07. Ag-Farmsite Land, Outbuildings	19,134,393	20,450,150	1,315,757	6.88%	0	6.88%
08. Minerals	17,200	18,200	1,000	5.81	0	5.81
09. Total Commercial (sum lines 5-8)	78,622,370	82,561,887	3,939,517	5.01%	1,103,500	3.61%
10. Total Non-Agland Real Property	188,423,661	194,009,243	5,585,582	2.96%	4,184,306	0.74%
11. Irrigated	401,328,091	497,526,427	96,198,336	23.97%		
12. Dryland	377,297,145	449,342,360	72,045,215	19.10%		
13. Grassland	39,043,040	48,657,854	9,614,814	24.63%		
14. Wasteland	133,074	119,193	-13,881	-10.43%		
15. Other Agland	744,622	805,506	60,884	8.18%		
16. Total Agricultural Land	818,545,972	996,451,340	177,905,368	21.73%		
17. Total Value of all Real Property (Locally Assessed)	1,006,969,633	1,190,460,583	183,490,950	18.22%	4,184,306	17.81%

**2014 Plan of Assessment for Perkins County
Assessment Years 2015, 2016, and 2017
Date: June 15, 2014**

Plan of Assessment Requirements:

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

Real Property Assessment Requirements:

All property in the State of Nebraska is subject to property tax unless expressly exempt by Nebraska Constitution, Article VIII, or is permitted by the constitution and enabling legislation adopted by the legislature. The uniform standard for the assessed value of real property for tax purposes is actual value, which is defined by law as “the market value of real property in the ordinary course of trade.” Neb. Rev. Stat. 77-112(Reissue 2006).

Assessment levels required for real property are as follows:

- 1) 100% of actual value for all classes of real property excluding agricultural and horticultural land:
- 2) 75% of actual value for agricultural land and horticultural land.

Reference, Neb. Rev. Stat. 77-5023(2), 77-1344.

General Description of Real Property in Perkins County*

	Parcels	% of Total Parcels	Total Value	% of Taxable Value Base
Residential	1209	26.63%	\$125,333,728	12.42%
Commercial & Industrial	258	5.68%	\$63,249,324	6.27%
Agricultural	2780	61.23%	\$820,225,047	81.30%
Tax Exempt	240	5.29%	0	
Mineral	53	1.17%	\$17,208	.01%
Total	4540	100%	\$1,008,825,307	100%

*2014 County Abstract of Assessment for Real Property

Agricultural land – taxable acres – 548,041 acres

Other pertinent facts: 81.30% of Perkins County Valuation is agricultural and of that 81.30%, the primary land use is dry but the greatest amount of valuation is in irrigated land with \$402 million of value, with dryland valuation at \$379 million.

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

Current Resources

A. Staff/Budget/Training

Staff

1 Assessor

1 Deputy Assessor

1 Part-time Employee

Budget Request

2013-14 Assessor = \$106,400

2013-14 Reappraisal = \$28,500

Training

The Assessor holds a current Assessor Certification dated September 21, 1995. The Deputy Assessor holds a current Assessor Certification dated February 7, 2002.

B. Cadastral Maps - Cadastral maps of agricultural land used in the Assessor's office were scanned by GIS Workshop as part of the upgrade to a GIS system. The new soil conversion was implemented during the summer and fall of 2008 for the 2009 assessment year.

C. Property Record Cards – Hard copies and electronic copies of the property record cards are maintained. The information contained within these property record cards meets the requirements of the law. Property record cards are available to the public on our website, perkins.gisworkshop.com.

D. Software for CAMA and Assessment Administration is contracted through Terra Scan/Thomson Reuters. We have been with Terra Scan since June, 1998. GIS was implemented in summer, 2006 and our website came on line February, 2007. The website is kept updated by GIS Workshop.

Current Assessment Procedures for Real Property

- A. Discover, List & Inventory all property – Building permits are provided from the city of Grant on a monthly basis, and by the village of Madrid and the Village of Venango at the end of each year. No building permits are provided to the assessor's office from Elsie. Zoning permits are provided to the assessor's office by the Zoning Administrator. These building and zoning permits help us to list new construction in the incorporated areas. Zoning permits are not required for agricultural buildings. Improvement statements are filed by the office personnel whenever new construction is observed or reported. Notice is published at the end of each year to remind the taxpayers that an improvement statement must be filed with the County Assessor on all improvements to real property amounting to a value of two thousand five hundred dollars or more.
- B. Data Collection – Data collection is done yearly on different parts of the county.
- C. Review assessment sales ratio studies before assessment actions. Assessment sales ratios are reviewed yearly to determine what areas need to be adjusted.
- D. Approaches to Value

- 1) Market Approach; sales comparisons- Residential and Commercial sales books are kept updated when new sales are processed.
 - 2) Cost Approach; cost manual used & date of manual and latest depreciation study. – The 06/13 Marshall and Swift cost were used for the Grant residential revaluation for 2014. The 06/12 Marshall and Swift costs were used for the rural residential revaluation done in 2013, and the 06/10 Marshall and Swift costs were used for the Village revaluation in 2011. A current depreciation study is done and implemented on whatever part of the county that is being revalued.
 - 3) Income Approach; income and expense data collection/analysis from the market when available.
 - 4) Land valuation studies, establish market areas- Sales Books are kept updated on all vacant land sales and agricultural sales.
 - 5) Reconciliation of Final Value and documentation
- E. Review assessment sales ratio studies after assessment actions-A complete review of sales ratios is done after the yearly assessment actions to determine the new ratios.
- F. Notices and Public Relations – Notices are published timely to notify the public.

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

<u>Property Class</u>	<u>LEVEL OF VALUE</u>
Residential	100.00%
Commercial	100.00%
Agricultural	72.00%

Assessment Actions Planned for Assessment Year 2015

Residential

Appraisal maintenance will be done on residential properties for 2015. Sales review and pick-up work will be completed for residential properties. Sales Review includes a questionnaire sent to both buyer and seller, and a physical inspection and interview with the buyer if necessary. Pick-up work includes a physical inspection of all building permits, zoning permits, and information statements. Sales books will be updated as sales are received, including sales of residential lots in towns and sales of rural residential land.

Commercial

An appraisal firm will be contracted for 2015 to reappraise selected commercial and industrial properties in the county. These selected properties include all grain and chemical facilities in Perkins County. Pritchett & Abbott of Fort Worth, Texas will value the mineral interests in Perkins County. Appraisal maintenance will be done on all remaining commercial property. This appraisal maintenance includes sales review and pick-up work. Sales review includes a questionnaire sent to both buyer and seller, and a physical inspection and interview with the buyer if necessary. Pick-up work includes physical inspection of all building permits, zoning permits, and information statements. Sales books will be updated as sales are received including sales of commercial lots.

Agricultural

A market analysis of agricultural sales by land classification group will be conducted to determine any possible adjustments to comply with statistical measures. An analysis of CRP sales will be done to determine if CRP should be valued at a different amount than dryland. A sales review on all sales that are deemed to be arms length transactions, and pick-up work which is physical inspection of all building permits, zoning permits and improvement statements, is completed. Sales review includes a questionnaire sent to both buyer and seller, and interview with the buyer if necessary. Sales books will be updated as sales are received. Satellite pivot sales and sale of irrigated land with low pumping capacity wells will continue to be monitored and sales books will be updated.

Assessment Actions Planned for Assessment Year 2016

Residential

For 2016, all residential property in Madrid, Elsie, Venango, Brandon and Grinton including lot values will be updated and revalued. This review will include an exterior physical inspection of the property along with verifying information located on the property record card. New digital pictures will be taken and new measurements will be taken if needed. There are approximately 180 parcels in Madrid, 85 in Elsie, 115 in Venango and 20 in Brandon and Grinton. These properties will be valued using the most current M & S cost tables and a market derived depreciation table and sales approach to value. The county also plans to review all single-wide manufactured homes in Perkins County. There are approximately 60 single-wide manufactured homes in Perkins County. These properties will be valued using the cost approach with a market derived depreciation table and the sales approach to value. Sales review and pick-up work

will also be completed for residential properties. Sales Review includes a questionnaire sent to both buyer and seller, and a physical inspection and interview with the buyer if necessary. Pick-up work includes physical inspection of all building permits, zoning permits, and information statements. Sales books will be updated as sales are received, including sales of residential lots in towns and sales of rural residential land.

Commercial

An appraisal firm will be contracted for 2016 to reappraise the remaining commercial and industrial properties in the county. Pritchett & Abbott of Fort Worth, Texas will be contracted to value our mineral interests in Perkins County. Appraisal maintenance will be done on all remaining commercial property. This appraisal maintenance includes sales review and pick-up work. Sales review includes a questionnaire sent to both buyer and seller, and a physical inspection and interview with the buyer if necessary. Pick-up work includes physical inspection of all building permits, zoning permits, and information statements. Sales books will be updated as sales are received including sales of commercial lots.

Agricultural

A market analysis of agricultural sales by land classification group will be conducted to determine any possible adjustments to comply with statistical measures. A sales review on all sales that are deemed to be arms length transactions, and pick-up work which is physical inspection of all building permits, zoning permits and improvement statements, is completed. Sales review includes a questionnaire sent to both buyer and seller, and interview with the buyer if necessary. Sales will be plotted on maps for the 3 year sales period, by land classification group. Sales books will be updated as sales are received. Satellite pivot sales and sale of irrigated land with low pumping capacity wells will continue to be monitored and sales books will be updated. CRP sales will also be monitored.

Assessment Actions Planned for Assessment Year 2017

Residential

Rural Residential property will be updated and revalued for 2017 including land values. There are approximately 500 parcels in Perkins County. This review will include an exterior physical inspection of the property along with verifying information located on the property record card. New digital pictures will be taken

and new measurements will be taken if needed. These properties will be valued using the most recent M & S cost tables available and a market derived depreciation and sales approach to value. Appraisal maintenance will be done on all other residential property, which includes sales review and pick-up work. Sales Review includes a questionnaire sent to both buyer and seller, and a physical inspection and interview with the buyer if necessary. Pick-up work includes physical inspection of all building permits, zoning permits, and information statements. Sale books will be updated as sales are received.

Commercial

Pritchett & Abbott of Fort Worth, Texas will value the mineral interests in Perkins County. Appraisal maintenance will be done on commercial property. This appraisal maintenance includes sales review and pick-up work. Sales review includes a questionnaire sent to both buyer and seller, and a physical inspection and interview with the buyer if necessary. Pick-up work includes physical inspection of all building permits, zoning permits, and information statements. Sales books will be updated as sales are received including sales of commercial lots.

Agricultural

A market analysis of agricultural sales by land classification group will be conducted to determine any possible adjustments to comply with statistical measures. A sales review on all sales that are deemed to be arms length transactions, and pick-up work which is physical inspection of all building permits, zoning permits and improvement statements, is completed. Sales review includes a questionnaire sent to both buyer and seller, and interview with the buyer if necessary. Sales will be plotted on maps for the 3 year sales period, by land classification group. Sales books will be updated as sales are received. Satellite pivot sales and sale of irrigated land with low pumping capacity wells will continue to be monitored and sales books will be updated. CRP sales will also be monitored.

The following is a time line table to give an overview of the narrative portion of the plan.

Class		2015	2016	2017
Residential		Appraisal Maintenance of all Residential	Review of Madrid(180) Elsie(85) Venango(115) Brandon/ Granton(20) Manufactured Homes(60)	Review of Rural Residential (500)
Commercial		Reappraisal of all grain and chemical facilities (40)	Reappraisal of remaining Commercial and Industrial	Appraisal maintenance of all Commercial and Industrial
Agricultural		Market analysis by land classification	Market analysis by land classification	Market analysis by land classification

Other functions performed by the assessor’s office, but not limited to:

1. Record Maintenance, Mapping updates, & Ownership changes
2. Annually prepare and file Assessor Administrative Reports required by law/regulation:
 - a. Abstracts (Real & Personal Property)
 - b. Assessor Survey
 - c. Sales information to Nebraska Department of Revenue, rosters & annual Assessed Value Update w/Abstract
 - d. Certification of Value to Political Subdivisions
 - e. School District Taxable Value Report
 - f. Homestead Exemption Tax Loss Report (in conjunction with Treasurer)
 - g. Certificate of Taxes Levied report
 - h. Report of current values for properties owned by Board of Education Lands & Funds
 - i. Annual Plan of Assessment Report

3. Personal Property - administer annual filing of approximately 750 schedules, prepare subsequent notices for incomplete filings or failure to file and penalties applied, as required.
4. Permissive Exemptions - administer annual filings of applications for new or continued exempt use, review and make recommendations to county board.
5. Taxable Government Owned Property – annual review of government owned property not used for public purpose, send notices of intent to tax, etc.
6. Homestead Exemptions - administer approximately 120 annual filings of applications, approval/denial process, taxpayer notifications, and taxpayer assistance.
7. Centrally Assessed – review of valuations as certified by Property Assessment Division for railroads and public service entities, establish assessment records and tax billing for tax list.
8. Tax Districts and Tax Rates – management of school district and other tax entity boundary changes necessary for correct assessment and tax information; input/review of tax rates used for tax billing process.
9. Tax Lists - prepare and certify tax lists to county treasurer for real property, personal property, and centrally assessed.
10. Tax List Corrections – prepare tax list corrections documents for county board approval.
11. County Board of Equalization – attend County Board of Equalization meetings for valuation protests, assemble and provide information.
12. TERC Appeals – prepare information and attend taxpayer appeal hearing before TERC, defend valuation.
13. TERC Statewide Equalization – attend hearings if applicable to county, defend values, and/or implement orders of the TERC.
14. Education/Assessor Education – attend meeting, workshops, and educational classes to obtain required hours of continuing education to maintain assessor certification.
15. Update and maintain GIS.

Conclusion:

For 2014, sales of agricultural land continued to increase and consequently, our assessed agricultural values increased approximately 38% on irrigated, 66% on dryland, and 29% on grassland.

Respectfully submitted:

Assessor Signature: _____ Date: _____

Copy distribution: Submit the plan to the County Board of Equalization on or before July 31 of each year.

Mail a copy of the plan and any amendments to Dept. of Property Assessment & Taxation on or before October 31 of each year.

2015 Assessment Survey for Perkins County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	1
2.	Appraiser(s) on staff:
	0
3.	Other full-time employees:
	0
4.	Other part-time employees:
	1
5.	Number of shared employees:
	0
6.	Assessor's requested budget for current fiscal year:
	\$ 106,400
7.	Adopted budget, or granted budget if different from above:
	same
8.	Amount of the total assessor's budget set aside for appraisal work:
	Perkins County has a separate appraisal budget.
9.	If appraisal/reappraisal budget is a separate levied fund, what is that amount:
	\$ 28,500
10.	Part of the assessor's budget that is dedicated to the computer system:
	\$ 19,500
11.	Amount of the assessor's budget set aside for education/workshops:
	\$ 700
12.	Other miscellaneous funds:
	\$ 86,200
13.	Amount of last year's assessor's budget not used:
	\$ 3,710.95

B. Computer, Automation Information and GIS

1.	Administrative software:
	Thomson Reuters
2.	CAMA software:
	Thomson Reuters
3.	Are cadastral maps currently being used?
	Yes, electronic
4.	If so, who maintains the Cadastral Maps?
	Deputy Assessor
5.	Does the county have GIS software?
	Yes, with GIS Workshop
6.	Is GIS available to the public? If so, what is the web address?
	yes, perkins.gisworkshop.com
7.	Who maintains the GIS software and maps?
	The Deputy Assessor and GIS Workshop.
8.	Personal Property software:
	Thomson Reuters

C. Zoning Information

1.	Does the county have zoning?
	Yes
2.	If so, is the zoning countywide?
	Yes
3.	What municipalities in the county are zoned?
	Grant, Madrid, Venango
4.	When was zoning implemented?
	2001

D. Contracted Services

1.	Appraisal Services:
	Pritchard & Abbott, Stanard Appraisal Services, Inc.
2.	GIS Services:
	GIS Workshop
3.	Other services:
	Thomson Reuters

E. Appraisal /Listing Services

1.	Does the county employ outside help for appraisal or listing services?
	Stanard Appraisal Services, Inc.
2.	If so, is the appraisal or listing service performed under contract?
	Yes, for the commercial properties being revalued for 2015.
3.	What appraisal certifications or qualifications does the County require?
	Appraisal experience and credentialed.
4.	Have the existing contracts been approved by the PTA?
	Yes
5.	Does the appraisal or listing service providers establish assessed values for the county?
	They work with the assessor to set the assessed value.

2015 Certification for Perkins County

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

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

One copy by electronic transmission to the Perkins County Assessor.

Dated this 7th day of April, 2015.



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

Ruth A. Sorensen
Property Tax Administrator

