

# Table of Contents

## 2015 Commission Summary

## 2015 Opinions of the Property Tax Administrator

### Residential Reports

- Residential Assessment Actions
- Residential Assessment Survey
- Residential Correlation

### Commercial Reports

- Commercial Assessment Actions
- Commercial Assessment Survey
- Commercial Correlation

### Agricultural and/or Special Valuation Reports

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

### Statistical Reports

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

### County Reports

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

### Certification

### Maps

- Market Areas

### Valuation History Charts



## 2015 Commission Summary for Sioux County

---

### Residential Real Property - Current

Number of Sales	29	Median	94.40
Total Sales Price	\$1,993,684	Mean	101.22
Total Adj. Sales Price	\$1,993,684	Wgt. Mean	89.43
Total Assessed Value	\$1,782,989	Average Assessed Value of the Base	\$46,055
Avg. Adj. Sales Price	\$68,748	Avg. Assessed Value	\$61,482

### Confidence Interval - Current

95% Median C.I	84.06 to 102.18
95% Wgt. Mean C.I	79.90 to 98.96
95% Mean C.I	87.01 to 115.43
% of Value of the Class of all Real Property Value in the	3.40
% of Records Sold in the Study Period	8.41
% of Value Sold in the Study Period	11.22

### Residential Real Property - History

Year	Number of Sales	LOV	Median
2014	24	94	93.91
2013	22	92	91.88
2012	17	100	99.52
2011	14	96	96

## 2015 Commission Summary for Sioux County

### Commercial Real Property - Current

Number of Sales	7	Median	90.64
Total Sales Price	\$316,000	Mean	100.52
Total Adj. Sales Price	\$316,000	Wgt. Mean	88.52
Total Assessed Value	\$279,717	Average Assessed Value of the Base	\$81,767
Avg. Adj. Sales Price	\$45,143	Avg. Assessed Value	\$39,960

### Confidence Interval - Current

95% Median C.I	49.53 to 210.38
95% Wgt. Mean C.I	45.69 to 131.35
95% Mean C.I	52.78 to 148.26
% of Value of the Class of all Real Property Value in the County	1.31
% of Records Sold in the Study Period	9.33
% of Value Sold in the Study Period	4.56

### Commercial Real Property - History

Year	Number of Sales	LOV	Median
2014	7	100	95.66
2013	2		103.54
2012	4		89.35
2011	3		95



## 2015 Opinions of the Property Tax Administrator for Sioux 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>94</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>69</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.




---

Ruth A. Sorensen  
Property Tax Administrator



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

For assessment year 2015, the Sioux County Assessor completed the residential pick up work and in order to bring a subclass into range, increased the improvements in valuation group 80 (Rural) by 8%.

## 2015 Residential Assessment Survey for Sioux County

<b>1.</b>	<b>Valuation data collection done by:</b>																		
	The Assessor and her staff.																		
<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;">10</td> <td>Harrison—the residential parcels within Harrison and its immediate surroundings.</td> </tr> <tr> <td style="text-align: center;">80</td> <td>Rural—all remaining residential parcels that are not within the village of Harrison.</td> </tr> </tbody> </table>				<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>	10	Harrison—the residential parcels within Harrison and its immediate surroundings.	80	Rural—all remaining residential parcels that are not within the village of Harrison.									
<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>																		
10	Harrison—the residential parcels within Harrison and its immediate surroundings.																		
80	Rural—all remaining residential parcels that are not within the village of Harrison.																		
<b>3.</b>	<b>List and describe the approach(es) used to estimate the market value of residential properties.</b>																		
	The cost approach.																		
<b>4.</b>	<b>If the cost approach is used, does the County develop the depreciation study(ies) based on local market information or does the county use the tables provided by the CAMA vendor?</b>																		
	The county uses the depreciation tables provided by the CAMA vendor.																		
<b>5.</b>	<b>Are individual depreciation tables developed for each valuation grouping?</b>																		
	No.																		
<b>6.</b>	<b>Describe the methodology used to determine the residential lot values?</b>																		
	The market approach is used and then lot values are established per square foot.																		
<b>7.</b>	<b>Describe the methodology used to determine value for vacant lots being held for sale or resale?</b>																		
	There are currently no vacant lots being held for sale or resale.																		
<b>8.</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>Date of Depreciation Tables</u></th> <th style="text-align: center;"><u>Date of Costing</u></th> <th style="text-align: center;"><u>Date of Lot Value Study</u></th> <th style="text-align: center;"><u>Date of Last Inspection</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">10</td> <td style="text-align: center;">2011</td> <td style="text-align: center;">2012</td> <td style="text-align: center;">2012</td> <td style="text-align: center;">2011</td> </tr> <tr> <td style="text-align: center;">80</td> <td style="text-align: center;">2011</td> <td style="text-align: center;">2012</td> <td style="text-align: center;">2012</td> <td style="text-align: center;">2011</td> </tr> </tbody> </table>				<u>Valuation Grouping</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>	10	2011	2012	2012	2011	80	2011	2012	2012	2011
<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>															
10	2011	2012	2012	2011															
80	2011	2012	2012	2011															

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

---

## **County Overview**

Sioux County, located in the very northwest corner of Nebraska's Panhandle has a U.S. Census Bureau 2013 estimated population of 1,313 (mostly concentrated in the rural area). There is not a typical, viable and competitive residential market. Sioux County shares its northern border with the State of South Dakota and the western border is shared with the State of Wyoming. Eastern neighbors include Dawes and Box Butte Counties. The southern border of Sioux County is adjacent to Scotts Bluff County. The County seat is in the village of Harrison, and there are no incorporated municipalities within the County—thus, all residential activity occurs either in the village of Harrison or in the Rural residential sector. Agriculture, education and limited services are the majority occupations within the County. The Assessor has developed two valuation groupings (based entirely on Assessor Location): 10 Harrison and 80 Rural.

## **Description of Analysis**

During the two-year period of the current sales study, the Assessor deemed twenty-nine sales as qualified for the residential sample. Of these, eighteen occurred within valuation group 10 (Harrison) and the remaining eleven were within valuation group 80 (Rural). Only the overall median measure of central tendency is within acceptable range, and a review of the two valuation groupings indicate medians also within acceptable range. The Assessor addressed the residential subclass of valuation group 80 (rural) by increasing improvements by eight percent.

## **Sales Qualification**

The Department conducted a review of the sales deemed non-qualified as well as Sioux County's sales verification documentation. Review of the qualification process utilized by the County indicated that no bias existed in the qualification of sales and the Assessor was utilizing all information available from the sales file to assist in developing valuations for all the residential property class.

## **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. Sioux County was selected for review in 2014. It has been confirmed that the assessment actions are reliable and applied consistently. It is believed that residential property is treated in a uniform and proportionate manner.

The completion of the first six-year physical review of all improvements within the County was in assessment year 2011. The village of Harrison is in the process of being reviewed again for this calendar year.

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

---

### **Level of Value**

Based on analysis of all available information, the level of value for residential property in Sioux County is determined to be 94% of market value.



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

For assessment year 2015, the Sioux County Assessor completed any commercial pick-up work and reviewed returned sales verification documents for any possible changes.

## 2015 Commercial Assessment Survey for Sioux County

<b>1.</b>	<b>Valuation data collection done by:</b>																		
	The Assessor and her staff.																		
<b>2.</b>	<b>List the valuation groupings recognized in the County and describe the unique characteristics of each:</b>																		
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%;"><u>Valuation Grouping</u></th> <th><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">10</td> <td>Harrison: all commercial properties within the village of Harrison.</td> </tr> <tr> <td style="text-align: center;">80</td> <td>Rural: all remaining commercial parcels that are not within the village of Harrison.</td> </tr> </tbody> </table>				<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>	10	Harrison: all commercial properties within the village of Harrison.	80	Rural: all remaining commercial parcels that are not within the village of Harrison.									
<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>																		
10	Harrison: all commercial properties within the village of Harrison.																		
80	Rural: all remaining commercial parcels that are not within the village of Harrison.																		
<b>3.</b>	<b>List and describe the approach(es) used to estimate the market value of commercial properties.</b>																		
	The cost approach—replacement cost new, minus depreciation.																		
<b>3a.</b>	<b>Describe the process used to determine the value of unique commercial properties.</b>																		
	At present, there are no unique commercial properties within Sioux County.																		
<b>4.</b>	<b>If the cost approach is used, does the County develop the depreciation study(ies) based on local market information or does the county use the tables provided by the CAMA vendor?</b>																		
	The county uses the tables provided by the CAMA vendor.																		
<b>5.</b>	<b>Are individual depreciation tables developed for each valuation grouping?</b>																		
	No.																		
<b>6.</b>	<b>Describe the methodology used to determine the commercial lot values.</b>																		
	By using the market approach via comparable sales--if available.																		
<b>7.</b>	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%;"><u>Valuation Grouping</u></th> <th><u>Date of Depreciation Tables</u></th> <th><u>Date of Costing</u></th> <th><u>Date of Lot Value Study</u></th> <th><u>Date of Last Inspection</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">10</td> <td style="text-align: center;">2011</td> <td style="text-align: center;">2012</td> <td style="text-align: center;">2010</td> <td style="text-align: center;">2011</td> </tr> <tr> <td style="text-align: center;">80</td> <td style="text-align: center;">2011</td> <td style="text-align: center;">2012</td> <td style="text-align: center;">2010</td> <td style="text-align: center;">2011</td> </tr> </tbody> </table>				<u>Valuation Grouping</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>	10	2011	2012	2010	2011	80	2011	2012	2010	2011
<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>															
10	2011	2012	2010	2011															
80	2011	2012	2010	2011															

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

---

### **County Overview**

Located in the very northwestern corner of Nebraska's Panhandle, the U.S. Census Bureau estimates a 2013 County population of 1,313. The County seat is the village of Harrison, and there are no incorporated municipalities within the County. Approximately forty-six properties are identified as improved commercial, with a current count of businesses in the village of Harrison of only nine (and these nine businesses occupy the majority of commercial improvements in the County). The remaining commercial property found within the rural area are typically commercial cattle feeding operations. The main economic activity of the County is agricultural in nature—both farming and ranching operations. Therefore, it is highly improbable that there is a viable, competitive commercial market in Sioux County.

### **Description of Analysis**

Only seven qualified commercial sales occurred during the three-year period of the sales study (confirming that there is not an active, competitive commercial market in the County). Of these, six occurred in valuation group 10 (Harrison) and only one occurred within the valuation group 80 (Rural). There are twenty-one occupancy codes that comprise the commercial property class in Sioux County, with storage warehouse (406), apartment (300) and light commercial utility buildings (471) constituting more than half of the total occupancy codes. However, there are no storage warehouse or commercial utility buildings that sold during the timeframe of the sales study. Thus, the sample is not representative of the commercial population as a whole. The statistics are therefore not meaningful.

### **Sales Qualification**

The Department conducted a review of each county's sales qualification process. This included a review of all sales deemed non-qualified as well as Sioux County's sales verification documentation. Review of the qualification process utilized by the County indicated that no bias existed in the qualification of sales and the Assessor was utilizing all information available from the sales file to assist in developing valuations for the commercial property class.

### **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. Sioux County was selected for review in 2014. It has been confirmed that the assessment actions are reliable and applied consistently. It is believed that commercial property is treated in a uniform and proportionate manner.

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

---

The County had completed the first six-year physical review of all improvements within the County in assessment year 2011, and re-valued these using a 2010 cost index. Currently, the village of Harrison's improvements are being reviewed for calendar year 2015.

### **Level of Value**

There is no information available to indicate that Sioux County has not met an acceptable level of value. Based on the consideration of all information available and the County's assessment practices, the level of value for commercial property is determined to be at the statutory level of 100% of market value.



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

The Sioux County Assessor addressed the agricultural land class in the following manner: overall, irrigated land was raised approximately 15%, dry land received a 5% increase (rounded) and the grass classification received an 11% increase.

## 2015 Agricultural Assessment Survey for Sioux County

<b>1.</b>	<b>Valuation data collection done by:</b>									
	The Assessor and her staff.									
<b>2.</b>	<b>List each market area, and describe the location and the specific characteristics that make each unique.</b>									
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;"><u>Market Area</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> <th style="text-align: center;"><u>Year Land Use Completed</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>This agricultural market area consists of the largest portion of the County and is comprised mostly of ranching operations.</td> <td style="text-align: center;">2014</td> </tr> <tr> <td style="text-align: center;">2</td> <td>This market area is located geographically in the extreme southwest corner of Sioux County and primarily consists of about 34% irrigated or crop-producing parcels and about 64% grass land.</td> <td style="text-align: center;">2014</td> </tr> </tbody> </table>	<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>	1	This agricultural market area consists of the largest portion of the County and is comprised mostly of ranching operations.	2014	2	This market area is located geographically in the extreme southwest corner of Sioux County and primarily consists of about 34% irrigated or crop-producing parcels and about 64% grass land.	2014
<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>								
1	This agricultural market area consists of the largest portion of the County and is comprised mostly of ranching operations.	2014								
2	This market area is located geographically in the extreme southwest corner of Sioux County and primarily consists of about 34% irrigated or crop-producing parcels and about 64% grass land.	2014								
<b>3.</b>	<b>Describe the process used to determine and monitor market areas.</b>									
	The Assessor monitors land use in each market area via GIS maps and physical inspection, and determines the market boundaries based on use.									
<b>4.</b>	<b>Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.</b>									
	Primary use of the land is the major consideration that determines the identity and valuation of both rural residential and recreational land apart from agricultural land within Sioux County. Recreational value is applied by the County to accessory land in parcels where a hunting lodge or cabin is located and/or parcels of land in which the primary purpose of ownership is to provide recreational opportunities.									
<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>									
	There are currently no parcels enrolled in the Wetland Reserve Program.									
<b>7.</b>	<b>Have special valuation applications been filed in the county? If so, answer the following:</b>									
	No.									

## Sioux County 2015 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Sioux	1	n/a	1,295	1,200	1,200	1,150	1,150	1,100	1,100	<b>1,161</b>
Sioux	2	n/a	1,971	1,960	1,960	n/a	1,940	1,940	1,930	<b>1,947</b>
Dawes	1	n/a	1,300	1,200	1,200	1,150	1,150	1,125	1,125	<b>1,167</b>
Dawes	4	n/a	1,800	n/a	1,600	1,400	1,400	1,200	1,200	<b>1,544</b>
Box Butte	1	n/a	2,445	2,210	2,458	2,490	2,481	2,484	2,488	<b>2,473</b>
Box Butte	2	n/a	2,251	2,254	2,245	2,000	1,979	1,954	1,980	<b>2,204</b>
Box Butte	3	n/a	1,314	1,300	1,260	1,000	978	981	997	<b>1,268</b>
ScottsBluff	3	n/a	n/a	2,625	2,625	2,050	1,600	1,600	1,600	<b>2,253</b>

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Sioux	1	n/a	510	390	380	370	370	360	340	<b>381</b>
Sioux	2	n/a	n/a	390	390	n/a	380	370	370	<b>383</b>
Dawes	1	n/a	660	620	620	575	575	525	525	<b>602</b>
Dawes	4	n/a	660	n/a	620	575	575	525	525	<b>620</b>
Box Butte	1	n/a	380	n/a	380	380	380	380	380	<b>380</b>
Box Butte	2	n/a	675	675	675	645	645	645	645	<b>670</b>
Box Butte	3	n/a	700	700	700	450	450	450	450	<b>666</b>
ScottsBluff	3	n/a	n/a	455	455	400	375	375	340	<b>416</b>

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Sioux	1	n/a	325	315	315	310	310	290	270	<b>286</b>
Sioux	2	n/a	380	370	370	365	365	360	360	<b>361</b>
Dawes	1	n/a	400	375	375	350	350	325	325	<b>335</b>
Dawes	4	n/a	400	375	375	350	350	325	325	<b>340</b>
Box Butte	1	n/a	297	285	292	293	287	286	285	<b>286</b>
Box Butte	2	n/a	386	383	378	377	367	367	365	<b>372</b>
Box Butte	3	n/a	413	405	378	369	384	354	355	<b>369</b>
ScottsBluff	3	n/a	n/a	335	335	325	325	325	300	<b>315</b>

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

# 2015 Agricultural Correlation Section for Sioux County

---

## County Overview

Sioux County encompasses approximately 2,067 square miles of land. Agricultural land use consists of approximately 89% grass, 3% dry land and about 4% irrigated. The remaining four percent is classified as waste. The County has two clearly defined agricultural market areas based on topography, soil type and availability of water. Market Area 1 is the largest area in the County and consists mostly of grass land (with only 1% of the irrigated and almost all of the dry land found in the County). Market Area 2 on the southwestern end of the County has irrigated farm ground and borders Scotts Bluff County on the south and the State of Wyoming to the west. Other counties contiguous to Sioux are Dawes and Box Butte to the east.

Sioux County has the distinction of existing within two Natural Resource Districts. Market Area 1 lies within the Upper Niobrara White NRD (UNWNRD). Market Area 2 lies within the North Platte NRD and since the southern portion of the County contains most of all the irrigated land in Sioux County, the availability of water and its regulation are extremely important.

## Description of Analysis

Initial analysis of the agricultural sample indicated that it was time disproportionate—that is, the sample contained a larger amount of first year sales than the other two years. Further, Majority Land Use was not well-represented for grass sales in Area 2 and irrigated sales in Area 1. Therefore the original sample was expanded with comparable sales from Sioux’s neighboring counties (Scotts Bluff and Dawes). This produced a sample of fifty-seven sales with twenty-eight in Area 1 and twenty-nine in Area 2.

Overall, only the median measure of central tendency is within range. By market area, both medians are within acceptable range. Under the headings “95%” and “80% MLU by Market Area,” the irrigated and grass land classifications with a significant number of sales are also at acceptable levels.

## Sales Qualification

Sioux County has consistent procedures that are utilized for sales verification. A Department review of the non-qualified sales demonstrates a sufficient explanation in the County comments section to substantiate the reason for the exclusion from the qualified sales sample. All qualified agricultural sales are available for analysis and review. There is no evidence of excessive trimming in the sales 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. Sioux County was selected for review in 2014. It has been confirmed that the assessment actions are reliable and applied consistently. It is believed that agricultural property is treated in a uniform and proportionate manner.

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

---

The completion of the first six-year physical review of all rural improvements within the County was in assessment year 2011.

### **Level of Value**

Based on analysis of all available information, the level of value for agricultural land is 69% of market value.



**83 Sioux**  
**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 : 29  
Total Sales Price : 1,993,684  
Total Adj. Sales Price : 1,993,684  
Total Assessed Value : 1,782,989  
Avg. Adj. Sales Price : 68,748  
Avg. Assessed Value : 61,482

MEDIAN : 94  
WGT. MEAN : 89  
MEAN : 101  
COD : 25.78  
PRD : 113.18

COV : 36.92  
STD : 37.37  
Avg. Abs. Dev : 24.34  
MAX Sales Ratio : 208.85  
MIN Sales Ratio : 56.85

95% Median C.I. : 84.06 to 102.18  
95% Wgt. Mean C.I. : 79.90 to 98.96  
95% Mean C.I. : 87.01 to 115.43

Printed:4/1/2015 3:48:04PM

**DATE OF SALE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qrtrs</u>											
01-OCT-12 To 31-DEC-12	3	118.75	139.16	110.55	33.39	125.88	89.89	208.85	N/A	32,333	35,746
01-JAN-13 To 31-MAR-13	5	94.40	91.06	90.63	12.14	100.47	67.75	106.92	N/A	42,476	38,494
01-APR-13 To 30-JUN-13	4	108.85	100.53	88.59	17.80	113.48	61.41	122.99	N/A	91,500	81,057
01-JUL-13 To 30-SEP-13	4	89.99	85.03	81.34	12.32	104.54	60.18	99.95	N/A	93,125	75,749
01-OCT-13 To 31-DEC-13	5	91.94	88.72	92.38	09.59	96.04	64.59	99.94	N/A	103,740	95,837
01-JAN-14 To 31-MAR-14	2	71.41	71.41	74.28	10.11	96.14	64.19	78.63	N/A	41,500	30,826
01-APR-14 To 30-JUN-14	5	100.91	107.02	85.02	32.27	125.88	56.85	174.28	N/A	64,841	55,129
01-JUL-14 To 30-SEP-14	1	198.86	198.86	198.86	00.00	100.00	198.86	198.86	N/A	19,900	39,574
<u>Study Yrs</u>											
01-OCT-12 To 30-SEP-13	16	97.18	100.94	88.46	21.85	114.11	60.18	208.85	84.06 to 116.80	65,493	57,933
01-OCT-13 To 30-SEP-14	13	91.94	101.57	90.51	30.44	112.22	56.85	198.86	64.59 to 124.21	72,754	65,850
<u>Calendar Yrs</u>											
01-JAN-13 To 31-DEC-13	18	93.35	91.17	88.38	14.46	103.16	60.18	122.99	84.06 to 100.90	81,643	72,160
<u>ALL</u>	29	94.40	101.22	89.43	25.78	113.18	56.85	208.85	84.06 to 102.18	68,748	61,482

**VALUATION GROUPING**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
10	18	99.95	109.93	98.50	27.30	111.60	64.19	208.85	84.06 to 118.75	39,017	38,432
80	11	91.94	86.98	84.50	19.48	102.93	56.85	122.99	60.18 to 116.80	117,398	99,201
<u>ALL</u>	29	94.40	101.22	89.43	25.78	113.18	56.85	208.85	84.06 to 102.18	68,748	61,482

**PROPERTY TYPE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	29	94.40	101.22	89.43	25.78	113.18	56.85	208.85	84.06 to 102.18	68,748	61,482
06											
07											
<u>ALL</u>	29	94.40	101.22	89.43	25.78	113.18	56.85	208.85	84.06 to 102.18	68,748	61,482

**83 Sioux**  
**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 : 29  
Total Sales Price : 1,993,684  
Total Adj. Sales Price : 1,993,684  
Total Assessed Value : 1,782,989  
Avg. Adj. Sales Price : 68,748  
Avg. Assessed Value : 61,482

MEDIAN : 94  
WGT. MEAN : 89  
MEAN : 101  
COD : 25.78  
PRD : 113.18

COV : 36.92  
STD : 37.37  
Avg. Abs. Dev : 24.34  
MAX Sales Ratio : 208.85  
MIN Sales Ratio : 56.85

95% Median C.I. : 84.06 to 102.18  
95% Wgt. Mean C.I. : 79.90 to 98.96  
95% Mean C.I. : 87.01 to 115.43

Printed:4/1/2015 3:48:04PM

SALE PRICE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
___Low \$ Ranges___												
Less Than 5,000												
Less Than 15,000	3	174.28	159.18	170.34	21.89	93.45	94.40	208.85	N/A	8,833	15,047	
Less Than 30,000	7	118.75	137.04	127.84	38.91	107.20	64.19	208.85	64.19 to 208.85	16,986	21,714	
___Ranges Excl. Low \$___												
Greater Than 4,999	29	94.40	101.22	89.43	25.78	113.18	56.85	208.85	84.06 to 102.18	68,748	61,482	
Greater Than 14,999	26	92.12	94.53	88.34	21.19	107.01	56.85	198.86	78.85 to 100.91	75,661	66,840	
Greater Than 29,999	22	90.92	89.82	87.00	16.89	103.24	56.85	124.21	78.63 to 100.91	85,217	74,136	
___Incremental Ranges___												
0 TO 4,999												
5,000 TO 14,999	3	174.28	159.18	170.34	21.89	93.45	94.40	208.85	N/A	8,833	15,047	
15,000 TO 29,999	4	109.35	120.44	115.65	35.09	104.14	64.19	198.86	N/A	23,100	26,714	
30,000 TO 59,999	11	99.94	93.17	93.56	16.11	99.58	64.59	124.21	67.75 to 116.80	50,435	47,185	
60,000 TO 99,999	5	89.89	98.14	99.52	10.46	98.61	87.69	122.99	N/A	72,800	72,453	
100,000 TO 149,999	2	58.52	58.52	58.52	02.85	100.00	56.85	60.18	N/A	125,000	73,145	
150,000 TO 249,999	4	92.12	85.90	85.47	10.01	100.50	61.41	97.94	N/A	176,500	150,850	
250,000 TO 499,999												
500,000 TO 999,999												
1,000,000 +												
___ALL___	29	94.40	101.22	89.43	25.78	113.18	56.85	208.85	84.06 to 102.18	68,748	61,482	

**83 Sioux**  
**COMMERCIAL**

**PAD 2015 R&O Statistics (Using 2015 Values)**

Qualified

Date Range: 10/1/2011 To 9/30/2014 Posted on: 1/1/2015

Number of Sales : 7  
Total Sales Price : 316,000  
Total Adj. Sales Price : 316,000  
Total Assessed Value : 279,717  
Avg. Adj. Sales Price : 45,143  
Avg. Assessed Value : 39,960

MEDIAN : 91  
WGT. MEAN : 89  
MEAN : 101  
COD : 32.01  
PRD : 113.56

COV : 51.35  
STD : 51.62  
Avg. Abs. Dev : 29.01  
MAX Sales Ratio : 210.38  
MIN Sales Ratio : 49.53

95% Median C.I. : 49.53 to 210.38  
95% Wgt. Mean C.I. : 45.69 to 131.35  
95% Mean C.I. : 52.78 to 148.26

Printed:4/1/2015 3:48:05PM

**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											
01-APR-12 To 30-JUN-12											
01-JUL-12 To 30-SEP-12											
01-OCT-12 To 31-DEC-12	1	90.64	90.64	90.64	00.00	100.00	90.64	90.64	N/A	70,000	63,445
01-JAN-13 To 31-MAR-13	1	102.02	102.02	102.02	00.00	100.00	102.02	102.02	N/A	21,000	21,424
01-APR-13 To 30-JUN-13	1	95.66	95.66	95.66	00.00	100.00	95.66	95.66	N/A	22,000	21,046
01-JUL-13 To 30-SEP-13	1	68.93	68.93	68.93	00.00	100.00	68.93	68.93	N/A	78,000	53,764
01-OCT-13 To 31-DEC-13											
01-JAN-14 To 31-MAR-14	2	148.45	148.45	165.78	41.72	89.55	86.51	210.38	N/A	25,000	41,446
01-APR-14 To 30-JUN-14											
01-JUL-14 To 30-SEP-14	1	49.53	49.53	49.53	00.00	100.00	49.53	49.53	N/A	75,000	37,146
<u>Study Yrs</u>											
01-OCT-11 To 30-SEP-12											
01-OCT-12 To 30-SEP-13	4	93.15	89.31	83.60	10.23	106.83	68.93	102.02	N/A	47,750	39,920
01-OCT-13 To 30-SEP-14	3	86.51	115.47	96.03	61.98	120.24	49.53	210.38	N/A	41,667	40,013
<u>Calendar Yrs</u>											
01-JAN-12 To 31-DEC-12	1	90.64	90.64	90.64	00.00	100.00	90.64	90.64	N/A	70,000	63,445
01-JAN-13 To 31-DEC-13	3	95.66	88.87	79.53	11.53	111.74	68.93	102.02	N/A	40,333	32,078
<u>ALL</u>	7	90.64	100.52	88.52	32.01	113.56	49.53	210.38	49.53 to 210.38	45,143	39,960

**VALUATION GROUPING**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
10	6	88.58	101.34	87.98	37.27	115.19	49.53	210.38	49.53 to 210.38	49,000	43,112
80	1	95.66	95.66	95.66	00.00	100.00	95.66	95.66	N/A	22,000	21,046
<u>ALL</u>	7	90.64	100.52	88.52	32.01	113.56	49.53	210.38	49.53 to 210.38	45,143	39,960

**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	7	90.64	100.52	88.52	32.01	113.56	49.53	210.38	49.53 to 210.38	45,143	39,960
04											
<u>ALL</u>	7	90.64	100.52	88.52	32.01	113.56	49.53	210.38	49.53 to 210.38	45,143	39,960

**83 Sioux  
COMMERCIAL**

**PAD 2015 R&O Statistics (Using 2015 Values)**

Qualified

Date Range: 10/1/2011 To 9/30/2014 Posted on: 1/1/2015

Number of Sales : 7  
 Total Sales Price : 316,000  
 Total Adj. Sales Price : 316,000  
 Total Assessed Value : 279,717  
 Avg. Adj. Sales Price : 45,143  
 Avg. Assessed Value : 39,960

MEDIAN : 91  
 WGT. MEAN : 89  
 MEAN : 101  
 COD : 32.01  
 PRD : 113.56

COV : 51.35  
 STD : 51.62  
 Avg. Abs. Dev : 29.01  
 MAX Sales Ratio : 210.38  
 MIN Sales Ratio : 49.53

95% Median C.I. : 49.53 to 210.38  
 95% Wgt. Mean C.I. : 45.69 to 131.35  
 95% Mean C.I. : 52.78 to 148.26

Printed:4/1/2015 3:48:05PM

SALE PRICE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
___ Low \$ Ranges ___												
Less Than 5,000												
Less Than 15,000												
Less Than 30,000	3	95.66	94.73	95.15	05.40	99.56	86.51	102.02	N/A	20,333	19,347	
___ Ranges Excl. Low \$ ___												
Greater Than 4,999	7	90.64	100.52	88.52	32.01	113.56	49.53	210.38	49.53 to 210.38	45,143	39,960	
Greater Than 14,999	7	90.64	100.52	88.52	32.01	113.56	49.53	210.38	49.53 to 210.38	45,143	39,960	
Greater Than 29,999	4	79.79	104.87	86.93	57.20	120.64	49.53	210.38	N/A	63,750	55,419	
___ Incremental Ranges ___												
0 TO 4,999												
5,000 TO 14,999												
15,000 TO 29,999	3	95.66	94.73	95.15	05.40	99.56	86.51	102.02	N/A	20,333	19,347	
30,000 TO 59,999	1	210.38	210.38	210.38	00.00	100.00	210.38	210.38	N/A	32,000	67,320	
60,000 TO 99,999	3	68.93	69.70	69.22	19.88	100.69	49.53	90.64	N/A	74,333	51,452	
100,000 TO 149,999												
150,000 TO 249,999												
250,000 TO 499,999												
500,000 TO 999,999												
1,000,000 +												
___ ALL ___	7	90.64	100.52	88.52	32.01	113.56	49.53	210.38	49.53 to 210.38	45,143	39,960	

OCCUPANCY CODE											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
Blank	2	91.09	91.09	91.55	05.03	99.50	86.51	95.66	N/A	20,000	18,309	
300	1	49.53	49.53	49.53	00.00	100.00	49.53	49.53	N/A	75,000	37,146	
446	1	102.02	102.02	102.02	00.00	100.00	102.02	102.02	N/A	21,000	21,424	
528	1	90.64	90.64	90.64	00.00	100.00	90.64	90.64	N/A	70,000	63,445	
539	1	68.93	68.93	68.93	00.00	100.00	68.93	68.93	N/A	78,000	53,764	
544	1	210.38	210.38	210.38	00.00	100.00	210.38	210.38	N/A	32,000	67,320	
___ ALL ___	7	90.64	100.52	88.52	32.01	113.56	49.53	210.38	49.53 to 210.38	45,143	39,960	

**83 Sioux**  
**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 : 57  
Total Sales Price : 33,449,057  
Total Adj. Sales Price : 33,219,057  
Total Assessed Value : 19,900,644  
Avg. Adj. Sales Price : 582,790  
Avg. Assessed Value : 349,134

MEDIAN : 69  
WGT. MEAN : 60  
MEAN : 68  
COD : 23.85  
PRD : 113.77

COV : 31.94  
STD : 21.77  
Avg. Abs. Dev : 16.49  
MAX Sales Ratio : 148.70  
MIN Sales Ratio : 27.99

95% Median C.I. : 60.60 to 75.97  
95% Wgt. Mean C.I. : 53.09 to 66.73  
95% Mean C.I. : 62.51 to 73.81

Printed: 4/1/2015 3:48:06PM

**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	5	80.79	74.17	58.28	28.67	127.26	34.75	102.65	N/A	1,370,802	798,836
01-JAN-12 To 31-MAR-12	7	84.28	87.66	82.54	26.19	106.20	37.86	148.70	37.86 to 148.70	532,571	439,581
01-APR-12 To 30-JUN-12	3	80.11	67.72	55.53	15.58	121.95	42.81	80.24	N/A	404,167	224,451
01-JUL-12 To 30-SEP-12	4	69.83	67.85	67.41	14.55	100.65	53.37	78.39	N/A	533,750	359,776
01-OCT-12 To 31-DEC-12	10	77.73	74.78	66.43	14.95	112.57	37.58	94.90	64.96 to 89.01	256,900	170,648
01-JAN-13 To 31-MAR-13	3	75.97	64.51	75.57	22.09	85.36	33.60	83.95	N/A	528,000	399,027
01-APR-13 To 30-JUN-13	2	60.05	60.05	60.06	00.92	99.98	59.50	60.60	N/A	222,660	133,719
01-JUL-13 To 30-SEP-13											
01-OCT-13 To 31-DEC-13	5	66.85	61.92	53.67	11.43	115.37	37.52	73.03	N/A	350,525	188,120
01-JAN-14 To 31-MAR-14	6	67.29	61.92	53.24	20.72	116.30	40.69	76.56	40.69 to 76.56	334,630	178,143
01-APR-14 To 30-JUN-14	8	58.78	61.47	52.55	14.31	116.97	38.73	74.51	38.73 to 74.51	1,215,978	638,963
01-JUL-14 To 30-SEP-14	4	42.17	47.99	35.31	47.43	135.91	27.99	79.63	N/A	300,750	106,193
<u>Study Yrs</u>											
01-OCT-11 To 30-SEP-12	19	80.11	76.79	65.93	24.24	116.47	34.75	148.70	53.37 to 93.73	733,132	483,353
01-OCT-12 To 30-SEP-13	15	75.30	70.76	68.96	17.50	102.61	33.60	94.90	60.60 to 83.95	306,555	211,400
01-OCT-13 To 30-SEP-14	23	59.09	59.34	51.36	21.61	115.54	27.99	79.63	56.34 to 73.03	638,749	328,084
<u>Calendar Yrs</u>											
01-JAN-12 To 31-DEC-12	24	79.25	76.50	71.50	19.38	106.99	37.58	148.70	65.76 to 84.28	401,854	287,334
01-JAN-13 To 31-DEC-13	10	65.81	62.32	63.59	16.91	98.00	33.60	83.95	37.52 to 75.97	378,195	240,512
<u>ALL</u>	57	69.14	68.16	59.91	23.85	113.77	27.99	148.70	60.60 to 75.97	582,790	349,134

**AREA (MARKET)**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	28	69.94	65.90	64.08	26.28	102.84	27.99	102.65	57.22 to 80.24	634,002	406,282
2	29	69.14	70.35	55.12	21.22	127.63	37.58	148.70	62.01 to 76.56	533,345	293,957
<u>ALL</u>	57	69.14	68.16	59.91	23.85	113.77	27.99	148.70	60.60 to 75.97	582,790	349,134

**83 Sioux**  
**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 : 57  
Total Sales Price : 33,449,057  
Total Adj. Sales Price : 33,219,057  
Total Assessed Value : 19,900,644  
Avg. Adj. Sales Price : 582,790  
Avg. Assessed Value : 349,134

MEDIAN : 69  
WGT. MEAN : 60  
MEAN : 68  
COD : 23.85  
PRD : 113.77

COV : 31.94  
STD : 21.77  
Avg. Abs. Dev : 16.49  
MAX Sales Ratio : 148.70  
MIN Sales Ratio : 27.99

95% Median C.I. : 60.60 to 75.97  
95% Wgt. Mean C.I. : 53.09 to 66.73  
95% Mean C.I. : 62.51 to 73.81

Printed:4/1/2015 3:48:06PM

**95%MLU By Market Area**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<b>Irrigated</b>											
County	15	75.49	74.05	54.47	25.73	135.95	37.58	148.70	57.78 to 83.83	481,733	262,389
1	1	82.56	82.56	82.56	00.00	100.00	82.56	82.56	N/A	104,000	85,861
2	14	74.98	73.44	54.06	27.07	135.85	37.58	148.70	38.73 to 93.73	508,714	274,998
<b>Grass</b>											
County	14	74.27	72.76	67.73	17.36	107.43	44.17	102.65	59.06 to 85.40	663,352	449,287
1	11	73.03	71.99	67.51	19.70	106.64	44.17	102.65	58.50 to 94.90	811,994	548,147
2	3	75.51	75.56	73.35	08.67	103.01	65.76	85.40	N/A	118,333	86,799
<b>ALL</b>	<b>57</b>	<b>69.14</b>	<b>68.16</b>	<b>59.91</b>	<b>23.85</b>	<b>113.77</b>	<b>27.99</b>	<b>148.70</b>	<b>60.60 to 75.97</b>	<b>582,790</b>	<b>349,134</b>

**80%MLU By Market Area**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<b>Irrigated</b>											
County	19	75.30	73.25	56.08	22.39	130.62	37.58	148.70	57.78 to 82.56	503,053	282,127
1	2	69.89	69.89	58.61	18.13	119.25	57.22	82.56	N/A	946,000	554,452
2	17	75.30	73.64	55.46	23.04	132.78	37.58	148.70	57.78 to 83.83	450,941	250,089
<b>Dry</b>											
County	2	75.83	75.83	76.31	05.70	99.37	71.51	80.15	N/A	67,500	51,509
2	2	75.83	75.83	76.31	05.70	99.37	71.51	80.15	N/A	67,500	51,509
<b>Grass</b>											
County	23	74.51	72.15	67.70	16.95	106.57	37.52	102.65	59.50 to 80.24	545,002	368,955
1	19	74.51	71.86	67.53	18.56	106.41	37.52	102.65	59.06 to 80.79	635,792	429,374
2	4	71.49	73.53	72.06	09.68	102.04	65.76	85.40	N/A	113,750	81,965
<b>ALL</b>	<b>57</b>	<b>69.14</b>	<b>68.16</b>	<b>59.91</b>	<b>23.85</b>	<b>113.77</b>	<b>27.99</b>	<b>148.70</b>	<b>60.60 to 75.97</b>	<b>582,790</b>	<b>349,134</b>



<b>Total Real Property</b> Sum Lines 17, 25, & 30	<b>Records : 4,330</b>	<b>Value : 466,862,985</b>	<b>Growth 519,827</b>	<b>Sum Lines 17, 25, &amp; 41</b>
--	------------------------	----------------------------	-----------------------	-----------------------------------

Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
<b>01. Res UnImp Land</b>	26	67,559	0	0	0	0	26	67,559	
<b>02. Res Improve Land</b>	188	723,468	0	0	0	0	188	723,468	
<b>03. Res Improvements</b>	192	6,377,881	1	1,408	98	6,882,259	291	13,261,548	
<b>04. Res Total</b>	218	7,168,908	1	1,408	98	6,882,259	317	14,052,575	134,572
<b>% of Res Total</b>	68.77	51.01	0.32	0.01	30.91	48.98	7.32	3.01	25.89
<b>05. Com UnImp Land</b>	18	56,623	0	0	7	205,966	25	262,589	
<b>06. Com Improve Land</b>	33	187,735	0	0	13	1,090,837	46	1,278,572	
<b>07. Com Improvements</b>	37	1,378,958	0	0	13	3,212,383	50	4,591,341	
<b>08. Com Total</b>	55	1,623,316	0	0	20	4,509,186	75	6,132,502	45,141
<b>% of Com Total</b>	73.33	26.47	0.00	0.00	26.67	73.53	1.73	1.31	8.68
<b>09. Ind UnImp Land</b>	0	0	0	0	0	0	0	0	
<b>10. Ind Improve Land</b>	0	0	0	0	0	0	0	0	
<b>11. Ind Improvements</b>	0	0	0	0	0	0	0	0	
<b>12. Ind Total</b>	0	0	0	0	0	0	0	0	0
<b>% of Ind Total</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>13. Rec UnImp Land</b>	0	0	0	0	21	1,021,797	21	1,021,797	
<b>14. Rec Improve Land</b>	0	0	0	0	7	315,348	7	315,348	
<b>15. Rec Improvements</b>	0	0	0	0	7	499,310	7	499,310	
<b>16. Rec Total</b>	0	0	0	0	28	1,836,455	28	1,836,455	0
<b>% of Rec Total</b>	0.00	0.00	0.00	0.00	100.00	100.00	0.65	0.39	0.00
<b>Res &amp; Rec Total</b>	218	7,168,908	1	1,408	126	8,718,714	345	15,889,030	134,572
<b>% of Res &amp; Rec Total</b>	63.19	45.12	0.29	0.01	36.52	54.87	7.97	3.40	25.89
<b>Com &amp; Ind Total</b>	55	1,623,316	0	0	20	4,509,186	75	6,132,502	45,141
<b>% of Com &amp; Ind Total</b>	73.33	26.47	0.00	0.00	26.67	73.53	1.73	1.31	8.68
<b>17. Taxable Total</b>	273	8,792,224	1	1,408	146	13,227,900	420	22,021,532	179,713
<b>% of Taxable Total</b>	65.00	39.93	0.24	0.01	34.76	60.07	9.70	4.72	34.57

Schedule II : Tax Increment Financing (TIF)

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

Schedule III : Mineral Interest Records

Mineral Interest	Records	Urban Value	Records	SubUrban Value	Records	Rural Value	Records	Total Value	Growth
23. Producing	0	0	0	0	2	27,630	2	27,630	0
24. Non-Producing	0	0	0	0	0	0	0	0	0
25. Total	0	0	0	0	2	27,630	2	27,630	0

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	16	0	275	291

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	0	0	1	94,197	3,248	321,163,985	3,249	321,258,182
28. Ag-Improved Land	1	10,880	1	3,980	716	89,009,948	718	89,024,808
29. Ag Improvements	0	0	0	0	659	34,530,833	659	34,530,833
30. Ag Total							3,908	444,813,823

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	1	1.00	8,250	0	0.00	0	
33. HomeSite Improvements	0	0.00	0	0	0.00	0	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	0	0.00	0	
36. FarmSite Improv Land	1	2.63	2,630	1	3.98	3,980	
37. FarmSite Improvements	0	0.00	0	0	0.00	0	
38. FarmSite Total							
39. Road & Ditches	0	0.00	0	0	0.00	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
	Rural			Total			
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	44	44.54	367,487	44	44.54	367,487	
32. HomeSite Improv Land	502	598.87	4,940,754	503	599.87	4,949,004	
33. HomeSite Improvements	456	0.00	24,186,242	456	0.00	24,186,242	0
34. HomeSite Total				<b>500</b>	<b>644.41</b>	<b>29,502,733</b>	
35. FarmSite UnImp Land	79	509.89	496,122	79	509.89	496,122	
36. FarmSite Improv Land	581	2,090.26	2,010,472	583	2,096.87	2,017,082	
37. FarmSite Improvements	607	0.00	10,344,591	607	0.00	10,344,591	340,114
38. FarmSite Total				<b>686</b>	<b>2,606.76</b>	<b>12,857,795</b>	
39. Road & Ditches	1,532	5,534.92	0	1,532	5,534.92	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
41. Total Section VI				<b>1,186</b>	<b>8,786.09</b>	<b>42,360,528</b>	<b>340,114</b>

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

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

Schedule VIII : Agricultural Records : Special Value

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	0	0.00	0	0	0.00	0
44. Recapture Value N/A	0	0.00	0	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	4	1,477.80	444,888	4	1,477.80	444,888
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	1,747.55	11.30%	2,263,074	12.60%	1,295.00
47. 2A1	1,481.28	9.58%	1,777,534	9.89%	1,200.00
48. 2A	1,194.78	7.72%	1,433,736	7.98%	1,200.00
49. 3A1	2,032.24	13.14%	2,337,094	13.01%	1,150.01
50. 3A	4,811.06	31.11%	5,532,762	30.80%	1,150.01
51. 4A1	2,445.09	15.81%	2,689,599	14.97%	1,100.00
52. 4A	1,754.90	11.35%	1,930,388	10.75%	1,100.00
53. Total	15,466.90	100.00%	17,964,187	100.00%	1,161.46
<b>Dry</b>					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	3,536.06	9.36%	1,803,391	12.51%	510.00
56. 2D1	6,059.15	16.03%	2,363,075	16.39%	390.00
57. 2D	6,250.25	16.54%	2,375,095	16.48%	380.00
58. 3D1	2,948.21	7.80%	1,090,848	7.57%	370.00
59. 3D	4,119.08	10.90%	1,524,070	10.57%	370.00
60. 4D1	10,013.35	26.50%	3,604,804	25.01%	360.00
61. 4D	4,863.59	12.87%	1,653,626	11.47%	340.00
62. Total	37,789.69	100.00%	14,414,909	100.00%	381.45
<b>Grass</b>					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	11,431.34	1.14%	3,715,232	1.29%	325.00
65. 2G1	28,482.65	2.83%	8,972,056	3.11%	315.00
66. 2G	45,757.01	4.55%	14,413,499	5.00%	315.00
67. 3G1	53,479.17	5.31%	16,578,593	5.75%	310.00
68. 3G	102,125.40	10.15%	31,658,995	10.98%	310.00
69. 4G1	319,713.10	31.76%	92,716,545	32.16%	290.00
70. 4G	445,667.18	44.27%	120,248,167	41.71%	269.82
71. Total	1,006,655.85	100.00%	288,303,087	100.00%	286.40
<b>Irrigated Total</b>					
	15,466.90	1.40%	17,964,187	5.56%	1,161.46
<b>Dry Total</b>					
	37,789.69	3.43%	14,414,909	4.46%	381.45
<b>Grass Total</b>					
	1,006,655.85	91.32%	288,303,087	89.24%	286.40
72. Waste	42,469.90	3.85%	2,383,889	0.74%	56.13
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	1,102,382.34	100.00%	323,066,072	100.00%	293.06

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 2

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	0.14	0.00%	276	0.00%	1,971.43
47. 2A1	4,478.85	14.86%	8,778,544	14.96%	1,960.00
48. 2A	7,211.69	23.93%	14,134,909	24.08%	1,960.00
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	8,516.69	28.26%	16,522,383	28.15%	1,940.00
51. 4A1	8,705.31	28.88%	16,888,300	28.77%	1,940.00
52. 4A	1,226.15	4.07%	2,366,481	4.03%	1,930.01
<b>53. Total</b>	<b>30,138.83</b>	<b>100.00%</b>	<b>58,690,893</b>	<b>100.00%</b>	<b>1,947.35</b>
<b>Dry</b>					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	0.00	0.00%	0	0.00%	0.00
56. 2D1	93.90	9.04%	36,621	9.20%	390.00
57. 2D	406.76	39.15%	158,636	39.86%	390.00
58. 3D1	0.00	0.00%	0	0.00%	0.00
59. 3D	356.91	34.35%	135,627	34.08%	380.00
60. 4D1	167.13	16.09%	61,839	15.54%	370.01
61. 4D	14.28	1.37%	5,284	1.33%	370.03
<b>62. Total</b>	<b>1,038.98</b>	<b>100.00%</b>	<b>398,007</b>	<b>100.00%</b>	<b>383.07</b>
<b>Grass</b>					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	4.87	0.01%	1,851	0.01%	380.08
65. 2G1	386.69	0.69%	143,075	0.71%	370.00
66. 2G	3,343.16	6.00%	1,236,977	6.14%	370.00
67. 3G1	160.13	0.29%	58,447	0.29%	365.00
68. 3G	8,316.95	14.92%	3,035,691	15.06%	365.00
69. 4G1	24,793.29	44.47%	8,925,590	44.29%	360.00
70. 4G	18,751.81	33.63%	6,750,653	33.50%	360.00
<b>71. Total</b>	<b>55,756.90</b>	<b>100.00%</b>	<b>20,152,284</b>	<b>100.00%</b>	<b>361.43</b>
<b>Irrigated Total</b>					
<b>Irrigated Total</b>	<b>30,138.83</b>	<b>33.29%</b>	<b>58,690,893</b>	<b>73.93%</b>	<b>1,947.35</b>
<b>Dry Total</b>					
<b>Dry Total</b>	<b>1,038.98</b>	<b>1.15%</b>	<b>398,007</b>	<b>0.50%</b>	<b>383.07</b>
<b>Grass Total</b>					
<b>Grass Total</b>	<b>55,756.90</b>	<b>61.58%</b>	<b>20,152,284</b>	<b>25.38%</b>	<b>361.43</b>
72. Waste	3,605.47	3.98%	146,039	0.18%	40.50
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
<b>75. Market Area Total</b>	<b>90,540.18</b>	<b>100.00%</b>	<b>79,387,223</b>	<b>100.00%</b>	<b>876.82</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	45,605.73	76,655,080	45,605.73	76,655,080
<b>77. Dry Land</b>	0.00	0	0.00	0	38,828.67	14,812,916	38,828.67	14,812,916
<b>78. Grass</b>	0.00	0	318.17	94,124	1,062,094.58	308,361,247	1,062,412.75	308,455,371
<b>79. Waste</b>	0.00	0	1.83	73	46,073.54	2,529,855	46,075.37	2,529,928
<b>80. Other</b>	0.00	0	0.00	0	0.00	0	0.00	0
<b>81. Exempt</b>	0.00	0	0.00	0	0.00	0	0.00	0
<b>82. Total</b>	<b>0.00</b>	<b>0</b>	<b>320.00</b>	<b>94,197</b>	<b>1,192,602.52</b>	<b>402,359,098</b>	<b>1,192,922.52</b>	<b>402,453,295</b>

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
<b>Irrigated</b>	45,605.73	3.82%	76,655,080	19.05%	1,680.82
<b>Dry Land</b>	38,828.67	3.25%	14,812,916	3.68%	381.49
<b>Grass</b>	1,062,412.75	89.06%	308,455,371	76.64%	290.33
<b>Waste</b>	46,075.37	3.86%	2,529,928	0.63%	54.91
<b>Other</b>	0.00	0.00%	0	0.00%	0.00
<b>Exempt</b>	0.00	0.00%	0	0.00%	0.00
<b>Total</b>	<b>1,192,922.52</b>	<b>100.00%</b>	<b>402,453,295</b>	<b>100.00%</b>	<b>337.37</b>

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

83 Sioux

	2014 CTL County Total	2015 Form 45 County Total	Value Difference (2015 form 45 - 2014 CTL)	Percent Change	2015 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	13,501,139	14,052,575	551,436	4.08%	134,572	3.09%
02. Recreational	1,784,553	1,836,455	51,902	2.91%	0	2.91%
03. Ag-Homesite Land, Ag-Res Dwelling	29,225,482	29,502,733	277,251	0.95%	0	0.95%
<b>04. Total Residential (sum lines 1-3)</b>	<b>44,511,174</b>	<b>45,391,763</b>	<b>880,589</b>	<b>1.98%</b>	<b>134,572</b>	<b>1.68%</b>
05. Commercial	5,929,228	6,132,502	203,274	3.43%	45,141	2.67%
06. Industrial	0	0	0		0	
07. Ag-Farmsite Land, Outbuildings	12,635,230	12,857,795	222,565	1.76%	340,114	-0.93%
08. Minerals	52,140	27,630	-24,510	-47.01	0	-47.01
<b>09. Total Commercial (sum lines 5-8)</b>	<b>18,616,598</b>	<b>19,017,927</b>	<b>401,329</b>	<b>2.16%</b>	<b>385,255</b>	<b>0.09%</b>
<b>10. Total Non-Agland Real Property</b>	<b>63,127,772</b>	<b>64,409,690</b>	<b>1,281,918</b>	<b>2.03%</b>	<b>519,827</b>	<b>1.21%</b>
11. Irrigated	66,842,294	76,655,080	9,812,786	14.68%		
12. Dryland	14,150,141	14,812,916	662,775	4.68%		
13. Grassland	276,818,442	308,455,371	31,636,929	11.43%		
14. Wasteland	2,535,453	2,529,928	-5,525	-0.22%		
15. Other Agland	0	0	0			
<b>16. Total Agricultural Land</b>	<b>360,346,330</b>	<b>402,453,295</b>	<b>42,106,965</b>	<b>11.69%</b>		
<b>17. Total Value of all Real Property</b> (Locally Assessed)	<b>423,474,102</b>	<b>466,862,985</b>	<b>43,388,883</b>	<b>10.25%</b>	<b>519,827</b>	<b>10.12%</b>

2015 Plan of Assessment for Sioux County Nebraska  
Assessment years 2015, 2016 and 2017  
July 15, 2014

To: Sioux County Board of Equalization  
Ruth Sorensen, Nebraska Property Tax Administrator

FROM: Michelle Zimmerman, Sioux County Clerk/Ex-Officio Assessor

Pursuant to Neb. Laws 2005, LB 263, Section 9, Sioux County Assessor Michelle Zimmerman hereby presents a Three-year Assessment Plan as follows:

Assessment levels for 2014 are: Agricultural – 75%, Residential – 94% and Commercial – 100%.

For the 2014 County Abstract, Sioux County consists of the following real property types:

	Parcels	% of Total Parcels	% of Taxable Value Base
Residential	315	7	3
Commercial	74	2	1
Recreational	29	1	.004
Agricultural	3898	90	95
Mineral	2	.005	
TOTAL	4318		

90% of Sioux County is agricultural land. There are 290 tax exempt parcels. Sioux County had 372 personal property schedules filed on May 1, 2014. There were 37 Homestead exemption applications filed for 2014. For the year 2014, 1 new home was added to the Sioux County valuation. For more information see 2014 Reports & Opinions, Abstract and Assessor Survey.

I and two staff members handle all of the personal property returns, we require depreciation schedules be filed with every return and also mailed notices to new property owners in the event that they were not aware of the personal property filing requirement. Staffing has changed for 2014, with a full-time deputy and one full-time employee. As Sioux County Clerk/Ex-Officio Assessor, Ex-Officio Clerk of District Court, Election Commissioner, Zoning Coordinator, and Budget Authority, I cross-train employees to perform other duties that I am also responsible for.

The budget for FY 2013-2014 for Sioux County Assessor was \$149,500.15. Of this budget, \$30,000 was included for contract for reappraisal, which was not used in this budget cycle.

I have completed IAAO Courses 300 and 101, as required by statute. I attend as many Panhandle District Assessor's meetings as possible, as I believe that the networking with other assessors in the area is invaluable. I also have been able to attend the summer

workshops offered by NACO in order to gain knowledge and education credits. As stated previously, I do now have a deputy assessor on staff. I will continue to take courses offered through IAAO, NACO and PAD.

Sioux County contracts with GIS Workshop for a web based GIS system. The current images are from the fall of 2012. Sioux County has entered into an agreement with GIS Workshop to provide digital oblique aerial images of all rural improvements beginning in the fall of 2014. I and my staff have completed reviewing the 2012 photos and comparing them to land classifications in the MIPS PCAdmin program. We also maintain a cadastral plat map showing ownership. MIPS PCAdmin and MIPSCAMA programs are used for assessment purposes. Property record cards are maintained by me and my staff. The record owner name and mailing addresses are updated from 521's. Pictures are taken when properties are updated and electronically attached to parcels. Current sketches are also attached electronically.

Ownership on all parcels is updated upon review of 521's filed. Sales data questionnaires are mailed to all purchasers of property listed on 521's on a quarterly basis. I utilize data collected, and am also able to use my personal knowledge on sold properties. Sioux County has county-wide zoning in place and requires building permits for residential construction and improvement information forms for ag construction. The Village of Harrison also requires building permits and I receive a copy of those from the Harrison Village Clerk annually. Property inspections and listing are done by the assessor and staff. I also work very closely with Mark Loose, Field Liaison to prepare and review sales ratio studies.

Market approach to value is used on all properties. Sales comparisons are used to compare similar properties.

Cost approach to value is used on residential and commercial properties. For 2014, Marshall & Swift costing dated 2010 was used for RCN.

Income approach was used in Stanard's reappraisal of commercial properties in 2010.

"Notice of Valuation Changes" are sent out prior to June 1. Levels of Value are published in the local newspaper and in the office.

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

	Median	COD	PRD
Residential	94	25.67	111.76
Commercial	100	84.67	120.93
Agricultural	75	26.62	114.44

**Assessment actions planned for assessment year 2015:**

Residential: Monitor costing index to ensure current values are keeping up with market trends. Continue to physically review parcels for changes and monitor building permits

issued by the village. Review the all buildings in the Village of Harrison. Look at lot values.

Commercial: Monitor building permits issued by the village. Study sales to ensure that no changes should be made in commercial properties.

Agricultural: Physically inspect properties on which improvement sheets or building permits have been filed. Monitor irrigation pivots in Market Area 2, as new pivots are being installed quite regularly.

**Assessment actions planned for assessment year 2016:**

Residential: Monitor costing index to ensure current values are keeping up with market trends. Continue to physically review parcels for changes and monitor building permits issued by the village.

Commercial: Monitor building permits issued by the village. Study sales to ensure that no changes should be made in commercial properties.

Agricultural: Physically inspect properties on which improvement sheets or building permits have been filed. Begin comparison of new oblique images of rural improvements. Continue to monitor irrigation pivots in Market Area 2.

**Assessment actions planned for assessment year 2017:**

Residential: Monitor costing index to ensure current values are keeping up with market trends. Continue to physically review parcels for changes and monitor building permits issued by the village.

Commercial: Monitor building permits issued by the village. Study sales to ensure that no changes should be made in commercial properties.

Agricultural: Physically inspect properties on which improvement sheets or building permits have been filed. Continue comparison of oblique images of rural improvements. Continue to monitor irrigation pivots in Market Area2.

I, as Sioux County Assessor, will continue to maintain acceptable levels and quality of assessment throughout the county.

## 2015 Assessment Survey for Sioux County

### A. Staffing and Funding Information

<b>1.</b>	<b>Deputy(ies) on staff:</b>
	One
<b>2.</b>	<b>Appraiser(s) on staff:</b>
	None
<b>3.</b>	<b>Other full-time employees:</b>
	None
<b>4.</b>	<b>Other part-time employees:</b>
	None
<b>5.</b>	<b>Number of shared employees:</b>
	One
<b>6.</b>	<b>Assessor's requested budget for current fiscal year:</b>
	\$149,558.11
<b>7.</b>	<b>Adopted budget, or granted budget if different from above:</b>
	Same
<b>8.</b>	<b>Amount of the total assessor's budget set aside for appraisal work:</b>
	\$30,000
<b>9.</b>	<b>If appraisal/reappraisal budget is a separate levied fund, what is that amount:</b>
	N/A
<b>10.</b>	<b>Part of the assessor's budget that is dedicated to the computer system:</b>
	\$12,000
<b>11.</b>	<b>Amount of the assessor's budget set aside for education/workshops:</b>
	\$5,300
<b>12.</b>	<b>Other miscellaneous funds:</b>
	None
<b>13.</b>	<b>Amount of last year's assessor's budget not used:</b>
	\$61,366.36 (a large part of this was the yearly \$30,000 set aside for the next reappraisal = \$60,000).

## 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>
	The Assessor
5.	<b>Does the county have GIS software?</b>
	Yes
6.	<b>Is GIS available to the public? If so, what is the web address?</b>
	Yes, and the web address is <a href="http://sioux.assessor.gisworkshop.com">http://sioux.assessor.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>
	Harrison
4.	<b>When was zoning implemented?</b>
	2001

### D. Contracted Services

<b>1.</b>	<b>Appraisal Services:</b>
	Pritchard & Abbott for mineral interests.
<b>2.</b>	<b>GIS Services:</b>
	GIS Workshop
<b>3.</b>	<b>Other services:</b>
	MIPS for administrative, CAMA and personal property software.

### E. Appraisal /Listing Services

<b>1.</b>	<b>Does the county employ outside help for appraisal or listing services?</b>
	Only Pritchard & Abbott.
<b>2.</b>	<b>If so, is the appraisal or listing service performed under contract?</b>
	Yes
<b>3.</b>	<b>What appraisal certifications or qualifications does the County require?</b>
	Certification and expertise in the appraisal of mineral interests.
<b>4.</b>	<b>Have the existing contracts been approved by the PTA?</b>
	Yes.
<b>5.</b>	<b>Does the appraisal or listing service providers establish assessed values for the county?</b>
	Yes, for mineral interestsl.



# 2015 Certification for Sioux 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 Sioux 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



