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2013 Commission Summary for Thurston County

Residential Real Property - Current

| | | | |
|------------------------|-------------|------------------------------------|----------|
| Number of Sales | 71 | Median | 96.99 |
| Total Sales Price | \$4,099,350 | Mean | 105.87 |
| Total Adj. Sales Price | \$4,196,350 | Wgt. Mean | 88.61 |
| Total Assessed Value | \$3,718,450 | Average Assessed Value of the Base | \$47,462 |
| Avg. Adj. Sales Price | \$59,104 | Avg. Assessed Value | \$52,373 |

Confidence Interval - Current

| | |
|-----------------------------------------------------------|-----------------|
| 95% Median C.I | 86.24 to 106.07 |
| 95% Wgt. Mean C.I | 81.64 to 95.58 |
| 95% Mean C.I | 95.47 to 116.27 |
| % of Value of the Class of all Real Property Value in the | 11.54 |
| % of Records Sold in the Study Period | 4.54 |
| % of Value Sold in the Study Period | 5.01 |

Residential Real Property - History

| Year | Number of Sales | LOV | Median |
|------|-----------------|-----|--------|
| 2012 | 67 | 100 | 100.00 |
| 2011 | 67 | 99 | 99 |
| 2010 | 66 | 95 | 95 |
| 2009 | 66 | 94 | 94 |

2013 Commission Summary for Thurston County

Commercial Real Property - Current

| | | | |
|------------------------|-----------|------------------------------------|----------|
| Number of Sales | 5 | Median | 73.67 |
| Total Sales Price | \$283,750 | Mean | 67.04 |
| Total Adj. Sales Price | \$283,750 | Wgt. Mean | 66.40 |
| Total Assessed Value | \$188,415 | Average Assessed Value of the Base | \$49,169 |
| Avg. Adj. Sales Price | \$56,750 | Avg. Assessed Value | \$37,683 |

Confidence Interval - Current

| | |
|------------------------------------------------------------------|-----------------|
| 95% Median C.I | N/A |
| 95% Wgt. Mean C.I | N/A |
| 95% Mean C.I | 31.35 to 102.73 |
| % of Value of the Class of all Real Property Value in the County | 2.16 |
| % of Records Sold in the Study Period | 1.77 |
| % of Value Sold in the Study Period | 1.36 |

Commercial Real Property - History

| Year | Number of Sales | LOV | Median |
|------|-----------------|-----|--------|
| 2012 | 0 | | 00.00 |
| 2011 | 4 | | 96 |
| 2010 | 8 | 100 | 96 |
| 2009 | 10 | 98 | 98 |

2013 Opinions of the Property Tax Administrator for Thurston County

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

| Class | Level of Value | Quality of Assessment | Non-binding recommendation |
|----------------------------------|----------------|------------------------------------------------------------|----------------------------|
| Residential Real Property | 97 | Meets generally accepted mass appraisal practices. | No recommendation. |
| | | | |
| Commercial Real Property | *NEI | Does not meet generally accepted mass appraisal practices. | No recommendation. |
| | | | |
| Agricultural Land | 71 | 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 5th day of April, 2013.



Ruth A. Sorensen
Property Tax Administrator

2013 Residential Assessment Actions for Thurston County

The village of Pender has been steady in the level of value until the recent sale study period. The sales activity has increased each year and there was indication that the values would not be acceptable. Pender was scheduled in the beginning of the six year inspection and review process. A market analysis was completed and it was necessary to increase the improvements 15% at this time.

Emerson, Thurston, Rosalie, Walthill, Winnebago and unincorporated Macy have no changes other than the completion of pickup work for the 2013 assessment year.

Thurston County has been working on the inspection cycle and is working on the rural residential review which includes an inspection of the house and buildings.

2013 Residential Assessment Survey for Thurston County

| | | |
|----|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------|
| 1. | Valuation data collection done by: | |
| | Assessor and staff | |
| 2. | List the valuation groupings recognized by the County and describe the unique characteristics of each: | |
| | <u>Valuation Grouping</u> | <u>Description of unique characteristics</u> |
| | 1 | Pender |
| | 5 | Emerson and Thurston |
| | 10 | Rosalie, Walthill and Winnebago |
| | 15 | All rural residential properties |
| 3. | List and describe the approach(es) used to estimate the market value of residential properties. | |
| | Cost and sales. | |
| 4. | What is the costing year of the cost approach being used for each valuation grouping? | |
| | 2008 | |
| 5. | If the cost approach is used, does the County develop the depreciation study(ies) based on local market information or does the county use the tables provided by the CAMA vendor? | |
| | Yes, based on the local market information | |
| 6. | Are individual depreciation tables developed for each valuation grouping? | |
| | Yes, different economic depreciations based on valuation groupings. | |
| 7. | When were the depreciation tables last updated for each valuation grouping? | |
| | 2008 | |
| 8. | When was the last lot value study completed for each valuation grouping? | |
| | Macy, Winnebago and Walthill 2010, Rosalie 2009 | |
| 9. | Describe the methodology used to determine the residential lot values? | |
| | Sales implementing the square foot method | |

**87 Thurston
RESIDENTIAL**

PAD 2013 R&O Statistics (Using 2013 Values)

Qualified

Date Range: 10/1/2010 To 9/30/2012 Posted on: 1/23/2013

Number of Sales : 71
Total Sales Price : 4,099,350
Total Adj. Sales Price : 4,196,350
Total Assessed Value : 3,718,450
Avg. Adj. Sales Price : 59,104
Avg. Assessed Value : 52,373

MEDIAN : 97
WGT. MEAN : 89
MEAN : 106
COD : 31.96
PRD : 119.48

COV : 42.22
STD : 44.70
Avg. Abs. Dev : 31.00
MAX Sales Ratio : 296.53
MIN Sales Ratio : 40.23

95% Median C.I. : 86.24 to 106.07
95% Wgt. Mean C.I. : 81.64 to 95.58
95% Mean C.I. : 95.47 to 116.27

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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>Qrtrs</u> | | | | | | | | | | | |
| 01-OCT-10 To 31-DEC-10 | 9 | 97.60 | 109.41 | 92.74 | 26.03 | 117.97 | 65.70 | 200.00 | 86.24 to 151.78 | 62,216 | 57,701 |
| 01-JAN-11 To 31-MAR-11 | 9 | 111.00 | 123.26 | 97.91 | 31.87 | 125.89 | 64.07 | 221.16 | 73.56 to 188.83 | 57,222 | 56,027 |
| 01-APR-11 To 30-JUN-11 | 5 | 96.77 | 97.87 | 96.04 | 23.71 | 101.91 | 60.95 | 129.73 | N/A | 32,600 | 31,309 |
| 01-JUL-11 To 30-SEP-11 | 5 | 76.31 | 122.12 | 81.79 | 67.21 | 149.31 | 66.61 | 296.53 | N/A | 59,500 | 48,666 |
| 01-OCT-11 To 31-DEC-11 | 12 | 86.23 | 90.96 | 86.00 | 26.58 | 105.77 | 58.95 | 162.37 | 64.36 to 103.74 | 77,409 | 66,568 |
| 01-JAN-12 To 31-MAR-12 | 7 | 108.78 | 114.25 | 85.08 | 36.88 | 134.29 | 59.76 | 207.43 | 59.76 to 207.43 | 60,286 | 51,292 |
| 01-APR-12 To 30-JUN-12 | 9 | 112.77 | 113.17 | 91.32 | 27.43 | 123.93 | 40.23 | 175.53 | 78.52 to 165.89 | 63,667 | 58,138 |
| 01-JUL-12 To 30-SEP-12 | 15 | 86.92 | 94.19 | 83.30 | 25.37 | 113.07 | 47.23 | 155.30 | 72.77 to 120.00 | 49,133 | 40,928 |
| <u>Study Yrs</u> | | | | | | | | | | | |
| 01-OCT-10 To 30-SEP-11 | 28 | 99.35 | 114.07 | 92.70 | 34.72 | 123.05 | 60.95 | 296.53 | 86.24 to 119.15 | 54,837 | 50,837 |
| 01-OCT-11 To 30-SEP-12 | 43 | 94.72 | 100.53 | 86.25 | 30.09 | 116.56 | 40.23 | 207.43 | 81.69 to 108.78 | 61,882 | 53,373 |
| <u>Calendar Yrs</u> | | | | | | | | | | | |
| 01-JAN-11 To 31-DEC-11 | 31 | 96.77 | 106.48 | 89.42 | 34.49 | 119.08 | 58.95 | 296.53 | 73.56 to 111.00 | 61,433 | 54,934 |
| <u>ALL</u> | 71 | 96.99 | 105.87 | 88.61 | 31.96 | 119.48 | 40.23 | 296.53 | 86.24 to 106.07 | 59,104 | 52,373 |

| VALUATION GROUPING | | | | | | | | | | Avg. Adj. | Avg. |
|---------------------------|-------|--------|--------|----------|-------|--------|-------|--------|-----------------|------------|-----------|
| RANGE | COUNT | MEDIAN | MEAN | WGT.MEAN | COD | PRD | MIN | MAX | 95%_Median_C.I. | Sale Price | Assd. Val |
| 01 | 37 | 95.63 | 106.60 | 85.64 | 35.33 | 124.47 | 40.23 | 296.53 | 81.69 to 111.00 | 72,135 | 61,779 |
| 05 | 7 | 100.15 | 118.72 | 103.94 | 29.94 | 114.22 | 77.99 | 188.83 | 77.99 to 188.83 | 32,791 | 34,083 |
| 10 | 21 | 96.77 | 97.06 | 91.33 | 22.72 | 106.27 | 59.46 | 151.78 | 73.56 to 120.30 | 36,086 | 32,956 |
| 15 | 6 | 92.71 | 117.19 | 92.96 | 48.29 | 126.06 | 64.07 | 221.16 | 64.07 to 221.16 | 90,000 | 83,665 |
| <u>ALL</u> | 71 | 96.99 | 105.87 | 88.61 | 31.96 | 119.48 | 40.23 | 296.53 | 86.24 to 106.07 | 59,104 | 52,373 |

| PROPERTY TYPE * | | | | | | | | | | Avg. Adj. | Avg. |
|------------------------|-------|--------|--------|----------|-------|--------|-------|--------|-----------------|------------|-----------|
| RANGE | COUNT | MEDIAN | MEAN | WGT.MEAN | COD | PRD | MIN | MAX | 95%_Median_C.I. | Sale Price | Assd. Val |
| 01 | 71 | 96.99 | 105.87 | 88.61 | 31.96 | 119.48 | 40.23 | 296.53 | 86.24 to 106.07 | 59,104 | 52,373 |
| 06 | | | | | | | | | | | |
| 07 | | | | | | | | | | | |
| <u>ALL</u> | 71 | 96.99 | 105.87 | 88.61 | 31.96 | 119.48 | 40.23 | 296.53 | 86.24 to 106.07 | 59,104 | 52,373 |

**87 Thurston
RESIDENTIAL**

PAD 2013 R&O Statistics (Using 2013 Values)

Qualified

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 WGT. MEAN : 89
 MEAN : 106
 COD : 31.96
 PRD : 119.48

COV : 42.22
 STD : 44.70
 Avg. Abs. Dev : 31.00
 MAX Sales Ratio : 296.53
 MIN Sales Ratio : 40.23

95% Median C.I. : 86.24 to 106.07
 95% Wgt. Mean C.I. : 81.64 to 95.58
 95% Mean C.I. : 95.47 to 116.27

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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 | 102.43 | 130.37 | 102.53 | 28.96 | 127.15 | 99.86 | 188.83 | N/A | 34,500 | 35,372 | |
| Less Than 15,000 | 9 | 106.15 | 136.73 | 113.50 | 36.33 | 120.47 | 86.24 | 296.53 | 99.86 to 188.83 | 17,767 | 20,166 | |
| Less Than 30,000 | 27 | 120.30 | 132.82 | 125.07 | 31.60 | 106.20 | 60.95 | 296.53 | 100.15 to 151.78 | 19,754 | 24,705 | |
| <u>Ranges Excl. Low \$</u> | | | | | | | | | | | | |
| Greater Than 4,999 | 68 | 96.20 | 104.79 | 88.26 | 32.11 | 118.73 | 40.23 | 296.53 | 83.66 to 106.07 | 60,189 | 53,123 | |
| Greater Than 14,999 | 62 | 94.29 | 101.39 | 87.63 | 31.03 | 115.70 | 40.23 | 221.16 | 81.69 to 103.74 | 65,104 | 57,048 | |
| Greater Than 29,999 | 44 | 85.12 | 89.33 | 83.30 | 24.58 | 107.24 | 40.23 | 165.89 | 73.56 to 96.99 | 83,250 | 69,350 | |
| <u>Incremental Ranges</u> | | | | | | | | | | | | |
| 0 TO 4,999 | 3 | 102.43 | 130.37 | 102.53 | 28.96 | 127.15 | 99.86 | 188.83 | N/A | 34,500 | 35,372 | |
| 5,000 TO 14,999 | 6 | 113.23 | 139.91 | 133.64 | 37.45 | 104.69 | 86.24 | 296.53 | 86.24 to 296.53 | 9,400 | 12,563 | |
| 15,000 TO 29,999 | 18 | 126.83 | 130.86 | 130.02 | 28.83 | 100.65 | 60.95 | 221.16 | 90.68 to 155.30 | 20,747 | 26,975 | |
| 30,000 TO 59,999 | 15 | 94.72 | 105.11 | 103.52 | 28.53 | 101.54 | 59.46 | 165.89 | 82.53 to 138.20 | 39,467 | 40,855 | |
| 60,000 TO 99,999 | 14 | 92.31 | 86.78 | 85.53 | 18.82 | 101.46 | 47.23 | 129.24 | 64.07 to 100.00 | 74,431 | 63,661 | |
| 100,000 TO 149,999 | 11 | 73.56 | 75.87 | 75.62 | 18.91 | 100.33 | 40.23 | 103.74 | 59.76 to 97.60 | 119,360 | 90,264 | |
| 150,000 TO 249,999 | 4 | 74.25 | 76.11 | 77.43 | 21.12 | 98.30 | 58.95 | 96.99 | N/A | 179,000 | 138,608 | |
| 250,000 TO 499,999 | | | | | | | | | | | | |
| 500,000 TO 999,999 | | | | | | | | | | | | |
| 1,000,000 + | | | | | | | | | | | | |
| <u>ALL</u> | 71 | 96.99 | 105.87 | 88.61 | 31.96 | 119.48 | 40.23 | 296.53 | 86.24 to 106.07 | 59,104 | 52,373 | |

2013 Correlation Section for Thurston County

A. Residential Real Property

Thurston County is located in the northeastern corner of the state. The entire population of the county is near 7000 persons; approximately 55% of the population is American Indian and Alaska Native persons. The largest community in the county is the village of Pender (Valuation Group 1) with a population of near 1000. The village of Emerson (Valuation Group 5) is located in three counties and the smallest portion of Emerson falls within the boundary of Thurston County. The villages of Macy, Walthill and Winnebago are heavily populated with the Winnebago and Omaha Tribes. A large portion of the residential parcels is exempt from value and taxation. Parcels of real property that were acquired because of allotment to the Native American families or property held in trusts are exempt from valuation, the parcel is considered taxable if it was acquired with a fee simple title. There are two small villages of Rosalie and Thurston with a population of less than 160 persons.

Thurston County residential sales file consists of 71 qualified arm's length sales. There are 36 of those sales located in the village of Pender. The village of Pender sales activity has held steady for the past few years. The assessor implemented a percentage adjustment to the village of Pender to achieve an acceptable level of value.

The Division has implemented an expanded review of one-third of the counties to review the assessment practices of the county. Thurston County was one of those selected in 2011. The analysis revealed that the county started a review of the residential class of property beginning in 2006 with the village of Emerson. Thurston was completed in 2007 and Pender in 2008. Additionally the Division conducted a review of each county's sales verification. The conclusion is that there was no bias in the sales verification and that the Thurston County Assessor utilized all arm's length transactions available.

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

**2013 Correlation Section
for Thurston County**

B. Analysis of Sales Verification

Neb. Rev. Stat. § 77-1327(2) (2011) provides that all sales are deemed to be arms length transactions unless determined to be otherwise under professionally accepted mass appraisal techniques. The county assessor is responsible for the qualification of the sales included in the state sales file.

The Standard on Ratio Studies, International Association of Assessing Officials (2010), indicates that excessive trimming (the arbitrary exclusion or adjustment of arms length transactions) may indicate an attempt to inappropriately exclude arms length transactions to create the appearance of a higher level of value and quality of assessment. The sales file, in a case of excess trimming, will fail to properly represent the level of value and quality of assessment of the population of real property.

The Nebraska Department of Revenue, Property Assessment Division (Division) frequently reviews the procedures used by the county assessor to qualify sales to ensure bias does not exist in judgments made. Arms length transactions should only be excluded when they compromise the reliability of the resulting statistics. In cases where a county assessor has disqualified sales without substantiation, the Division may include such sales in the ratio study.

2013 Correlation Section for Thurston County

C. Measures of Central Tendency

There are three measures of central tendency calculated by the Division: median ratio, weighted mean ratio, and mean ratio. Since each measure of central tendency has strengths and weaknesses, the use of any statistic for equalization should be reconciled with the other two, as in an appraisal, based on the appropriateness of the use of the statistic for a defined purpose, the quantity of the information from which it was drawn, and the reliability of the data that was used in its calculation. An examination of the three measures can serve to illustrate important trends in the data if the measures do not closely correlate to each other.

The International Association of Assessing Officers (IAAO) considers the median ratio the most appropriate statistical measure for use in determining level of value for direct equalization; the process of adjusting the values of classes or subclasses of property in response to the determination of level of value at a point above or below a particular range. Since the median ratio is considered neutral in relationship to either assessed value or selling price, its use in adjusting the class or subclass of properties will not change the relationships between assessed value and level of value already present within the class or subclass of properties, thus rendering an adjustment neutral in its impact on the relative tax burden to an individual property. Additionally, the median ratio is less influenced by the presence of extreme ratios, commonly called outliers. One outlier in a small sample size of sales can have controlling influence over the other measures of central tendency. The median ratio limits the distortion potential of an outlier.

The weighted mean ratio is viewed by the IAAO as the most appropriate statistical measure for indirect equalization. The weighted mean, because it is a value weighted ratio, best reflects a comparison of the assessed and market value of property in the political subdivision. If the distribution of aid to political subdivisions must relate to the market value available for assessment in the political subdivision, the measurement of central tendency used to analyze level of value should reflect the dollars of value available to be assessed. The weighted mean ratio does that more than either of the other measures of central tendency.

If the weighted mean ratio, because of its dollar-weighting feature, is significantly different from the median ratio, it may be an indication of other problems with assessment proportionality. When this occurs, an evaluation of the county's assessment practices and procedures is appropriate to discover remedies to the situation.

The mean ratio is used as a basis for other statistical calculations, such as the price related differential and coefficient of variation. However, the mean ratio has limited application in the analysis of 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.

2013 Correlation Section for Thurston County

D. Analysis of Quality of Assessment

In analyzing the statistical data of assessment quality, there are two measures upon which assessment officials will primarily rely: the Coefficient of Dispersion (COD), and the Price Related Differential (PRD). Whether such statistics can be relied upon as meaningful for the population depends on whether the sample is representative.

The COD is commonly referred to as the index of assessment inequality. It is used to measure how closely the individual ratios are clustered around the median ratio and suggests the degree of uniformity or inaccuracy resulting in the assessments. The COD is computed by dividing the average deviation by the median ratio. For example, a COD of 20 means half of the ratios are 20 percent above or below the median. The closer the ratios are grouped around the median, the more equitable the assessment of property tends to be. Conversely, if the dispersion is quite large, there is a large spread in the ratios typically indicating a large spread around the median in the assessment of property, which results in an inequity in assessment and taxes. There is no range of acceptability stated in the Nebraska statutes for the COD measure. The IAAO recommended ratio study performance standards are as follows:

Single-family residences: a COD of 15 percent or less.

For newer and fairly homogeneous areas: a COD of 10 or less.

Income-producing property: a COD of 20 or less, or in larger urban jurisdictions, 15 or less.

Vacant land and other unimproved property, such as agricultural land: a COD of 20 or less.

Rural residential and seasonal properties: a COD of 20 or less.

Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), p. 246.

In unusually homogeneous types of property low CODs can be anticipated; however, in all other cases CODs less than 5 percent may be indicative of non-representative samples or the selective reappraisal of sold parcels.

Note that as market activity changes or as the complexity of properties increases, the measures of variability usually increase, even though appraisal procedures may be equally valid. Standard on Ratio Studies—2010, International Association of Assessing Officers, (2010), p. 13.

The PRD, also known as the index of regression, is a measurement of the relationship between the ratios of high-value and low-value properties to determine if the value of property has any influence on the assessment ratio. It is calculated by dividing the arithmetic mean ratio by the weighted mean ratio. The PRD provides an indicator of the degree to which high-value properties are over-assessed or under-assessed in relation to low-value properties. A PRD of 100 indicates there is no bias in the assessment of high-value properties in comparison to low-value properties. A PRD greater than 100 indicates the assessments are regressive, which means low-value properties tend to have a higher assessment ratio than high-value properties. The result is the owner of a low-value property pays a greater amount of tax in relation to value than the owner of a high-value property. Conversely, a PRD less than 100 indicates that

**2013 Correlation Section
for Thurston County**

high-value properties are over assessed in relation to low-value properties.

There is no range of acceptability stated in the Nebraska statutes for the PRD measure. The Standard on Ratio Studies, adopted by the International Association of Assessing Officers, January, 2010, recommends that the PRD should lie between 98 and 103. This range is centered slightly above 100 to allow for a slightly upward measurement bias inherent in the PRD.

The PRD is calculated based on the selling price/assessed value in the sales file. This measure can be misleading if the dollar value of the records in the sales file is not proportionate to the dollar value of records in the population.

Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), p. 239.

2013 Commercial Assessment Actions for Thurston County

Completed the pickup work, there was a considerable amount of remodeling to the commercial properties in Pender.

2013 Commercial Assessment Survey for Thurston County

| | | |
|-----|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------|
| 1. | Valuation data collection done by: | |
| | Assessor and staff | |
| 2. | List the valuation groupings recognized in the County and describe the unique characteristics of each: | |
| | <u>Valuation Grouping</u> | <u>Description of unique characteristics</u> |
| | 1 | Pender |
| | 5 | Emerson and Thurston |
| | 10 | Rosalie, Walthill and Winnebago |
| | 15 | All rural residential properties |
| 3. | List and describe the approach(es) used to estimate the market value of commercial properties. | |
| | Cost and sales | |
| 3a. | Describe the process used to determine the value of unique commercial properties. | |
| | Unknown | |
| 4. | What is the costing year of the cost approach being used for each valuation grouping? | |
| | Unknown | |
| 5. | If the cost approach is used, does the County develop the depreciation study(ies) based on local market information or does the county use the tables provided by the CAMA vendor? | |
| | Yes, based on the market available | |
| 6. | Are individual depreciation tables developed for each valuation grouping? | |
| | No | |
| 7. | When were the depreciation tables last updated for each valuation grouping? | |
| | Unknown | |
| 8. | When was the last lot value study completed for each valuation grouping? | |
| | Unknown | |
| 9. | Describe the methodology used to determine the commercial lot values. | |
| | Sales and the front foot method was implemented | |

**87 Thurston
COMMERCIAL**

PAD 2013 R&O Statistics (Using 2013 Values)

Qualified

Date Range: 10/1/2009 To 9/30/2012 Posted on: 1/23/2013

Number of Sales : 5
 Total Sales Price : 283,750
 Total Adj. Sales Price : 283,750
 Total Assessed Value : 188,415
 Avg. Adj. Sales Price : 56,750
 Avg. Assessed Value : 37,683

MEDIAN : 74
 WGT. MEAN : 66
 MEAN : 67
 COD : 28.98
 PRD : 100.96

COV : 42.88
 STD : 28.75
 Avg. Abs. Dev : 21.35
 MAX Sales Ratio : 102.40
 MIN Sales Ratio : 28.98

95% Median C.I. : N/A
 95% Wgt. Mean C.I. : N/A
 95% Mean C.I. : 31.35 to 102.73

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| DATE OF SALE * | | | | | | | | | | Avg. Adj. Sale Price | Avg. Assd. Val |
|------------------------|-------|--------|-------|----------|-------|--------|-------|--------|-----------------|----------------------|----------------|
| RANGE | COUNT | MEDIAN | MEAN | WGT.MEAN | COD | PRD | MIN | MAX | 95%_Median_C.I. | | |
| <u>Qtrrs</u> | | | | | | | | | | | |
| 01-OCT-09 To 31-DEC-09 | | | | | | | | | | | |
| 01-JAN-10 To 31-MAR-10 | | | | | | | | | | | |
| 01-APR-10 To 30-JUN-10 | | | | | | | | | | | |
| 01-JUL-10 To 30-SEP-10 | | | | | | | | | | | |
| 01-OCT-10 To 31-DEC-10 | | | | | | | | | | | |
| 01-JAN-11 To 31-MAR-11 | | | | | | | | | | | |
| 01-APR-11 To 30-JUN-11 | 1 | 73.67 | 73.67 | 73.67 | 00.00 | 100.00 | 73.67 | 73.67 | N/A | 105,000 | 77,350 |
| 01-JUL-11 To 30-SEP-11 | | | | | | | | | | | |
| 01-OCT-11 To 31-DEC-11 | | | | | | | | | | | |
| 01-JAN-12 To 31-MAR-12 | 1 | 28.98 | 28.98 | 28.98 | 00.00 | 100.00 | 28.98 | 28.98 | N/A | 50,000 | 14,490 |
| 01-APR-12 To 30-JUN-12 | 2 | 75.40 | 75.40 | 71.98 | 35.81 | 104.75 | 48.40 | 102.40 | N/A | 44,375 | 31,940 |
| 01-JUL-12 To 30-SEP-12 | 1 | 81.74 | 81.74 | 81.74 | 00.00 | 100.00 | 81.74 | 81.74 | N/A | 40,000 | 32,695 |
| <u>Study Yrs</u> | | | | | | | | | | | |
| 01-OCT-09 To 30-SEP-10 | | | | | | | | | | | |
| 01-OCT-10 To 30-SEP-11 | 1 | 73.67 | 73.67 | 73.67 | 00.00 | 100.00 | 73.67 | 73.67 | N/A | 105,000 | 77,350 |
| 01-OCT-11 To 30-SEP-12 | 4 | 65.07 | 65.38 | 62.13 | 41.02 | 105.23 | 28.98 | 102.40 | N/A | 44,688 | 27,766 |
| <u>Calendar Yrs</u> | | | | | | | | | | | |
| 01-JAN-10 To 31-DEC-10 | | | | | | | | | | | |
| 01-JAN-11 To 31-DEC-11 | 1 | 73.67 | 73.67 | 73.67 | 00.00 | 100.00 | 73.67 | 73.67 | N/A | 105,000 | 77,350 |
| <u>ALL</u> | 5 | 73.67 | 67.04 | 66.40 | 28.98 | 100.96 | 28.98 | 102.40 | N/A | 56,750 | 37,683 |

| VALUATION GROUPING | | | | | | | | | | Avg. Adj. Sale Price | Avg. Assd. Val |
|---------------------------|-------|--------|-------|----------|-------|--------|-------|--------|-----------------|----------------------|----------------|
| RANGE | COUNT | MEDIAN | MEAN | WGT.MEAN | COD | PRD | MIN | MAX | 95%_Median_C.I. | | |
| 01 | 5 | 73.67 | 67.04 | 66.40 | 28.98 | 100.96 | 28.98 | 102.40 | N/A | 56,750 | 37,683 |
| <u>ALL</u> | 5 | 73.67 | 67.04 | 66.40 | 28.98 | 100.96 | 28.98 | 102.40 | N/A | 56,750 | 37,683 |

| PROPERTY TYPE * | | | | | | | | | | Avg. Adj. Sale Price | Avg. Assd. Val |
|------------------------|-------|--------|-------|----------|-------|--------|-------|--------|-----------------|----------------------|----------------|
| RANGE | COUNT | MEDIAN | MEAN | WGT.MEAN | COD | PRD | MIN | MAX | 95%_Median_C.I. | | |
| 02 | | | | | | | | | | | |
| 03 | 5 | 73.67 | 67.04 | 66.40 | 28.98 | 100.96 | 28.98 | 102.40 | N/A | 56,750 | 37,683 |
| 04 | | | | | | | | | | | |
| <u>ALL</u> | 5 | 73.67 | 67.04 | 66.40 | 28.98 | 100.96 | 28.98 | 102.40 | N/A | 56,750 | 37,683 |

**87 Thurston
COMMERCIAL**

PAD 2013 R&O Statistics (Using 2013 Values)

Qualified

Date Range: 10/1/2009 To 9/30/2012 Posted on: 1/23/2013

Number of Sales : 5
 Total Sales Price : 283,750
 Total Adj. Sales Price : 283,750
 Total Assessed Value : 188,415
 Avg. Adj. Sales Price : 56,750
 Avg. Assessed Value : 37,683

MEDIAN : 74
 WGT. MEAN : 66
 MEAN : 67
 COD : 28.98
 PRD : 100.96

COV : 42.88
 STD : 28.75
 Avg. Abs. Dev : 21.35
 MAX Sales Ratio : 102.40
 MIN Sales Ratio : 28.98

95% Median C.I. : N/A
 95% Wgt. Mean C.I. : N/A
 95% Mean C.I. : 31.35 to 102.73

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| SALE PRICE * | | | | | | | | | | Avg. Adj. | Avg. |
|----------------------------|-------|--------|-------|----------|-------|--------|-------|--------|-----------------|------------|-----------|
| RANGE | COUNT | MEDIAN | MEAN | WGT.MEAN | COD | PRD | MIN | MAX | 95%_Median_C.I. | Sale Price | Assd. Val |
| <u>Low \$ Ranges</u> | | | | | | | | | | | |
| Less Than 5,000 | | | | | | | | | | | |
| Less Than 15,000 | | | | | | | | | | | |
| Less Than 30,000 | | | | | | | | | | | |
| <u>Ranges Excl. Low \$</u> | | | | | | | | | | | |
| Greater Than 4,999 | 5 | 73.67 | 67.04 | 66.40 | 28.98 | 100.96 | 28.98 | 102.40 | N/A | 56,750 | 37,683 |
| Greater Than 14,999 | 5 | 73.67 | 67.04 | 66.40 | 28.98 | 100.96 | 28.98 | 102.40 | N/A | 56,750 | 37,683 |
| Greater Than 29,999 | 5 | 73.67 | 67.04 | 66.40 | 28.98 | 100.96 | 28.98 | 102.40 | N/A | 56,750 | 37,683 |
| <u>Incremental Ranges</u> | | | | | | | | | | | |
| 0 TO 4,999 | | | | | | | | | | | |
| 5,000 TO 14,999 | | | | | | | | | | | |
| 15,000 TO 29,999 | | | | | | | | | | | |
| 30,000 TO 59,999 | 4 | 65.07 | 65.38 | 62.13 | 41.02 | 105.23 | 28.98 | 102.40 | N/A | 44,688 | 27,766 |
| 60,000 TO 99,999 | | | | | | | | | | | |
| 100,000 TO 149,999 | 1 | 73.67 | 73.67 | 73.67 | 00.00 | 100.00 | 73.67 | 73.67 | N/A | 105,000 | 77,350 |
| 150,000 TO 249,999 | | | | | | | | | | | |
| 250,000 TO 499,999 | | | | | | | | | | | |
| 500,000 TO 999,999 | | | | | | | | | | | |
| 1,000,000 + | | | | | | | | | | | |
| <u>ALL</u> | 5 | 73.67 | 67.04 | 66.40 | 28.98 | 100.96 | 28.98 | 102.40 | N/A | 56,750 | 37,683 |

| OCCUPANCY CODE | | | | | | | | | | Avg. Adj. | Avg. |
|----------------|-------|--------|--------|----------|-------|--------|--------|--------|-----------------|------------|-----------|
| RANGE | COUNT | MEDIAN | MEAN | WGT.MEAN | COD | PRD | MIN | MAX | 95%_Median_C.I. | Sale Price | Assd. Val |
| 326 | 1 | 81.74 | 81.74 | 81.74 | 00.00 | 100.00 | 81.74 | 81.74 | N/A | 40,000 | 32,695 |
| 344 | 1 | 48.40 | 48.40 | 48.40 | 00.00 | 100.00 | 48.40 | 48.40 | N/A | 50,000 | 24,200 |
| 353 | 1 | 102.40 | 102.40 | 102.40 | 00.00 | 100.00 | 102.40 | 102.40 | N/A | 38,750 | 39,680 |
| 442 | 1 | 28.98 | 28.98 | 28.98 | 00.00 | 100.00 | 28.98 | 28.98 | N/A | 50,000 | 14,490 |
| 531 | 1 | 73.67 | 73.67 | 73.67 | 00.00 | 100.00 | 73.67 | 73.67 | N/A | 105,000 | 77,350 |
| <u>ALL</u> | 5 | 73.67 | 67.04 | 66.40 | 28.98 | 100.96 | 28.98 | 102.40 | N/A | 56,750 | 37,683 |

2013 Correlation Section for Thurston County

A. Commercial Real Property

The commercial population in Thurston County primarily is located in the village of Pender. The commercial parcels in Pender cover the typical range of business that is characteristic of rural settings. The other small towns are very limited to active businesses.

The commercial market has been nonexistent; however the statistical profile indicates that there were four sales of commercial property located in the village of Pender (Valuation Group 1) since January, 2012.

The county reported this year that the only changes in the commercial class were updates and remodeling to some parcels in the village of Pender.

The Department of Revenue, Property Assessment Division has implemented a cyclical analysis of one-third of the counties within the state per year to systematically review assessment practices. Thurston County was selected for review in 2011. The county stated that a review of the commercial class and repricing was done in 2009 for the villages of Emerson and Pender. Additionally the Division conducted a review of each county's sales verification. The conclusion is that there was no bias in the sales verification and that the Thurston County Assessor utilized all arm's length transactions available.

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

**2013 Correlation Section
for Thurston County**

B. Analysis of Sales Verification

Neb. Rev. Stat. § 77-1327(2) (2011) provides that all sales are deemed to be arms length transactions unless determined to be otherwise under professionally accepted mass appraisal techniques. The county assessor is responsible for the qualification of the sales included in the state sales file.

The Standard on Ratio Studies, International Association of Assessing Officials (2010), indicates that excessive trimming (the arbitrary exclusion or adjustment of arms length transactions) may indicate an attempt to inappropriately exclude arms length transactions to create the appearance of a higher level of value and quality of assessment. The sales file, in a case of excess trimming, will fail to properly represent the level of value and quality of assessment of the population of real property.

The Nebraska Department of Revenue, Property Assessment Division (Division) frequently reviews the procedures used by the county assessor to qualify sales to ensure bias does not exist in judgments made. Arms length transactions should only be excluded when they compromise the reliability of the resulting statistics. In cases where a county assessor has disqualified sales without substantiation, the Division may include such sales in the ratio study.

2013 Correlation Section for Thurston County

C. Measures of Central Tendency

There are three measures of central tendency calculated by the Division: median ratio, weighted mean ratio, and mean ratio. Since each measure of central tendency has strengths and weaknesses, the use of any statistic for equalization should be reconciled with the other two, as in an appraisal, based on the appropriateness of the use of the statistic for a defined purpose, the quantity of the information from which it was drawn, and the reliability of the data that was used in its calculation. An examination of the three measures can serve to illustrate important trends in the data if the measures do not closely correlate to each other.

The International Association of Assessing Officers (IAAO) considers the median ratio the most appropriate statistical measure for use in determining level of value for direct equalization; the process of adjusting the values of classes or subclasses of property in response to the determination of level of value at a point above or below a particular range. Since the median ratio is considered neutral in relationship to either assessed value or selling price, its use in adjusting the class or subclass of properties will not change the relationships between assessed value and level of value already present within the class or subclass of properties, thus rendering an adjustment neutral in its impact on the relative tax burden to an individual property. Additionally, the median ratio is less influenced by the presence of extreme ratios, commonly called outliers. One outlier in a small sample size of sales can have controlling influence over the other measures of central tendency. The median ratio limits the distortion potential of an outlier.

The weighted mean ratio is viewed by the IAAO as the most appropriate statistical measure for indirect equalization. The weighted mean, because it is a value weighted ratio, best reflects a comparison of the assessed and market value of property in the political subdivision. If the distribution of aid to political subdivisions must relate to the market value available for assessment in the political subdivision, the measurement of central tendency used to analyze level of value should reflect the dollars of value available to be assessed. The weighted mean ratio does that more than either of the other measures of central tendency.

If the weighted mean ratio, because of its dollar-weighting feature, is significantly different from the median ratio, it may be an indication of other problems with assessment proportionality. When this occurs, an evaluation of the county's assessment practices and procedures is appropriate to discover remedies to the situation.

The mean ratio is used as a basis for other statistical calculations, such as the price related differential and coefficient of variation. However, the mean ratio has limited application in the analysis of 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.

2013 Correlation Section for Thurston County

D. Analysis of Quality of Assessment

In analyzing the statistical data of assessment quality, there are two measures upon which assessment officials will primarily rely: the Coefficient of Dispersion (COD), and the Price Related Differential (PRD). Whether such statistics can be relied upon as meaningful for the population depends on whether the sample is representative.

The COD is commonly referred to as the index of assessment inequality. It is used to measure how closely the individual ratios are clustered around the median ratio and suggests the degree of uniformity or inaccuracy resulting in the assessments. The COD is computed by dividing the average deviation by the median ratio. For example, a COD of 20 means half of the ratios are 20 percent above or below the median. The closer the ratios are grouped around the median, the more equitable the assessment of property tends to be. Conversely, if the dispersion is quite large, there is a large spread in the ratios typically indicating a large spread around the median in the assessment of property, which results in an inequity in assessment and taxes. There is no range of acceptability stated in the Nebraska statutes for the COD measure. The IAAO recommended ratio study performance standards are as follows:

Single-family residences: a COD of 15 percent or less.

For newer and fairly homogeneous areas: a COD of 10 or less.

Income-producing property: a COD of 20 or less, or in larger urban jurisdictions, 15 or less.

Vacant land and other unimproved property, such as agricultural land: a COD of 20 or less.

Rural residential and seasonal properties: a COD of 20 or less.

Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), p. 246.

In unusually homogeneous types of property low CODs can be anticipated; however, in all other cases CODs less than 5 percent may be indicative of non-representative samples or the selective reappraisal of sold parcels.

Note that as market activity changes or as the complexity of properties increases, the measures of variability usually increase, even though appraisal procedures may be equally valid. Standard on Ratio Studies—2010, International Association of Assessing Officers, (2010), p. 13.

The PRD, also known as the index of regression, is a measurement of the relationship between the ratios of high-value and low-value properties to determine if the value of property has any influence on the assessment ratio. It is calculated by dividing the arithmetic mean ratio by the weighted mean ratio. The PRD provides an indicator of the degree to which high-value properties are over-assessed or under-assessed in relation to low-value properties. A PRD of 100 indicates there is no bias in the assessment of high-value properties in comparison to low-value properties. A PRD greater than 100 indicates the assessments are regressive, which means low-value properties tend to have a higher assessment ratio than high-value properties. The result is the owner of a low-value property pays a greater amount of tax in relation to value than the owner of a high-value property. Conversely, a PRD less than 100 indicates that

**2013 Correlation Section
for Thurston County**

high-value properties are over assessed in relation to low-value properties.

There is no range of acceptability stated in the Nebraska statutes for the PRD measure. The Standard on Ratio Studies, adopted by the International Association of Assessing Officers, January, 2010, recommends that the PRD should lie between 98 and 103. This range is centered slightly above 100 to allow for a slightly upward measurement bias inherent in the PRD.

The PRD is calculated based on the selling price/assessed value in the sales file. This measure can be misleading if the dollar value of the records in the sales file is not proportionate to the dollar value of records in the population.

Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), p. 239.

2013 Agricultural Assessment Actions for Thurston County

Thurston County began to send out questionnaires and asking for recent FSA maps, the first set in June of 2012 and a second set in October of 2102 to the land owners to assist in verifying land use. The response has been good.

The inspection and review process is continuing and the townships of Pender, Bryan and Thayer have been worked on.

The GIS is in the beginning stages of being implemented in Thurston County and the plans are to use it to assist in review of the county.

2013 Agricultural Assessment Survey for Thurston County

| | | |
|----|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------|
| 1. | Valuation data collection done by: | |
| | Assessor and staff | |
| 2. | List each market area, and describe the location and the specific characteristics that make each unique. | |
| | Market Area | Description of unique characteristics |
| | 1 | Western portion of the county |
| | 2 | Eastern portion of the County, includes the Winnebago and Omaha Indian Reservations. The east border is the Missouri River. |
| 3. | Describe the process used to determine and monitor market areas. | |
| | The topography of the land and analyze the sales. | |
| 4. | Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land. | |
| | No recreational | |
| 5. | Do farm home sites carry the same value as rural residential home sites? If not, what are the market differences? | |
| | Yes | |
| 6. | Describe the process used to identify and monitor the influence of non-agricultural characteristics. | |
| | Physical inspections, FSA maps | |
| 7. | Have special valuation applications been filed in the county? If a value difference is recognized describe the process used to develop the uninfluenced value. | |
| | No | |
| 8. | If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program. | |
| | Nothing classified this year. | |

87 Thurston
AGRICULTURAL LAND

PAD 2013 R&O Statistics (Using 2013 Values)

Qualified

Date Range: 10/1/2009 To 9/30/2012 Posted on: 1/23/2013

Number of Sales : 52
Total Sales Price : 21,475,821
Total Adj. Sales Price : 21,475,821
Total Assessed Value : 13,309,936
Avg. Adj. Sales Price : 412,997
Avg. Assessed Value : 255,960

MEDIAN : 71
WGT. MEAN : 62
MEAN : 72
COD : 32.03
PRD : 116.51

COV : 42.53
STD : 30.71
Avg. Abs. Dev : 22.77
MAX Sales Ratio : 199.57
MIN Sales Ratio : 05.28

95% Median C.I. : 58.40 to 85.70
95% Wgt. Mean C.I. : 51.10 to 72.85
95% Mean C.I. : 63.86 to 80.56

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| DATE OF SALE * | | | | | | | | | | | Avg. Adj. Sale Price | Avg. Assd. Val |
|------------------------|-------|--------|-------|----------|--------|--------|-------|--------|-----------------|-----------|----------------------|----------------|
| RANGE | COUNT | MEDIAN | MEAN | WGT.MEAN | COD | PRD | MIN | MAX | 95%_Median_C.I. | | | |
| <u>Qtrts</u> | | | | | | | | | | | | |
| 01-OCT-09 To 31-DEC-09 | 5 | 92.41 | 82.84 | 84.50 | 16.42 | 98.04 | 55.12 | 102.53 | N/A | 232,454 | 196,423 | |
| 01-JAN-10 To 31-MAR-10 | 6 | 93.94 | 91.33 | 87.33 | 06.97 | 104.58 | 71.01 | 101.09 | 71.01 to 101.09 | 427,509 | 373,340 | |
| 01-APR-10 To 30-JUN-10 | 2 | 97.06 | 97.06 | 96.47 | 01.61 | 100.61 | 95.50 | 98.61 | N/A | 192,000 | 185,223 | |
| 01-JUL-10 To 30-SEP-10 | 2 | 97.04 | 97.04 | 95.66 | 05.20 | 101.44 | 91.99 | 102.08 | N/A | 377,500 | 361,120 | |
| 01-OCT-10 To 31-DEC-10 | 12 | 76.17 | 77.66 | 73.15 | 15.24 | 106.17 | 54.84 | 109.32 | 67.06 to 86.81 | 349,025 | 255,320 | |
| 01-JAN-11 To 31-MAR-11 | 3 | 70.86 | 63.73 | 67.77 | 18.02 | 94.04 | 41.02 | 79.32 | N/A | 497,333 | 337,050 | |
| 01-APR-11 To 30-JUN-11 | | | | | | | | | | | | |
| 01-JUL-11 To 30-SEP-11 | 3 | 58.40 | 87.75 | 58.31 | 110.89 | 150.49 | 05.28 | 199.57 | N/A | 563,725 | 328,727 | |
| 01-OCT-11 To 31-DEC-11 | 4 | 56.59 | 61.11 | 54.78 | 18.43 | 111.56 | 45.57 | 85.70 | N/A | 436,622 | 239,201 | |
| 01-JAN-12 To 31-MAR-12 | 7 | 50.58 | 63.10 | 54.40 | 40.83 | 115.99 | 37.41 | 101.74 | 37.41 to 101.74 | 371,546 | 202,124 | |
| 01-APR-12 To 30-JUN-12 | 1 | 18.94 | 18.94 | 18.94 | 00.00 | 100.00 | 18.94 | 18.94 | N/A | 2,387,626 | 452,315 | |
| 01-JUL-12 To 30-SEP-12 | 7 | 47.98 | 44.76 | 44.34 | 21.86 | 100.95 | 13.05 | 61.85 | 13.05 to 61.85 | 357,584 | 158,562 | |
| <u>Study Yrs</u> | | | | | | | | | | | | |
| 01-OCT-09 To 30-SEP-10 | 15 | 95.21 | 90.02 | 88.67 | 09.22 | 101.52 | 55.12 | 102.53 | 90.68 to 98.61 | 324,421 | 287,656 | |
| 01-OCT-10 To 30-SEP-11 | 18 | 72.57 | 77.02 | 68.66 | 29.90 | 112.18 | 05.28 | 199.57 | 59.82 to 82.73 | 409,526 | 281,176 | |
| 01-OCT-11 To 30-SEP-12 | 19 | 50.58 | 53.60 | 42.58 | 31.67 | 125.88 | 13.05 | 101.74 | 41.78 to 61.85 | 486,212 | 207,048 | |
| <u>Calendar Yrs</u> | | | | | | | | | | | | |
| 01-JAN-10 To 31-DEC-10 | 22 | 88.75 | 84.91 | 81.05 | 14.37 | 104.76 | 54.84 | 109.32 | 71.17 to 97.35 | 358,743 | 290,753 | |
| 01-JAN-11 To 31-DEC-11 | 10 | 57.89 | 69.89 | 59.93 | 49.89 | 116.62 | 05.28 | 199.57 | 41.02 to 85.70 | 492,966 | 295,414 | |
| <u>ALL</u> | 52 | 71.09 | 72.21 | 61.98 | 32.03 | 116.51 | 05.28 | 199.57 | 58.40 to 85.70 | 412,997 | 255,960 | |

| AREA (MARKET) | | | | | | | | | | | Avg. Adj. Sale Price | Avg. Assd. Val |
|----------------------|-------|--------|-------|----------|-------|--------|-------|--------|-----------------|---------|----------------------|----------------|
| RANGE | COUNT | MEDIAN | MEAN | WGT.MEAN | COD | PRD | MIN | MAX | 95%_Median_C.I. | | | |
| 1 | 26 | 70.94 | 69.95 | 66.17 | 24.41 | 105.71 | 13.05 | 102.53 | 58.40 to 82.73 | 393,158 | 260,142 | |
| 2 | 26 | 74.77 | 74.48 | 58.17 | 37.73 | 128.04 | 05.28 | 199.57 | 54.84 to 95.21 | 432,836 | 251,778 | |
| <u>ALL</u> | 52 | 71.09 | 72.21 | 61.98 | 32.03 | 116.51 | 05.28 | 199.57 | 58.40 to 85.70 | 412,997 | 255,960 | |

| 95%MLU By Market Area | | | | | | | | | | | Avg. Adj. Sale Price | Avg. Assd. Val |
|------------------------------|-------|--------|-------|----------|-------|--------|-------|--------|-----------------|---------|----------------------|----------------|
| RANGE | COUNT | MEDIAN | MEAN | WGT.MEAN | COD | PRD | MIN | MAX | 95%_Median_C.I. | | | |
| <u>Dry</u> | | | | | | | | | | | | |
| County | 30 | 69.36 | 69.60 | 59.09 | 27.90 | 117.79 | 18.94 | 102.53 | 55.80 to 82.73 | 453,337 | 267,864 | |
| 1 | 16 | 73.08 | 71.66 | 67.99 | 24.00 | 105.40 | 37.41 | 102.53 | 51.16 to 95.50 | 330,549 | 224,725 | |
| 2 | 14 | 62.22 | 67.25 | 53.43 | 33.56 | 125.87 | 18.94 | 97.35 | 45.57 to 95.21 | 593,666 | 317,166 | |
| <u>ALL</u> | 52 | 71.09 | 72.21 | 61.98 | 32.03 | 116.51 | 05.28 | 199.57 | 58.40 to 85.70 | 412,997 | 255,960 | |

87 Thurston
AGRICULTURAL LAND

PAD 2013 R&O Statistics (Using 2013 Values)

Qualified

Date Range: 10/1/2009 To 9/30/2012 Posted on: 1/23/2013

Number of Sales : 52
 Total Sales Price : 21,475,821
 Total Adj. Sales Price : 21,475,821
 Total Assessed Value : 13,309,936
 Avg. Adj. Sales Price : 412,997
 Avg. Assessed Value : 255,960

MEDIAN : 71
 WGT. MEAN : 62
 MEAN : 72
 COD : 32.03
 PRD : 116.51

COV : 42.53
 STD : 30.71
 Avg. Abs. Dev : 22.77
 MAX Sales Ratio : 199.57
 MIN Sales Ratio : 05.28

95% Median C.I. : 58.40 to 85.70
 95% Wgt. Mean C.I. : 51.10 to 72.85
 95% Mean C.I. : 63.86 to 80.56

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80%MLU By Market Area

| RANGE | COUNT | MEDIAN | MEAN | WGT.MEAN | COD | PRD | MIN | MAX | 95%_Median_C.I. | Avg. Adj. Sale Price | Avg. Assd. Val |
|----------------------------|-------|--------|-------|----------|-------|--------|-------|--------|-----------------|----------------------|----------------|
| _____Irrigated_____ | | | | | | | | | | | |
| County | 1 | 71.01 | 71.01 | 71.01 | 00.00 | 100.00 | 71.01 | 71.01 | N/A | 746,900 | 530,380 |
| 1 | 1 | 71.01 | 71.01 | 71.01 | 00.00 | 100.00 | 71.01 | 71.01 | N/A | 746,900 | 530,380 |
| _____Dry_____ | | | | | | | | | | | |
| County | 39 | 71.17 | 71.67 | 61.29 | 25.87 | 116.94 | 18.94 | 109.32 | 57.37 to 85.70 | 457,489 | 280,385 |
| 1 | 20 | 70.15 | 69.95 | 65.47 | 22.67 | 106.84 | 37.41 | 102.53 | 56.38 to 79.32 | 403,373 | 264,069 |
| 2 | 19 | 78.37 | 73.49 | 57.84 | 26.34 | 127.06 | 18.94 | 109.32 | 54.84 to 95.21 | 514,454 | 297,561 |
| _____Grass_____ | | | | | | | | | | | |
| County | 1 | 13.05 | 13.05 | 13.05 | 00.00 | 100.00 | 13.05 | 13.05 | N/A | 242,000 | 31,590 |
| 1 | 1 | 13.05 | 13.05 | 13.05 | 00.00 | 100.00 | 13.05 | 13.05 | N/A | 242,000 | 31,590 |
| _____ALL_____ | | | | | | | | | | | |
| | 52 | 71.09 | 72.21 | 61.98 | 32.03 | 116.51 | 05.28 | 199.57 | 58.40 to 85.70 | 412,997 | 255,960 |

Thurston County 2013 Average Acre Value Comparison

| County | Mkt Area | 1A1 | 1A | 2A1 | 2A | 3A1 | 3A | 4A1 | 4A | AVG IRR |
|----------|----------|-------|-------|-------|-------|-------|-------|-------|-------|---------|
| Thurston | 1 | 3,750 | 3,735 | 3,450 | 3,380 | 3,305 | 3,300 | 3,020 | 2,730 | 3,514 |
| Cuming | 1 | 4,273 | 4,282 | 3,981 | 3,982 | 3,630 | 3,648 | 3,111 | 2,977 | 3,977 |
| Dixon | 1 | 4,015 | 3,940 | 3,750 | 3,625 | 3,375 | 3,310 | 3,065 | 2,940 | 3,602 |
| Wayne | 10 | 4,660 | 4,660 | 4,620 | 4,620 | 3,530 | 2,825 | 2,680 | 2,530 | 3,691 |
| | | | | | | | | | | |
| Thurston | 2 | 3,750 | 3,735 | 3,305 | 3,380 | 3,305 | 3,300 | 3,020 | 2,730 | 3,378 |
| Burt | 1 | 4,530 | 4,320 | 4,060 | 3,810 | 3,099 | 3,265 | 2,600 | 2,145 | 3,579 |
| Cuming | 1 | 4,273 | 4,282 | 3,981 | 3,982 | 3,630 | 3,648 | 3,111 | 2,977 | 3,977 |
| Dakota | 1 | 4,997 | 4,950 | 4,833 | N/A | 4,725 | N/A | 4,625 | 4,510 | 4,817 |
| | | | | | | | | | | |

| County | Mkt Area | 1D1 | 1D | 2D1 | 2D | 3D1 | 3D | 4D1 | 4D | AVG DRY |
|----------|----------|-------|-------|-------|-------|-------|-------|-------|-------|---------|
| Thurston | 1 | 3,625 | 3,565 | 3,220 | 3,220 | 3,220 | 3,125 | 2,875 | 2,500 | 3,226 |
| Cuming | 1 | 3,962 | 3,965 | 3,710 | 3,685 | 3,317 | 3,317 | 2,774 | 2,733 | 3,580 |
| Dixon | 1 | 3,490 | 3,260 | 3,145 | 3,025 | 2,849 | 2,675 | 2,560 | 2,339 | 2,892 |
| Wayne | 10 | 4,165 | 3,955 | 3,670 | 3,385 | 3,090 | 2,800 | 2,510 | 2,225 | 3,262 |
| | | | | | | | | | | |
| Thurston | 2 | 3,440 | 3,365 | 3,165 | 2,815 | 2,740 | 2,740 | 2,700 | 2,500 | 2,872 |
| Burt | 1 | 4,455 | 4,175 | 3,950 | 3,780 | 3,135 | 3,180 | 2,545 | 2,105 | 3,380 |
| Cuming | 1 | 3,962 | 3,965 | 3,710 | 3,685 | 3,317 | 3,317 | 2,774 | 2,733 | 3,580 |
| Dakota | 1 | 4,634 | 4,618 | 4,570 | N/A | 4,478 | N/A | 3,700 | 3,465 | 4,526 |
| | | | | | | | | | | |

| County | Mkt Area | 1G1 | 1G | 2G1 | 2G | 3G1 | 3G | 4G1 | 4G | AVG GRASS |
|----------|----------|-------|-------|-------|-------|-------|-------|-------|-------|-----------|
| Thurston | 1 | 892 | 869 | 812 | 820 | 711 | 706 | 694 | 638 | 775 |
| Cuming | 1 | 2,053 | 1,819 | 1,750 | 1,625 | 1,469 | 1,456 | 1,547 | 839 | 1,576 |
| Dixon | 1 | 1,945 | 1,840 | 1,580 | N/A | 1,383 | 1,150 | 1,065 | 980 | 1,399 |
| Wayne | 10 | 2,457 | 2,433 | 2,145 | 2,044 | 2,086 | 1,766 | 1,591 | 1,270 | 2,016 |
| | | | | | | | | | | |
| Thurston | 2 | 822 | 777 | 672 | 742 | 626 | 633 | 615 | 499 | 612 |
| Burt | 1 | 1,909 | 1,838 | 1,825 | 1,511 | 1,553 | 1,579 | 1,518 | 1,253 | 1,524 |
| Cuming | 1 | 2,053 | 1,819 | 1,750 | 1,625 | 1,469 | 1,456 | 1,547 | 839 | 1,576 |
| Dakota | 1 | 2,107 | 1,769 | 1,995 | N/A | 1,495 | N/A | 1,545 | 761 | 1,560 |
| | | | | | | | | | | |

Source: 2013 Abstract of Assessment, Form 45, Schedule IX

2013 Correlation Section for Thurston County

A. Agricultural Land

Thurston County is currently divided into two market areas. Market Area 1 is the western portion of the county and is bordered by Dakota, Dixon, Wayne, and Cuming counties. The eastern portion of the county is defined as Market Area 2 and has Dakota County to the north, Burt County to the south and the Missouri River on the east.

The adjoining counties have land characteristics similar to Thurston County. The analysis of the sample revealed that the county was lacking sales to proportionately distribute sales by time.

The agricultural land sales sample was expanded by two sales and resulted in 52 arm's length sales. All measures were taken to utilize comparable sales and the majority land use thresholds have been met.

The county increased value in both market areas 25% for the 2013 assessment year. The actions of the county assessor resulted in the values at the low end of the typical range for the area. However, the values in Thurston County are reasonably comparable to all adjoining counties. The calculated median for Market Area 1 is 71% and Market Area 2 is 75% with an overall median of 71%. Analysis of the sales in the 95% majority land use (MLU) and 80% MLU for Market Area 2 has a spread of 5 sales and a median level spread of 16.15 percentage points. This is not reliable and the overall median of Market Area 2 would be the most reliable and acceptable.

The Division has conducted an expanded review beginning in 2011 of Thurston County and found that the county is diligently working on completing the systematic review and inspection of the rural properties. As follow up to the review in 2012 the county reported that questionnaires have been mailed to the land owners asking for them to furnish the office with FSA maps to assist in verifying the land use. The county relayed that the response to the questionnaires has been favorable. Three more townships have been added to the list for the review and inspection. Additionally the Division conducted a review of each county's sales verification and documentation. The conclusion is that there was no bias in the sales verification and that the Thurston County Assessor utilized all arm's length transactions available.

Based on the consideration of all available information, the level of value is determined to be 71% of market value for the agricultural class of property, and all subclasses are determined to be valued within the acceptable range.

**2013 Correlation Section
for Thurston County**

B. Analysis of Sales Verification

Neb. Rev. Stat. § 77-1327(2) (2011) provides that all sales are deemed to be arms length transactions unless determined to be otherwise under professionally accepted mass appraisal techniques. The county assessor is responsible for the qualification of the sales included in the state sales file.

The Standard on Ratio Studies, International Association of Assessing Officials (2010), indicates that excessive trimming (the arbitrary exclusion or adjustment of arms length transactions) may indicate an attempt to inappropriately exclude arms length transactions to create the appearance of a higher level of value and quality of assessment. The sales file, in a case of excess trimming, will fail to properly represent the level of value and quality of assessment of the population of real property.

The Nebraska Department of Revenue, Property Assessment Division (Division) frequently reviews the procedures used by the county assessor to qualify sales to ensure bias does not exist in judgments made. Arms length transactions should only be excluded when they compromise the reliability of the resulting statistics. In cases where a county assessor has disqualified sales without substantiation, the Division may include such sales in the ratio study.

2013 Correlation Section for Thurston County

C. Measures of Central Tendency

There are three measures of central tendency calculated by the Division: median ratio, weighted mean ratio, and mean ratio. Since each measure of central tendency has strengths and weaknesses, the use of any statistic for equalization should be reconciled with the other two, as in an appraisal, based on the appropriateness of the use of the statistic for a defined purpose, the quantity of the information from which it was drawn, and the reliability of the data that was used in its calculation. An examination of the three measures can serve to illustrate important trends in the data if the measures do not closely correlate to each other.

The International Association of Assessing Officers (IAAO) considers the median ratio the most appropriate statistical measure for use in determining level of value for direct equalization; the process of adjusting the values of classes or subclasses of property in response to the determination of level of value at a point above or below a particular range. Since the median ratio is considered neutral in relationship to either assessed value or selling price, its use in adjusting the class or subclass of properties will not change the relationships between assessed value and level of value already present within the class or subclass of properties, thus rendering an adjustment neutral in its impact on the relative tax burden to an individual property. Additionally, the median ratio is less influenced by the presence of extreme ratios, commonly called outliers. One outlier in a small sample size of sales can have controlling influence over the other measures of central tendency. The median ratio limits the distortion potential of an outlier.

The weighted mean ratio is viewed by the IAAO as the most appropriate statistical measure for indirect equalization. The weighted mean, because it is a value weighted ratio, best reflects a comparison of the assessed and market value of property in the political subdivision. If the distribution of aid to political subdivisions must relate to the market value available for assessment in the political subdivision, the measurement of central tendency used to analyze level of value should reflect the dollars of value available to be assessed. The weighted mean ratio does that more than either of the other measures of central tendency.

If the weighted mean ratio, because of its dollar-weighting feature, is significantly different from the median ratio, it may be an indication of other problems with assessment proportionality. When this occurs, an evaluation of the county's assessment practices and procedures is appropriate to discover remedies to the situation.

The mean ratio is used as a basis for other statistical calculations, such as the price related differential and coefficient of variation. However, the mean ratio has limited application in the analysis of 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.

2013 Correlation Section for Thurston County

D. Analysis of Quality of Assessment

In analyzing the statistical data of assessment quality, there are two measures upon which assessment officials will primarily rely: the Coefficient of Dispersion (COD), and the Price Related Differential (PRD). Whether such statistics can be relied upon as meaningful for the population depends on whether the sample is representative.

The COD is commonly referred to as the index of assessment inequality. It is used to measure how closely the individual ratios are clustered around the median ratio and suggests the degree of uniformity or inaccuracy resulting in the assessments. The COD is computed by dividing the average deviation by the median ratio. For example, a COD of 20 means half of the ratios are 20 percent above or below the median. The closer the ratios are grouped around the median, the more equitable the assessment of property tends to be. Conversely, if the dispersion is quite large, there is a large spread in the ratios typically indicating a large spread around the median in the assessment of property, which results in an inequity in assessment and taxes. There is no range of acceptability stated in the Nebraska statutes for the COD measure. The IAAO recommended ratio study performance standards are as follows:

Single-family residences: a COD of 15 percent or less.

For newer and fairly homogeneous areas: a COD of 10 or less.

Income-producing property: a COD of 20 or less, or in larger urban jurisdictions, 15 or less.

Vacant land and other unimproved property, such as agricultural land: a COD of 20 or less.

Rural residential and seasonal properties: a COD of 20 or less.

Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), p. 246.

In unusually homogeneous types of property low CODs can be anticipated; however, in all other cases CODs less than 5 percent may be indicative of non-representative samples or the selective reappraisal of sold parcels.

Note that as market activity changes or as the complexity of properties increases, the measures of variability usually increase, even though appraisal procedures may be equally valid. Standard on Ratio Studies—2010, International Association of Assessing Officers, (2010), p. 13.

The PRD, also known as the index of regression, is a measurement of the relationship between the ratios of high-value and low-value properties to determine if the value of property has any influence on the assessment ratio. It is calculated by dividing the arithmetic mean ratio by the weighted mean ratio. The PRD provides an indicator of the degree to which high-value properties are over-assessed or under-assessed in relation to low-value properties. A PRD of 100 indicates there is no bias in the assessment of high-value properties in comparison to low-value properties. A PRD greater than 100 indicates the assessments are regressive, which means low-value properties tend to have a higher assessment ratio than high-value properties. The result is the owner of a low-value property pays a greater amount of tax in relation to value than the owner of a high-value property. Conversely, a PRD less than 100 indicates that

**2013 Correlation Section
for Thurston County**

high-value properties are over assessed in relation to low-value properties.

There is no range of acceptability stated in the Nebraska statutes for the PRD measure. The Standard on Ratio Studies, adopted by the International Association of Assessing Officers, January, 2010, recommends that the PRD should lie between 98 and 103. This range is centered slightly above 100 to allow for a slightly upward measurement bias inherent in the PRD.

The PRD is calculated based on the selling price/assessed value in the sales file. This measure can be misleading if the dollar value of the records in the sales file is not proportionate to the dollar value of records in the population.

Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), p. 239.

| | | | | |
|------------------------------------------------------|------------------------|----------------------------|-------------------------|-----------------------------------|
| Total Real Property Sum Lines 17, 25, & 30 | Records : 4,126 | Value : 642,743,766 | Growth 2,931,090 | Sum Lines 17, 25, & 41 |
|------------------------------------------------------|------------------------|----------------------------|-------------------------|-----------------------------------|

Schedule I : Non-Agricultural Records

| | Urban | | SubUrban | | Rural | | Total | | Growth |
|---------------------------------|---------|------------|----------|------------|---------|------------|---------|------------|-----------|
| | Records | Value | Records | Value | Records | Value | Records | Value | |
| 01. Res UnImp Land | 241 | 1,009,740 | 14 | 66,765 | 6 | 43,010 | 261 | 1,119,515 | |
| 02. Res Improve Land | 970 | 4,997,830 | 86 | 1,063,135 | 194 | 3,407,370 | 1,250 | 9,468,335 | |
| 03. Res Improvements | 979 | 43,744,440 | 88 | 6,694,255 | 206 | 12,547,740 | 1,273 | 62,986,435 | |
| 04. Res Total | 1,220 | 49,752,010 | 102 | 7,824,155 | 212 | 15,998,120 | 1,534 | 73,574,285 | 934,285 |
| % of Res Total | 79.53 | 67.62 | 6.65 | 10.63 | 13.82 | 21.74 | 37.18 | 11.45 | 31.88 |
| 05. Com UnImp Land | 42 | 68,445 | 12 | 168,985 | 1 | 9,835 | 55 | 247,265 | |
| 06. Com Improve Land | 175 | 474,900 | 36 | 227,555 | 5 | 19,600 | 216 | 722,055 | |
| 07. Com Improvements | 175 | 6,751,731 | 36 | 3,285,905 | 5 | 450,495 | 216 | 10,488,131 | |
| 08. Com Total | 217 | 7,295,076 | 48 | 3,682,445 | 6 | 479,930 | 271 | 11,457,451 | 664,775 |
| % of Com Total | 80.07 | 63.67 | 17.71 | 32.14 | 2.21 | 4.19 | 6.57 | 1.78 | 22.68 |
| 09. Ind UnImp Land | 2 | 9,640 | 0 | 0 | 0 | 0 | 2 | 9,640 | |
| 10. Ind Improve Land | 7 | 52,070 | 2 | 23,135 | 0 | 0 | 9 | 75,205 | |
| 11. Ind Improvements | 7 | 1,397,920 | 2 | 925,385 | 0 | 0 | 9 | 2,323,305 | |
| 12. Ind Total | 9 | 1,459,630 | 2 | 948,520 | 0 | 0 | 11 | 2,408,150 | 0 |
| % of Ind Total | 81.82 | 60.61 | 18.18 | 39.39 | 0.00 | 0.00 | 0.27 | 0.37 | 0.00 |
| 13. Rec UnImp Land | 0 | 0 | 0 | 0 | 26 | 568,585 | 26 | 568,585 | |
| 14. Rec Improve Land | 0 | 0 | 0 | 0 | 3 | 36,005 | 3 | 36,005 | |
| 15. Rec Improvements | 0 | 0 | 0 | 0 | 3 | 4,575 | 3 | 4,575 | |
| 16. Rec Total | 0 | 0 | 0 | 0 | 29 | 609,165 | 29 | 609,165 | 0 |
| % of Rec Total | 0.00 | 0.00 | 0.00 | 0.00 | 100.00 | 100.00 | 0.70 | 0.09 | 0.00 |
| Res & Rec Total | 1,220 | 49,752,010 | 102 | 7,824,155 | 241 | 16,607,285 | 1,563 | 74,183,450 | 934,285 |
| % of Res & Rec Total | 78.06 | 67.07 | 6.53 | 10.55 | 15.42 | 22.39 | 37.88 | 11.54 | 31.88 |
| Com & Ind Total | 226 | 8,754,706 | 50 | 4,630,965 | 6 | 479,930 | 282 | 13,865,601 | 664,775 |
| % of Com & Ind Total | 80.14 | 63.14 | 17.73 | 33.40 | 2.13 | 3.46 | 6.83 | 2.16 | 22.68 |
| 17. Taxable Total | 1,446 | 58,506,716 | 152 | 12,455,120 | 247 | 17,087,215 | 1,845 | 88,049,051 | 1,599,060 |
| % of Taxable Total | 78.37 | 66.45 | 8.24 | 14.15 | 13.39 | 19.41 | 44.72 | 13.70 | 54.56 |

Schedule II : Tax Increment Financing (TIF)

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

Schedule III : Mineral Interest Records

| Mineral Interest | 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 | 226 | 193 | 908 | 1,327 |

Schedule V : Agricultural Records

| | Urban | | SubUrban | | Rural | | Total | |
|----------------------|---------|-------|----------|------------|---------|-------------|---------|-------------|
| | Records | Value | Records | Value | Records | Value | Records | Value |
| 27. Ag-Vacant Land | 0 | 0 | 202 | 36,457,920 | 1,404 | 313,765,990 | 1,606 | 350,223,910 |
| 28. Ag-Improved Land | 0 | 0 | 73 | 16,299,965 | 602 | 155,771,105 | 675 | 172,071,070 |
| 29. Ag Improvements | 0 | 0 | 73 | 2,963,660 | 602 | 29,436,075 | 675 | 32,399,735 |
| 30. Ag Total | | | | | | | 2,281 | 554,694,715 |

Schedule VI : Agricultural Records :Non-Agricultural Detail

| | Urban | | | SubUrban | | | Growth |
|---------------------------|---------|----------|------------|----------|----------|------------|-----------|
| | Records | Acres | Value | Records | Acres | Value | |
| 31. HomeSite UnImp Land | 0 | 0.00 | 0 | 2 | 2.00 | 16,000 | |
| 32. HomeSite Improv Land | 0 | 0.00 | 0 | 34 | 36.00 | 277,400 | |
| 33. HomeSite Improvements | 0 | 0.00 | 0 | 35 | 0.00 | 1,311,575 | |
| 34. HomeSite Total | | | | | | | |
| 35. FarmSite UnImp Land | 0 | 0.00 | 0 | 6 | 8.38 | 16,760 | |
| 36. FarmSite Improv Land | 0 | 0.00 | 0 | 61 | 217.64 | 435,280 | |
| 37. FarmSite Improvements | 0 | 0.00 | 0 | 72 | 0.00 | 1,652,085 | |
| 38. FarmSite Total | | | | | | | |
| 39. Road & Ditches | 0 | 0.00 | 0 | 171 | 295.29 | 0 | |
| 40. Other- Non Ag Use | 0 | 0.00 | 0 | 0 | 0.00 | 0 | |
| | Rural | | | Total | | | |
| | Records | Acres | Value | Records | Acres | Value | |
| 31. HomeSite UnImp Land | 6 | 6.00 | 48,000 | 8 | 8.00 | 64,000 | |
| 32. HomeSite Improv Land | 280 | 296.85 | 2,305,985 | 314 | 332.85 | 2,583,385 | |
| 33. HomeSite Improvements | 284 | 0.00 | 14,421,750 | 319 | 0.00 | 15,733,325 | 65,700 |
| 34. HomeSite Total | | | | 327 | 340.85 | 18,380,710 | |
| 35. FarmSite UnImp Land | 18 | 42.78 | 85,560 | 24 | 51.16 | 102,320 | |
| 36. FarmSite Improv Land | 516 | 2,072.39 | 4,094,060 | 577 | 2,290.03 | 4,529,340 | |
| 37. FarmSite Improvements | 594 | 0.00 | 15,014,325 | 666 | 0.00 | 16,666,410 | 1,266,330 |
| 38. FarmSite Total | | | | 690 | 2,341.19 | 21,298,070 | |
| 39. Road & Ditches | 1,530 | 3,172.94 | 0 | 1,701 | 3,468.23 | 0 | |
| 40. Other- Non Ag Use | 0 | 0.00 | 0 | 0 | 0.00 | 0 | |
| 41. Total Section VI | | | | 1,017 | 6,150.27 | 39,678,780 | 1,332,030 |

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

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

Schedule VIII : Agricultural Records : Special Value

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

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

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 1

| Irrigated | Acres | % of Acres* | Value | % of Value* | Average Assessed Value* |
|------------------------|-----------|-------------|-------------|-------------|-------------------------|
| 45. 1A1 | 3,642.63 | 37.78% | 13,659,885 | 40.32% | 3,750.01 |
| 46. 1A | 1,023.19 | 10.61% | 3,821,635 | 11.28% | 3,735.02 |
| 47. 2A1 | 256.80 | 2.66% | 885,960 | 2.61% | 3,450.00 |
| 48. 2A | 1,451.87 | 15.06% | 4,907,345 | 14.48% | 3,380.02 |
| 49. 3A1 | 1,514.20 | 15.70% | 5,004,480 | 14.77% | 3,305.03 |
| 50. 3A | 1,252.51 | 12.99% | 4,133,285 | 12.20% | 3,300.00 |
| 51. 4A1 | 351.50 | 3.65% | 1,061,530 | 3.13% | 3,020.00 |
| 52. 4A | 149.53 | 1.55% | 408,220 | 1.20% | 2,730.02 |
| 53. Total | 9,642.23 | 100.00% | 33,882,340 | 100.00% | 3,513.95 |
| Dry | | | | | |
| 54. 1D1 | 6,825.90 | 8.77% | 24,744,395 | 9.85% | 3,625.07 |
| 55. 1D | 14,955.06 | 19.21% | 53,315,195 | 21.23% | 3,565.03 |
| 56. 2D1 | 3,039.91 | 3.91% | 9,788,530 | 3.90% | 3,220.01 |
| 57. 2D | 3,997.19 | 5.13% | 12,870,940 | 5.13% | 3,220.00 |
| 58. 3D1 | 16,709.52 | 21.47% | 53,804,665 | 21.43% | 3,220.00 |
| 59. 3D | 16,142.93 | 20.74% | 50,448,255 | 20.09% | 3,125.10 |
| 60. 4D1 | 15,197.86 | 19.52% | 43,695,770 | 17.40% | 2,875.13 |
| 61. 4D | 976.78 | 1.25% | 2,441,945 | 0.97% | 2,499.99 |
| 62. Total | 77,845.15 | 100.00% | 251,109,695 | 100.00% | 3,225.76 |
| Grass | | | | | |
| 63. 1G1 | 481.78 | 8.23% | 429,730 | 9.47% | 891.96 |
| 64. 1G | 919.22 | 15.70% | 798,765 | 17.61% | 868.96 |
| 65. 2G1 | 528.15 | 9.02% | 428,675 | 9.45% | 811.65 |
| 66. 2G | 1,270.87 | 21.71% | 1,042,435 | 22.98% | 820.25 |
| 67. 3G1 | 804.44 | 13.74% | 571,585 | 12.60% | 710.54 |
| 68. 3G | 373.97 | 6.39% | 264,065 | 5.82% | 706.11 |
| 69. 4G1 | 1,041.83 | 17.80% | 723,440 | 15.95% | 694.39 |
| 70. 4G | 433.75 | 7.41% | 276,750 | 6.10% | 638.04 |
| 71. Total | 5,854.01 | 100.00% | 4,535,445 | 100.00% | 774.76 |
| Irrigated Total | | | | | |
| | 9,642.23 | 10.15% | 33,882,340 | 11.70% | 3,513.95 |
| Dry Total | | | | | |
| | 77,845.15 | 81.98% | 251,109,695 | 86.69% | 3,225.76 |
| Grass Total | | | | | |
| | 5,854.01 | 6.17% | 4,535,445 | 1.57% | 774.76 |
| 72. Waste | 1,612.30 | 1.70% | 121,170 | 0.04% | 75.15 |
| 73. Other | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 74. Exempt | 11,208.09 | 11.80% | 32,401,520 | 11.19% | 2,890.90 |
| 75. Market Area Total | 94,953.69 | 100.00% | 289,648,650 | 100.00% | 3,050.42 |

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 2

| Irrigated | Acres | % of Acres* | Value | % of Value* | Average Assessed Value* |
|------------------------|-----------|-------------|-------------|-------------|-------------------------|
| 45. 1A1 | 440.40 | 15.80% | 1,651,505 | 17.54% | 3,750.01 |
| 46. 1A | 229.00 | 8.22% | 855,315 | 9.08% | 3,735.00 |
| 47. 2A1 | 141.40 | 5.07% | 467,330 | 4.96% | 3,305.02 |
| 48. 2A | 198.30 | 7.11% | 670,255 | 7.12% | 3,380.01 |
| 49. 3A1 | 1,315.30 | 47.19% | 4,347,090 | 46.17% | 3,305.02 |
| 50. 3A | 163.93 | 5.88% | 540,970 | 5.75% | 3,300.01 |
| 51. 4A1 | 231.60 | 8.31% | 699,435 | 7.43% | 3,020.01 |
| 52. 4A | 67.30 | 2.41% | 183,730 | 1.95% | 2,730.01 |
| 53. Total | 2,787.23 | 100.00% | 9,415,630 | 100.00% | 3,378.13 |
| Dry | | | | | |
| 54. 1D1 | 3,523.20 | 4.78% | 12,119,825 | 5.72% | 3,440.00 |
| 55. 1D | 12,729.67 | 17.26% | 42,835,710 | 20.22% | 3,365.03 |
| 56. 2D1 | 4,270.63 | 5.79% | 13,516,750 | 6.38% | 3,165.05 |
| 57. 2D | 1,615.09 | 2.19% | 4,546,555 | 2.15% | 2,815.05 |
| 58. 3D1 | 11,686.74 | 15.84% | 32,021,610 | 15.11% | 2,740.00 |
| 59. 3D | 6,879.46 | 9.33% | 18,849,670 | 8.90% | 2,739.99 |
| 60. 4D1 | 26,728.89 | 36.24% | 72,167,995 | 34.06% | 2,700.00 |
| 61. 4D | 6,323.95 | 8.57% | 15,809,875 | 7.46% | 2,500.00 |
| 62. Total | 73,757.63 | 100.00% | 211,867,990 | 100.00% | 2,872.49 |
| Grass | | | | | |
| 63. 1G1 | 120.36 | 1.96% | 98,895 | 2.63% | 821.66 |
| 64. 1G | 839.95 | 13.67% | 652,630 | 17.35% | 776.99 |
| 65. 2G1 | 389.12 | 6.33% | 261,375 | 6.95% | 671.71 |
| 66. 2G | 129.91 | 2.11% | 96,365 | 2.56% | 741.78 |
| 67. 3G1 | 521.30 | 8.48% | 326,115 | 8.67% | 625.58 |
| 68. 3G | 170.45 | 2.77% | 107,905 | 2.87% | 633.06 |
| 69. 4G1 | 2,023.03 | 32.92% | 1,244,790 | 33.09% | 615.31 |
| 70. 4G | 1,951.18 | 31.75% | 973,880 | 25.89% | 499.12 |
| 71. Total | 6,145.30 | 100.00% | 3,761,955 | 100.00% | 612.17 |
| Irrigated Total | | | | | |
| | 2,787.23 | 3.20% | 9,415,630 | 4.18% | 3,378.13 |
| Dry Total | | | | | |
| | 73,757.63 | 84.81% | 211,867,990 | 94.01% | 2,872.49 |
| Grass Total | | | | | |
| | 6,145.30 | 7.07% | 3,761,955 | 1.67% | 612.17 |
| 72. Waste | 4,282.46 | 4.92% | 321,710 | 0.14% | 75.12 |
| 73. Other | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| 74. Exempt | 45,622.48 | 52.46% | 78,026,835 | 34.62% | 1,710.27 |
| 75. Market Area Total | 86,972.62 | 100.00% | 225,367,285 | 100.00% | 2,591.24 |

Schedule X : Agricultural Records :Ag Land Total

| | Urban | | SubUrban | | Rural | | Total | |
|----------------------|-------------|----------|------------------|-------------------|-------------------|--------------------|-------------------|--------------------|
| | Acres | Value | Acres | Value | Acres | Value | Acres | Value |
| 76. Irrigated | 0.00 | 0 | 889.89 | 3,179,585 | 11,539.57 | 40,118,385 | 12,429.46 | 43,297,970 |
| 77. Dry Land | 0.00 | 0 | 15,652.52 | 47,861,710 | 135,950.26 | 415,115,975 | 151,602.78 | 462,977,685 |
| 78. Grass | 0.00 | 0 | 1,303.33 | 920,875 | 10,695.98 | 7,376,525 | 11,999.31 | 8,297,400 |
| 79. Waste | 0.00 | 0 | 668.96 | 50,275 | 5,225.80 | 392,605 | 5,894.76 | 442,880 |
| 80. Other | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 |
| 81. Exempt | 3.00 | 4,700 | 6,816.22 | 15,106,535 | 50,011.35 | 95,317,120 | 56,830.57 | 110,428,355 |
| 82. Total | 0.00 | 0 | 18,514.70 | 52,012,445 | 163,411.61 | 463,003,490 | 181,926.31 | 515,015,935 |

| | Acres | % of Acres* | Value | % of Value* | Average Assessed Value* |
|------------------|-------------------|----------------|--------------------|----------------|-------------------------|
| Irrigated | 12,429.46 | 6.83% | 43,297,970 | 8.41% | 3,483.50 |
| Dry Land | 151,602.78 | 83.33% | 462,977,685 | 89.90% | 3,053.89 |
| Grass | 11,999.31 | 6.60% | 8,297,400 | 1.61% | 691.49 |
| Waste | 5,894.76 | 3.24% | 442,880 | 0.09% | 75.13 |
| Other | 0.00 | 0.00% | 0 | 0.00% | 0.00 |
| Exempt | 56,830.57 | 31.24% | 110,428,355 | 21.44% | 1,943.12 |
| Total | 181,926.31 | 100.00% | 515,015,935 | 100.00% | 2,830.90 |

2013 County Abstract of Assessment for Real Property, Form 45 Compared with the 2012 Certificate of Taxes Levied (CTL)

87 Thurston

| | 2012 CTL County Total | 2013 Form 45 County Total | Value Difference (2013 form 45 - 2012 CTL) | Percent Change | 2013 Growth (New Construction Value) | Percent Change excl. Growth |
|-------------------------------------------------------------------|--------------------------|------------------------------|-----------------------------------------------|-------------------|-----------------------------------------|--------------------------------|
| 01. Residential | 68,388,560 | 73,574,285 | 5,185,725 | 7.58% | 934,285 | 6.22% |
| 02. Recreational | 482,095 | 609,165 | 127,070 | 26.36% | 0 | 26.36% |
| 03. Ag-Homesite Land, Ag-Res Dwelling | 18,166,340 | 18,380,710 | 214,370 | 1.18% | 65,700 | 0.82% |
| 04. Total Residential (sum lines 1-3) | 87,036,995 | 92,564,160 | 5,527,165 | 6.35% | 999,985 | 5.20% |
| 05. Commercial | 11,139,790 | 11,457,451 | 317,661 | 2.85% | 664,775 | -3.12% |
| 06. Industrial | 1,978,550 | 2,408,150 | 429,600 | 21.71% | 0 | 21.71% |
| 07. Ag-Farmsite Land, Outbuildings | 20,129,960 | 21,298,070 | 1,168,110 | 5.80% | 1,266,330 | -0.49% |
| 08. Minerals | 0 | 0 | 0 | | 0 | |
| 09. Total Commercial (sum lines 5-8) | 33,248,300 | 35,163,671 | 1,915,371 | 5.76% | 1,931,105 | -0.05% |
| 10. Total Non-Agland Real Property | 120,285,295 | 127,727,831 | 7,442,536 | 6.19% | 2,931,090 | 3.75% |
| 11. Irrigated | 32,231,150 | 43,297,970 | 11,066,820 | 34.34% | | |
| 12. Dryland | 370,012,940 | 462,977,685 | 92,964,745 | 25.12% | | |
| 13. Grassland | 6,724,095 | 8,297,400 | 1,573,305 | 23.40% | | |
| 14. Wasteland | 295,450 | 442,880 | 147,430 | 49.90% | | |
| 15. Other Agland | 0 | 0 | 0 | | | |
| 16. Total Agricultural Land | 409,263,635 | 515,015,935 | 105,752,300 | 25.84% | | |
| 17. Total Value of all Real Property (Locally Assessed) | 529,548,930 | 642,743,766 | 113,194,836 | 21.38% | 2,931,090 | 20.82% |

**2012 Plan of Assessment for Thurston County
Assessment Years 2013, 2014, and 2015
Date: June 2012**

General Description of Real Property in Thurston County:

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

Thurston County had a total count of 4,154 taxable parcels on the 2012 County Abstract.

Per the 2012 County Abstract, Thurston County consists of the following real property types.

| | Parcels | % of Total Parcels | % of Taxable Value Base |
|---------------|---------|--------------------|-------------------------|
| Residential | 1534 | 37 | 17 |
| Commercial | 269 | 7 | 3 |
| Industrial | 11 | 0 | 1 |
| Recreational | 32 | 0 | 1 |
| Agricultural | 2308 | 56 | 78 |
| Special Value | 0 | | |

Agricultural land – Taxable acres 182,082.670 note: last year 182,471.480

For Assessment year 2012, an estimated 150 building permits, information statements and others means of assessing were valued as new property construction/additions.

Current Resources

The staff of the Thurston County Assessor's office consists of the Assessor, Deputy Assessor, one part time and one full time Clerk. With limited funds in Thurston County there is little money available for registration, motels and travel. The County Board would let us increase our budget 2% for 2012. However, the mileage allowance, fuel, office equipment and repair, office supplies, dues, registration, training and data processing fees, printing and publishing are all increasing. MIPS contract costs have really put the office in a budget bind.

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

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

Level of Value, Quality, and Uniformity for Assessment year 2012

| Property Class | Median % | C.O.D. % | P.R.D. % |
|--------------------------|-----------------|-----------------|-----------------|
| Residential | 100 | 31.07 | 120.14 |
| Commercial | 0 | | |
| Agricultural Land | 69 | 23.05 | 105.65 |
| Special Value | 0 | | |

Assessment Actions Planned for Assessment year 2013:

Residential /All Rural Residential : Finish inspection process with the townships of Pender & Bryan . Start on inspection process with Flournoy Township . This will include comparison of the current property record card, inspection of the house, list outbuildings & new photos.

Commercial: no current plans with the current market situation

Agricultural: Sent out letters in July 2012 to land owners to review FSA maps. Review land use changes by questionnaire. Conduct market analysis of agricultural sales. rural residential as described above.

Special Value: None

Assessment Actions Planned for Assessment year 2014:

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

Commercial: no current plans with the current market situation

Agricultural: review land use changes by questionnaire. Drive by & review land. Conduct market analysis of agricultural sales. rural residential as described above.

Special Value: none

Assessment Actions Planned for Assessment year 2015:

Residential : All rural residential : begin inspection process with townships of Dawes, Omaha, Anderson, Blackbird, east & west Winnebago (reservation land). This will include comparison of the current property record card, inspection of the house, list outbuildings & new photos.

Commercial: no current plans with the current market situation

Agricultural Land: review land use changes by questionnaire. & drive by. Conduct market analysis of agricultural sales. rural residential as described above.

Special Value: none

The Cadastral Maps in Thurston County are old. The maps are current with parcel identification according to regulation 10-004.03. The Assessor would like to implement a GIS system. Funds will be available next year for this project.

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

Record Maintenance, Mapping updates, & Ownership changes

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

- a. Abstracts (Real & Personal Property)
- b. Assessor Survey
- c. Sales information to Department of Revenue rosters & annual Assessed Value Update w/Abstract
- d. Certification of Value to Political Subdivisions
- e. School District Taxable Value Report
- f. Homestead Exemption Tax Loss Report
- g. Certificate of Taxes Levied Report
- h. Report of current values for properties owned by Board of Education Lands & Funds
- i. Report of all Exempt Property and Taxable Government Owned Property
- j. Annual Plan of Assessment Report

Personal Property: administer annual filing, 485 schedules; prepare subsequent notices for incomplete filings or failure to file and penalties applied, as required.

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

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

Homestead exemptions: administer 175 annual filings of applications approval/denial process, taxpayer notifications, and taxpayer assistance.

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

Tax Districts and Tax Rates- management of school district and other tax entity boundary changes necessary for correct assessment and tax information: input/review of tax rates used for tax billing process.

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

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

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

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

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

Conclusion:

This document is a description of the various duties and three year plan of assessment in the Assessors office. Without proper funding the tasks described will be difficult to complete. The current budget request is \$69,930 for the General Fund; 85,050 Reappraisal fund . Plus we received funds for the GIS system next year!

Respectfully submitted:

**Assessor
signature** _____ **Date:** _____

2013 Assessment Survey for Thurston County

A. Staffing and Funding Information

| | |
|-----|----------------------------------------------------------------------------------------|
| 1. | Deputy(ies) on staff: |
| | 1 |
| 2. | Appraiser(s) on staff: |
| | 0 |
| 3. | Other full-time employees: |
| | 1 |
| 4. | Other part-time employees: |
| | 0 |
| 5. | Number of shared employees: |
| | 0 |
| 6. | Assessor's requested budget for current fiscal year: |
| | \$69,930.00 |
| 7. | Adopted budget, or granted budget if different from above: |
| | |
| 8. | Amount of the total assessor's budget set aside for appraisal work: |
| | \$1,100.00 |
| 9. | If appraisal/reappraisal budget is a separate levied fund, what is that amount: |
| | \$85,050.00 (Received more to pay for GIS System) |
| 10. | Part of the assessor's budget that is dedicated to the computer system: |
| | \$12,000.00 |
| 11. | Amount of the assessor's budget set aside for education/workshops: |
| | \$1,200.00 |
| 12. | Other miscellaneous funds: |
| | |
| 13. | Amount of last year's assessor's budget not used: |
| | \$5,147.00 |

B. Computer, Automation Information and GIS

| | |
|----|-------------------------------------------------|
| 1. | Administrative software: |
| | MIPS/County Solutions |
| 2. | CAMA software: |
| | MIPS/County Solutions |
| 3. | Are cadastral maps currently being used? |
| | Yes |
| 4. | If so, who maintains the Cadastral Maps? |
| | Assessor and Staff |
| 5. | Does the county have GIS software? |
| | Yes, just beginning to implement |

| | |
|----|------------------------------------------------------------------------|
| 6. | Is GIS available to the public? If so, what is the web address? |
| | No |
| 7. | Who maintains the GIS software and maps? |
| | |
| 8. | Personal Property software: |
| | MIPS/County Solutions |

C. Zoning Information

| | |
|----|-----------------------------------------------------|
| 1. | Does the county have zoning? |
| | N/A |
| 2. | If so, is the zoning countywide? |
| | N/A |
| 3. | What municipalities in the county are zoned? |
| | N/A |
| 4. | When was zoning implemented? |
| | N/A |

D. Contracted Services

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

E. Appraisal /Listing Services

| | |
|----|--------------------------------------------------------------------------------------------------|
| 1. | Does the county employ outside help for appraisal or listing services? |
| | Minimal, hire appraiser on a limited basis to assist in listing difficult properties |
| 2. | If so, is the appraisal or listing service performed under contract? |
| | N/A |
| 3. | What appraisal certifications or qualifications does the County require? |
| | N/A |
| 4. | Have the existing contracts been approved by the PTA? |
| | No contract, on a daily basis if needed |
| 5. | Does the appraisal or listing service providers establish assessed values for the county? |
| | No, the assessor does |

2013 Certification for Thurston County

This is to certify that the 2013 Reports and Opinions of the Property Tax Administrator have been sent to the following:

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

One copy by electronic transmission to the Thurston County Assessor.

Dated this 5th day of April, 2013.



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

Ruth A. Sorensen
Property Tax Administrator

