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DEPARTMENT OF REVENUE

**2017 REPORTS AND OPINIONS
OF THE PROPERTY TAX ADMINISTRATOR**

ADAMS COUNTY



Pete Ricketts, Governor

April 7, 2017

Commissioner Salmon:

The Property Tax Administrator has compiled the 2017 Reports and Opinions of the Property Tax Administrator for Adams County pursuant to [Neb. Rev. Stat. § 77-5027](#). This Report and Opinion will inform the Tax Equalization and Review Commission of the level of value and quality of assessment for real property in Adams County.

The information contained within the County Reports of the Appendices was provided by the county assessor pursuant to [Neb. Rev. Stat. § 77-1514](#).

For the Tax Commissioner

Sincerely,

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

Ruth A. Sorensen
Property Tax Administrator
402-471-5962

cc: Jackie Russell, Adams County Assessor

Table of Contents

2017 Reports and Opinions of the Property Tax Administrator:

- Certification to the Commission
- Introduction
- County Overview
- Residential Correlation
- Commercial Correlation
- Agricultural Land Correlation
- PTA's Opinion

Appendices:

- Commission Summary

Statistical Reports and Displays:

- Residential Statistics
- Commercial Statistics
- Chart of Net Sales Compared to Commercial Assessed Value
- Agricultural Land Statistics
- Table-Average Value of Land Capability Groups
- Special Valuation Statistics (if applicable)

- Market Area Map
- Valuation History Charts

County Reports:

- County Abstract of Assessment for Real Property, Form 45
- County Abstract of Assessment for Real Property Compared to the Prior Year
- Certificate of Taxes Levied (CTL).
- Assessor Survey
- Three-Year Plan of Assessment
- Special Value Methodology (if applicable)
- Ad Hoc Reports Submitted by County (if applicable)

Introduction

[Neb. Rev. Stat. § 77-5027](#) provides that the Property Tax Administrator (PTA) shall prepare and deliver an annual Reports and Opinions (R&O) document to each county and to the Tax Equalization and Review Commission (Commission). This will contain statistical and narrative reports informing the Commission of the certified opinion of the PTA regarding the level of value and the quality of assessment of the classes and subclasses of real property within each county. In addition to an opinion of the level of value and quality of assessment in the county, the PTA may make nonbinding recommendations for subclass adjustments for consideration by the Commission.

The statistical and narrative reports contained in the R&O of the PTA provide an analysis of the assessment process implemented by each county to reach the levels of value and quality of assessment required by Nebraska law. The PTA's opinion of the level of value and quality of assessment in each county is a conclusion based upon all the data provided by the county assessor and gathered by the Nebraska Department of Revenue, Property Assessment Division (Division) regarding the assessment activities in the county during the preceding year.

The statistical reports are developed using the state-wide sales file that contains all arm's-length transactions as required by [Neb. Rev. Stat. § 77-1327](#). From this sale file, the Division prepares a statistical analysis comparing assessments to sale prices. After determining if the sales represent the class or subclass of properties being measured, inferences are drawn regarding the assessment level and quality of assessment of the class or subclass being evaluated. The statistical reports contained in the R&O are developed based on standards developed by the International Association of Assessing Officers (IAAO).

The analysis of assessment practices in each county is necessary to give proper context to the statistical inferences from the assessment sales ratio studies and the overall quality of assessment in the county. The assessment practices are evaluated in the county to ensure professionally accepted mass appraisal methods are used and that those methods will generally produce uniform and proportionate valuations.

The PTA considers the statistical reports and the analysis of assessment practices when forming conclusions on both the level of value and quality of assessment. The consideration of both the statistical indicators and assessment processes used to develop valuations is necessary to accurately determine the level of value and quality of assessment. Assessment practices that produce a biased sales file will generally produce a biased statistical indicator, which, on its face, would otherwise appear to be valid. Likewise, statistics produced on small, unrepresentative, or otherwise unreliable samples, may indicate issues with assessment uniformity and assessment level—however, a detailed review of the practices and valuation models may suggest otherwise. For these reasons, the detail of the Division's analysis is presented and contained within the correlation sections for Residential, Commercial, and Agricultural land.

Statistical Analysis:

In determining a point estimate of the level of value, the PTA considers three measures as indicators of the central tendency of assessment: the median ratio, weighted mean ratio, and mean ratio. The use and reliability of each measure is based on inherent strengths and weaknesses which are the quantity and quality of the information from which it was calculated and the defined scope of the analysis.

The median ratio is considered the most appropriate statistical measure to determine a level of value for direct equalization which is the process of adjusting the values of classes or subclasses of property in response to an unacceptable level. Since the median ratio is considered neutral in relationship to either assessed value or selling price, adjusting the class or subclass of properties based on the median measure will not change the relationships between assessed value and level of value already present in the class of property. Additionally, the median ratio is less influenced by the presence of extreme ratios, commonly called outliers, which can skew the outcome in the other measures.

The weighted mean ratio best reflects a comparison of the fully assessable valuation of a jurisdiction, by measuring the total assessed value against the total of selling prices. The weighted mean ratio can be heavily influenced by sales of large-dollar property with extreme ratios.

The mean ratio is used as a basis for other statistical calculations, such as the price related differential and coefficient of variation. As a simple average of the ratios the mean ratio has limited application in the analysis of the level of value because it assumes a normal distribution of the data set around the mean ratio with each ratio having the same impact on the calculation regardless of the assessed value or the selling price.

The quality of assessment relies in part on statistical indicators as well. If the weighted mean ratio, because of its dollar-weighting feature, is significantly different from the mean ratio, it may be an indication of disproportionate assessments. The coefficient produced by this calculation is referred to as the Price Related Differential (PRD) and measures the assessment level of lower-priced properties relative to the assessment level of higher-priced properties.

The Coefficient of Dispersion (COD) is a measure also used in the evaluation of assessment quality. The COD measures the average deviation from the median and is expressed as a percentage of the median. A COD of 15 percent indicates that half of the assessment ratios are expected to fall within 15 percent of the median. The closer the ratios are grouped around the median the more equitable the property assessments tend to be.

Pursuant to [Neb. Rev. Stat. § 77-5023](#), the acceptable range is 69% to 75% of actual value for agricultural land and 92% to 100% for all other classes of real property.

Nebraska Statutes do not provide for a range of acceptability for the COD or PRD; however, the IAAO establishes the following range of acceptability:

<u>Property Class</u>	<u>COD</u>	<u>PRD</u>
Residential	.05 -.15	.98-1.03
Newer Residential	.05 -.10	.98-1.03
Commercial	.05 -.20	.98-1.03
Agricultural Land	.05 -.25	.98-1.03

Analysis of Assessment Practices:

The Division reviews assessment practices that ultimately affect the valuation of real property in each county. This review is done to ensure the reliability of the statistical analysis and to ensure professionally accepted methods are used in the county assessor’s effort to establish uniform and proportionate valuations.

To ensure county assessors are submitting all Real Estate Transfer Statements, required for the development of the state sales file pursuant to Neb. Rev. Stat. § 77-1327, the Division audits a random sample from the county registers of deeds’ records to confirm that the required sales have been submitted and reflect accurate information. The timeliness of the submission is also reviewed to ensure the sales file allows analysis of up-to-date information. The county’s sales verification and qualification procedures are reviewed to ensure that sales are properly considered arm’s-length transactions unless determined to be otherwise through the verification process. Proper sales verification practices ensure the statistical analysis is based on an unbiased sample of sales.

Valuation groupings and market areas are also examined to identify whether the areas being measured truly represent economic areas within the county. The measurement of economic areas is the method by which the Division ensures intra-county equalization exists. The progress of the county’s six-year inspection cycle is documented to ensure compliance with [Neb. Rev. Stat. § 77-1311.03](#) and also to confirm that all property is being uniformly listed and described for valuation purposes.

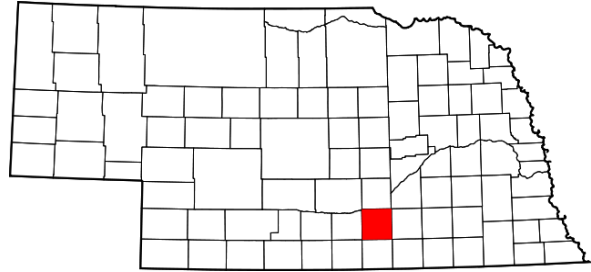
Valuation methodologies developed by the county assessor are reviewed for both appraisal logic and to ensure compliance with professionally accepted mass appraisal methods. Methods and sales used to develop lot values are also reviewed to ensure the land component of the valuation process is based on the local market, and agricultural outbuildings and sites are reviewed as well.

The comprehensive review of assessment practices is conducted throughout the year. Issues are presented to the county assessor for clarification. The county assessor can then work to implement corrective measures prior to establishing assessed values. The PTA’s conclusion that assessment quality is either compliant or not compliant with professionally accepted mass appraisal methods is based on the totality of the assessment practices in the county.

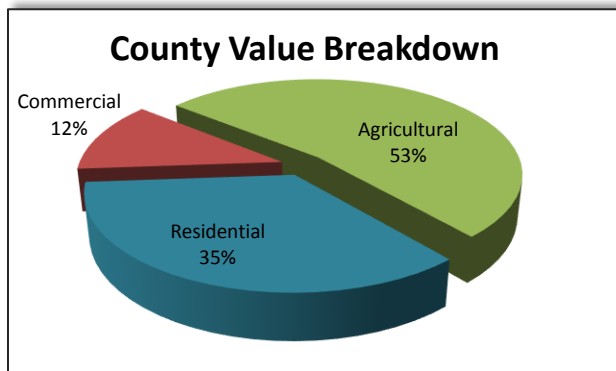
**Further information may be found in Exhibit 94*

County Overview

With a total area of 563 miles, Adams has 31,587 residents, per the Census Bureau Quick Facts for 2015, a slight population increase over the 2010 US Census. In a review of the past fifty-five years, Adams has maintained a steady population (Nebraska Department of Economic Development). Reports indicate that 70% of county residents are homeowners and 84% of residents occupy the same residence as in the prior year (Census Quick Facts).



The majority of the commercial properties in Adams convene in and around the county seat of Hastings. Per the latest information available from the U.S. Census Bureau, there are 970 employer establishments in Adams. Countywide employment is at 16,189 people, a 3% gain relative to the 2010 Census (Nebraska Department of Labor).



2017 Abstract of Assessment, Form 45

Simultaneously, the agricultural economy has remained another strong anchor for Adams that has fortified the local rural area economies. Adams is included in both the Little Blue and Upper Big Blue Natural Resource Districts (NRD). Irrigated land makes up the majority of the land in the county. An ethanol plant located in Hastings also contributes to the local economy.

U.S. CENSUS POPULATION CHANGE			
	2006	2016	Change
A YR	98	94	-4%
HASTINGS	24,064	25,224	5%
HOLSTEIN	229	214	-7%
JUNIATA	693	757	9%
KENESAW	873	880	1%
PROSSER	94	66	-30%
ROSELAND	242	235	-3%
TRUMBULL	212	205	-3%

2017 Residential Correlation for Adams County

Assessment Actions

Within the residential class of Adams County, physical inspections and re-appraisals of residential improvements take place over the course of the six-year inspection and review cycle. For the current assessment year, the county assessor reviewed residential parcels lying within the following valuation groupings:

In Hastings, the neighborhoods of South Hastings, Cedar, Lincoln, Ringland, Westbrook, Eastridge Meadows, MPH, and West Fork were reviewed. In the Suburban valuation grouping, the neighborhoods of Southern Hills and Idlewilde were reviewed. Freeland Creek in the Rural valuation grouping was also reviewed. Consequently, parcels within those valuation groupings received adjustments to the values. Additionally, all residential pick-up work was completed by the county, as were on-site inspections of any remodeling and new additions.

A market analysis and sales study was done for all residential valuation groupings to determine if further adjustments or studies were warranted. Groupings with a representative number of sales received further analysis. As a result of these analyses and adjustments, an additional fifteen areas lying in two valuation groupings had valuation changes, with increases varying from 2% to 15%. In Hastings, the neighborhoods involved were 2nd Street, Oswego, Turner, Imperial, Hawthorne, Heritage, North Hastings, Lake Hastings, Cimarron, Skye Loch, Lochland Meadows, Northeast subdivisions, and Pineridge Estates. Valuation changes also occurred in Roseland and Prosser, two towns contained in Valuation Grouping 6.

Description of Analysis

Adams County contains almost 11,000 improved residential parcels. There are six valuation groupings in Adams County. Hastings, as the most populous town in the county, contains 80% of the parcels while the remaining parcels are evenly divided among the remaining valuation groupings.

Valuation Grouping	Description
1	Hastings
2	Juniata
3	Kenesaw
4	Suburban
5	Rural
6	Ayr, Holstein, Prosser, Roseland, Hansen, Pauline

A review of the county's statistical analysis showed 924 residential sales, representing all of the valuation groupings. Analyses of these sales were conducted to determine if the sales were reliable

2017 Residential Correlation for Adams County

for measurement purposes. Those analyses included checks for outlier sales, the total number of sales available, as well as an examination of the distribution of those sales.

When comparing years of the current study period to each other, the sample contains less sales in the newest year of the study period along with a decreasing median. This is a clear indication of an increasing market.

Study Yrs						
01-OCT-14 To 30-SEP-15	478	94.76	99.48	93.74	20.53	106.12
01-OCT-15 To 30-SEP-16	446	91.97	96.39	90.62	20.02	106.37

An analysis of the sample shows that all measures of central tendency are within the acceptable range for the residential class as a whole. The overall qualitative measures were slightly above the desired range and those are due to a few low dollar sales. Most of those sales lie in areas that will be inspected next year for assessment year 2018.

Additionally, the stratification by valuation group revealed that all valuation groupings have achieved a sample size with the potential to be used as a stand-alone measurement of a substratum of the county. Of these valuation groupings, Valuation Grouping 2 and Valuation Grouping 6 contain medians outside of the acceptable range. Analyses of these valuation groupings were conducted to determine if the sales contained in each is representative and reliable.

Valuation Grouping 2, Juniata, contains 3% of the improved residential parcels in Adams County. The ten sales in the ratio study represent 3% of Juniata's improved parcels and account for 1% of the total residential sales for the study period. This valuation grouping did see an overall increase in value for the current assessment year.

The removal of the two highest ratios from the ratio array results in a decrease of the median for this valuation grouping, moving from 90% to 85%. When the two lowest ratios are removed from the ratio array, no discernable difference is found, as the median moves from 89% to 90%. This could indicate that there are outlier sales with high ratios artificially holding the ratio higher than it should be in Juniata. In comparing years of the current study period to each other, the sample contains more sales in the newest year of the study period, but an increasing median. This could be an indication of a decreasing market.

The two analyses of Valuation Grouping 2 provide two different results, with one suggesting that the median is measuring higher than it should because of outlier sales, while the other suggests that the market in Juniata is decreasing. The inconsistencies of those results, coupled with the limited sample size with which to do an analysis, leads to the conclusion that the sample is not reliable to create a point estimate for a level of value from.

Valuation Grouping 6 consists of six small towns and villages in Adams County. The county assessor analyzed the sample size of sales for each of the towns and villages. Of the six areas in Valuation Grouping 2, four areas had over 5% of their improved residential parcels sell for the year. Those areas were: Ayr, Holstein, Prosser, and Roseland. Pauline had no sales in the current study period and Hansen had one sale. In areas that had medians below the acceptable range and

2017 Residential Correlation for Adams County

more than one sale, the county assessor increased the assessed values for the current assessment year by 15%. These areas were Roseland and Prosser.

The removal of the two highest ratios from the ratio array results in a decrease of the median for this valuation grouping, moving from 91% to 89%. When the two lowest ratios are removed from the ratio array, the median increases from 91% to 94%. This indicates that there are no extreme outliers in the sample affecting the median. However, when the individual town ratios are analyzed, the results vary wildly. When the lowest ratios were removed in each of those towns, the median increased 21% on average. When the highest ratios were removed in each of those towns, the median lowered 5% on average. This is a clear indication that the low ratios are holding the median artificially low in each of those individual towns.

Similar to the analysis conducted on Valuation Grouping 2, the analyses performed on Valuation Grouping 6 provide conflicting indications, with one suggesting that the median is measuring lower than it should because of outlier sales, while the other, a comparison of study years, suggests that the overall market is increasing. The inconsistencies of those results, coupled with the limited sample size with which to do an analysis, leads to the conclusion that the sample is not reliable to create a point estimate for a level of value. In reviewing the sales assessment ratio's for value group 6 only 4 of the 34 sales have a ratio that falls within the acceptable range and any percentage adjustment will not improve the number of ratio's falling within the range. This is apparent when reviewing the COD for Valuation Group 6.

Assessment Practice Review

Annually, a comprehensive review of the assessment practices is conducted for all counties. The purpose of the review is to examine the assessment practices of the county to determine whether the valuation processes result in uniform and proportionate values in the county. Reviewed items may include the county's sales verification and qualification process, the valuation groupings of the county, and the county's inspection and review processes.

The county assessor's office reviews all sales and a questionnaire with a self-addressed stamped envelope is provided to all buyers of properties. The assessor reports that there is about an 80% return response rate. The appraisal staff review returned questionnaires and conducts on-site interviews, if necessary, before making a qualification determination. If no one is available during the physical review, door hangers are left by the county assessor's staff. The Division evaluated those qualification determinations to confirm that sales were properly vetted and given a determination. The county assessor's office offered detailed descriptions of the sales that explained the qualification determination reached.

Valuation groupings were also examined to ensure that the area or group defined is equally subject to a set of economic forces that impact the value of properties within that geographic area. The county has created six separate valuation groupings. All Hastings residential neighborhoods are considered to be one grouping. Juniata and Kenesaw are their own groupings. Suburban parcels,

2017 Residential Correlation for Adams County

located just outside of Hastings, are another grouping. Rural parcels are a grouping. The last group combines all small villages in the county. The review and analysis indicates that Adams County has adequately identified economic areas for the commercial property class.

The county has created a six-year inspection and review cycle plan. The inspection and review consists of a reappraisal, which necessitates a physical inspection of all parcels within each valuation grouping; the county performs both exterior and interior reviews, as permitted. As inspections are completed, property records are updated and new values are put on those parcels. The county plans to also update cost and depreciation tables at the same time once the next inspection and review cycle begins. The county has shared their systematic schedule of inspections with the Division and the Division has found that the county continues to follow it.

Equalization and Quality of Assessment

The adjustments made for the year by the county assessor's office concentrated on the areas inspected and reviewed for the year. This included portions of Valuation Groupings 1, 4, and 5. However, all valuation groupings in the county received at least minor increases to value. With the limited number of sales in group 2 and the disparity of group 6 there is no recommendation for any type of an adjustment for these with calculated medians below the acceptable range. The quality of assessment complies with professionally accepted mass appraisal standards.

VALUATION GROUPING						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
01	799	93.45	97.07	92.24	19.12	105.24
02	10	88.72	88.45	91.20	13.12	96.98
03	29	97.04	116.87	93.36	37.41	125.18
04	28	93.88	98.15	94.23	14.05	104.16
05	24	98.16	93.17	92.87	15.74	100.32
06	34	91.44	109.50	83.91	42.36	130.50
<u>ALL</u>	924	93.45	97.99	92.20	20.32	106.28

Level of Value

Based on all available information, the level of value for residential property in Adams County is 93%.

2017 Commercial Correlation for Adams County

Assessment Actions

Within the commercial class of Adams County, physical inspections and re-appraisals of commercial improvements takes place over a one-year period of the six-year inspection and review cycle. The physical inspections last occurred in preparation for assessment year 2016. For the current assessment year, values for commercial parcels in Hastings were calculated after new depreciation models were created. Additionally, all commercial pick-up work was completed by the county, as were on-site inspections of any remodeling and new additions.

A market analysis and sales analysis was done for all commercial valuation groupings and occupancy codes. Groupings or occupancy codes with a representative number of sales received further analysis. This was done to determine whether further adjustments or studies were warranted. As a result of these analyses and adjustments, most neighborhoods in Hastings saw an 8% increase to valuation, while occupancy code 353 saw a 5% decrease in valuation.

Description of Analysis

Adams County contains over 1,200 improved commercial parcels. There are three valuation groupings in Adams County. Hastings, as the commercial hub of the county, and contains over 75% of the parcels while Rural follows with 12% of the parcels.

Valuation Grouping	Description
1	Hastings
2	Navy Ammunitions Depot
3	Villages and Rural

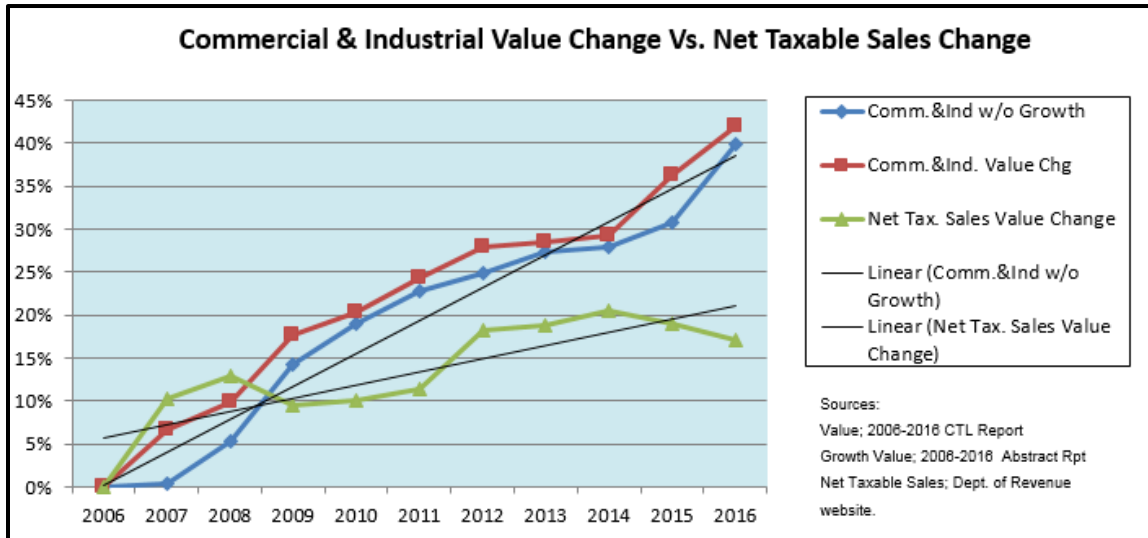
The statistics support a level of value within the acceptable range. There were sixty-four sales, representing all of the valuation groupings. Analyses of the sales were done to determine if the sales were reliable for measurement purposes. Those analyses included checks for outlier sales, the total number of sales available, as well as an examination of the distribution of those sales.

The stratification by valuation group revealed that Valuation Grouping 1, Hastings, has a sample size with the potential to be used as a stand-alone measurement of a substratum of the county.

Commercial sales in the county were stratified by occupancy code. Occupancy codes identify the type of business currently occupying the commercial parcel. This stratification was completed to determine whether any sales trends could be identified in the county. The stratification showed that twenty-two occupancy codes were represented in the county's qualified sales for the current assessment year. One occupancy code, accounting for almost 20% of the commercial sales within the county, achieved a sample size large enough to be considered reliable for further analysis—storage warehouses. This occupancy code achieved a measurement in the acceptable range.

2017 Commercial Correlation for Adams County

An analysis of the change in Net Taxable Sales and Commercial and Industrial Assessed Value provides insight into the county's market trends, both individually and relative to one another. The expectation is that, economically, increased sales result in increased profit, and thus increase demand for income producing properties. The data supports that assessed values have increased with the general economic trends in the county.



The overall sample is reliable and within the acceptable range.

Assessment Practice Review

Annually, a comprehensive review of the assessment practices is conducted for all counties. The purpose of the review is to examine the assessment practices of the county to determine whether the valuation processes result in uniform and proportionate values in the county. Reviewed items may include the county's sales verification and qualification process, the valuation groupings of the county, and the county's inspection and review processes.

The county assessor's office reviews all sales and a questionnaire with a self-addressed stamped envelope is provided to all buyers of properties. The assessor reports that there is about an 80% return response rate. The appraisal staff review returned questionnaires and conduct on-site interviews, if necessary, before making a qualification determination. The Division evaluated those qualification determinations to confirm that sales were properly vetted and given a determination. The county assessor's office offered descriptions of the sales that explained the qualification determination reached.

Valuation groupings were also examined to ensure that the area or group defined is equally subject to a set of economic forces that impact the value of properties within that geographic area. The county has created three separate valuation groupings. All Hastings commercial parcels are

2017 Commercial Correlation for Adams County

considered one grouping. The Navy Ammunition Depot is comprised mostly of concrete and dirt bunkers on federally leased land. All small village commercial and rural commercial are combined into the last grouping. The review and analysis indicates that Adams County has adequately identified economic areas for the commercial property class.

The county has a six-year inspection and review cycle plan. The inspection and review consists of a reappraisal, which necessitates a physical inspection of all parcels within each valuation grouping; the county performs both exterior and interior reviews, as permitted. As inspections are completed, property records are updated. The county plans to also update cost and depreciation tables once the next inspection and review cycle begins. The county has shared their systematic schedule of inspections with the Division and the Division has found that the county continues to follow it.

Equalization and Quality of Assessment

The adjustments made for the year by the county assessor's office concentrated on the areas inspected and reviewed for assessment year 2016 that received new values for the current year. This included Valuation Grouping 1.

A review of the valuation groupings indicates that Valuation Grouping 1 has a statistical median that falls within the acceptable range. Although Valuation Grouping 2 and Valuation Grouping 3 have too few sales to be reliable, they are subject to the same appraisal techniques as Valuation Grouping 1 and are considered to be assessed at an acceptable level.

VALUATION GROUPING						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
01	52	94.38	97.55	92.43	24.05	105.54
02	2	93.88	93.88	95.08	03.31	98.74
03	10	99.80	119.61	77.82	48.74	153.70
____ALL____	64	94.38	100.88	90.66	27.70	111.27

Level of Value

Based on the review of all information available, the level of value for commercial property in Adams County is 94%.

2017 Agricultural Correlation for Adams County

Assessment Actions

Within the agricultural class of Adams County, the physical inspections of agricultural improvements, vacant land, and rural residential with agricultural land take place over a one-year period of the six-year inspection and review cycle. This review last occurred in preparation for assessment year 2015. During the years in which a review is not scheduled, routine maintenance occurs.

Land use continues to be updated as information becomes available. The county assessor then reviews that information, which includes a physical review of the agricultural land, to verify that information before adjusting the parcel's record to reflect any changes, if necessary. A market analysis and sales analysis occurred for the current year. As a result, updates to land values were made to reflect those findings. Irrigated land was decreased 7-10% while dryland was increased 5% and grassland remained unchanged.

Description of Analysis

Of Adams County's agricultural land, about 75% of the irrigated acres lie in Classes 1A and 1A1. Overall, these land capability groups (LCGs) contain over 50% of the county's total agricultural land composition.

Analyses of the twenty-three sales within Adams County was conducted to determine if the sales were reliable for measurement purposes. Those analyses included checks for outlier sales, the total number of sales available, as well as an examination of the distribution of those sales.

The removal of the two highest ratios from the array show no discernable difference to the median. Likewise the removal of the two lowest ratios from the array does not significantly affect the median. This indicates that there were no outlier sales affecting the median.

An analysis of the study years was conducted to determine if any trends in the market for Adams County could be observed. Stratifying by Majority Land Use (MLU) revealed small subclasses with no subclass achieving ten or more sales.

The findings of these analyses indicated that the sample may be sufficiently reliable to be used as a point estimate indicator of the level of value for agricultural land as a whole.

When the sales within a county do not provide a clear indication of values, the Division will first look to determine whether the county assessment actions parallel the movement of the general market and result in values that are generally equalized to surrounding comparable counties. Secondly, the Division will examine expanded sales studies for a level of value indicator.

The surrounding counties made similar valuation changes for the current assessment year. The majority of counties lowered irrigated values for the year. While Adams County was the only county to increase dryland, it was by a minimal amount that kept the county within the mix of weighted averages of the counties. Finally, there was similarity in the treatment of grassland.

2017 Agricultural Correlation for Adams County

An expanded analysis was created using sales from counties from within six miles. This analysis brought in an additional thirty-eight sales. The same reliability tests were done to determine whether this sample would give the same results as the original analysis. With the increased sample, the same results were found. The county assessor's valuation decisions for 2017 mirror this trend of the agricultural market.

Assessment Practice Review

Annually, a comprehensive review of the assessment practices is conducted for all counties. The purpose of the review is to examine the assessment practices of the county to determine whether the valuation processes result in uniform and proportionate values in the county. Reviewed items may include the county's sales verification and qualification process, the market areas of the county, and the county's inspection and review processes.

The county assessor's office reviews all sales and a questionnaire with a self-addressed stamped envelope is provided to all buyers of properties. The county assessor reports that there is about an 80% return response rate. The appraisal staff review returned questionnaires and conduct on-site interviews, if necessary, before making a qualification determination. The Division evaluated those qualification determinations to confirm that sales were properly vetted and given a determination. In addition to the normal review of sales and qualification determinations, the Division also performed additional analyses of non-agricultural production influences on agricultural sales. The county assessor's office offered descriptions of the sales that explained the qualification determination reached.

After an annual examination of the county's agricultural land, the county concluded that there would remain a single market within the county. The Division worked with the county assessor to ensure that sales with non-agricultural influences were not used to establish agricultural land values.

The county has a six-year inspection and review cycle plan. Within a class of property, the review work is typically completed in one calendar year. The inspection and review consists of a reappraisal, which necessitates a physical inspection of all parcels within each valuation grouping; the county performs both exterior and interior reviews, as permitted. Among other ways to gather information, aerial imagery is a tool utilized to better identify parcels that require further inspection, for both changes to improvements on agricultural parcels as well as vacant agricultural land use changes. The county has shared their systematic schedule of inspections with the Division and the Division has found that the county continues to follow it.

Equalization

The county assessor decreased irrigated and increased dryland for the current assessment year. These adjustments reflect the current movement of the agricultural land market. The analysis

2017 Agricultural Correlation for Adams County

supports that values fall within the acceptable range overall and within the acceptable range for Majority Land Use (MLU) subclasses as well. The analysis also supports that the county is equalized with surrounding comparable counties.

80%MLU By Market Area						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
<u>Irrigated</u>						
County	8	67.84	67.81	67.88	02.98	99.90
4000	8	67.84	67.81	67.88	02.98	99.90
<u>Dry</u>						
County	3	51.08	57.80	55.96	16.13	103.29
4000	3	51.08	57.80	55.96	16.13	103.29
<u>Grass</u>						
County	1	107.07	107.07	107.07	00.00	100.00
4000	1	107.07	107.07	107.07	00.00	100.00
<u>ALL</u>						
	23	73.16	81.83	72.33	26.71	113.13

Agricultural homes and outbuildings have been valued using the same valuation process as rural residential acreages have; as the rural residential acreages have been determined to be assessed within the acceptable range, agricultural improvements are believed to be equalized at the statutorily required assessment level. The quality of assessment complies with professionally accepted mass appraisal standards.

Level of Value

The level of value for agricultural land in Adams County is 73%.

2017 Opinions of the Property Tax Administrator for Adams 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 (Cum. Supp. 2016). 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	93	Meets generally accepted mass appraisal practices.	No recommendation.
Commercial Real Property	94	Meets generally accepted mass appraisal practices.	No recommendation.
Agricultural Land	73	Meets generally accepted mass appraisal practices.	No recommendation.

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

Dated this 7th day of April, 2017.



Ruth A. Sorensen
Property Tax Administrator

APPENDICES

2017 Commission Summary for Adams County

Residential Real Property - Current

Number of Sales	924	Median	93.45
Total Sales Price	\$119,285,962	Mean	97.99
Total Adj. Sales Price	\$119,671,962	Wgt. Mean	92.20
Total Assessed Value	\$110,339,725	Average Assessed Value of the Base	\$101,562
Avg. Adj. Sales Price	\$129,515	Avg. Assessed Value	\$119,415

Confidence Interval - Current

95% Median C.I	92.13 to 94.43
95% Wgt. Mean C.I	90.90 to 93.50
95% Mean C.I	95.29 to 100.69
% of Value of the Class of all Real Property Value in the County	34.50
% of Records Sold in the Study Period	8.01
% of Value Sold in the Study Period	9.42

Residential Real Property - History

Year	Number of Sales	LOV	Median
2016	990	93	93.16
2015	979	94	94.36
2014	887	94	94.13
2013	758	93	92.65

2017 Commission Summary for Adams County

Commercial Real Property - Current

Number of Sales	64	Median	94.38
Total Sales Price	\$29,515,941	Mean	100.88
Total Adj. Sales Price	\$29,569,941	Wgt. Mean	90.66
Total Assessed Value	\$26,807,280	Average Assessed Value of the Base	\$285,260
Avg. Adj. Sales Price	\$462,030	Avg. Assessed Value	\$418,864

Confidence Interval - Current

95% Median C.I	86.97 to 99.51
95% Wgt. Mean C.I	83.44 to 97.88
95% Mean C.I	89.83 to 111.93
% of Value of the Class of all Real Property Value in the County	13.85
% of Records Sold in the Study Period	3.88
% of Value Sold in the Study Period	5.70

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2016	77	94	93.70
2015	75	95	93.85
2014	91	96	95.63
2013	73	99	98.66

01 Adams
RESIDENTIAL

PAD 2017 R&O Statistics (Using 2017 Values)

Qualified

Date Range: 10/1/2014 To 9/30/2016 Posted on: 1/13/2017

Number of Sales : 924
 Total Sales Price : 119,285,962
 Total Adj. Sales Price : 119,671,962
 Total Assessed Value : 110,339,725
 Avg. Adj. Sales Price : 129,515
 Avg. Assessed Value : 119,415

MEDIAN : 93
 WGT. MEAN : 92
 MEAN : 98
 COD : 20.32
 PRD : 106.28

COV : 42.67
 STD : 41.81
 Avg. Abs. Dev : 18.99
 MAX Sales Ratio : 698.18
 MIN Sales Ratio : 43.56

95% Median C.I. : 92.13 to 94.43
 95% Wgt. Mean C.I. : 90.90 to 93.50
 95% Mean C.I. : 95.29 to 100.69

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DATE OF SALE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
<u>Qtrts</u>												
01-OCT-14 To 31-DEC-14	108	98.03	99.91	96.29	20.52	103.76	48.81	252.53	91.89 to 100.38	129,926	125,109	
01-JAN-15 To 31-MAR-15	81	93.90	101.67	94.08	22.25	108.07	50.28	538.67	91.11 to 100.17	127,050	119,529	
01-APR-15 To 30-JUN-15	140	94.59	96.52	92.82	15.88	103.99	45.40	194.81	90.67 to 97.88	132,489	122,980	
01-JUL-15 To 30-SEP-15	149	93.46	100.76	92.49	23.59	108.94	43.56	532.50	89.35 to 97.04	118,920	109,990	
01-OCT-15 To 31-DEC-15	114	94.11	101.80	93.47	22.78	108.91	45.22	698.18	92.02 to 100.00	119,248	111,465	
01-JAN-16 To 31-MAR-16	69	95.06	93.16	90.95	13.54	102.43	56.25	128.97	89.27 to 98.43	143,030	130,079	
01-APR-16 To 30-JUN-16	128	90.02	94.91	89.29	22.00	106.29	44.81	431.50	85.75 to 93.65	135,074	120,605	
01-JUL-16 To 30-SEP-16	135	89.29	94.87	89.59	18.67	105.89	57.12	452.24	86.22 to 92.44	135,766	121,633	
<u>Study Yrs</u>												
01-OCT-14 To 30-SEP-15	478	94.76	99.48	93.74	20.53	106.12	43.56	538.67	93.11 to 96.95	126,759	118,827	
01-OCT-15 To 30-SEP-16	446	91.97	96.39	90.62	20.02	106.37	44.81	698.18	90.03 to 93.70	132,469	120,045	
<u>Calendar Yrs</u>												
01-JAN-15 To 31-DEC-15	484	93.92	99.93	93.09	20.95	107.35	43.56	698.18	92.72 to 96.04	124,283	115,691	
<u>ALL</u>	924	93.45	97.99	92.20	20.32	106.28	43.56	698.18	92.13 to 94.43	129,515	119,415	

VALUATION GROUPING											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
01	799	93.45	97.07	92.24	19.12	105.24	43.56	698.18	92.02 to 94.39	128,361	118,404	
02	10	88.72	88.45	91.20	13.12	96.98	67.10	114.47	72.85 to 112.70	152,150	138,768	
03	29	97.04	116.87	93.36	37.41	125.18	61.75	532.50	83.58 to 112.68	84,522	78,907	
04	28	93.88	98.15	94.23	14.05	104.16	69.16	186.04	88.89 to 104.35	226,091	213,054	
05	24	98.16	93.17	92.87	15.74	100.32	50.28	138.26	80.58 to 102.23	176,983	164,366	
06	34	91.44	109.50	83.91	42.36	130.50	44.81	538.67	78.46 to 107.26	75,323	63,207	
<u>ALL</u>	924	93.45	97.99	92.20	20.32	106.28	43.56	698.18	92.13 to 94.43	129,515	119,415	

PROPERTY TYPE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
01	921	93.44	97.87	92.18	20.25	106.17	43.56	698.18	92.10 to 94.39	129,864	119,711	
06												
07	3	129.63	133.03	128.71	11.26	103.36	112.83	156.62	N/A	22,300	28,702	
<u>ALL</u>	924	93.45	97.99	92.20	20.32	106.28	43.56	698.18	92.13 to 94.43	129,515	119,415	

01 Adams
RESIDENTIAL

PAD 2017 R&O Statistics (Using 2017 Values)

Qualified

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 Total Assessed Value : 110,339,725
 Avg. Adj. Sales Price : 129,515
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MEDIAN : 93
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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	2	320.45	320.45	104.66	68.10	306.18	102.23	538.67	N/A	101,063	105,770	
Less Than 15,000	10	154.04	232.26	128.90	89.61	180.19	69.15	538.67	72.17 to 532.50	28,518	36,760	
Less Than 30,000	41	145.60	191.00	159.50	62.26	119.75	45.22	698.18	112.43 to 183.09	25,130	40,082	
<u>Ranges Excl. Low \$</u>												
Greater Than 4,999	922	93.45	97.51	92.18	19.84	105.78	43.56	698.18	92.10 to 94.41	129,577	119,445	
Greater Than 14,999	914	93.44	96.52	92.11	18.77	104.79	43.56	698.18	92.02 to 94.39	130,620	120,320	
Greater Than 29,999	883	93.11	93.67	91.62	16.08	102.24	43.56	256.13	91.64 to 93.93	134,362	123,099	
<u>Incremental Ranges</u>												
0 TO 4,999	2	320.45	320.45	104.66	68.10	306.18	102.23	538.67	N/A	101,063	105,770	
5,000 TO 14,999	8	154.04	210.21	187.91	76.60	111.87	69.15	532.50	69.15 to 532.50	10,381	19,508	
15,000 TO 29,999	31	133.00	177.69	171.21	56.14	103.78	45.22	698.18	112.43 to 183.09	24,037	41,154	
30,000 TO 59,999	138	103.50	106.79	105.71	21.10	101.02	43.56	206.08	100.00 to 107.53	47,284	49,984	
60,000 TO 99,999	243	94.46	94.19	93.91	16.49	100.30	48.81	256.13	91.70 to 97.44	80,900	75,973	
100,000 TO 149,999	232	88.03	89.28	89.37	15.36	99.90	44.81	164.53	84.66 to 91.75	125,144	111,838	
150,000 TO 249,999	178	91.10	89.86	90.02	11.75	99.82	50.28	135.29	88.37 to 93.27	185,656	167,131	
250,000 TO 499,999	87	91.97	91.27	91.06	10.60	100.23	57.12	128.97	89.00 to 93.79	307,465	279,965	
500,000 TO 999,999	4	80.88	81.62	80.76	13.91	101.06	69.40	95.31	N/A	582,000	469,996	
1,000,000 +	1	108.03	108.03	108.03	00.00	100.00	108.03	108.03	N/A	1,300,000	1,404,440	
<u>ALL</u>	924	93.45	97.99	92.20	20.32	106.28	43.56	698.18	92.13 to 94.43	129,515	119,415	

01 Adams
COMMERCIAL

PAD 2017 R&O Statistics (Using 2017 Values)

Qualified

Date Range: 10/1/2013 To 9/30/2016 Posted on: 1/13/2017

Number of Sales : 64
Total Sales Price : 29,515,941
Total Adj. Sales Price : 29,569,941
Total Assessed Value : 26,807,280
Avg. Adj. Sales Price : 462,030
Avg. Assessed Value : 418,864

MEDIAN : 94
WGT. MEAN : 91
MEAN : 101
COD : 27.70
PRD : 111.27

COV : 44.71
STD : 45.10
Avg. Abs. Dev : 26.14
MAX Sales Ratio : 318.50
MIN Sales Ratio : 45.35

95% Median C.I. : 86.97 to 99.51
95% Wgt. Mean C.I. : 83.44 to 97.88
95% Mean C.I. : 89.83 to 111.93

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DATE OF SALE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
<u>Qtrts</u>												
01-OCT-13 To 31-DEC-13	3	93.89	90.32	95.86	05.64	94.22	80.59	96.49	N/A	1,931,000	1,851,078	
01-JAN-14 To 31-MAR-14	5	96.98	106.46	105.52	19.92	100.89	80.59	166.45	N/A	173,700	183,288	
01-APR-14 To 30-JUN-14	3	124.42	121.94	123.44	14.84	98.78	93.01	148.39	N/A	347,333	428,740	
01-JUL-14 To 30-SEP-14	7	90.77	92.45	76.93	17.02	120.17	54.83	123.64	54.83 to 123.64	344,543	265,060	
01-OCT-14 To 31-DEC-14												
01-JAN-15 To 31-MAR-15	7	85.73	90.09	75.30	36.31	119.64	52.38	149.50	52.38 to 149.50	521,071	392,372	
01-APR-15 To 30-JUN-15	7	102.85	148.63	112.39	53.74	132.24	70.82	318.50	70.82 to 318.50	227,715	255,926	
01-JUL-15 To 30-SEP-15	8	93.89	91.86	84.17	12.76	109.14	71.57	116.66	71.57 to 116.66	722,000	607,736	
01-OCT-15 To 31-DEC-15	5	82.64	89.31	73.48	32.74	121.54	45.35	140.47	N/A	190,757	140,167	
01-JAN-16 To 31-MAR-16	5	75.22	79.31	76.20	15.20	104.08	64.80	104.44	N/A	414,500	315,860	
01-APR-16 To 30-JUN-16	8	93.90	106.00	105.41	37.18	100.56	47.20	253.03	47.20 to 253.03	206,147	217,303	
01-JUL-16 To 30-SEP-16	6	93.43	90.49	100.42	15.89	90.11	49.97	116.34	49.97 to 116.34	626,946	629,573	
<u>Study Yrs</u>												
01-OCT-13 To 30-SEP-14	18	95.19	100.90	95.02	18.26	106.19	54.83	166.45	88.77 to 111.99	561,961	533,962	
01-OCT-14 To 30-SEP-15	22	99.13	109.36	85.32	34.12	128.18	52.38	318.50	72.56 to 116.66	500,796	427,271	
01-OCT-15 To 30-SEP-16	24	88.49	93.09	92.40	27.98	100.75	45.35	253.03	68.96 to 102.81	351,547	324,833	
<u>Calendar Yrs</u>												
01-JAN-14 To 31-DEC-14	15	96.62	103.02	93.89	20.30	109.72	54.83	166.45	88.77 to 123.64	288,153	270,539	
01-JAN-15 To 31-DEC-15	27	96.57	105.65	84.38	34.25	125.21	45.35	318.50	72.56 to 109.12	443,381	374,104	
<u>ALL</u>	64	94.38	100.88	90.66	27.70	111.27	45.35	318.50	86.97 to 99.51	462,030	418,864	

VALUATION GROUPING											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
01	52	94.38	97.55	92.43	24.05	105.54	45.35	253.03	85.73 to 99.51	495,599	458,076	
02	2	93.88	93.88	95.08	03.31	98.74	90.77	96.98	N/A	90,000	85,573	
03	10	99.80	119.61	77.82	48.74	153.70	55.47	318.50	64.80 to 149.50	361,878	281,619	
<u>ALL</u>	64	94.38	100.88	90.66	27.70	111.27	45.35	318.50	86.97 to 99.51	462,030	418,864	

PROPERTY TYPE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
02	3	80.59	68.84	63.45	14.58	108.49	45.35	80.59	N/A	257,000	163,058	
03	61	96.49	102.45	91.39	27.07	112.10	47.20	318.50	90.00 to 101.68	472,114	431,444	
04												
<u>ALL</u>	64	94.38	100.88	90.66	27.70	111.27	45.35	318.50	86.97 to 99.51	462,030	418,864	

01 Adams
COMMERCIAL

PAD 2017 R&O Statistics (Using 2017 Values)

Qualified

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MEDIAN : 94
 WGT. MEAN : 91
 MEAN : 101
 COD : 27.70
 PRD : 111.27

COV : 44.71
 STD : 45.10
 Avg. Abs. Dev : 26.14
 MAX Sales Ratio : 318.50
 MIN Sales Ratio : 45.35

95% Median C.I. : 86.97 to 99.51
 95% Wgt. Mean C.I. : 83.44 to 97.88
 95% Mean C.I. : 89.83 to 111.93

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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	3	149.50	195.73	127.50	44.43	153.51	119.20	318.50	N/A	19,667	25,075	
Less Than 15,000	3	149.50	195.73	127.50	44.43	153.51	119.20	318.50	N/A	19,667	25,075	
Less Than 30,000	4	134.35	173.61	121.06	44.95	143.41	107.25	318.50	N/A	21,625	26,180	
<u>Ranges Excl. Low \$</u>												
Greater Than 4,999	61	93.01	96.21	90.58	24.08	106.22	45.35	253.03	85.73 to 97.32	483,786	438,230	
Greater Than 14,999	61	93.01	96.21	90.58	24.08	106.22	45.35	253.03	85.73 to 97.32	483,786	438,230	
Greater Than 29,999	60	92.96	96.03	90.57	24.25	106.03	45.35	253.03	84.80 to 97.32	491,391	445,043	
<u>Incremental Ranges</u>												
0 TO 4,999	3	149.50	195.73	127.50	44.43	153.51	119.20	318.50	N/A	19,667	25,075	
5,000 TO 14,999												
15,000 TO 29,999	1	107.25	107.25	107.25	00.00	100.00	107.25	107.25	N/A	27,500	29,495	
30,000 TO 59,999	5	96.62	88.92	90.09	13.77	98.70	49.97	104.44	N/A	43,600	39,278	
60,000 TO 99,999	12	90.89	94.28	93.28	27.46	101.07	52.38	148.39	64.80 to 123.55	77,883	72,651	
100,000 TO 149,999	12	93.89	102.78	100.27	27.96	102.50	47.20	253.03	79.13 to 109.12	123,940	124,272	
150,000 TO 249,999	14	92.18	103.69	100.88	26.42	102.79	68.96	224.54	79.19 to 111.99	187,263	188,913	
250,000 TO 499,999	3	71.57	72.14	70.85	25.22	101.82	45.35	99.51	N/A	347,000	245,842	
500,000 TO 999,999	4	115.18	111.23	111.46	07.94	99.79	90.14	124.42	N/A	786,250	876,378	
1,000,000 +	10	84.10	83.93	86.12	18.78	97.46	54.83	116.66	55.64 to 102.85	2,003,588	1,725,529	
<u>ALL</u>	64	94.38	100.88	90.66	27.70	111.27	45.35	318.50	86.97 to 99.51	462,030	418,864	

01 Adams
COMMERCIAL

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 95% Mean C.I. : 89.83 to 111.93

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RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Blank	1	96.62	96.62	96.62	00.00	100.00	96.62	96.62	N/A	30,000	28,985
181	1	79.19	79.19	79.19	00.00	100.00	79.19	79.19	N/A	170,000	134,630
300	3	84.80	86.27	85.75	06.19	100.61	79.13	94.87	N/A	151,667	130,047
326	5	90.47	75.84	76.99	21.69	98.51	45.35	99.51	N/A	220,400	169,689
330	1	72.56	72.56	72.56	00.00	100.00	72.56	72.56	N/A	2,600,000	1,886,550
341	1	253.03	253.03	253.03	00.00	100.00	253.03	253.03	N/A	100,000	253,025
343	3	114.02	109.53	109.80	10.02	99.75	90.14	124.42	N/A	781,667	858,252
344	5	67.52	72.97	61.08	15.24	119.47	55.64	102.82	N/A	369,600	225,735
350	2	91.30	91.30	91.92	06.10	99.33	85.73	96.86	N/A	2,290,539	2,105,510
352	7	80.59	83.67	82.98	11.40	100.83	68.96	102.81	68.96 to 102.81	191,786	159,151
353	9	97.32	104.57	94.80	20.27	110.31	54.83	166.45	88.77 to 119.20	902,442	855,499
355	1	224.54	224.54	224.54	00.00	100.00	224.54	224.54	N/A	170,000	381,725
380	1	102.85	102.85	102.85	00.00	100.00	102.85	102.85	N/A	1,050,000	1,079,960
384	1	149.50	149.50	149.50	00.00	100.00	149.50	149.50	N/A	3,000	4,485
386	1	86.97	86.97	86.97	00.00	100.00	86.97	86.97	N/A	70,600	61,400
391	1	318.50	318.50	318.50	00.00	100.00	318.50	318.50	N/A	2,000	6,370
406	11	92.90	91.12	99.88	28.19	91.23	47.20	148.39	52.38 to 140.47	159,409	159,214
412	1	82.47	82.47	82.47	00.00	100.00	82.47	82.47	N/A	1,450,000	1,195,840
455	1	75.22	75.22	75.22	00.00	100.00	75.22	75.22	N/A	1,600,000	1,203,550
490	2	106.78	106.78	107.81	02.19	99.04	104.44	109.12	N/A	89,392	96,373
528	4	109.62	108.20	107.48	08.73	100.67	90.00	123.55	N/A	98,375	105,733
529	1	101.68	101.68	101.68	00.00	100.00	101.68	101.68	N/A	63,000	64,060
554	1	123.64	123.64	123.64	00.00	100.00	123.64	123.64	N/A	140,000	173,090
<u>ALL</u>	<u>64</u>	<u>94.38</u>	<u>100.88</u>	<u>90.66</u>	<u>27.70</u>	<u>111.27</u>	<u>45.35</u>	<u>318.50</u>	<u>86.97 to 99.51</u>	<u>462,030</u>	<u>418,864</u>

01 Adams
AGRICULTURAL LAND

PAD 2017 R&O Statistics (Using 2017 Values)

Qualified

Date Range: 10/1/2013 To 9/30/2016 Posted on: 1/13/2017

Number of Sales : 23
Total Sales Price : 22,420,457
Total Adj. Sales Price : 22,420,457
Total Assessed Value : 16,215,875
Avg. Adj. Sales Price : 974,802
Avg. Assessed Value : 705,038

MEDIAN : 73
WGT. MEAN : 72
MEAN : 82
COD : 26.71
PRD : 113.13

COV : 37.77
STD : 30.91
Avg. Abs. Dev : 19.54
MAX Sales Ratio : 181.40
MIN Sales Ratio : 48.80

95% Median C.I. : 67.50 to 86.68
95% Wgt. Mean C.I. : 66.97 to 77.68
95% Mean C.I. : 68.46 to 95.20

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DATE OF SALE *										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
<u>Qtrrs</u>											
01-OCT-13 To 31-DEC-13	3	68.71	81.30	71.13	18.89	114.30	68.13	107.07	N/A	1,361,737	968,590
01-JAN-14 To 31-MAR-14	3	60.57	62.47	66.28	16.08	94.25	48.80	78.03	N/A	491,132	325,518
01-APR-14 To 30-JUN-14	1	113.27	113.27	113.27	00.00	100.00	113.27	113.27	N/A	95,000	107,605
01-JUL-14 To 30-SEP-14											
01-OCT-14 To 31-DEC-14											
01-JAN-15 To 31-MAR-15	3	68.02	72.63	68.64	07.29	105.81	67.50	82.37	N/A	2,587,335	1,775,915
01-APR-15 To 30-JUN-15	2	87.87	87.87	85.79	15.25	102.42	74.47	101.27	N/A	959,250	822,915
01-JUL-15 To 30-SEP-15	1	143.63	143.63	143.63	00.00	100.00	143.63	143.63	N/A	571,111	820,285
01-OCT-15 To 31-DEC-15	5	67.65	68.45	65.23	13.54	104.94	51.26	86.68	N/A	620,035	404,469
01-JAN-16 To 31-MAR-16	4	69.01	69.13	67.56	16.17	102.32	51.08	87.42	N/A	831,265	561,620
01-APR-16 To 30-JUN-16											
01-JUL-16 To 30-SEP-16	1	181.40	181.40	181.40	00.00	100.00	181.40	181.40	N/A	90,000	163,260
<u>Study Yrs</u>											
01-OCT-13 To 30-SEP-14	7	68.71	77.80	70.57	25.13	110.25	48.80	113.27	48.80 to 113.27	807,658	569,990
01-OCT-14 To 30-SEP-15	6	78.42	89.54	76.03	24.93	117.77	67.50	143.63	67.50 to 143.63	1,708,603	1,298,977
01-OCT-15 To 30-SEP-16	10	70.41	80.02	68.03	29.00	117.62	51.08	181.40	51.26 to 87.42	651,524	443,209
<u>Calendar Yrs</u>											
01-JAN-14 To 31-DEC-14	4	69.30	75.17	69.13	29.55	108.74	48.80	113.27	N/A	392,099	271,040
01-JAN-15 To 31-DEC-15	11	73.53	79.96	73.52	21.12	108.76	51.26	143.63	63.14 to 101.27	1,213,799	892,382
<u>ALL</u>	23	73.16	81.83	72.33	26.71	113.13	48.80	181.40	67.50 to 86.68	974,802	705,038

AREA (MARKET)										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
4000	23	73.16	81.83	72.33	26.71	113.13	48.80	181.40	67.50 to 86.68	974,802	705,038
<u>ALL</u>	23	73.16	81.83	72.33	26.71	113.13	48.80	181.40	67.50 to 86.68	974,802	705,038

01 Adams
AGRICULTURAL LAND

PAD 2017 R&O Statistics (Using 2017 Values)

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 STD : 30.91
 Avg. Abs. Dev : 19.54
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 MIN Sales Ratio : 48.80

95% Median C.I. : 67.50 to 86.68
 95% Wgt. Mean C.I. : 66.97 to 77.68
 95% Mean C.I. : 68.46 to 95.20

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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	67.50	67.50	67.50	00.00	100.00	67.50	67.50	N/A	6,018,404	4,062,500
4000	1	67.50	67.50	67.50	00.00	100.00	67.50	67.50	N/A	6,018,404	4,062,500
_____Dry_____											
County	3	51.08	57.80	55.96	16.13	103.29	48.80	73.53	N/A	404,310	226,263
4000	3	51.08	57.80	55.96	16.13	103.29	48.80	73.53	N/A	404,310	226,263
_____Grass_____											
County	1	107.07	107.07	107.07	00.00	100.00	107.07	107.07	N/A	276,000	295,500
4000	1	107.07	107.07	107.07	00.00	100.00	107.07	107.07	N/A	276,000	295,500
_____ALL_____	23	73.16	81.83	72.33	26.71	113.13	48.80	181.40	67.50 to 86.68	974,802	705,038

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	8	67.84	67.81	67.88	02.98	99.90	63.14	74.47	63.14 to 74.47	1,860,736	1,263,129
4000	8	67.84	67.81	67.88	02.98	99.90	63.14	74.47	63.14 to 74.47	1,860,736	1,263,129
_____Dry_____											
County	3	51.08	57.80	55.96	16.13	103.29	48.80	73.53	N/A	404,310	226,263
4000	3	51.08	57.80	55.96	16.13	103.29	48.80	73.53	N/A	404,310	226,263
_____Grass_____											
County	1	107.07	107.07	107.07	00.00	100.00	107.07	107.07	N/A	276,000	295,500
4000	1	107.07	107.07	107.07	00.00	100.00	107.07	107.07	N/A	276,000	295,500
_____ALL_____	23	73.16	81.83	72.33	26.71	113.13	48.80	181.40	67.50 to 86.68	974,802	705,038

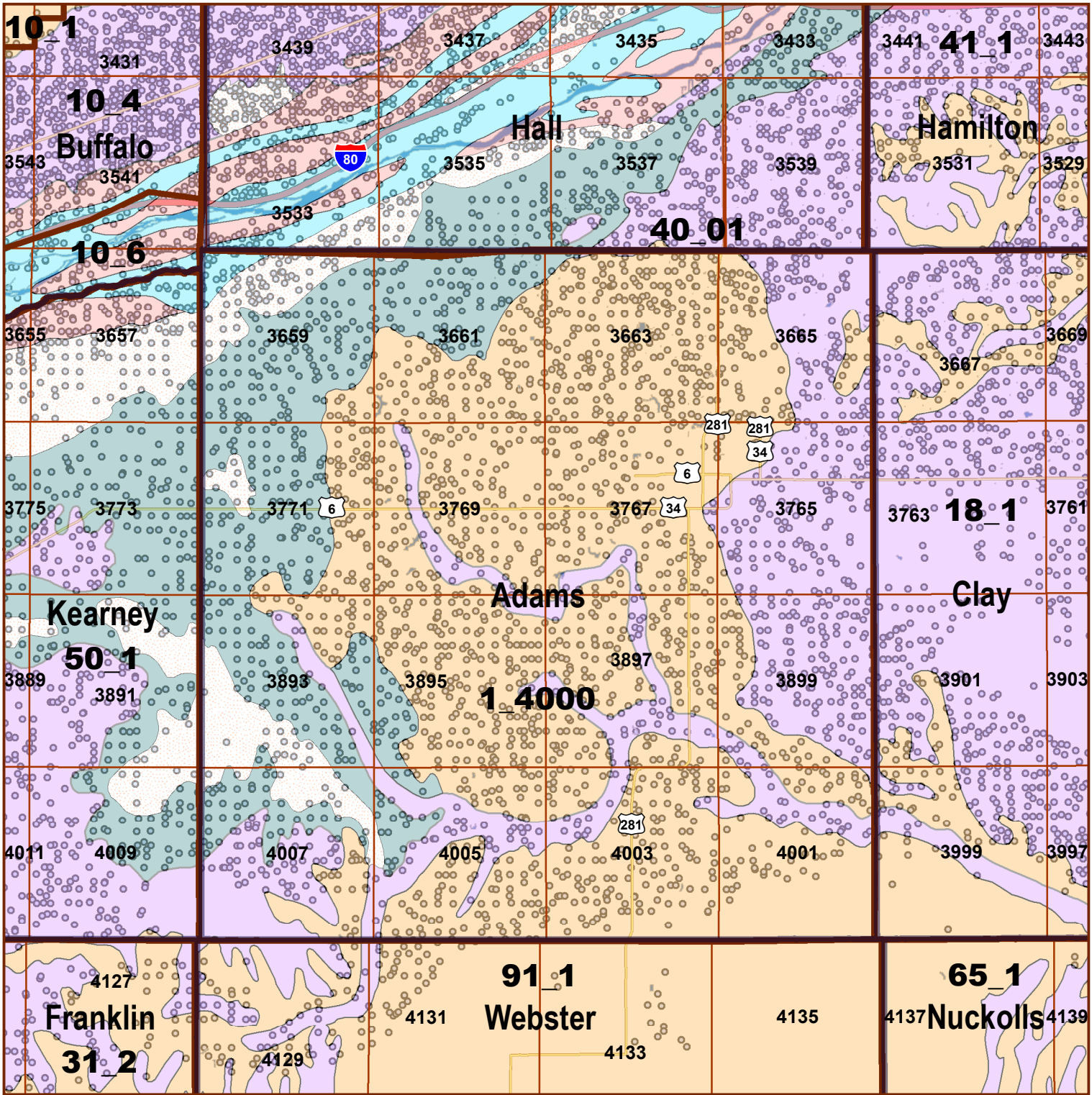
Adams County 2017 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Adams	4000	6150	6100	5950	5850	5750	5600	5500	5250	5997
Kearney	1	n/a	6594	6110	5820	4850	3395	3395	3395	5847
Buffalo	4	6650	6648	6400	6250	5850	5700	5500	5298	6531
Hall	1	7040	7043	6217	6197	4962	4961	4702	4703	6379
Hamilton	1	6900	6836	6800	6750	6700	6700	6600	6600	6837
Clay	1	6685	6685	6480	6480	6325	n/a	6175	6175	6582
Nuckolls	1	6000	6000	5250	5250	5050	5050	4900	4900	5704
Webster	1	4654	4712	4830	4308	4289	4666	4664	4663	4647
Franklin	2	4295	4306	4074	4012	3808	3670	3538	3472	4101

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Adams	4000	3499	3299	3100	2899	2899	2900	2699	2699	3190
Kearney	1	n/a	3500	3100	3100	2500	2000	2000	2000	3097
Buffalo	4	n/a	2900	2700	2600	2450	2400	2325	2300	2736
Hall	1	3624	3624	3201	3198	2736	2667	2404	2391	3156
Hamilton	1	5000	5000	4800	4799	4700	4699	4599	4599	4885
Clay	1	3645	3495	3365	3265	3160	n/a	3060	3060	3405
Nuckolls	1	3100	3100	3000	3000	2800	2800	2700	2697	3019
Webster	1	2706	2706	2435	2265	2265	2265	2190	2190	2473
Franklin	2	3505	3505	2865	2865	2520	2520	2170	2170	3119

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Adams	4000	1595	1595	1540	1485	1430	1405	1405	1405	1454
Kearney	1	n/a	1300	1300	1300	1300	1300	1300	1300	1300
Buffalo	4	1700	1700	1675	1650	1625	1600	1500	1525	1570
Hall	1	2398	2393	1970	1974	1523	1523	1519	1521	1650
Hamilton	1	2300	2300	2200	2200	2100	2100	2000	2000	2081
Clay	1	1530	1530	1530	1530	1455	n/a	1455	1455	1477
Nuckolls	1	1400	1400	1400	1400	1400	1400	1400	1400	1400
Webster	1	1457	1419	1408	1365	1440	1438	1429	1412	1417
Franklin	2	1149	1150	1150	1153	1125	1125	1125	1126	1129

Source: 2017 Abstract of Assessment, Form 45, Schedule IX and Grass Detail from Schedule XIII.



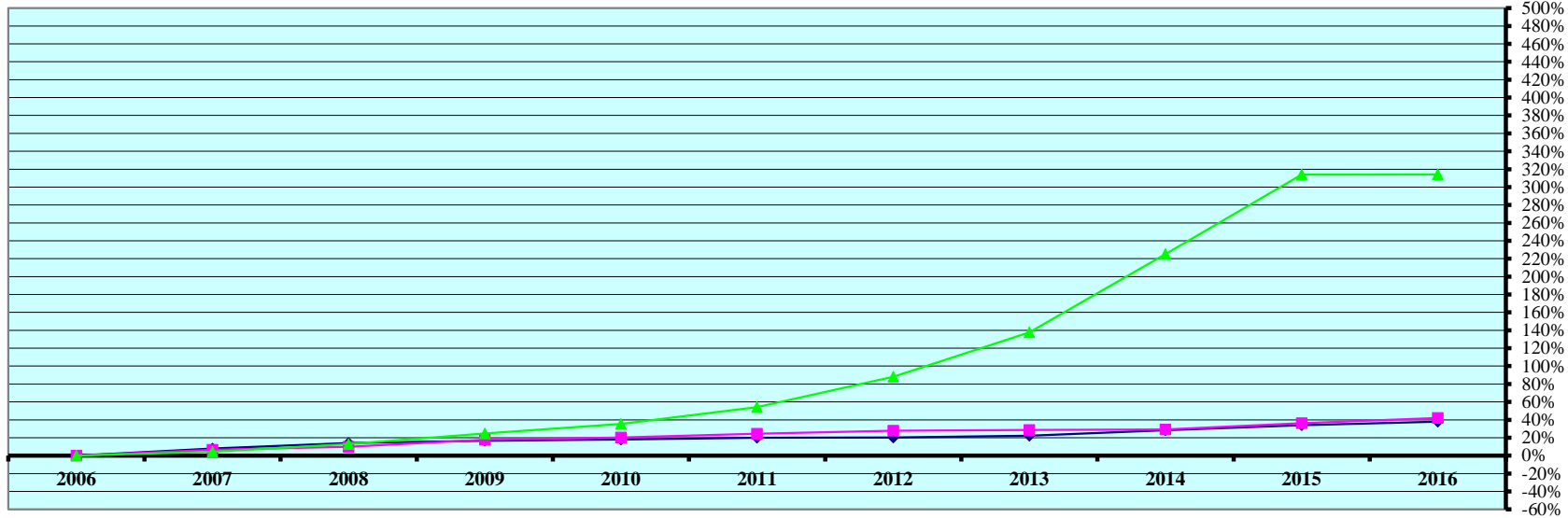
Legend

- County Lines
- Market Areas
- Geo Codes
- Moderately well drained silty soils on uplands and in depressions formed in loess
- Moderately well drained silty soils with clayey subsoils on uplands
- Well drained silty soils formed in loess on uplands
- Well drained silty soils formed in loess and alluvium on stream terraces
- Well to somewhat excessively drained loamy soils formed in weathered sandstone and eolian material on uplands
- Excessively drained sandy soils formed in alluvium in valleys and eolian sand on uplands in sandhills
- Excessively drained sandy soils formed in eolian sands on uplands in sandhills
- Somewhat poorly drained soils formed in alluvium on bottom lands
- Lakes and Ponds
- Irrigation Wells

Adams County Map



REAL PROPERTY VALUATIONS - Cumulative %Change 2006-2016



Tax Year	Residential & Recreational ⁽¹⁾				Commercial & Industrial ⁽¹⁾				Total Agricultural Land ⁽¹⁾			
	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg
2006	804,531,990	--	--	--	310,769,745	--	--	--	418,804,655	--	--	--
2007	867,984,090	63,452,100	7.89%	7.89%	331,215,440	20,445,695	6.58%	6.58%	436,573,855	17,769,200	4.24%	4.24%
2008	918,542,215	50,558,125	5.82%	14.17%	341,511,185	10,295,745	3.11%	9.89%	473,410,495	36,836,640	8.44%	13.04%
2009	937,335,610	18,793,395	2.05%	16.51%	365,701,585	24,190,400	7.08%	17.68%	522,728,180	49,317,685	10.42%	24.81%
2010	949,896,700	12,561,090	1.34%	18.07%	373,751,795	8,050,210	2.20%	20.27%	567,549,875	44,821,695	8.57%	35.52%
2011	966,274,570	16,377,870	1.72%	20.10%	386,585,440	12,833,645	3.43%	24.40%	645,731,555	78,181,680	13.78%	54.18%
2012	968,127,535	1,852,965	0.19%	20.33%	397,324,300	10,738,860	2.78%	27.85%	787,128,995	141,397,440	21.90%	87.95%
2013	982,153,910	14,026,375	1.45%	22.08%	399,417,255	2,092,955	0.53%	28.53%	995,388,960	208,259,965	26.46%	137.67%
2014	1,032,853,232	50,699,322	5.16%	28.38%	401,709,592	2,292,337	0.57%	29.26%	1,361,323,455	365,934,495	36.76%	225.05%
2015	1,077,081,805	44,228,573	4.28%	33.88%	423,553,036	21,843,444	5.44%	36.29%	1,734,202,225	372,878,770	27.39%	314.08%
2016	1,109,759,390	32,677,585	3.03%	37.94%	441,429,631	17,876,595	4.22%	42.04%	1,734,646,870	444,645	0.03%	314.19%

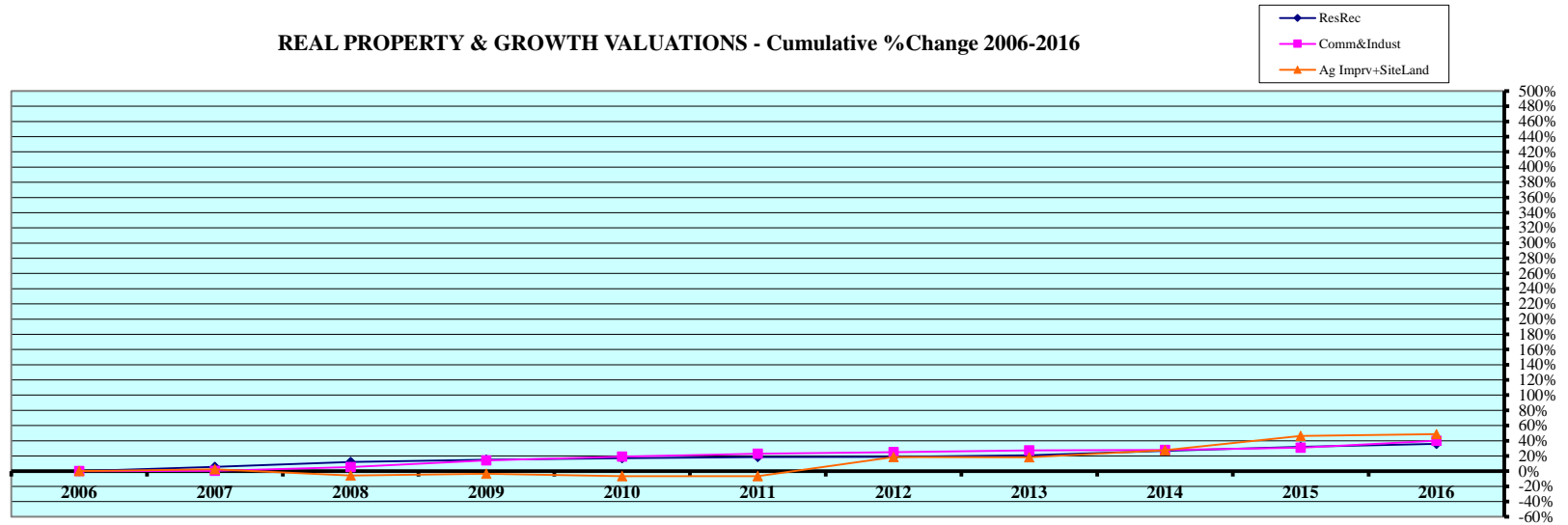
Rate Annual %chg: Residential & Recreational **3.27%** Commercial & Industrial **3.57%** Agricultural Land **15.27%**

Cnty# **1**
County **ADAMS**

CHART 1 EXHIBIT 1B Page 1

(1) Residential & Recreational excludes Agric. dwelling & farm home site land. Commercial & Industrial excludes minerals. Agricultural land includes irrigated, dry, grass, waste, & other agland, excludes farm site land.

REAL PROPERTY & GROWTH VALUATIONS - Cumulative %Change 2006-2016



Tax Year	Residential & Recreational ⁽¹⁾						Commercial & Industrial ⁽¹⁾					
	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
2006	804,531,990	15,964,405	1.98%	788,567,585	--	--	310,769,745	13,392,840	4.31%	297,376,905	--	--
2007	867,984,090	17,936,170	2.07%	850,047,920	5.66%	5.66%	331,215,440	19,226,670	5.80%	311,988,770	0.39%	0.39%
2008	918,542,215	16,421,865	1.79%	902,120,350	3.93%	12.13%	341,511,185	14,231,105	4.17%	327,280,080	-1.19%	5.31%
2009	937,335,610	12,200,490	1.30%	925,135,120	0.72%	14.99%	365,701,585	10,600,150	2.90%	355,101,435	3.98%	14.27%
2010	949,896,700	7,647,190	0.81%	942,249,510	0.52%	17.12%	373,751,795	3,967,185	1.06%	369,784,610	1.12%	18.99%
2011	966,274,570	12,451,820	1.29%	953,822,750	0.41%	18.56%	386,585,440	4,725,495	1.22%	381,859,945	2.17%	22.88%
2012	968,127,535	11,300,416	1.17%	956,827,119	-0.98%	18.93%	397,324,300	9,025,109	2.27%	388,299,191	0.44%	24.95%
2013	982,153,910	10,906,995	1.11%	971,246,915	0.32%	20.72%	399,417,255	3,626,410	0.91%	395,790,845	-0.39%	27.36%
2014	1,032,853,232	13,153,927	1.27%	1,019,699,305	3.82%	26.74%	401,709,592	4,189,804	1.04%	397,519,788	-0.48%	27.91%
2015	1,077,081,805	15,990,432	1.48%	1,061,091,373	2.73%	31.89%	423,553,036	17,281,608	4.08%	406,271,428	1.14%	30.73%
2016	1,109,759,390	16,497,335	1.49%	1,093,262,055	1.50%	35.89%	441,429,631	6,457,775	1.46%	434,971,856	2.70%	39.97%
Rate Ann%chg	3.27%			1.86%			3.57%			C & I w/o growth 0.99%		

Tax Year	Ag Improvements & Site Land ⁽¹⁾				Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
	Agric. Dwelling & Homesite Value	Agoutbldg & Farmsite Value	Ag Imprv&Site Total Value	% growth of value					
2006	54,356,630	16,909,970	71,266,600	735,265	1.03%	70,531,335	--	--	
2007	56,481,165	17,650,010	74,131,175	1,131,185	1.53%	72,999,990	2.43%	2.43%	
2008	54,111,360	15,831,685	69,943,045	2,889,230	4.13%	67,053,815	-9.55%	-5.91%	
2009	52,950,990	16,918,025	69,869,015	983,570	1.41%	68,885,445	-1.51%	-3.34%	
2010	49,770,540	17,836,300	67,606,840	983,570	1.45%	66,623,270	-4.65%	-6.52%	
2011	49,213,405	18,378,050	67,591,455	1,053,580	1.56%	66,537,875	-1.58%	-6.64%	
2012	51,716,545	35,466,795	87,183,340	2,816,004	3.23%	84,367,336	24.82%	18.38%	
2013	52,871,635	33,953,515	86,825,150	2,560,603	2.95%	84,264,547	-3.35%	18.24%	
2014	58,165,165	36,263,170	94,428,335	3,435,420	3.64%	90,992,915	4.80%	27.68%	
2015	67,173,420	39,113,185	106,286,605	2,011,085	1.89%	104,275,520	10.43%	46.32%	
2016	67,192,960	39,886,755	107,079,715	1,120,720	1.05%	105,958,995	-0.31%	48.68%	
Rate Ann%chg	2.14%		8.96%	4.16%	Ag Imprv+Site w/o growth		2.15%		

(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and any improvements to real property which increase the value of such property.

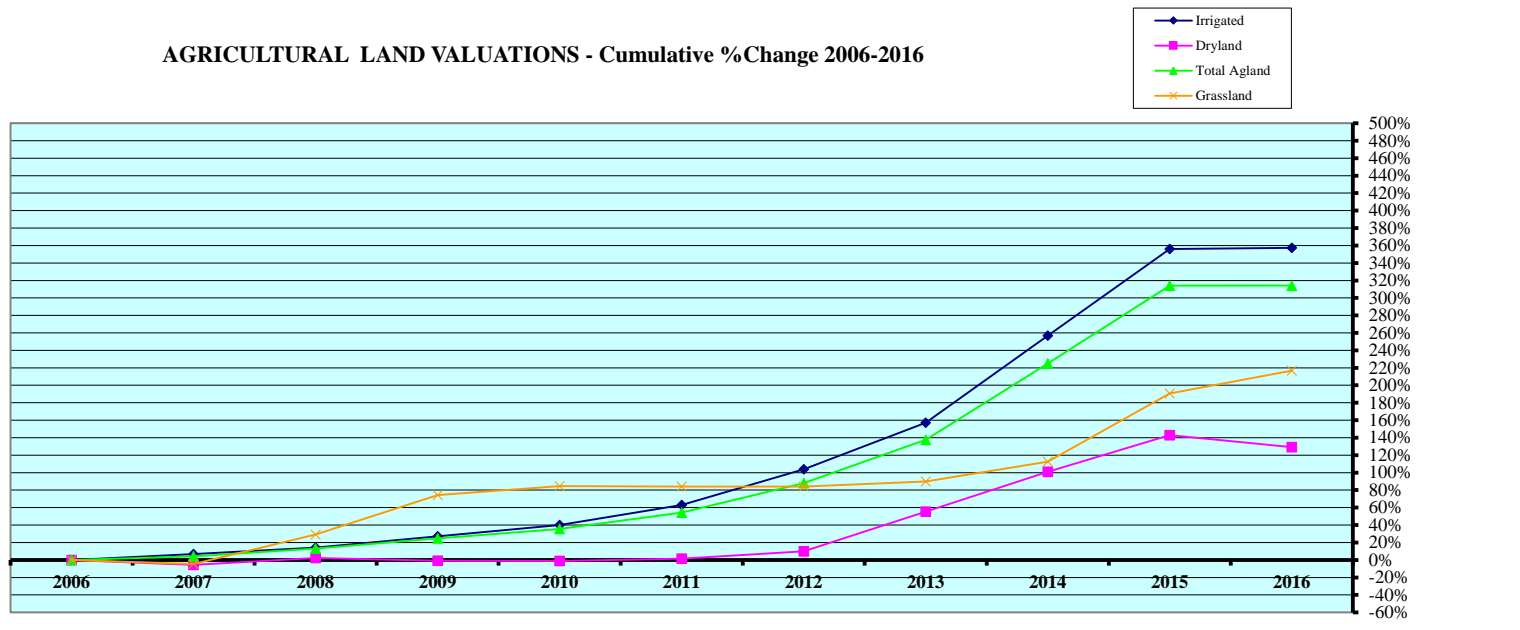
Sources:
Value; 2006 - 2016 CTL
Growth Value; 2006-2016 Abstract of Asmnt Rpt.

NE Dept. of Revenue, Property Assessment Division
Prepared as of 03/01/2017

Cnty# 1
County ADAMS

CHART 2

AGRICULTURAL LAND VALUATIONS - Cumulative % Change 2006-2016



Tax Year	Irrigated Land				Dryland				Grassland			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2006	332,436,345	--	--	--	66,273,955	--	--	--	19,635,335	--	--	--
2007	354,766,940	22,330,595	6.72%	6.72%	62,568,235	-3,705,720	-5.59%	-5.59%	18,735,130	-900,205	-4.58%	-4.58%
2008	379,861,045	25,094,105	7.07%	14.27%	67,892,315	5,324,080	8.51%	2.44%	25,361,650	6,626,520	35.37%	29.16%
2009	422,569,990	42,708,945	11.24%	27.11%	65,631,015	-2,261,300	-3.33%	-0.97%	34,242,000	8,880,350	35.01%	74.39%
2010	465,419,855	42,849,865	10.14%	40.00%	65,575,710	-55,305	-0.08%	-1.05%	36,266,260	2,024,260	5.91%	84.70%
2011	542,003,855	76,584,000	16.45%	63.04%	67,229,940	1,654,230	2.52%	1.44%	36,122,545	-143,715	-0.40%	83.97%
2012	677,652,010	135,648,155	25.03%	103.84%	72,926,640	5,696,700	8.47%	10.04%	36,162,575	40,030	0.11%	84.17%
2013	854,803,290	177,151,280	26.14%	157.13%	102,959,225	30,032,585	41.18%	55.35%	37,302,460	1,139,885	3.15%	89.98%
2014	1,186,179,760	331,376,470	38.77%	256.81%	133,099,150	30,139,925	29.27%	100.83%	41,715,180	4,412,720	11.83%	112.45%
2015	1,515,767,555	329,587,795	27.79%	355.96%	161,012,785	27,913,635	20.97%	142.95%	57,068,910	15,353,730	36.81%	190.64%
2016	1,520,398,675	4,631,120	0.31%	357.35%	151,847,315	-9,165,470	-5.69%	129.12%	62,198,330	5,129,420	8.99%	216.77%

Rate Ann.%chg: Irrigated **16.42%** Dryland **8.64%** Grassland **12.22%**

Tax Year	Waste Land ⁽¹⁾				Other Agland ⁽¹⁾				Total Agricultural			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2006	0	--	--	--	459,020	--	--	--	418,804,655	--	--	--
2007	162,220	162,220			341,330	-117,690	-25.64%	-25.64%	436,573,855	17,769,200	4.24%	4.24%
2008	120,335	-41,885	-25.82%		175,150	-166,180	-48.69%	-61.84%	473,410,495	36,836,640	8.44%	13.04%
2009	155,390	35,055	29.13%		129,785	-45,365	-25.90%	-71.73%	522,728,180	49,317,685	10.42%	24.81%
2010	158,625	3,235	2.08%		129,425	-360	-0.28%	-71.80%	567,549,875	44,821,695	8.57%	35.52%
2011	162,875	4,250	2.68%		212,340	82,915	64.06%	-53.74%	645,731,555	78,181,680	13.78%	54.18%
2012	165,355	2,480	1.52%		222,415	10,075	4.74%	-51.55%	787,128,995	141,397,440	21.90%	87.95%
2013	161,690	-3,665	-2.22%		162,295	-60,120	-27.03%	-64.64%	995,388,960	208,259,965	26.46%	137.67%
2014	166,195	4,505	2.79%		163,170	875	0.54%	-64.45%	1,361,323,455	365,934,495	36.76%	225.05%
2015	194,935	28,740	17.29%		158,040	-5,130	-3.14%	-65.57%	1,734,202,225	372,878,770	27.39%	314.08%
2016	202,550	7,615	3.91%		0	-158,040	-100.00%	-100.00%	1,734,646,870	444,645	0.03%	314.19%

Cnty# **1**
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Rate Ann.%chg: Total Agric Land **15.27%**

AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 2006-2016 (from County Abstract Reports)⁽¹⁾

Tax Year	IRRIGATED LAND					DRYLAND					GRASSLAND				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2006	332,587,615	214,976	1,547			66,295,180	62,541	1,060			19,672,195	47,859	411		
2007	355,424,160	221,232	1,607	3.84%	3.84%	62,400,190	58,942	1,059	-0.13%	-0.13%	18,694,390	45,425	412	0.12%	0.12%
2008	380,251,625	221,251	1,719	6.98%	11.09%	68,417,420	59,471	1,150	8.67%	8.53%	25,397,020	45,745	555	34.90%	35.07%
2009	422,317,815	222,144	1,901	10.62%	22.88%	65,929,460	57,057	1,155	0.44%	9.01%	34,294,430	46,899	731	31.71%	77.90%
2010	465,622,505	222,709	2,091	9.97%	35.14%	65,481,335	56,710	1,155	-0.07%	8.93%	36,272,185	46,459	781	6.77%	89.94%
2011	540,891,540	223,027	2,425	16.00%	56.76%	67,762,420	56,325	1,203	4.19%	13.49%	36,179,595	46,344	781	-0.01%	89.93%
2012	678,044,870	223,769	3,030	24.94%	95.86%	73,010,330	55,681	1,311	8.99%	23.70%	36,147,180	46,340	780	-0.08%	89.77%
2013	854,736,190	225,692	3,787	24.98%	144.79%	103,083,895	54,202	1,902	45.04%	79.42%	37,337,680	45,632	818	4.90%	99.06%
2014	1,186,582,625	229,122	5,179	36.75%	234.75%	133,105,180	52,251	2,547	33.94%	140.32%	41,725,020	43,966	949	15.99%	130.89%
2015	1,517,994,325	231,801	6,549	26.45%	323.29%	160,461,680	50,298	3,190	25.23%	200.96%	57,205,970	43,330	1,320	39.11%	221.19%
2016	1,521,163,475	232,319	6,548	-0.01%	323.23%	151,769,475	50,071	3,031	-4.99%	185.95%	62,236,805	42,813	1,454	10.11%	253.66%

Rate Annual %chg Average Value/Acre: 15.52%

11.08%

13.46%

Tax Year	WASTE LAND ⁽²⁾					OTHER AGLAND ⁽²⁾					TOTAL AGRICULTURAL LAND ⁽¹⁾				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2006	458,400	2,296	200			0	0				419,013,390	327,672	1,279		
2007	125,220	596	210	5.19%	5.19%	166,345	847	196			436,810,305	327,042	1,336	4.45%	4.45%
2008	122,840	585	210	0.00%	5.19%	170,700	854	200	1.71%		474,359,605	327,907	1,447	8.31%	13.13%
2009	126,460	602	210	0.00%	5.19%	129,705	652	199	-0.44%		522,797,870	327,354	1,597	10.40%	24.89%
2010	155,495	741	210	0.00%	5.19%	129,425	652	198	-0.30%		567,660,945	327,270	1,735	8.61%	35.64%
2011	157,470	750	210	0.00%	5.19%	130,060	656	198	0.03%		645,121,085	327,101	1,972	13.70%	54.23%
2012	161,995	771	210	0.01%	5.20%	0	0				787,364,375	326,561	2,411	22.25%	88.55%
2013	164,000	781	210	0.00%	5.20%	0	0				995,321,765	326,306	3,050	26.51%	138.53%
2014	161,690	769	210	0.07%	5.28%	0	0				1,361,574,515	326,108	4,175	36.88%	226.51%
2015	162,440	773	210	0.00%	5.28%	0	0				1,735,824,415	326,201	5,321	27.45%	316.13%
2016	194,935	936	208	-0.90%	4.33%	0	0				1,735,364,690	326,139	5,321	-0.01%	316.10%

1
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Rate Annual %chg Average Value/Acre: 15.32%

(1) Valuations from County Abstracts vs Certificate of Taxes Levied Reports (CTL) will vary due to different reporting dates. Source: 2006 - 2016 County Abstract Reports
Agland Assessment Level 1998 to 2006 = 80%; 2007 & forward = 75% NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2017

Total Real Property Sum Lines 17, 25, & 30	Records : 16,193	Value : 3,396,348,670	Growth 23,865,029	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	715	5,813,400	67	1,135,880	48	688,585	830	7,637,865	
02. Res Improve Land	9,386	107,384,285	668	18,863,800	646	17,494,770	10,700	143,742,855	
03. Res Improvements	9,386	790,422,575	668	133,675,750	646	95,834,640	10,700	1,019,932,965	
04. Res Total	10,101	903,620,260	735	153,675,430	694	114,017,995	11,530	1,171,313,685	14,980,681
% of Res Total	87.61	77.15	6.37	13.12	6.02	9.73	71.20	34.49	62.77
05. Com UnImp Land	252	7,969,705	53	1,115,900	47	1,036,675	352	10,122,280	
06. Com Improve Land	1,045	50,775,770	90	5,182,520	88	2,879,825	1,223	58,838,115	
07. Com Improvements	1,045	272,894,920	90	33,694,320	88	23,028,225	1,223	329,617,465	
08. Com Total	1,297	331,640,395	143	39,992,740	135	26,944,725	1,575	398,577,860	6,572,433
% of Com Total	82.35	83.21	9.08	10.03	8.57	6.76	9.73	11.74	27.54
09. Ind UnImp Land	1	700,665	13	357,315	7	158,990	21	1,216,970	
10. Ind Improve Land	13	1,296,660	26	2,330,950	14	493,750	53	4,121,360	
11. Ind Improvements	13	11,634,975	26	48,078,375	14	6,763,795	53	66,477,145	
12. Ind Total	14	13,632,300	39	50,766,640	21	7,416,535	74	71,815,475	56,225
% of Ind Total	18.92	18.98	52.70	70.69	28.38	10.33	0.46	2.11	0.24
13. Rec UnImp Land	0	0	0	0	5	252,575	5	252,575	
14. Rec Improve Land	0	0	0	0	1	41,780	1	41,780	
15. Rec Improvements	0	0	0	0	1	9,195	1	9,195	
16. Rec Total	0	0	0	0	6	303,550	6	303,550	0
% of Rec Total	0.00	0.00	0.00	0.00	100.00	100.00	0.04	0.01	0.00
Res & Rec Total	10,101	903,620,260	735	153,675,430	700	114,321,545	11,536	1,171,617,235	14,980,681
% of Res & Rec Total	87.56	77.13	6.37	13.12	6.07	9.76	71.24	34.50	62.77
Com & Ind Total	1,311	345,272,695	182	90,759,380	156	34,361,260	1,649	470,393,335	6,628,658
% of Com & Ind Total	79.50	73.40	11.04	19.29	9.46	7.30	10.18	13.85	27.78
17. Taxable Total	11,412	1,248,892,955	917	244,434,810	856	148,682,805	13,185	1,642,010,570	21,609,339
% of Taxable Total	86.55	76.06	6.95	14.89	6.49	9.05	81.42	48.35	90.55

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	65	449,205	6,267,325	0	0	0
19. Commercial	27	2,718,965	17,967,485	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	1	36,075	23,195	66	485,280	6,290,520
19. Commercial	1	1,485	3,085	28	2,720,450	17,970,570
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				94	3,205,730	24,261,090

Schedule III : Mineral Interest Records

Mineral Interest	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
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	806	74	596	1,476

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	31	3,658,300	290	142,957,560	1,867	1,020,130,375	2,188	1,166,746,235
28. Ag-Improved Land	8	660,570	75	34,448,030	710	433,562,240	793	468,670,840
29. Ag Improvements	8	1,061,230	76	13,082,700	736	104,777,095	820	118,921,025
30. Ag Total							3,008	1,754,338,100

Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	1	1.00	20,000	
32. HomeSite Improv Land	2	2.50	41,750	47	50.07	950,425	
33. HomeSite Improvements	2	0.00	821,500	47	0.00	8,252,235	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	2	20.27	55,195	
36. FarmSite Improv Land	8	53.29	154,340	70	173.49	775,245	
37. FarmSite Improvements	8	0.00	239,730	71	0.00	4,830,465	
38. FarmSite Total							
39. Road & Ditches	0	9.96	0	0	650.18	0	
40. Other- Non Ag Use	0	8.33	2,040	0	115.40	28,275	
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	1	1.00	18,000	2	2.00	38,000	
32. HomeSite Improv Land	437	492.56	8,095,120	486	545.13	9,087,295	
33. HomeSite Improvements	437	0.00	65,126,940	486	0.00	74,200,675	1,221,930
34. HomeSite Total				488	547.13	83,325,970	
35. FarmSite UnImp Land	16	40.68	178,410	18	60.95	233,605	
36. FarmSite Improv Land	675	1,620.55	6,936,075	753	1,847.33	7,865,660	
37. FarmSite Improvements	701	0.00	39,650,155	780	0.00	44,720,350	1,033,760
38. FarmSite Total				798	1,908.28	52,819,615	
39. Road & Ditches	0	6,285.59	0	0	6,945.73	0	
40. Other- Non Ag Use	0	543.72	131,140	0	667.45	161,455	
41. Total Section VI				1,286	10,068.59	136,307,040	2,255,690

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	3	172.38	127,935	3	172.38	127,935

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 4000

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	70,553.70	30.30%	433,905,640	31.07%	6,150.01
46. 1A	100,815.53	43.29%	614,975,030	44.03%	6,100.00
47. 2A1	8,974.04	3.85%	53,395,735	3.82%	5,950.02
48. 2A	17,302.26	7.43%	101,218,525	7.25%	5,850.02
49. 3A1	7,289.54	3.13%	41,915,405	3.00%	5,750.08
50. 3A	1,951.62	0.84%	10,929,085	0.78%	5,600.01
51. 4A1	15,050.64	6.46%	82,778,520	5.93%	5,500.00
52. 4A	10,944.09	4.70%	57,457,040	4.11%	5,250.05
53. Total	232,881.42	100.00%	1,396,574,980	100.00%	5,996.94
Dry					
54. 1D1	10,951.21	22.11%	38,313,270	24.25%	3,498.54
55. 1D	21,747.55	43.91%	71,745,175	45.41%	3,299.00
56. 2D1	2,041.78	4.12%	6,329,190	4.01%	3,099.84
57. 2D	5,724.53	11.56%	16,595,985	10.51%	2,899.10
58. 3D1	2,374.87	4.79%	6,885,670	4.36%	2,899.39
59. 3D	252.53	0.51%	732,340	0.46%	2,900.01
60. 4D1	4,109.91	8.30%	11,092,375	7.02%	2,698.93
61. 4D	2,328.32	4.70%	6,285,290	3.98%	2,699.50
62. Total	49,530.70	100.00%	157,979,295	100.00%	3,189.52
Grass					
63. 1G1	1,652.46	3.91%	2,635,700	4.29%	1,595.02
64. 1G	3,332.45	7.89%	5,315,515	8.65%	1,595.08
65. 2G1	5,148.75	12.18%	7,929,060	12.91%	1,540.00
66. 2G	4,752.92	11.25%	7,058,235	11.49%	1,485.03
67. 3G1	1,523.74	3.61%	2,178,990	3.55%	1,430.03
68. 3G	1,609.64	3.81%	2,261,555	3.68%	1,405.01
69. 4G1	4,198.16	9.93%	5,898,490	9.60%	1,405.02
70. 4G	20,039.38	47.42%	28,155,460	45.83%	1,405.01
71. Total	42,257.50	100.00%	61,433,005	100.00%	1,453.78
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Irrigated Total	232,881.42	71.51%	1,396,574,980	86.41%	5,996.94
Dry Total	49,530.70	15.21%	157,979,295	9.77%	3,189.52
Grass Total	42,257.50	12.98%	61,433,005	3.80%	1,453.78
72. Waste	981.45	0.30%	204,485	0.01%	208.35
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	325,651.07	100.00%	1,616,191,765	100.00%	4,962.96

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 4500

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	3.05	1.00%	18,760	1.13%	6,150.82
46. 1A	147.01	48.05%	896,760	53.88%	6,099.99
47. 2A1	39.01	12.75%	232,110	13.95%	5,950.01
48. 2A	23.81	7.78%	139,290	8.37%	5,850.06
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	7.81	2.55%	43,735	2.63%	5,599.87
51. 4A1	78.13	25.54%	296,215	17.80%	3,791.31
52. 4A	7.15	2.34%	37,540	2.26%	5,250.35
53. Total	305.97	100.00%	1,664,410	100.00%	5,439.78
Dry					
54. 1D1	0.34	0.88%	1,190	0.98%	3,500.00
55. 1D	25.45	65.93%	83,985	69.47%	3,300.00
56. 2D1	0.00	0.00%	0	0.00%	0.00
57. 2D	5.66	14.66%	16,415	13.58%	2,900.18
58. 3D1	0.00	0.00%	0	0.00%	0.00
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	0.00	0.00%	0	0.00%	0.00
61. 4D	7.15	18.52%	19,305	15.97%	2,700.00
62. Total	38.60	100.00%	120,895	100.00%	3,131.99
Grass					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	6.10	16.99%	9,730	18.84%	1,595.08
65. 2G1	0.43	1.20%	660	1.28%	1,534.88
66. 2G	0.00	0.00%	0	0.00%	0.00
67. 3G1	0.00	0.00%	0	0.00%	0.00
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	0.00	0.00%	0	0.00%	0.00
70. 4G	29.37	81.81%	41,265	79.89%	1,405.01
71. Total	35.90	100.00%	51,655	100.00%	1,438.86
Irrigated Total					
Irrigated Total	305.97	78.14%	1,664,410	90.49%	5,439.78
Dry Total					
Dry Total	38.60	9.86%	120,895	6.57%	3,131.99
Grass Total					
Grass Total	35.90	9.17%	51,655	2.81%	1,438.86
72. Waste	11.12	2.84%	2,335	0.13%	209.98
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	391.59	100.00%	1,839,295	100.00%	4,696.99

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 4550

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	0.00	0.00%	0	0.00%	0.00
48. 2A	0.00	0.00%	0	0.00%	0.00
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	0.00	0.00%	0	0.00%	0.00
52. 4A	0.00	0.00%	0	0.00%	0.00
53. Total	0.00	0.00%	0	0.00%	0.00
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	0.00	0.00%	0	0.00%	0.00
56. 2D1	0.00	0.00%	0	0.00%	0.00
57. 2D	0.00	0.00%	0	0.00%	0.00
58. 3D1	0.00	0.00%	0	0.00%	0.00
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	0.00	0.00%	0	0.00%	0.00
61. 4D	0.00	0.00%	0	0.00%	0.00
62. Total	0.00	0.00%	0	0.00%	0.00
Grass					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	0.00	0.00%	0	0.00%	0.00
65. 2G1	0.00	0.00%	0	0.00%	0.00
66. 2G	0.00	0.00%	0	0.00%	0.00
67. 3G1	0.00	0.00%	0	0.00%	0.00
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	0.00	0.00%	0	0.00%	0.00
70. 4G	0.00	0.00%	0	0.00%	0.00
71. Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
Irrigated Total	0.00	0.00%	0	0.00%	0.00
Dry Total	0.00	0.00%	0	0.00%	0.00
Grass Total	0.00	0.00%	0	0.00%	0.00
72. Waste	0.00	0.00%	0	0.00%	0.00
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	0.00	0.00%	0	0.00%	0.00

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	575.06	3,507,510	25,834.46	156,460,300	206,777.87	1,238,271,580	233,187.39	1,398,239,390
77. Dry Land	113.20	385,605	5,244.44	17,270,590	44,211.66	140,443,995	49,569.30	158,100,190
78. Grass	148.42	225,810	1,210.86	1,804,650	40,934.12	59,454,200	42,293.40	61,484,660
79. Waste	8.64	1,815	194.82	40,910	789.11	164,095	992.57	206,820
80. Other	0.00	0	0.00	0	0.00	0	0.00	0
81. Exempt	0.00	0	0.00	0	0.00	0	0.00	0
82. Total	845.32	4,120,740	32,484.58	175,576,450	292,712.76	1,438,333,870	326,042.66	1,618,031,060

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	233,187.39	71.52%	1,398,239,390	86.42%	5,996.20
Dry Land	49,569.30	15.20%	158,100,190	9.77%	3,189.48
Grass	42,293.40	12.97%	61,484,660	3.80%	1,453.76
Waste	992.57	0.30%	206,820	0.01%	208.37
Other	0.00	0.00%	0	0.00%	0.00
Exempt	0.00	0.00%	0	0.00%	0.00
Total	326,042.66	100.00%	1,618,031,060	100.00%	4,962.64

Schedule XI : Residential Records - Assessor Location Detail

<u>Line#</u> <u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
83.1 Ayr	36	72,705	48	89,360	48	1,947,305	84	2,109,370	0
83.2 Hansen	12	30,705	30	78,495	30	2,043,300	42	2,152,500	3,030
83.3 Hastings	464	5,008,250	8,609	107,472,205	8,609	776,989,540	9,073	889,469,995	10,074,076
83.4 Holstein	19	84,145	105	328,910	105	5,399,230	124	5,812,285	16,100
83.5 Juniata	108	577,390	304	3,217,545	304	19,632,470	412	23,427,405	1,072,275
83.6 Kenesaw	34	229,785	365	3,221,350	365	28,122,610	399	31,573,745	297,580
83.7 Pauline	12	16,175	30	45,645	30	677,335	42	739,155	0
83.8 Prosser	22	46,350	48	140,695	48	2,023,935	70	2,210,980	75,575
83.9 Roseland	29	78,440	111	364,820	111	6,779,935	140	7,223,195	53,315
83.10 Rural	48	963,680	602	17,142,580	602	92,814,555	650	110,920,815	2,459,635
83.11 Suburban	51	782,815	449	11,683,030	449	83,511,945	500	95,977,790	929,095
84 Residential Total	835	7,890,440	10,701	143,784,635	10,701	1,019,942,160	11,536	1,171,617,235	14,980,681

Schedule XII : Commercial Records - Assessor Location Detail

<u>Line#</u>	<u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
		<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
85.1	Hansen	0	0	1	420	1	630	1	1,050	0
85.2	Hastings	244	9,490,630	954	55,023,735	954	296,677,855	1,198	361,192,220	2,878,125
85.3	Holstein	2	20,285	16	122,015	16	1,264,415	18	1,406,715	0
85.4	Juniata	15	96,700	31	342,115	31	5,584,370	46	6,023,185	0
85.5	Kenesaw	12	62,460	54	376,750	54	5,576,445	66	6,015,655	30,165
85.6	Prosser	3	8,005	10	41,800	10	1,207,905	13	1,257,710	0
85.7	Roseland	7	25,845	23	107,620	23	2,323,960	30	2,457,425	0
85.8	Rural	72	911,060	153	3,768,315	153	36,816,725	225	41,496,100	83,415
85.9	Suburban	18	724,265	34	3,176,705	34	46,642,305	52	50,543,275	3,636,953
86	Commercial Total	373	11,339,250	1,276	62,959,475	1,276	396,094,610	1,649	470,393,335	6,628,658

Schedule XIII : Agricultural Records : Grass Land Detail By Market Area

Market Area 4000

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	1,652.46	3.91%	2,635,700	4.29%	1,595.02
88. 1G	3,332.45	7.89%	5,315,515	8.65%	1,595.08
89. 2G1	5,148.75	12.18%	7,929,060	12.91%	1,540.00
90. 2G	4,752.92	11.25%	7,058,235	11.49%	1,485.03
91. 3G1	1,523.74	3.61%	2,178,990	3.55%	1,430.03
92. 3G	1,609.64	3.81%	2,261,555	3.68%	1,405.01
93. 4G1	4,198.16	9.93%	5,898,490	9.60%	1,405.02
94. 4G	20,039.38	47.42%	28,155,460	45.83%	1,405.01
95. Total	42,257.50	100.00%	61,433,005	100.00%	1,453.78
CRP					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	0.00	0.00%	0	0.00%	0.00
Timber					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
Grass Total	42,257.50	100.00%	61,433,005	100.00%	1,453.78
CRP Total	0.00	0.00%	0	0.00%	0.00
Timber Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
114. Market Area Total	42,257.50	100.00%	61,433,005	100.00%	1,453.78

Schedule XIII : Agricultural Records : Grass Land Detail By Market Area

Market Area 4500

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	0.00	0.00%	0	0.00%	0.00
88. 1G	6.10	16.99%	9,730	18.84%	1,595.08
89. 2G1	0.43	1.20%	660	1.28%	1,534.88
90. 2G	0.00	0.00%	0	0.00%	0.00
91. 3G1	0.00	0.00%	0	0.00%	0.00
92. 3G	0.00	0.00%	0	0.00%	0.00
93. 4G1	0.00	0.00%	0	0.00%	0.00
94. 4G	29.37	81.81%	41,265	79.89%	1,405.01
95. Total	35.90	100.00%	51,655	100.00%	1,438.86
CRP					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	0.00	0.00%	0	0.00%	0.00
Timber					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
Grass Total	35.90	100.00%	51,655	100.00%	1,438.86
CRP Total	0.00	0.00%	0	0.00%	0.00
Timber Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
114. Market Area Total	35.90	100.00%	51,655	100.00%	1,438.86

Schedule XIII : Agricultural Records : Grass Land Detail By Market Area

Market Area 4550

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	0.00	0.00%	0	0.00%	0.00
88. 1G	0.00	0.00%	0	0.00%	0.00
89. 2G1	0.00	0.00%	0	0.00%	0.00
90. 2G	0.00	0.00%	0	0.00%	0.00
91. 3G1	0.00	0.00%	0	0.00%	0.00
92. 3G	0.00	0.00%	0	0.00%	0.00
93. 4G1	0.00	0.00%	0	0.00%	0.00
94. 4G	0.00	0.00%	0	0.00%	0.00
95. Total	0.00	0.00%	0	0.00%	0.00
CRP					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	0.00	0.00%	0	0.00%	0.00
Timber					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
Grass Total	0.00	0.00%	0	0.00%	0.00
CRP Total	0.00	0.00%	0	0.00%	0.00
Timber Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
114. Market Area Total	0.00	0.00%	0	0.00%	0.00

**2017 County Abstract of Assessment for Real Property, Form 45
Compared with the 2016 Certificate of Taxes Levied Report (CTL)**

01 Adams

	2016 CTL County Total	2017 Form 45 County Total	Value Difference (2017 form 45 - 2016 CTL)	Percent Change	2017 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	1,109,455,840	1,171,313,685	61,857,845	5.58%	14,980,681	4.23%
02. Recreational	303,550	303,550	0	0.00%	0	0.00%
03. Ag-Homesite Land, Ag-Res Dwelling	67,192,960	83,325,970	16,133,010	24.01%	1,221,930	22.19%
04. Total Residential (sum lines 1-3)	1,176,952,350	1,254,943,205	77,990,855	6.63%	16,202,611	5.25%
05. Commercial	371,781,276	398,577,860	26,796,584	7.21%	6,572,433	5.44%
06. Industrial	69,648,355	71,815,475	2,167,120	3.11%	56,225	3.03%
07. Total Commercial (sum lines 5-6)	441,429,631	470,393,335	28,963,704	6.56%	6,628,658	5.06%
08. Ag-Farmsite Land, Outbuildings	39,725,300	52,819,615	13,094,315	32.96%	1,033,760	30.36%
09. Minerals	0	0	0		0	
10. Non Ag Use Land	161,455	161,455	0	0.00%		
11. Total Non-Agland (sum lines 8-10)	39,886,755	52,981,070	13,094,315	32.83%	1,033,760	30.24%
12. Irrigated	1,520,398,675	1,398,239,390	-122,159,285	-8.03%		
13. Dryland	151,847,315	158,100,190	6,252,875	4.12%		
14. Grassland	62,198,330	61,484,660	-713,670	-1.15%		
15. Wasteland	202,550	206,820	4,270	2.11%		
16. Other Agland	0	0	0			
17. Total Agricultural Land	1,734,646,870	1,618,031,060	-116,615,810	-6.72%		
18. Total Value of all Real Property (Locally Assessed)	3,392,915,606	3,396,348,670	3,433,064	0.10%	23,865,029	-0.60%

2017 Assessment Survey for Adams County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	1
2.	Appraiser(s) on staff:
	3
3.	Other full-time employees:
	2
4.	Other part-time employees:
	1
5.	Number of shared employees:
	0
6.	Assessor's requested budget for current fiscal year:
	\$518,834
7.	
8.	Amount of the total assessor's budget set aside for appraisal work:
	\$134,691
9.	
10.	Part of the assessor's budget that is dedicated to the computer system:
	The county has a separate IT department; however, the assessor's budget does have \$34,000 dedicated for Tyler Technologies, Apex, and GIS support and maintenance.
11.	Amount of the assessor's budget set aside for education/workshops:
	\$6,200
12.	
13.	Amount of last year's assessor's budget not used:
	\$1,421.08

B. Computer, Automation Information and GIS

1.	Administrative software:
	Tyler Technologies
2.	CAMA software:
	Tyler Technologies
3.	Are cadastral maps currently being used?
	Yes
4.	If so, who maintains the Cadastral Maps?
	Office staff
5.	Does the county have GIS software?
	Yes
6.	Is GIS available to the public? If so, what is the web address?
	Yes assessor.adamscounty.org/Appraisal/PublicAccess
7.	Who maintains the GIS software and maps?
	IT Department
8.	Personal Property software:
	Tyler Technologies

C. Zoning Information

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

D. Contracted Services

1.	Appraisal Services:
	N/A
2.	GIS Services:
	N/A
3.	Other services:
	N/A

E. Appraisal /Listing Services

1.	Does the county employ outside help for appraisal or listing services?
	As needed for specialized properties or high dollar properties protested in special cases
2.	If so, is the appraisal or listing service performed under contract?
	Yes
3.	What appraisal certifications or qualifications does the County require?
	Certified General Appraiser
4.	Have the existing contracts been approved by the PTA?
	N/A
5.	Does the appraisal or listing service providers establish assessed values for the county?
	N/A

2017 Residential Assessment Survey for Adams County

1.	Valuation data collection done by:																
	Appraisal staff																
2.	List the valuation groupings recognized by the County and describe the unique characteristics of each:																
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;"><u>Valuation Grouping</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">01</td> <td>Hastings (2015 population - 24,924). County seat and largest city in the county located on NE Highways 6, 34, and US Highway 281. The residential housing market is stable and active. Has K-12 public and private school systems.</td> </tr> <tr> <td style="text-align: center;">02</td> <td>Juniata (2014 population - 820). Village located 7 miles west of Hastings; bedroom community for Hastings. The residential housing market is stable and somewhat active. Has public and private elementary schools and an active trade and business center.</td> </tr> <tr> <td style="text-align: center;">03</td> <td>Kenesaw (2014 population - 949). Village 16 miles west of Hastings. The residential housing market is stable and somewhat active. Has a K-12 public school system and an active trade and business center.</td> </tr> <tr> <td style="text-align: center;">04</td> <td>Suburban. Residences located within the two mile jurisdiction of Hastings.</td> </tr> <tr> <td style="text-align: center;">05</td> <td>Rural. All rural residences not in an identified subdivision and located outside of any city limits.</td> </tr> <tr> <td style="text-align: center;">06</td> <td>Including the villages of Ayr (population 94 - 2014), Holstein (population 230 - 2014) , Prosser (population 70 - 2014), Roseland (population 254 - 2014) and unincorporated communities of Hansen and Pauline (population 71 - 2014)</td> </tr> <tr> <td style="text-align: center;">AG</td> <td>Agricultural improvements throughout the county</td> </tr> </tbody> </table>	<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>	01	Hastings (2015 population - 24,924). County seat and largest city in the county located on NE Highways 6, 34, and US Highway 281. The residential housing market is stable and active. Has K-12 public and private school systems.	02	Juniata (2014 population - 820). Village located 7 miles west of Hastings; bedroom community for Hastings. The residential housing market is stable and somewhat active. Has public and private elementary schools and an active trade and business center.	03	Kenesaw (2014 population - 949). Village 16 miles west of Hastings. The residential housing market is stable and somewhat active. Has a K-12 public school system and an active trade and business center.	04	Suburban. Residences located within the two mile jurisdiction of Hastings.	05	Rural. All rural residences not in an identified subdivision and located outside of any city limits.	06	Including the villages of Ayr (population 94 - 2014), Holstein (population 230 - 2014) , Prosser (population 70 - 2014), Roseland (population 254 - 2014) and unincorporated communities of Hansen and Pauline (population 71 - 2014)	AG	Agricultural improvements throughout the county
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04	Suburban. Residences located within the two mile jurisdiction of Hastings.																
05	Rural. All rural residences not in an identified subdivision and located outside of any city limits.																
06	Including the villages of Ayr (population 94 - 2014), Holstein (population 230 - 2014) , Prosser (population 70 - 2014), Roseland (population 254 - 2014) and unincorporated communities of Hansen and Pauline (population 71 - 2014)																
AG	Agricultural improvements throughout the county																
3.	List and describe the approach(es) used to estimate the market value of residential properties.																
	Cost and sales comparison approaches																
4.	If the cost approach is used, does the County develop the depreciation study(ies) based on local market information or does the county use the tables provided by the CAMA vendor?																
	Tables provided by the CAMA vendor are used																
5.	Are individual depreciation tables developed for each valuation grouping?																
	Yes																
6.	Describe the methodology used to determine the residential lot values?																
	Sales comparison approach; lots are analyzed by the square foot, per lot, or per acre																
7.	Describe the methodology used to determine value for vacant lots being held for sale or resale?																

The county utilizes a discounted cash flow analysis to arrive at market value for parcels being held for sale or resale

8.

<u>Valuation Grouping</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>
01	2015	2015	2014	2005-2016
02	2015	2015	2014	2015
03	2015	2015	2014	2015
04	2015	2015	2014	2006-2009
05	2015	2015	2014	2014
06	2015	2015	2014	2007-2010
AG	2015	2015	2014	2014

2017 Commercial Assessment Survey for Adams County

1.	Valuation data collection done by:			
	Appraisal 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>		
	01	Hastings. Has a very active trade and business center, as well as a hospital and college.		
	02	Navy Ammunitions Depot. Industrial and commercial area made up of federally released land that was formerly an ammunition depot, comprised of many concrete and dirt bunkers.		
	03	Villages and Rural. All commercial and industrial parcels not located inside the city limits of Hastings or located in the area designated as the Navy Ammunitions Depot.		
3.	List and describe the approach(es) used to estimate the market value of commercial properties.			
	Sales comparison and cost approaches; income approach used when available			
3a.	Describe the process used to determine the value of unique commercial properties.			
	On-staff appraisers use sales comparison and cost approaches, sales comparison from other counties possible			
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?			
	Tables provided by the CAMA vendor are used			
5.	Are individual depreciation tables developed for each valuation grouping?			
	Yes			
6.	Describe the methodology used to determine the commercial lot values.			
	Sales comparison; lots are analyzed by the square foot and acre			
7.	<u>Valuation Grouping</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>
	01	2015	2015	2012
	02	2015	2015	2014
	03	2015	2015	2008
				2015

2017 Agricultural Assessment Survey for Adams County

1.	Valuation data collection done by:							
	Appraisal staff							
2.	List each market area, and describe the location and the specific characteristics that make each unique.							
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center; width: 15%;"><u>Market Area</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> <th style="text-align: center;"><u>Year Land Use Completed</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">01</td> <td>Similar soils, NRD, and topography. No economic differences have been discerned.</td> <td style="text-align: center;">2015</td> </tr> </tbody> </table>	<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>	01	Similar soils, NRD, and topography. No economic differences have been discerned.	2015	
<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>						
01	Similar soils, NRD, and topography. No economic differences have been discerned.	2015						
3.	Describe the process used to determine and monitor market areas.							
	Sales are annually plotted and reviewed to determine any differences across the county. Sales are analyzed annually to determine if market areas need to be created or adjusted.							
4.	Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.							
	Recreational land influences are studied through sales							
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.							
	WRP easements are studied through sales, when available							

Adams County Assessor's Office

Three Year Plan

July 26, 2016

Adams County

Assessor's Office Overview

Introduction:

Required by law- pursuant to Neb. Laws 2005, LB 263, Section 9

The Purpose: To submit a plan to the County Board of Equalization and to the Department of Property Assessment and Taxation on or before July 31st of each year. The plan describes the assessment actions planned for the next assessment year and the two years thereafter. This plan is required every 3 years and an update to the plan is required between the adoptions of each 3 year plan.

General Description of Office:

There are approximately 16,185 parcels in Adams County. There is an average of 400-500 permits per year. There are approximately 2,500 personal property schedules filed and 1,000 homestead exemptions forms processed per year.

The office staff consists of the County Assessor, one Deputy Assessor, one full time licensed head appraiser, three associate appraisers, two full time office clerks and 1 part time office clerk. The County Assessor supervises all proceedings in the office. The head appraiser oversees the valuation process for residential, agricultural and commercial parcels. The associate appraisers help with the valuation for the residential, agricultural and commercial properties and do the pick-up work for the commercial parcels and the urban, suburban and rural residential parcels. The Deputy Assessor and the office clerks handle the everyday occurrences and handle taxpayers by taking personal property schedules, homestead exemptions, address changes and any other occurrences needed. One of the office clerks specializes in personal property, another clerk specializes in exemptions and mobile home issues, while the deputy assessor is responsible for the real estate transfer statements, splits and combos.

Budgeting:

The proposed budget for 2016-2017 is \$535,233. The county board accommodates for a GIS technician through the Information & Technology budget.

Responsibilities of Assessment:

Record Maintenance:

Mapping - Cadastral maps are updated weekly as the real estate transfers are processed. The maps were in poor condition, but with the implementation of GIS, the information is also available electronically. All of the books have been reprinted.

Property Record Cards - Cards contain all improvement information about the property including the required legal description, ownership, and valuation.

Reports Filed:

Abstract- Due March 19th
 Certification of Values- August 20th
 School District Taxable Value Report- August 25th
 Generate Tax Roll- November 22nd
 Certificate of Taxes Levied- December 1st

Filing for Homestead Exemptions:

Applications for homestead exemptions are accepted from February 1st – June 30th.

Filing Personal Property:

Applications for personal property are accepted from January 1st – May 1st. After which there is a 10% penalty until July 1st when the penalty changes to 25%.

Real Property:

Adams County consists of the following real property types:

	Parcels	% of Total Parcels	Values	% of Taxable Value Base
Residential	11,527	71%	\$1,110,300,690	33%
Commercial	1,573	9%	\$364,632,936	11%
Industrial	71	1%	\$69,648,355	2%
Recreational	6	0%	\$303,550	0%
Agricultural	3,008	19%	\$1,841,958,545	54%
Total	16,185	100%	\$3,386,844,076	100%

Agricultural land is 54% of the real property valuation base and 88% of that is assessed as irrigated.

There were 3 residential neighborhoods and the mobile home parks reviewed in 2013. Rural home site land was revalued. Clean up work from the 2012 system conversion was still taking place. All rural Ag land was reviewed by the appraisers in 2014. Four Residential neighborhoods and Two Small villages consisting of 1,621 parcels as well as 1,501 Commercial parcels are being reviewed in 2015. Thirteen Hastings neighborhoods consisting of 3,428 parcels are physically being reviewed in 2016.

Pick-up Work:

Pick-up work will be done from November through January of the next year.

Sales File:

The real estate transfer statements (521s) are filed within 45 days of receiving them from the Register of Deeds. They are recorded on the Property Record Cards, in the computer, in the assessment books and in the cadastral maps.

A sales review of residential, commercial and rural properties will be completed for the sales file. A questionnaire is sent to each buyer of a sold property and an inspection is performed if needed.

2016 Plan of Assessment

Adams County Assessor's Office

Ratio studies are done on each property type and market area based on current sales beginning in September of each year. These studies are used to determine the areas that are out of compliance and need reviewing for the next assessment cycle.

Continual market analysis will be conducted each year in all categories of properties to ensure that the level of value and quality of assessment in Adams County is in compliance with state statutes.

Assessment Actions Planned for the 2017 Roll Year:

Residential:

8 Hastings neighborhoods consisting of 3,952 parcels will be physically reviewed. We will be continuing to review properties and neighborhoods once every 6 years as required by the State. The physical reviews consist of checking measurements, qualities, conditions, interior information and taking a new photo. If there is no one present at the property, door hangers are left and appointments for a review are set up if needed. Sales reviews and pick-up work for all residential parcels will be completed by March 1, 2017.

Agricultural Land:

An Ag land sales review will be completed and land use will be updated as the information becomes available. A physical review of the ag-land properties will be completed to verify the land use.

Commercial:

There will be a physical review of the Hastings market areas or occupancy codes most out of compliance. The physical review will consist of checking measurements, occupancy codes, quality, condition, and interior information. Commercial sales reviews and pick-up work will be completed by March 1, 2017.

GIS:

The GIS system will continue to be maintained, fine-tuned and improved. Building of the ag-land use layer will continue.

Assessment Actions Planned for the 2018 Roll Year:

Residential:

5 Hastings neighborhoods consisting of 1,549 parcels and 586 Residential Rural/Suburban with Ag land will be physically reviewed. We will continue reviewing the parcels that need to be reviewed once every six years. The physical review consists of checking measurements, qualities, conditions, interior information and a new photo. If there is no one present at the property, door hangers are left and appointments for a review are set up if needed. Sales reviews and pick-up work for all residential parcels will be completed by March 1, 2018.

Agricultural Land:

3,023 vacant Ag land or Ag land with building sites will be reviewed and land use will be updated. A physical review of the ag-land properties will be completed to verify the land use.

Commercial:

There will be a physical review of the Hastings market areas or occupancy codes most out of compliance. The physical review will consist of checking measurements, occupancy codes, quality, condition, and interior information. Commercial sales reviews and pick-up work will be completed by March 1, 2018.

GIS:

The GIS system will continue to be maintained, fine-tuned and improved. Building the ag-land use layer will continue.

Assessment Actions Planned for the 2019 Roll Year:**Residential:**

8 Hastings neighborhoods consisting of 845 parcels will be physically reviewed, 1396 Exempt properties will be physically reviewed, 639 mobile home properties will be physically reviewed, 156 properties at the NAD will be physically reviewed and 9 general properties will be physically reviewed. We will be caught up on our 6 year review at the end of 2019 as required by State Statute. The physical review consists of checking measurements, qualities, conditions, interior information and a new photo. If there is no one present at the property, door hangers are left and appointments for a review are set up if needed. Sales reviews and pick-up work for all residential parcels will be completed by March 1, 2019.

Agricultural Land:

An Ag land sales review will be completed and land use will be updated as the information becomes available. A physical review of the ag-land properties will be completed to verify the land use.

Commercial:

There will be a physical review of the Hastings market areas or occupancy codes most out of compliance. The physical review will consist of checking measurements, occupancy codes, quality, condition, and interior information. Commercial sales reviews and pick-up work will be completed by March 1, 2019.

GIS:

The GIS system will continue to be maintained, fine-tuned and improved. Building the ag-land use layer will continue. Aerial imagery will be updated with scheduled flyover in March 2019.