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2015 Commission Summary for Thurston County

Residential Real Property - Current

Number of Sales	61	Median	97.09
Total Sales Price	\$4,586,600	Mean	119.84
Total Adj. Sales Price	\$4,766,600	Wgt. Mean	88.84
Total Assessed Value	\$4,234,410	Average Assessed Value of the Base	\$46,747
Avg. Adj. Sales Price	\$78,141	Avg. Assessed Value	\$69,417

Confidence Interval - Current

95% Median C.I	88.68 to 101.19
95% Wgt. Mean C.I	81.33 to 96.34
95% Mean C.I	94.55 to 145.13
% of Value of the Class of all Real Property Value in the	7.25
% of Records Sold in the Study Period	3.92
% of Value Sold in the Study Period	5.83

Residential Real Property - History

Year	Number of Sales	LOV	Median
2014	75	97	97.22
2013	71	97	96.99
2012	67	100	100.00
2011	67	99	99

2015 Commission Summary for Thurston County

Commercial Real Property - Current

Number of Sales	8	Median	78.08
Total Sales Price	\$778,250	Mean	86.76
Total Adj. Sales Price	\$778,250	Wgt. Mean	63.33
Total Assessed Value	\$492,845	Average Assessed Value of the Base	\$53,990
Avg. Adj. Sales Price	\$97,281	Avg. Assessed Value	\$61,606

Confidence Interval - Current

95% Median C.I	28.98 to 202.21
95% Wgt. Mean C.I	43.15 to 83.51
95% Mean C.I	40.23 to 133.29
% of Value of the Class of all Real Property Value in the County	1.48
% of Records Sold in the Study Period	2.91
% of Value Sold in the Study Period	3.32

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2014	8	100	77.71
2013	5		73.67
2012	0		00.00
2011	4		96

2015 Opinions of the Property Tax Administrator for Thurston 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	97	Meets generally accepted mass appraisal practices.	No recommendation.
Commercial Real Property	*NEI	Does not meet generally accepted mass appraisal practices.	No recommendation.
Agricultural Land	72	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

Ruth A. Sorensen
Property Tax Administrator

2015 Agricultural Assessment Actions for Thurston County

Based on review of the statistics for Thurston County, no major valuation changes were completed in 2015. A physical review and inspection of the Village of Walthill was completed.

The County is in the process of reviewing the rural residential subclass of property.

2015 Residential Assessment Survey for Thurston County

1.	Valuation data collection done by:																												
	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="width: 15%;"><u>Valuation Grouping</u></th> <th><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>Pender - County seat, K-12 school system, hospital, approximate population of 1,002. Hwy. 94 is the eastern portion of the main street and joins Hwy. 9 north and south</td> </tr> <tr> <td style="text-align: center;">5</td> <td>Emerson (Small southeast portion of the village, approximate population of all three counties is 840) and Thurston (Village located between Pender and Emerson and approximate population of 132). Both are north of Pender on or near Hwy. 9.</td> </tr> <tr> <td style="text-align: center;">10</td> <td>Rosalie(approximate population of 160) Walthill (approximate population of 780)and Winnebago (approximate population of 774. These towns are located on the eastern side of the county on the Winnebago and Omaha Indian Reservations and on or near Hwy. 77.</td> </tr> <tr> <td style="text-align: center;">15</td> <td>All rural residential properties</td> </tr> </tbody> </table>				<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>	1	Pender - County seat, K-12 school system, hospital, approximate population of 1,002. Hwy. 94 is the eastern portion of the main street and joins Hwy. 9 north and south	5	Emerson (Small southeast portion of the village, approximate population of all three counties is 840) and Thurston (Village located between Pender and Emerson and approximate population of 132). Both are north of Pender on or near Hwy. 9.	10	Rosalie(approximate population of 160) Walthill (approximate population of 780)and Winnebago (approximate population of 774. These towns are located on the eastern side of the county on the Winnebago and Omaha Indian Reservations and on or near Hwy. 77.	15	All rural residential properties															
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3.	List and describe the approach(es) used to estimate the market value of residential properties.																												
	Cost and sales																												
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?																												
	Yes, based on the local market information.																												
5.	Are individual depreciation tables developed for each valuation grouping?																												
	Yes, different economic depreciations based on valuation groupings.																												
6.	Describe the methodology used to determine the residential lot values?																												
	Sales implementing the square foot method																												
7.	Describe the methodology used to determine value for vacant lots being held for sale or resale?																												
	N/A																												
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1	2008	2008	2008	2008																									
5	2008	2008	2008	2007																									
10	2009	2008	2009	2010																									
15	2008	2008	2008	2014																									

2015 Residential Correlation Section for Thurston County

County Overview

Thurston County is located in the northeastern corner of the state. Information reported on the United States Census population finder describes Thurston County as having the population of 6940 residents; approximately 55% of the population is Native Americans. The village of Macy is located within the Omaha Reservation and includes the Omaha Nation Public Schools. The communities of Walthill (estimated population of 780) and Winnebago (estimated population of 774) are heavily populated with the Winnebago and Omaha Tribes. Parcels of real property that were acquired because of allotment to the Native American families or property held in trusts are exempt from valuation, the parcel is considered taxable if it was acquired with a fee simple title. Pender is the county seat and has an estimated population of 1000.

Description of Analysis

Thurston County residential sales file consists of 61 qualified arm's length transactions. The county defines valuation groupings primarily by the towns and villages. There are 36 of those sales located in the village of Pender (Valuation Group 01) representing 59% of the qualified transactions. Valuation Group 10 covers the three villages of Rosalie, Walthill and Winnebago with 13 sales and represents 21% of the sales transactions.

The market in Valuation Group 10 which includes the village of Walthill is unpredictable and unorganized. Review of the sales activity within Valuation Group 10 shows four sales of \$5,000 or less, located in the village of Walthill. These sales distort all measures of the level of value and as a result indicate the statistical level of value is unreliable. The village of Emerson (Valuation Group 05) is located in three counties with the smallest portion of Emerson within the boundary of Thurston County, also included in Valuation Group 05 is the village of Thurston which is located between Pender and Emerson.

Sales Qualification

The Division conducted a review of each county's sales verification. The conclusion is that there was no bias in the sales verification and that the Thurston County Assessor utilized all arm's length transactions available.

Equalization and Quality of Assessment

The Division has implemented an expanded review of one-third of the counties to review the assessment practices of the county. Thurston County was one of those selected in 2011. The analysis revealed that the county started a review of the residential class of property beginning in 2006 with the village of Emerson. Thurston was completed in 2007 and Pender in 2008. The villages of Winnebago, Walthill and Macy were reviewed in 2010. The Department notified the county of the lack of the completion of the review and inspection in 2013. The county responded with what was started in the rural and what was left to complete.

2015 Residential Correlation Section for Thurston County

Level of Value

Based on the information available, the level of value is determined to be 97% of market value for the residential class of real property in Thurston County.

2015 Commercial Assessment Actions for Thurston County

Minimal activity in the commercial class of property and no major changes were done other than pick up work.

Plans are to start a commercial review, inspection and reappraisal beginning in the summer of 2015.

2015 Commercial Assessment Survey for Thurston County

1.	Valuation data collection done by:			
	Assessor and Staff			
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>		
	1	Pender - County Seat, new hospital, commercial hub of the county with active commercial properties. Hwy. 94 east main street commercial properties		
	5	Emerson (Grocery and Mini Mart), Thurston (Located between Emerson and Pender, minimal commercial activity), both small towns located north of Pender on Hwy. 9		
	10	Rosalie (approximate population of 160), Walthill (approximate population of 780), and Winnebago (approximate population of 774. These towns are locate on the eastern side of the county on the Winnebago and Omaha Indiation Reservations, located on or near Hwy. 77. Minimal commercial activity in all towns except Winnebago. Winnebago has a new hospital, Dollar General Store, mini mart. But the close proximity to the city of South Sioux has an impact on the commercial activity in Winnebago.		
	15	All rural commercial properties.		
3.	List and describe the approach(es) used to estimate the market value of commercial properties.			
	Cost and sales			
3a.	Describe the process used to determine the value of unique commercial properties.			
	Use the sales file to look for unique parcels and ask surrounding counties if there are parcels similar in their county.			
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?			
	Yes, based on the market available			
5.	Are individual depreciation tables developed for each valuation grouping?			
	No			
6.	Describe the methodology used to determine the commercial lot values.			
	Sales and the front foot method was implemented.			
7.	<u>Valuation Grouping</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>
	1	1998	1998	1998
	5	1998	1998	1998
	10	1998	1998	1998
	15	1998	1998	1998
			<u>Date of Last Inspection</u>	
			2008	
			2014	
			2014	
			2010	

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2015 Commercial Correlation Section for Thurston County

County Overview

The commercial market in Thurston County has remained relatively flat. Pender is the commercial hub for Thurston County and the county seat. The village of Pender offers the residents retail trade, banking, auto and implement dealers, a new hospital and restaurant services. The Villages of Walthill, Winnebago and Rosalie are on the east side of the county. The commercial services there are minimal and many of the residents travel to South Sioux City for commercial services. The village of Emerson has minimal commercial services on the portion that is in Thurston County and the majority of the commercial parcels are near the Dixon and Dakota county borders to the north.

Description of Analysis

The commercial statistical profile contains a total of eight qualified arm's length sales. The commercial market has been nonexistent. There has been only two sales since December of 2012. Six of the commercial parcels are located in Valuation Group 01 (Pender). The sample is small enough that it does not represent the commercial population in the county.

Sales Qualification

The Division conducted a review of each county's sales verification. The conclusion is that there was no bias in the sales verification and that the Thurston County Assessor utilized all arm's length transactions available.

Equalization and Quality of Assessment

With the information available it was confirmed that the county was in compliance with the statutory six year review requirement. However, the costing date of the commercial class of property dates back to 1998 as reported on the Commercial Survey. This information, as provided by the assessor, has a tendency to point to the assessment practices being unreliable. It is believed the commercial properties are in need of a major review and updated listing and assessment.

Level of Value

Based on the consideration of all available information, the level of value for the commercial class of property in Thurston County cannot be determined.

2015 Agricultural Assessment Actions for Thurston County

An analysis was completed on the agricultural sales for Thurston County, based on the analysis the land values were increased in Thurston County.

The County is currently in the process of implementing GIS and reviewing land use and acre calculations by townships.

2015 Agricultural Assessment Survey for Thurston 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;"><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>Western portion of the county, borders Wayne County</td> <td style="text-align: center;">2013</td> </tr> <tr> <td style="text-align: center;">2</td> <td>Eastern portion of the County, includes the Winnebago and Omaha Indian Reservations. The east border is the Missouri River.</td> <td style="text-align: center;">2013</td> </tr> </tbody> </table>		<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>	1	Western portion of the county, borders Wayne County	2013	2	Eastern portion of the County, includes the Winnebago and Omaha Indian Reservations. The east border is the Missouri River.	2013
<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>									
1	Western portion of the county, borders Wayne County	2013									
2	Eastern portion of the County, includes the Winnebago and Omaha Indian Reservations. The east border is the Missouri River.	2013									
3.	Describe the process used to determine and monitor market areas.										
	The topography of the land and analyze sales.										
4.	Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.										
	No Recreational										
5.	Do farm home sites carry the same value as rural residential home sites? If not, what are the market differences?										
	Yes										
6.	If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.										
	Physical inspections, FSA maps (letters were mailed out to property owners asking for verification of land use).										
7.	Have special valuation applications been filed in the county? If so, answer the following:										
	No										

Thurston County 2015 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Thurston	1	6,025	6,000	5,900	5,900	5,800	5,650	4,980	4,290	5,853
Cuming	1	6,221	6,221	5,830	5,842	5,386	5,404	4,556	4,483	5,823
Dixon	1	6,505	6,385	6,070	5,875	5,465	5,365	4,960	4,765	5,828
Wayne	1	6,025	6,000	5,950	5,900	5,800	5,650	5,500	4,900	5,800
Thurston	2	6,025	6,000	5,900	5,900	5,800	5,650	4,980	4,290	5,760
Burt	1	6,630	6,305	5,950	5,560	4,458	4,745	4,200	3,445	5,227
Cuming	1	6,221	6,221	5,830	5,842	5,386	5,404	4,556	4,483	5,823
Dakota	1	6,519	6,275	6,162	n/a	6,035	n/a	5,855	5,710	6,173

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Thurston	1	5,995	5,990	5,530	5,530	5,515	5,500	4,860	4,170	5,501
Cuming	1	5,896	5,899	5,550	5,517	5,070	5,070	4,216	4,158	5,389
Dixon	1	5,860	5,480	5,285	5,210	5,180	4,870	4,660	4,240	5,107
Wayne	1	5,550	5,500	5,400	5,300	5,200	5,100	4,875	4,500	5,244
Thurston	2	5,400	5,400	4,750	4,750	4,590	4,590	4,400	4,170	4,675
Burt	1	6,500	6,145	5,655	5,460	4,599	4,600	4,175	3,175	5,005
Cuming	1	5,896	5,899	5,550	5,517	5,070	5,070	4,216	4,158	5,389
Dakota	1	5,637	5,594	5,560	n/a	5,450	n/a	4,397	4,305	5,490

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Thurston	1	1,404	1,569	1,370	1,391	1,168	1,176	1,173	1,123	1,312
Cuming	1	3,147	2,781	2,733	2,491	2,071	2,184	2,164	1,283	2,379
Dixon	1	2,430	2,299	2,029	n/a	1,845	1,720	1,595	1,470	1,879
Wayne	1	2,439	2,496	2,186	2,074	2,419	1,993	1,889	1,270	2,176
Thurston	2	1,332	1,378	1,112	1,268	942	968	940	757	956
Burt	1	2,723	2,648	2,610	2,190	2,243	2,271	2,193	1,822	2,201
Cuming	1	3,147	2,781	2,733	2,491	2,071	2,184	2,164	1,283	2,379
Dakota	1	2,072	1,808	2,067	n/a	1,834	n/a	1,505	768	1,616

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

2015 Agricultural Correlation Section for Thurston County

County Overview

Thurston County is currently divided into two market areas. Market Area 1 is the western portion of the county and is bordered by Dakota County and Dixon County on the north, Wayne County on the west, and Cuming County to the south. The land use in area one is 11% irrigated, 83% dry land and the remainder grass. The eastern portion of the county is defined as Market Area 2 and has Dakota County to the north, Burt County to the south and the Missouri River on the east. The land use in area two is represented with 3% irrigated land, 85% dry land and 7% grass. The grass in area two is 63% timber covered.

Description of Analysis

The analysis of the statistical profile was expanded to ensure that the time and majority land use representativeness was balanced. Thurston County increased all values in each market area, the overall increase to irrigated was 24%, dry was 23% and grass was 19%. The values in Thurston county are comparable to the surrounding counties. It is believed that both market areas are equalized.

Sales Qualification

A sales qualification review was completed. This involved reviewing the non-qualified sales roster to ensure that reasons for disqualifying sales were adequate and documented. The review revealed that no apparent bias existed in the qualification determinations, and that all arm's length sales were made available for the measurement of real property in the county.

The Division has conducted an expanded review beginning in 2011 of Thurston County and found that the county is diligently working on completing the systematic review and inspection of the rural properties. As follow up to the review in 2012 the county reported that questionnaires have been mailed to the land owners asking for them to furnish the office with FSA maps to assist in verifying the land use. The county relayed that the response to the questionnaires has been favorable. The Assessor has indicated that all the rural parcels have been completed.

Equalization and Quality of Assessment

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

Level of Value

Based on analysis of all available information, the level of value is 72%. All other subclasses are determined to be valued with the acceptable range.

**87 Thurston
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 : 61
 Total Sales Price : 4,586,600
 Total Adj. Sales Price : 4,766,600
 Total Assessed Value : 4,234,410
 Avg. Adj. Sales Price : 78,141
 Avg. Assessed Value : 69,417

MEDIAN : 97
 WGT. MEAN : 89
 MEAN : 120
 COD : 43.96
 PRD : 134.89

COV : 84.09
 STD : 100.77
 Avg. Abs. Dev : 42.68
 MAX Sales Ratio : 728.24
 MIN Sales Ratio : 51.22

95% Median C.I. : 88.68 to 101.19
 95% Wgt. Mean C.I. : 81.33 to 96.34
 95% Mean C.I. : 94.55 to 145.13

Printed:3/20/2015 4:01:28PM

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>Qrtrs</u>											
01-OCT-12 To 31-DEC-12	9	95.56	107.70	92.52	26.67	116.41	67.17	244.50	78.22 to 114.37	65,611	60,704
01-JAN-13 To 31-MAR-13	8	103.62	101.45	84.53	20.65	120.02	58.18	134.54	58.18 to 134.54	111,806	94,513
01-APR-13 To 30-JUN-13	8	127.92	175.19	79.12	83.28	221.42	51.22	425.75	51.22 to 425.75	62,688	49,596
01-JUL-13 To 30-SEP-13	7	97.44	90.64	91.15	08.80	99.44	67.00	99.82	67.00 to 99.82	120,950	110,247
01-OCT-13 To 31-DEC-13	7	88.42	111.66	88.78	41.74	125.77	62.78	189.21	62.78 to 189.21	50,643	44,961
01-JAN-14 To 31-MAR-14	6	98.57	201.16	98.98	120.33	203.23	62.96	728.24	62.96 to 728.24	64,000	63,346
01-APR-14 To 30-JUN-14	4	81.49	83.02	80.11	26.71	103.63	60.10	109.00	N/A	115,625	92,628
01-JUL-14 To 30-SEP-14	12	99.82	97.72	95.31	17.49	102.53	62.01	149.47	84.24 to 111.89	61,042	58,180
<u>Study Yrs</u>											
01-OCT-12 To 30-SEP-13	32	96.63	119.28	87.22	42.87	136.76	51.22	425.75	81.93 to 106.05	88,534	77,217
01-OCT-13 To 30-SEP-14	29	98.33	120.46	91.21	44.77	132.07	60.10	728.24	84.24 to 110.61	66,672	60,809
<u>Calendar Yrs</u>											
01-JAN-13 To 31-DEC-13	30	98.24	120.97	86.22	46.09	140.30	51.22	425.75	83.95 to 117.35	86,570	74,644
<u>ALL</u>	61	97.09	119.84	88.84	43.96	134.89	51.22	728.24	88.68 to 101.19	78,141	69,417

VALUATION GROUPING										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
01	36	99.34	117.50	94.97	36.02	123.72	51.22	728.24	90.54 to 109.00	84,764	80,503
05	7	86.41	86.26	85.44	14.81	100.96	62.96	106.05	62.96 to 106.05	91,657	78,309
10	13	117.35	163.89	99.12	68.59	165.35	62.78	425.75	67.17 to 244.50	20,077	19,900
15	5	60.10	69.13	65.16	21.18	106.09	52.76	88.68	N/A	162,500	105,892
<u>ALL</u>	61	97.09	119.84	88.84	43.96	134.89	51.22	728.24	88.68 to 101.19	78,141	69,417

PROPERTY TYPE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
01	61	97.09	119.84	88.84	43.96	134.89	51.22	728.24	88.68 to 101.19	78,141	69,417
06											
07											
<u>ALL</u>	61	97.09	119.84	88.84	43.96	134.89	51.22	728.24	88.68 to 101.19	78,141	69,417

**87 Thurston
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 : 61
 Total Sales Price : 4,586,600
 Total Adj. Sales Price : 4,766,600
 Total Assessed Value : 4,234,410
 Avg. Adj. Sales Price : 78,141
 Avg. Assessed Value : 69,417

MEDIAN : 97
 WGT. MEAN : 89
 MEAN : 120
 COD : 43.96
 PRD : 134.89

COV : 84.09
 STD : 100.77
 Avg. Abs. Dev : 42.68
 MAX Sales Ratio : 728.24
 MIN Sales Ratio : 51.22

95% Median C.I. : 88.68 to 101.19
 95% Wgt. Mean C.I. : 81.33 to 96.34
 95% Mean C.I. : 94.55 to 145.13

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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	5	244.50	236.24	95.79	48.38	246.62	83.95	425.75	N/A	37,300	35,731	
Less Than 15,000	10	193.36	250.84	125.40	70.35	200.03	83.95	728.24	88.68 to 425.75	23,000	28,842	
Less Than 30,000	15	131.00	206.45	121.69	82.03	169.65	64.66	728.24	94.85 to 244.50	21,667	26,367	
<u>Ranges Excl. Low \$</u>												
Greater Than 4,999	56	96.63	109.45	88.55	34.46	123.60	51.22	728.24	88.42 to 101.13	81,788	72,424	
Greater Than 14,999	51	96.08	94.15	86.98	20.73	108.24	51.22	165.30	85.91 to 99.82	88,953	77,372	
Greater Than 29,999	46	95.81	91.60	86.43	19.17	105.98	51.22	155.59	81.93 to 99.82	96,557	83,454	
<u>Incremental Ranges</u>												
0 TO 4,999	5	244.50	236.24	95.79	48.38	246.62	83.95	425.75	N/A	37,300	35,731	
5,000 TO 14,999	5	189.21	265.43	252.32	75.42	105.20	94.85	728.24	N/A	8,700	21,952	
15,000 TO 29,999	5	129.93	117.67	112.73	20.66	104.38	64.66	165.30	N/A	19,000	21,418	
30,000 TO 59,999	18	99.73	103.32	102.07	17.74	101.22	62.78	155.59	88.42 to 113.18	41,786	42,653	
60,000 TO 99,999	11	96.08	94.89	96.91	14.48	97.92	51.22	133.44	78.22 to 111.89	76,273	73,914	
100,000 TO 149,999	9	62.96	65.27	64.94	08.82	100.51	52.76	80.15	60.10 to 75.36	121,722	79,049	
150,000 TO 249,999	5	99.63	93.49	93.80	09.11	99.67	70.67	106.05	N/A	173,990	163,196	
250,000 TO 499,999	3	97.09	85.03	82.56	14.30	102.99	58.18	99.82	N/A	295,000	243,560	
500,000 TO 999,999												
1,000,000 +												
<u>ALL</u>	61	97.09	119.84	88.84	43.96	134.89	51.22	728.24	88.68 to 101.19	78,141	69,417	

**87 Thurston
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 : 8
 Total Sales Price : 778,250
 Total Adj. Sales Price : 778,250
 Total Assessed Value : 492,845
 Avg. Adj. Sales Price : 97,281
 Avg. Assessed Value : 61,606

MEDIAN : 78
 WGT. MEAN : 63
 MEAN : 87
 COD : 53.79
 PRD : 137.00

COV : 64.14
 STD : 55.65
 Avg. Abs. Dev : 42.00
 MAX Sales Ratio : 202.21
 MIN Sales Ratio : 28.98

95% Median C.I. : 28.98 to 202.21
 95% Wgt. Mean C.I. : 43.15 to 83.51
 95% Mean C.I. : 40.23 to 133.29

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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											
01-JAN-12 To 31-MAR-12	1	28.98	28.98	28.98	00.00	100.00	28.98	28.98	N/A	50,000	14,490
01-APR-12 To 30-JUN-12	2	75.40	75.40	71.98	35.81	104.75	48.40	102.40	N/A	44,375	31,940
01-JUL-12 To 30-SEP-12	1	107.99	107.99	107.99	00.00	100.00	107.99	107.99	N/A	40,000	43,195
01-OCT-12 To 31-DEC-12											
01-JAN-13 To 31-MAR-13											
01-APR-13 To 30-JUN-13											
01-JUL-13 To 30-SEP-13	1	202.21	202.21	202.21	00.00	100.00	202.21	202.21	N/A	12,000	24,265
01-OCT-13 To 31-DEC-13	1	53.76	53.76	53.76	00.00	100.00	53.76	53.76	N/A	375,000	201,600
01-JAN-14 To 31-MAR-14											
01-APR-14 To 30-JUN-14											
01-JUL-14 To 30-SEP-14	2	75.17	75.17	68.43	36.26	109.85	47.91	102.42	N/A	106,250	72,708
<u>Study Yrs</u>											
01-OCT-11 To 30-SEP-12	4	75.40	71.94	68.01	44.10	105.78	28.98	107.99	N/A	44,688	30,391
01-OCT-12 To 30-SEP-13	1	202.21	202.21	202.21	00.00	100.00	202.21	202.21	N/A	12,000	24,265
01-OCT-13 To 30-SEP-14	3	53.76	68.03	59.07	33.80	115.17	47.91	102.42	N/A	195,833	115,672
<u>Calendar Yrs</u>											
01-JAN-12 To 31-DEC-12	4	75.40	71.94	68.01	44.10	105.78	28.98	107.99	N/A	44,688	30,391
01-JAN-13 To 31-DEC-13	2	127.99	127.99	58.36	58.00	219.31	53.76	202.21	N/A	193,500	112,933
<u>ALL</u>	8	78.08	86.76	63.33	53.79	137.00	28.98	202.21	28.98 to 202.21	97,281	61,606

VALUATION GROUPING										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
01	6	78.08	90.62	61.41	60.08	147.57	28.98	202.21	28.98 to 202.21	94,292	57,905
05	1	102.42	102.42	102.42	00.00	100.00	102.42	102.42	N/A	80,000	81,935
15	1	47.91	47.91	47.91	00.00	100.00	47.91	47.91	N/A	132,500	63,480
<u>ALL</u>	8	78.08	86.76	63.33	53.79	137.00	28.98	202.21	28.98 to 202.21	97,281	61,606

PROPERTY TYPE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
02											
03	8	78.08	86.76	63.33	53.79	137.00	28.98	202.21	28.98 to 202.21	97,281	61,606
04											
<u>ALL</u>	8	78.08	86.76	63.33	53.79	137.00	28.98	202.21	28.98 to 202.21	97,281	61,606

**87 Thurston
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 : 8
Total Sales Price : 778,250
Total Adj. Sales Price : 778,250
Total Assessed Value : 492,845
Avg. Adj. Sales Price : 97,281
Avg. Assessed Value : 61,606

MEDIAN : 78
WGT. MEAN : 63
MEAN : 87
COD : 53.79
PRD : 137.00

COV : 64.14
STD : 55.65
Avg. Abs. Dev : 42.00
MAX Sales Ratio : 202.21
MIN Sales Ratio : 28.98

95% Median C.I. : 28.98 to 202.21
95% Wgt. Mean C.I. : 43.15 to 83.51
95% Mean C.I. : 40.23 to 133.29

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SALE PRICE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
___ Low \$ Ranges ___												
Less Than 5,000												
Less Than 15,000	1	202.21	202.21	202.21	00.00	100.00	202.21	202.21	N/A	12,000	24,265	
Less Than 30,000	1	202.21	202.21	202.21	00.00	100.00	202.21	202.21	N/A	12,000	24,265	
___ Ranges Excl. Low \$ ___												
Greater Than 4,999	8	78.08	86.76	63.33	53.79	137.00	28.98	202.21	28.98 to 202.21	97,281	61,606	
Greater Than 14,999	7	53.76	70.27	61.15	49.83	114.91	28.98	107.99	28.98 to 107.99	109,464	66,940	
Greater Than 29,999	7	53.76	70.27	61.15	49.83	114.91	28.98	107.99	28.98 to 107.99	109,464	66,940	
___ Incremental Ranges ___												
0 TO 4,999												
5,000 TO 14,999	1	202.21	202.21	202.21	00.00	100.00	202.21	202.21	N/A	12,000	24,265	
15,000 TO 29,999												
30,000 TO 59,999	4	75.40	71.94	68.01	44.10	105.78	28.98	107.99	N/A	44,688	30,391	
60,000 TO 99,999	1	102.42	102.42	102.42	00.00	100.00	102.42	102.42	N/A	80,000	81,935	
100,000 TO 149,999	1	47.91	47.91	47.91	00.00	100.00	47.91	47.91	N/A	132,500	63,480	
150,000 TO 249,999												
250,000 TO 499,999	1	53.76	53.76	53.76	00.00	100.00	53.76	53.76	N/A	375,000	201,600	
500,000 TO 999,999												
1,000,000 +												
___ ALL ___	8	78.08	86.76	63.33	53.79	137.00	28.98	202.21	28.98 to 202.21	97,281	61,606	

OCCUPANCY CODE											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
326	1	107.99	107.99	107.99	00.00	100.00	107.99	107.99	N/A	40,000	43,195	
340	1	102.42	102.42	102.42	00.00	100.00	102.42	102.42	N/A	80,000	81,935	
344	1	48.40	48.40	48.40	00.00	100.00	48.40	48.40	N/A	50,000	24,200	
353	2	152.31	152.31	126.00	32.77	120.88	102.40	202.21	N/A	25,375	31,973	
442	1	28.98	28.98	28.98	00.00	100.00	28.98	28.98	N/A	50,000	14,490	
531	2	50.84	50.84	52.23	05.76	97.34	47.91	53.76	N/A	253,750	132,540	
___ ALL ___	8	78.08	86.76	63.33	53.79	137.00	28.98	202.21	28.98 to 202.21	97,281	61,606	

87 Thurston
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 : 73
Total Sales Price : 49,939,410
Total Adj. Sales Price : 49,939,410
Total Assessed Value : 34,378,760
Avg. Adj. Sales Price : 684,102
Avg. Assessed Value : 470,942

MEDIAN : 72
WGT. MEAN : 69
MEAN : 78
COD : 25.75
PRD : 113.84

COV : 38.28
STD : 30.00
Avg. Abs. Dev : 18.52
MAX Sales Ratio : 195.29
MIN Sales Ratio : 07.10

95% Median C.I. : 66.87 to 75.85
95% Wgt. Mean C.I. : 63.78 to 73.91
95% Mean C.I. : 71.49 to 85.25

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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	94.55	102.99	91.64	20.15	112.39	75.31	147.55	N/A	436,622	400,111
01-JAN-12 To 31-MAR-12	8	78.29	98.50	79.27	58.31	124.26	07.10	195.29	07.10 to 195.29	395,103	313,189
01-APR-12 To 30-JUN-12	2	60.83	60.83	61.79	06.05	98.45	57.15	64.50	N/A	1,892,463	1,169,328
01-JUL-12 To 30-SEP-12	8	83.98	90.65	86.87	19.70	104.35	69.12	142.80	69.12 to 142.80	319,816	277,819
01-OCT-12 To 31-DEC-12	12	62.02	72.57	65.62	25.62	110.59	48.53	145.63	56.43 to 74.32	1,077,663	707,197
01-JAN-13 To 31-MAR-13	6	74.81	73.18	72.87	09.00	100.43	63.04	86.65	63.04 to 86.65	500,709	364,858
01-APR-13 To 30-JUN-13	6	76.24	90.01	74.33	25.84	121.10	61.94	134.18	61.94 to 134.18	513,029	381,345
01-JUL-13 To 30-SEP-13	4	70.78	71.66	72.01	09.23	99.51	64.64	80.43	N/A	505,738	364,165
01-OCT-13 To 31-DEC-13	6	62.91	62.27	63.92	09.30	97.42	52.13	71.91	52.13 to 71.91	934,731	597,508
01-JAN-14 To 31-MAR-14	12	71.20	69.35	59.79	16.47	115.99	19.66	112.57	62.56 to 76.03	617,635	369,309
01-APR-14 To 30-JUN-14	3	75.13	69.56	76.57	16.19	90.84	48.53	85.01	N/A	983,098	752,805
01-JUL-14 To 30-SEP-14	2	61.67	61.67	60.41	04.77	102.09	58.73	64.60	N/A	841,000	508,088
<u>Study Yrs</u>											
01-OCT-11 To 30-SEP-12	22	82.51	93.04	77.04	35.10	120.77	07.10	195.29	69.47 to 104.61	511,398	393,962
01-OCT-12 To 30-SEP-13	28	71.04	76.31	68.55	21.20	111.32	48.53	145.63	63.13 to 76.45	751,334	515,009
01-OCT-13 To 30-SEP-14	23	67.82	66.86	63.97	15.78	104.52	19.66	112.57	62.42 to 73.28	767,448	490,928
<u>Calendar Yrs</u>											
01-JAN-12 To 31-DEC-12	30	69.61	83.52	69.32	36.66	120.48	07.10	195.29	63.70 to 85.46	747,875	518,436
01-JAN-13 To 31-DEC-13	22	72.52	74.52	69.41	16.01	107.36	52.13	134.18	63.15 to 76.62	623,353	432,679
<u>ALL</u>	73	71.91	78.37	68.84	25.75	113.84	07.10	195.29	66.87 to 75.85	684,102	470,942

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	40	72.52	75.15	66.50	23.50	113.01	07.10	195.29	64.35 to 75.95	724,953	482,090
2	33	71.12	82.28	72.08	28.53	114.15	48.53	166.82	64.60 to 76.62	634,585	457,429
<u>ALL</u>	73	71.91	78.37	68.84	25.75	113.84	07.10	195.29	66.87 to 75.85	684,102	470,942

87 Thurston
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 : 73
 Total Sales Price : 49,939,410
 Total Adj. Sales Price : 49,939,410
 Total Assessed Value : 34,378,760
 Avg. Adj. Sales Price : 684,102
 Avg. Assessed Value : 470,942

MEDIAN : 72
 WGT. MEAN : 69
 MEAN : 78
 COD : 25.75
 PRD : 113.84

COV : 38.28
 STD : 30.00
 Avg. Abs. Dev : 18.52
 MAX Sales Ratio : 195.29
 MIN Sales Ratio : 07.10

95% Median C.I. : 66.87 to 75.85
 95% Wgt. Mean C.I. : 63.78 to 73.91
 95% Mean C.I. : 71.49 to 85.25

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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
_____Irrigated_____											
County	1	65.61	65.61	65.61	00.00	100.00	65.61	65.61	N/A	680,000	446,145
1	1	65.61	65.61	65.61	00.00	100.00	65.61	65.61	N/A	680,000	446,145
_____Dry_____											
County	49	73.13	74.67	69.69	17.95	107.15	07.10	147.55	64.64 to 76.45	637,430	444,205
1	29	73.16	73.05	68.32	17.66	106.92	07.10	129.03	63.13 to 79.56	628,788	429,606
2	20	71.55	77.02	71.60	18.63	107.57	54.72	147.55	64.50 to 76.62	649,961	465,374
_____Grass_____											
County	1	142.80	142.80	142.80	00.00	100.00	142.80	142.80	N/A	242,000	345,575
1	1	142.80	142.80	142.80	00.00	100.00	142.80	142.80	N/A	242,000	345,575
_____ALL_____	73	71.91	78.37	68.84	25.75	113.84	07.10	195.29	66.87 to 75.85	684,102	470,942

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	1	65.61	65.61	65.61	00.00	100.00	65.61	65.61	N/A	680,000	446,145
1	1	65.61	65.61	65.61	00.00	100.00	65.61	65.61	N/A	680,000	446,145
_____Dry_____											
County	64	73.15	79.72	70.81	25.03	112.58	07.10	195.29	67.82 to 76.45	652,847	462,297
1	36	73.15	75.21	69.04	20.82	108.94	07.10	195.29	63.70 to 76.03	703,164	485,495
2	28	73.64	85.53	73.53	30.23	116.32	48.53	166.82	64.60 to 92.58	588,153	432,472
_____Grass_____											
County	1	142.80	142.80	142.80	00.00	100.00	142.80	142.80	N/A	242,000	345,575
1	1	142.80	142.80	142.80	00.00	100.00	142.80	142.80	N/A	242,000	345,575
_____ALL_____	73	71.91	78.37	68.84	25.75	113.84	07.10	195.29	66.87 to 75.85	684,102	470,942

Total Real Property Sum Lines 17, 25, & 30	Records : 4,153	Value : 1,002,130,495	Growth 1,591,992	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	236	891,330	15	68,880	0	0	251	960,210	
02. Res Improve Land	960	5,097,740	27	111,735	2	5,970	989	5,215,445	
03. Res Improvements	972	45,095,365	91	7,046,830	213	13,408,430	1,276	65,550,625	
04. Res Total	1,208	51,084,435	106	7,227,445	213	13,414,400	1,527	71,726,280	602,572
% of Res Total	79.11	71.22	6.94	10.08	13.95	18.70	36.77	7.16	37.85
05. Com UnImp Land	41	66,630	10	152,060	2	12,015	53	230,705	
06. Com Improve Land	159	463,030	27	247,560	2	19,600	188	730,190	
07. Com Improvements	168	7,076,545	38	3,952,375	5	450,495	211	11,479,415	
08. Com Total	209	7,606,205	48	4,351,995	7	482,110	264	12,440,310	386,500
% of Com Total	79.17	61.14	18.18	34.98	2.65	3.88	6.36	1.24	24.28
09. Ind UnImp Land	2	9,640	0	0	0	0	2	9,640	
10. Ind Improve Land	7	52,405	2	22,800	0	0	9	75,205	
11. Ind Improvements	7	1,397,920	2	924,300	0	0	9	2,322,220	
12. Ind Total	9	1,459,965	2	947,100	0	0	11	2,407,065	0
% of Ind Total	81.82	60.65	18.18	39.35	0.00	0.00	0.26	0.24	0.00
13. Rec UnImp Land	0	0	0	0	25	903,930	25	903,930	
14. Rec Improve Land	0	0	0	0	3	57,060	3	57,060	
15. Rec Improvements	0	0	0	0	3	4,575	3	4,575	
16. Rec Total	0	0	0	0	28	965,565	28	965,565	0
% of Rec Total	0.00	0.00	0.00	0.00	100.00	100.00	0.67	0.10	0.00
Res & Rec Total	1,208	51,084,435	106	7,227,445	241	14,379,965	1,555	72,691,845	602,572
% of Res & Rec Total	77.68	70.28	6.82	9.94	15.50	19.78	37.44	7.25	37.85
Com & Ind Total	218	9,066,170	50	5,299,095	7	482,110	275	14,847,375	386,500
% of Com & Ind Total	79.27	61.06	18.18	35.69	2.55	3.25	6.62	1.48	24.28
17. Taxable Total	1,426	60,150,605	156	12,526,540	248	14,862,075	1,830	87,539,220	989,072
% of Taxable Total	77.92	68.71	8.52	14.31	13.55	16.98	44.06	8.74	62.13

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	6	208,580	842,745	0	0	0
19. Commercial	3	271,035	319,710	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	6	208,580	842,745
19. Commercial	0	0	0	3	271,035	319,710
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				9	479,615	1,162,455

Schedule III : Mineral Interest Records

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

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	239	184	897	1,320

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	1	72,260	222	62,529,215	1,452	538,652,580	1,675	601,254,055
28. Ag-Improved Land	0	0	115	26,099,715	707	251,943,950	822	278,043,665
29. Ag Improvements	0	0	65	3,108,590	583	32,184,965	648	35,293,555
30. Ag Total							2,323	914,591,275

Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	4	4.00	32,000	
32. HomeSite Improv Land	0	0.00	0	86	87.93	684,905	
33. HomeSite Improvements	0	0.00	0	29	0.00	1,399,800	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	17	33.11	66,220	
36. FarmSite Improv Land	0	0.00	0	93	363.02	726,040	
37. FarmSite Improvements	0	0.00	0	64	0.00	1,708,790	
38. FarmSite Total							
39. Road & Ditches	0	0.00	0	212	326.37	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	8	7.64	61,120	12	11.64	93,120	
32. HomeSite Improv Land	457	474.49	3,719,175	543	562.42	4,404,080	
33. HomeSite Improvements	277	0.00	15,574,515	306	0.00	16,974,315	0
34. HomeSite Total				318	574.06	21,471,515	
35. FarmSite UnImp Land	36	72.29	144,580	53	105.40	210,800	
36. FarmSite Improv Land	655	2,681.98	5,319,145	748	3,045.00	6,045,185	
37. FarmSite Improvements	575	0.00	16,610,450	639	0.00	18,319,240	602,920
38. FarmSite Total				692	3,150.40	24,575,225	
39. Road & Ditches	1,713	3,259.93	0	1,925	3,586.30	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
41. Total Section VI				1,010	7,310.76	46,046,740	602,920

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	3,216.17	31.33%	19,377,495	32.25%	6,025.02
46. 1A	1,754.18	17.09%	10,525,080	17.52%	6,000.00
47. 2A1	264.98	2.58%	1,563,385	2.60%	5,900.01
48. 2A	1,587.40	15.46%	9,365,670	15.59%	5,900.01
49. 3A1	1,608.28	15.67%	9,328,025	15.52%	5,800.00
50. 3A	1,328.50	12.94%	7,506,040	12.49%	5,650.01
51. 4A1	355.97	3.47%	1,772,705	2.95%	4,979.93
52. 4A	150.67	1.47%	646,375	1.08%	4,290.00
53. Total	10,266.15	100.00%	60,084,775	100.00%	5,852.71
Dry					
54. 1D1	6,798.53	8.63%	40,757,250	9.41%	5,995.01
55. 1D	15,296.11	19.42%	91,623,760	21.15%	5,990.00
56. 2D1	3,176.64	4.03%	17,566,755	4.05%	5,529.98
57. 2D	4,395.26	5.58%	24,305,785	5.61%	5,530.00
58. 3D1	16,573.08	21.05%	91,400,645	21.10%	5,515.01
59. 3D	16,161.16	20.52%	88,886,380	20.52%	5,500.00
60. 4D1	15,252.02	19.37%	74,124,855	17.11%	4,860.00
61. 4D	1,096.08	1.39%	4,570,625	1.05%	4,169.97
62. Total	78,748.88	100.00%	433,236,055	100.00%	5,501.49
Grass					
63. 1G1	447.02	9.01%	627,820	9.64%	1,404.46
64. 1G	734.09	14.80%	1,151,650	17.69%	1,568.81
65. 2G1	469.17	9.46%	642,560	9.87%	1,369.57
66. 2G	1,037.89	20.92%	1,443,325	22.17%	1,390.63
67. 3G1	722.07	14.55%	843,690	12.96%	1,168.43
68. 3G	301.26	6.07%	354,195	5.44%	1,175.71
69. 4G1	891.39	17.97%	1,045,345	16.06%	1,172.71
70. 4G	358.13	7.22%	402,305	6.18%	1,123.35
71. Total	4,961.02	100.00%	6,510,890	100.00%	1,312.41
Irrigated Total					
	10,266.15	10.80%	60,084,775	12.02%	5,852.71
Dry Total					
	78,748.88	82.81%	433,236,055	86.66%	5,501.49
Grass Total					
	4,961.02	5.22%	6,510,890	1.30%	1,312.41
72. Waste	1,120.34	1.18%	84,150	0.02%	75.11
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	95,096.39	100.00%	499,915,870	100.00%	5,256.94

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 2

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	442.73	15.25%	2,667,465	15.95%	6,025.04
46. 1A	357.41	12.31%	2,144,460	12.83%	6,000.00
47. 2A1	117.47	4.05%	693,075	4.15%	5,900.02
48. 2A	202.86	6.99%	1,196,875	7.16%	5,900.00
49. 3A1	1,300.64	44.81%	7,543,705	45.12%	5,799.99
50. 3A	182.35	6.28%	1,030,280	6.16%	5,650.01
51. 4A1	231.75	7.98%	1,154,115	6.90%	4,980.00
52. 4A	67.30	2.32%	288,715	1.73%	4,289.97
53. Total	2,902.51	100.00%	16,718,690	100.00%	5,760.08
Dry					
54. 1D1	3,409.10	4.61%	18,409,160	5.33%	5,400.01
55. 1D	12,801.52	17.32%	69,128,225	20.01%	5,400.00
56. 2D1	4,212.06	5.70%	20,007,495	5.79%	4,750.05
57. 2D	1,817.38	2.46%	8,632,695	2.50%	4,750.08
58. 3D1	11,617.82	15.72%	53,325,735	15.43%	4,589.99
59. 3D	6,799.30	9.20%	31,208,800	9.03%	4,590.00
60. 4D1	26,803.07	36.27%	117,933,540	34.13%	4,400.00
61. 4D	6,443.66	8.72%	26,870,050	7.78%	4,170.00
62. Total	73,903.91	100.00%	345,515,700	100.00%	4,675.20
Grass					
63. 1G1	124.84	1.96%	166,255	2.74%	1,331.74
64. 1G	808.88	12.73%	1,114,385	18.35%	1,377.69
65. 2G1	376.28	5.92%	418,355	6.89%	1,111.82
66. 2G	126.99	2.00%	160,980	2.65%	1,267.66
67. 3G1	496.53	7.81%	467,655	7.70%	941.85
68. 3G	201.73	3.18%	195,375	3.22%	968.50
69. 4G1	1,950.88	30.71%	1,833,620	30.19%	939.89
70. 4G	2,267.48	35.69%	1,716,155	28.26%	756.86
71. Total	6,353.61	100.00%	6,072,780	100.00%	955.80
Irrigated Total					
Irrigated Total	2,902.51	3.32%	16,718,690	4.54%	5,760.08
Dry Total					
Dry Total	73,903.91	84.52%	345,515,700	93.73%	4,675.20
Grass Total					
Grass Total	6,353.61	7.27%	6,072,780	1.65%	955.80
72. Waste	4,281.30	4.90%	321,495	0.09%	75.09
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	18.70	0.02%	0	0.00%	0.00
75. Market Area Total	87,441.33	100.00%	368,628,665	100.00%	4,215.73

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	0.00	0	857.76	5,090,345	12,310.90	71,713,120	13,168.66	76,803,465
77. Dry Land	12.64	72,260	15,865.54	80,541,045	136,774.61	698,138,450	152,652.79	778,751,755
78. Grass	0.00	0	1,253.41	1,439,605	10,061.22	11,144,065	11,314.63	12,583,670
79. Waste	0.00	0	649.43	48,770	4,752.21	356,875	5,401.64	405,645
80. Other	0.00	0	0.00	0	0.00	0	0.00	0
81. Exempt	0.00	0	0.00	0	18.70	0	18.70	0
82. Total	12.64	72,260	18,626.14	87,119,765	163,898.93	781,352,510	182,537.71	868,544,535

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	13,168.66	7.21%	76,803,465	8.84%	5,832.29
Dry Land	152,652.79	83.63%	778,751,755	89.66%	5,101.46
Grass	11,314.63	6.20%	12,583,670	1.45%	1,112.16
Waste	5,401.64	2.96%	405,645	0.05%	75.10
Other	0.00	0.00%	0	0.00%	0.00
Exempt	18.70	0.01%	0	0.00%	0.00
Total	182,537.71	100.00%	868,544,535	100.00%	4,758.16

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

87 Thurston

	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	70,886,640	71,726,280	839,640	1.18%	602,572	0.33%
02. Recreational	731,290	965,565	234,275	32.04%	0	32.04%
03. Ag-Homesite Land, Ag-Res Dwelling	21,110,860	21,471,515	360,655	1.71%	0	1.71%
04. Total Residential (sum lines 1-3)	92,728,790	94,163,360	1,434,570	1.55%	602,572	0.90%
05. Commercial	11,879,170	12,440,310	561,140	4.72%	386,500	1.47%
06. Industrial	2,407,065	2,407,065	0	0.00%	0	0.00%
07. Ag-Farmsite Land, Outbuildings	24,235,550	24,575,225	339,675	1.40%	602,920	-1.09%
08. Minerals	0	0	0		0	
09. Total Commercial (sum lines 5-8)	38,521,785	39,422,600	900,815	2.34%	989,420	-0.23%
10. Total Non-Agland Real Property	131,250,575	133,585,960	2,335,385	1.78%	1,591,992	0.57%
11. Irrigated	62,032,740	76,803,465	14,770,725	23.81%		
12. Dryland	631,889,055	778,751,755	146,862,700	23.24%		
13. Grassland	10,608,160	12,583,670	1,975,510	18.62%		
14. Wasteland	446,770	405,645	-41,125	-9.20%		
15. Other Agland	0	0	0			
16. Total Agricultural Land	704,976,725	868,544,535	163,567,810	23.20%		
17. Total Value of all Real Property (Locally Assessed)	836,227,300	1,002,130,495	165,903,195	19.84%	1,591,992	19.65%

2014 Plan of Assessment for Thurston County

Assessment Years 2015, 2016, and 2017

Date: June 2014

General Description of Real Property in Thurston County:

Thurston County is located in Northeast Nebraska. The county is irregular in shape with the Missouri River forming the eastern boundary. Pender is the county seat and largest community. Pender is located in the southwestern part. Other communities include Macy, Rosalie, Thurston, Walthill, Winnebago, and part of the community of Emerson. Thurston County was organized in 1889. It was originally part of the acreage selected by the Omaha Indians as their reservation. The Omaha tribe sold part of the land to the Winnebago Reservation also includes part of Dixon County. The county has a checker board type of ownership. Approximately 56,654 acres of the land in Thurston County is exempt. Approximately 674 acres were put in exempt status for 2011. This property is exempt because it is U.S.A. in Trust for the Winnebago Tribe of Nebraska or the Omaha Tribe of Nebraska and Allotment land. Complicating the process, a large number of HUD houses, mobile homes, and commercial buildings located on the above described exempt land. Native American's are exempt from taxation on Improvements on leased land. Some of the properties are co-owned by non-Indian people. That portion is taxable; the discovery process is very difficult in these situations.

Thurston County had a total count of 4,118 taxable parcels on the 2014 County Abstract.

Per the 2014 County Abstract, Thurston County consists of the following real property types.

	Parcels	% of Total Parcels	% of Taxable Value Base
Residential	1529	38	17
Commercial	270	7	3
Industrial	11	0	1
Recreational	28	0	1
Agricultural	2280	56	78
Special Value	0		

Agricultural land – Taxable acres 182,671.53

For Assessment year 2014, an estimated 160 building permits, information statements and others means of assessing were valued as new property construction/additions.

Current Resources

The staff of the Thurston County Assessor's office consists of the Assessor, one part time and one full time Clerk. With limited funds in Thurston County there is little money available for registration, motels and travel. The County Board would let us increase our budget for this

year, However, the mileage allowance, fuel, office equipment and repair, office supplies, dues, registration, training and data processing fees, printing and publishing are all increasing. MIPS & GIS contract costs have really put the office in a budget bind.

Discover, List & Inventory all property. Real Estate Transfers along with a photocopy of the deeds are filed timely by the Clerks office. A clerk processes the Real Estate Transfers, followed by a double check by a second clerk. The Assessor reviews the transfer and forwards the information to Department of Revenue.

The property record cards contain all information required by regulation 10-004, which included the legal description property owner, classification codes, and supporting documentation. The supporting documentation includes any field notes, a sketch of the property. A photograph of the property, and if agricultural land is involved an inventory of the soil types by land use. The new and old aerial photographs of the buildings are included. The cards are in good condition and updated and or replaced as needed. Allotment land cards are kept in a separate file. Because of the reservations located in Thurston County, the historical information is kept in the Assessor's office.

Level of Value, Quality, and Uniformity for Assessment year 2013

Property Class	Median %	C.O.D. %	P.R.D. %
Residential	97	31.96	119.48
Commercial	100		
Agricultural Land	71	32.03	116.51
Special Value	0		

Assessment Actions Planned for Assessment year 2015:

Residential /All Rural Residential: Begin the 6 year inspection & review of the villages of Emerson, Thurston, Walthill & Pender. This will include comparison of the current property record card, inspection of the house, list outbuildings & new photos.

Commercial: Begin 6 year inspection & review of Emerson, Thurston, Walthill & Pender. Will review & take new photos.

Agricultural: Begin 6 year inspection & review of land use changes by GIS, & drive by to review land. Starting with Pender, Thayer & Bryan Townships. Conduct market analysis of agricultural sales. Rural residential as described above.

Special Value: None

Assessment Actions Planned for Assessment year 2016:

Residential: All rural residential: begin inspection process with Rosalie, Winnebago & Macy. This will include comparison of the current property record card, inspection of the house, list outbuildings & new photos.

Commercial: Begin new inspection & review of Rosalie, Winnebago, & Macy. This will include comparison of current property record card, inspection of the house, list outbuildings & new photos

Agricultural: continue the review land use changes by GIS. Drive by & review land for Flournoy, Merry & Omaha Townships. Conduct market analysis of agricultural sales. Rural residential as described above.

Special Value: none

Assessment Actions Planned for Assessment year 2017:

Residential: All rural residential: begin inspection process with townships of Pender, Bryan & Thayer. This will include comparison of the current property record card, inspection of the house, list outbuildings & new photos.

Commercial: continue to evaluate process

Agricultural Land: review land use changes for Anderson, Blackbird, Dawes, & Winnebago Townships by GIS & drive by. Conduct market analysis of agricultural sales. Rural residential as described above.

Special Value: none

The Cadastral Maps in Thurston County are old. The maps are current with parcel identification according to regulation 10-004.03. The office is in the process of implementing a GIS system. Funds were available this year for this project in a three year contract.

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

Record Maintenance, Mapping updates, & Ownership changes

Annually prepare and file Assessor Administrative Reports required by law/regulation:

- a. Abstracts (Real & Personal Property)**
- b. Assessor Survey**
- c. Sales information to 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
- g. Certificate of Taxes Levied Report
- h. Report of current values for properties owned by Board of Education Lands & Funds
- i. Report of all Exempt Property and Taxable Government Owned Property
- j. Annual Plan of Assessment Report

Personal Property: administer annual filing, 499 schedules; prepare subsequent notices for incomplete filings or failure to file and penalties applied, as required.

Permissive Exemption: Administer annual filings of applications for new or continued exempt use, review and make recommendations to county board.

Taxable Government Owned Property-annual review of government owned property not used for public purpose, send notices of intent to tax.

Homestead exemptions: administer 150 annual filings of applications approval/denial process, taxpayer notifications, and taxpayer assistance.

Centrally Assessed-Review of valuations as certified by Department of Revenue for railroads and public service entities, establish assessment records and tax billing for tax list.

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.

Tax Lists: prepare and certify tax list correction documents for county board approval.

County Board of Equalization – Attend county board of equalization meetings for valuation protest- assemble and provide information.

TERC Appeals-prepare information and attend taxpayer appeal hearings before TERC, defend valuation.

TERC Statewide Equalization-attend hearings if applicable to county, defend values, and/or implement orders of the TERC.

Education: Assessor and/or Appraisal Education- attend meetings, workshops, and educational classes to obtain required hours of continuing education to maintain assessor certification.

Conclusion:

This document is a description of the various duties and three year plan of assessment in the Assessors office. Without proper funding the tasks described will be difficult to complete. The current budget request is \$77,775 for the General Fund; \$101,725 Reappraisal fund includes funds for the payments to GIS system next year!

Respectfully submitted:

Assessor
signature _____ **Date:** _____

2015 Assessment Survey for Thurston County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	1
2.	Appraiser(s) on staff:
	0
3.	Other full-time employees:
	1
4.	Other part-time employees:
	0
5.	Number of shared employees:
	0
6.	Assessor's requested budget for current fiscal year:
	\$77,775.00 includes Assessor, Deputy and operating expenses.
7.	
8.	Amount of the total assessor's budget set aside for appraisal work:
	\$0
9.	If appraisal/reappraisal budget is a separate levied fund, what is that amount:
	\$101,725.00 Includes the GIS expense (\$48,000.00) and clerical
10.	Part of the assessor's budget that is dedicated to the computer system:
	\$11,000.00
11.	Amount of the assessor's budget set aside for education/workshops:
	\$1,200.00
12.	Other miscellaneous funds:
	\$0
13.	Amount of last year's assessor's budget not used:
	\$9,000.00 between the two budgets

B. Computer, Automation Information and GIS

1.	Administrative software:
	MIPS
2.	CAMA software:
	MIPS
3.	Are cadastral maps currently being used?
	Yes
4.	If so, who maintains the Cadastral Maps?
	Assessor and staff
5.	Does the county have GIS software?
	Yes, currently working with GIS Workshop to fully implement.
6.	Is GIS available to the public? If so, what is the web address?
	Yes. www.thurston.gisworkshop.com
7.	Who maintains the GIS software and maps?
	GIS
8.	Personal Property software:
	MIPS

C. Zoning Information

1.	Does the county have zoning?
	No
2.	If so, is the zoning countywide?
	N/A
3.	What municipalities in the county are zoned?
	Emerson, Pender, Thurston and Walthill
4.	When was zoning implemented?
	Unknown

D. Contracted Services

1.	Appraisal Services:
	None
2.	GIS Services:
	GIS Workshop
3.	Other services:
	None

E. Appraisal /Listing Services

1.	Does the county employ outside help for appraisal or listing services?
	Minimal, hire an independent appraiser on a limited basis to assist in listing difficult properties
2.	If so, is the appraisal or listing service performed under contract?
	No
3.	What appraisal certifications or qualifications does the County require?
	Licensed Appraiser
4.	Have the existing contracts been approved by the PTA?
	No contract, only hired to list unique parcels, assessor completes the valuation process.
5.	Does the appraisal or listing service providers establish assessed values for the county?
	No

2015 Certification for Thurston 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 Thurston County Assessor.

Dated this 7th day of April, 2015.



A handwritten signature in black ink that reads "Ruth A. Sorensen".

Ruth A. Sorensen
Property Tax Administrator

