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## 2014 Commission Summary for Adams County

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### Residential Real Property - Current

Number of Sales	887	Median	94.13
Total Sales Price	\$104,953,932	Mean	98.40
Total Adj. Sales Price	\$105,496,932	Wgt. Mean	92.28
Total Assessed Value	\$97,355,285	Average Assessed Value of the Base	\$89,597
Avg. Adj. Sales Price	\$118,937	Avg. Assessed Value	\$109,758

### Confidence Interval - Current

95% Median C.I	92.68 to 95.67
95% Wgt. Mean C.I	90.81 to 93.75
95% Mean C.I	96.03 to 100.77
% of Value of the Class of all Real Property Value in the	35.66
% of Records Sold in the Study Period	7.69
% of Value Sold in the Study Period	9.42

### Residential Real Property - History

Year	Number of Sales	LOV	Median
2013	758	93	92.65
2012	744	94	93.99
2011	830	94	94
2010	809	93	93

## 2014 Commission Summary for Adams County

### Commercial Real Property - Current

Number of Sales	91	Median	95.63
Total Sales Price	\$25,683,854	Mean	100.54
Total Adj. Sales Price	\$25,815,854	Wgt. Mean	97.53
Total Assessed Value	\$25,178,970	Average Assessed Value of the Base	\$250,697
Avg. Adj. Sales Price	\$283,691	Avg. Assessed Value	\$276,692

### Confidence Interval - Current

95% Median C.I	86.74 to 100.02
95% Wgt. Mean C.I	84.62 to 110.45
95% Mean C.I	91.09 to 109.99
% of Value of the Class of all Real Property Value in the County	14.11
% of Records Sold in the Study Period	5.58
% of Value Sold in the Study Period	6.15

### Commercial Real Property - History

Year	Number of Sales	LOV	Median
2013	73	99	98.66
2012	74	96	96.28
2011	89	96	96
2010	98	97	97



## 2014 Opinions of the Property Tax Administrator for Adams County

My opinions and recommendations are stated as a conclusion based on all of the factors known to me regarding the assessment practices and statistical analysis for this county. See, Neb. Rev. Stat. § 77-5027 (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	94	Meets generally accepted mass appraisal practices.	No recommendation.
Commercial Real Property	96	Meets generally accepted mass appraisal practices.	No recommendation.
Agricultural Land	70	Meets generally accepted mass appraisal practices.	No recommendation.

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

Dated this 7th day of April, 2014.



A handwritten signature in black ink, reading "Ruth A. Sorensen".

Ruth A. Sorensen  
Property Tax Administrator



## **2014 Residential Assessment Actions for Adams County**

Physically reviewed 500 parcels in the city of Hastings.

Spreadsheet analysis was completed on the sales.

All pickup work was completed.

Improvement values were increased in the following areas:

(1) Hastings 4%

(10) Suburban 10%

(15) Rural 6%

(6) Kenesaw 5%

Sales verifications were completed on the sales with questionnaires being mailed out to each buyer. If a discrepancy in the information was received, then the parcel was physically inspected.

Market analysis was completed for each valuation grouping and values were adjusted to reflect the market, if necessary.

New software training and learning and cleaning up things from transfer.



## 2014 Residential Assessment Survey for Adams County

<b>1.</b>	<b>Valuation data collection done by:</b>														
	Appraisal staff														
<b>2.</b>	<b>List the valuation groupings recognized by the County and describe the unique characteristics of each:</b>														
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%; text-align: center;"><u>Valuation Grouping</u></th><th style="text-align: center;"><u>Description of unique characteristics</u></th></tr> </thead> <tbody> <tr> <td style="text-align: center;">01</td><td>Hastings - County seat and largest city in the county located on NE Highways 6, 34, and US Highway 281; population of about 24,900; has K-12 public and private school systems, a hospital, and a very active trade and business center. The residential housing market is stable and active.</td></tr> <tr> <td style="text-align: center;">05</td><td>Juniata - Village located seven miles west of Hastings; population of about 750; bedroom community for Hastings; has public and private elementary schools and an active trade and business center. The residential housing market is stable and somewhat active.</td></tr> <tr> <td style="text-align: center;">06</td><td>Kenesaw - Village 16 miles west of Hastings; population of about 880; has a K-12 public school system and an active trade and business center. The residential housing market is stable and somewhat active.</td></tr> <tr> <td style="text-align: center;">10</td><td>Suburban - Residences located within the two mile jurisdiction of Hastings.</td></tr> <tr> <td style="text-align: center;">15</td><td>Rural - All rural residences not in an identified subdivision and located outside of any city limits.</td></tr> <tr> <td style="text-align: center;">20</td><td>Small Towns - Including the communities of Ayr, Hansen, Holstein, Pauline, Prosser and Roseland.</td></tr> </tbody> </table>	<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>	01	Hastings - County seat and largest city in the county located on NE Highways 6, 34, and US Highway 281; population of about 24,900; has K-12 public and private school systems, a hospital, and a very active trade and business center. The residential housing market is stable and active.	05	Juniata - Village located seven miles west of Hastings; population of about 750; bedroom community for Hastings; has public and private elementary schools and an active trade and business center. The residential housing market is stable and somewhat active.	06	Kenesaw - Village 16 miles west of Hastings; population of about 880; has a K-12 public school system and an active trade and business center. The residential housing market is stable and somewhat active.	10	Suburban - Residences located within the two mile jurisdiction of Hastings.	15	Rural - All rural residences not in an identified subdivision and located outside of any city limits.	20	Small Towns - Including the communities of Ayr, Hansen, Holstein, Pauline, Prosser and Roseland.
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<b>3.</b>	<b>List and describe the approach(es) used to estimate the market value of residential properties.</b>														
	Sales comparison and cost approaches														
<b>4.</b>	<b>If the cost approach is used, does the County develop the depreciation study(ies) based on local market information or does the county use the tables provided by the CAMA vendor?</b>														
	With the exception of Eastridge Neighborhood, which has a depreciation table based on local market information, the county uses tables provided by the CAMA vendor														
<b>5.</b>	<b>Are individual depreciation tables developed for each valuation grouping?</b>														
	For the most part, yes; however, some tables are combined														
<b>6.</b>	<b>Describe the methodology used to determine the residential lot values?</b>														
	Sales comparison approach; lots are analyzed by the square foot, per lot, or per acre														

7.	<u>Valuation Grouping</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>
	01	2011	2011	2008
	05	2011	2011	2008
	06	2011	2011	2008
	10	2011	2011	2008
	15	2011	2011	2013
	20	2011	2011	2008

# **2014 Residential Correlation Section for Adams County**

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## **County Overview**

Adams County is located in south central Nebraska, approximately 15 miles south of Interstate 80. With a 2012 U.S. Census Bureau population estimate of 31,459, Adams County has maintained a steady population base for the past decade. The city of Hastings (pop. 25,058) is the county seat and major economic influence in the county. Hastings makes up one corner of the “Tri-Cities”, along with Kearney and Grand Island, and is the hub of the residential market. The rest of the county is comprised of six smaller communities, some of which could be considered bedroom communities to Hastings.

## **Description of Analysis**

Adams County has identified six valuation groups intended to reflect unique market influences. The statistical sampling of 887 qualified sales is considered to be an adequate and reliable sample for the measurement of the residential class of real property in Adams County.

The measures of central tendency indicate that an acceptable level of value has been obtained overall. Individual valuation groups with a sufficient number of sales demonstrate an acceptable level of value as well. However, the PRD appears not to support vertical assessment uniformity within the county, and the assessor should take this into consideration as future assessment actions are performed.

## **Sales Qualification**

A review of the non-qualified sales roster demonstrated no apparent bias exists in the determination of qualified sales, and that all arm’s length sales were made available for the measurement of real property in the county. Approximately eighty percent of the improved residential sales were considered by the county to be qualified. It has been determined that the county utilized an acceptable portion of available sales and there is no evidence of excessive trimming in the file.

The assessor makes every effort to include as many sales as possible, which at times may include outliers that affect the qualitative measures to the extent that they are above the recommended range.

## **Equalization and Quality of Assessment**

The Department conducts a yearly analysis of assessment practices in which one-third of the counties are reviewed each year. This review was conducted in Adams County in 2013. The review affirmed that the assessment practices are reliable and applied consistently.

## **2014 Residential Correlation Section for Adams County**

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Based on review of assessment practices, the quality of assessment of the residential class of real property has been determined to be in compliance with professionally accepted mass appraisal standards.

### **Level of Value**

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



## **2014 Commercial Assessment Actions for Adams County**

Physical inspection of all mini-storage units

Revalued NAD properties.

Spreadsheet analysis was completed on the sales.

All pickup work was completed.

Sales verifications were completed on the sales with questionnaires being mailed out to each buyer. If a discrepancy in the information was received, then the parcel was physically inspected.

New software training and learning and cleaning up things from transfer.

## 2014 Commercial Assessment Survey for Adams County

<b>1.</b>	<b>Valuation data collection done by:</b>																		
	Appraisal staff																		
<b>2.</b>	<b>List the valuation groupings recognized in the County and describe the unique characteristics of each:</b>																		
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<b>3.</b>	<b>List and describe the approach(es) used to estimate the market value of commercial properties.</b>																		
	Sales comparison and cost approaches; income approach used when available																		
<b>3a.</b>	<b>Describe the process used to determine the value of unique commercial properties.</b>																		
	On-staff appraisers use costing and sale comparison approaches, possibly from other counties																		
<b>4.</b>	<b>If the cost approach is used, does the County develop the depreciation study(ies) based on local market information or does the county use the tables provided by the CAMA vendor?</b>																		
	Tables provided by the CAMA vendor are used																		
<b>5.</b>	<b>Are individual depreciation tables developed for each valuation grouping?</b>																		
	Yes																		
<b>6.</b>	<b>Describe the methodology used to determine the commercial lot values.</b>																		
	Sales comparison; lots are analyzed by the square foot and acre																		
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## **2014 Commercial Correlation Section for Adams County**

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### **County Overview**

Adams County is located in south central Nebraska, approximately 15 miles south of Interstate 80. The city of Hastings (pop. 25,058) is the county seat and the economic center of the county. Although the economic base of Adams County is largely agricultural, Hastings has a strong manufacturing presence, with 83 different manufacturers, including Dutton Lainson and Thermo King. Mary Lanning Memorial Hospital and the Hastings Public Schools are the largest employers in the county. The remainder of the smaller communities nearby could be considered bedroom communities to Hastings, and do not have a strong organized market for commercial properties.

East of Hastings, the Naval Ammunitions Depot (NAD), a former naval munitions plant, has been developed into an industrial and commercial area. The area is occupied by diverse businesses, including Central Community College, the Hastings East Industrial Park, a National Guardsman and Reservist training facility, and the US Meat Animal Research Center.

### **Description of Analysis**

Adams County has identified three valuation groups; Valuation Group 01 (Hastings) with 72 qualified sales carries the most weight in developing a sample that would be considered sufficient in the analysis of the commercial class of real property.

The commercial parcels in Adams County are represented by 82 different occupancy codes; half of the commercial properties consist of warehouse storage, office buildings, retail stores, service repair garages and multiple residences. Of the sales that occurred in Hastings, the majority fall within these occupancy codes.

A complete revaluation of Valuation Group 02 (NAD) was completed for 2014. Of the eleven occupancy codes represented in VG 02, the majority are warehouse storage. Eight of the nine sales that occurred represent that occupancy code.

### **Sales Qualification**

The Department completed a sales verification review for all counties in 2013. All non-qualified sales were reviewed to ensure the reasons for disqualification were sufficient and documented. Measurement was done utilizing all available information. The review determined no apparent bias in determining qualification of sales, and that all arm's length sales were made available for the measurement of real property in the county.



## **2014 Commercial Correlation Section for Adams County**

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### **Equalization and Quality of Assessment**

The Department conducts a yearly analysis of one-third of the counties within the state to systematically review assessment practices. This review was conducted in Adams County in 2013. Based on the information available it has been determined that the assessment practices are reliable and applied consistently. It is believed the commercial properties are being treated in a uniform and proportionate manner.

### **Level of Value**

Based on all available information, the level of value of the commercial class of property in Adams County is 96%.



## **2014 Agricultural Assessment Actions for Adams County**

All sales were plotted and potential market areas reviewed.

All pickup work was completed.

Reviewed all agland usage.

Sales verifications were completed on the sales with questionnaires being mailed out to each buyer. If a discrepancy in the information was received, then the parcel was physically inspected.

As a result of spreadsheet analysis, irrigated land was increased for all LCGs by 33 to 66%, all dryland acres were increased by 34%, and some grassland LCGs were increased by 16%.

New software training and learning and cleaning up things from transfer.

## 2014 Agricultural Assessment Survey for Adams County

<b>1.</b>	<b>Valuation data collection done by:</b>					
	Appraisal staff					
<b>2.</b>	<b>List each market area, and describe the location and the specific characteristics that make each unique.</b>					
	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th style="width: 15%; text-align: center;"><u>Market Area</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> </tr> <tr> <td style="text-align: center;">01</td> <td>Similar soils, NRD, and topography; no economic differences have been discerned</td> </tr> </table>		<u>Market Area</u>	<u>Description of unique characteristics</u>	01	Similar soils, NRD, and topography; no economic differences have been discerned
<u>Market Area</u>	<u>Description of unique characteristics</u>					
01	Similar soils, NRD, and topography; no economic differences have been discerned					
<b>3.</b>	<b>Describe the process used to determine and monitor market areas.</b>					
	Sales are annually plotted and reviewed to determine any differences across the county. Sales are analyzed annually to determine if market areas need to be created or adjusted.					
<b>4.</b>	<b>Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.</b>					
	Sales are reviewed to determine if there is any recreational influence					
<b>5.</b>	<b>Do farm home sites carry the same value as rural residential home sites? If not, what are the market differences?</b>					
	Yes					
<b>6.</b>	<b>Describe the process used to identify and monitor the influence of non-agricultural characteristics.</b>					
	Sales review, especially surrounding the city of Hastings and along highways					
<b>7.</b>	<b>Have special valuation applications been filed in the county? If a value difference is recognized describe the process used to develop the uninfluenced value.</b>					
	No					
<b>8.</b>	<b>If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.</b>					
	Sales comparison approach using comparables that have sold with WRP easements, if available					

## Adams County 2014 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Adams	4000	5,590	5,490	5,025	4,590	3,995	3,970	3,770	3,530	5,179
Hall	1	5,737	5,741	5,053	5,032	3,576	3,572	3,387	3,388	5,122
Hamilton	1	6,800	6,800	6,400	6,000	5,800	5,600	5,300	5,300	6,567
Clay	1	6,300	6,300	5,500	5,300	4,490	N/A	4,200	4,200	5,856
Nuckolls	1	5,600	5,600	4,560	3,950	3,860	3,860	3,860	3,860	5,098
Webster	1	4,075	4,075	4,075	3,975	3,955	3,955	3,930	3,930	4,005
Franklin	1	3,371	3,378	3,034	3,027	2,310	2,260	2,220	2,207	3,030
Kearney	1	N/A	5,399	4,000	3,600	3,200	2,200	2,200	2,200	4,446

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Adams	4000	2,780	2,780	2,350	2,135	2,135	2,135	1,945	1,945	2,547
Hall	1	2,865	2,863	2,531	2,522	1,910	1,878	1,684	1,685	2,463
Hamilton	1	4,000	4,000	3,500	3,200	3,100	3,000	3,000	3,000	3,681
Clay	1	3,575	3,405	3,000	2,690	2,530	N/A	2,575	2,550	3,146
Nuckolls	1	2,660	2,660	2,171	2,173	2,025	2,025	2,025	2,025	2,442
Webster	1	2,105	2,105	1,915	1,800	1,800	1,800	1,745	1,745	1,947
Franklin	1	1,775	1,775	1,675	1,460	1,360	1,350	1,175	1,175	1,483
Kearney	1	N/A	2,150	1,850	1,800	1,400	1,000	1,000	1,000	1,832

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Adams	4000	1,100	1,100	1,100	1,025	880	880	880	880	949
Hall	1	2,178	2,175	1,710	1,715	1,254	1,254	1,246	1,254	1,400
Hamilton	1	1,700	1,700	1,500	1,500	1,400	1,400	1,300	1,300	1,395
Clay	1	1,350	1,350	1,285	1,285	1,215	N/A	1,150	1,115	1,189
Nuckolls	1	1,090	1,109	945	1,114	1,125	368	1,123	1,054	1,074
Webster	1	880	880	880	880	880	880	880	880	880
Franklin	1	910	910	875	875	875	875	875	875	877
Kearney	1	N/A	850	850	850	850	850	850	850	850

Source: 2014 Abstract of Assessment, Form 45, Schedule IX

# **2014 Agricultural Correlation Section for Adams County**

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## **County Overview**

Adams County is part of the Central Loess Plains Major Land Resource Area. The dominant soil order in this MLRA is Mollisols. Agricultural land within the county is comprised of approximately 70% irrigated land, 16% dry crop land, and 14% grass land. The majority of cropland is in the upper capability groupings. Adams County lies within both the Upper Big Blue and the Little Blue Natural Resource Districts. The county has identified one market area.

## **Description of Analysis**

Analysis of the agricultural sales during the three-year study period within the county indicated the sample to not be proportionately distributed for time standard or majority land use. To ensure a reliable and proportionate sample, the analysis was expanded using comparable sales from surrounding counties. A total of 79 sales were used in the analysis; sales were proportionately distributed and representative of majority land use.

The assessment actions taken by the assessor reflect adjustments typical for this region in the state and resulted in values that compare well to adjoining counties. The statistics support that an overall acceptable level of value has been attained.

## **Sales Qualification**

A review of the non-qualified sales roster demonstrated no apparent bias exists in the determination of qualified sales, and that all arm's length transactions were made available for the measurement of real property in the county. It has been determined that the county utilized an acceptable portion of available sales and there is no evidence of excessive trimming in the file.

## **Equalization and Quality of Assessment**

The values established by the assessor have created equalization within the county and with the surrounding counties. The quality of assessment of agricultural land has been determined to be in compliance with professionally accepted mass appraisal standards.

## **Level of Value**

Based on analysis of all available information, the level of value of agricultural property in Adams County is 70%.



**01 Adams****RESIDENTIAL****PAD 2014 R&O Statistics (Using 2014 Values)**

Qualified

Date Range: 10/1/2011 To 9/30/2013 Posted on: 1/1/2014

Number of Sales : 887  
 Total Sales Price : 104,953,932  
 Total Adj. Sales Price : 105,496,932  
 Total Assessed Value : 97,355,285  
 Avg. Adj. Sales Price : 118,937  
 Avg. Assessed Value : 109,758

MEDIAN : 94  
 WGT. MEAN : 92  
 MEAN : 98  
 COD : 19.81  
 PRD : 106.63

COV : 36.53  
 STD : 35.95  
 Avg. Abs. Dev : 18.65  
 MAX Sales Ratio : 536.55  
 MIN Sales Ratio : 41.57

95% Median C.I. : 92.68 to 95.67  
 95% Wgt. Mean C.I. : 90.81 to 93.75  
 95% Mean C.I. : 96.03 to 100.77

*Printed:3/26/2014 1:27:58PM***DATE OF SALE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qtrts</u>											
01-OCT-11 To 31-DEC-11	109	95.97	101.16	95.40	19.94	106.04	50.92	226.57	93.28 to 100.97	107,709	102,751
01-JAN-12 To 31-MAR-12	76	93.48	93.91	93.69	16.01	100.23	48.55	180.01	88.41 to 100.01	104,527	97,930
01-APR-12 To 30-JUN-12	111	97.43	99.07	93.70	16.92	105.73	57.49	227.38	94.55 to 100.73	115,997	108,689
01-JUL-12 To 30-SEP-12	109	93.07	102.19	93.51	23.80	109.28	41.57	536.55	88.67 to 97.70	129,140	120,765
01-OCT-12 To 31-DEC-12	110	93.43	99.25	88.86	20.99	111.69	53.63	435.85	88.68 to 96.06	134,006	119,075
01-JAN-13 To 31-MAR-13	93	94.27	101.74	93.17	22.34	109.20	47.77	446.30	88.85 to 100.00	118,797	110,685
01-APR-13 To 30-JUN-13	131	95.23	96.61	93.88	16.40	102.91	42.49	221.67	90.81 to 100.00	125,326	117,660
01-JUL-13 To 30-SEP-13	148	89.25	94.26	88.14	20.61	106.94	44.37	430.20	86.58 to 91.62	112,528	99,185
<u>Study Yrs</u>											
01-OCT-11 To 30-SEP-12	405	96.12	99.51	94.07	19.25	105.78	41.57	536.55	93.72 to 97.70	115,151	108,322
01-OCT-12 To 30-SEP-13	482	92.70	97.48	90.87	20.13	107.27	42.49	446.30	90.72 to 94.63	122,118	110,964
<u>Calendar Yrs</u>											
01-JAN-12 To 31-DEC-12	406	94.83	98.99	92.21	19.70	107.35	41.57	536.55	92.72 to 97.11	122,258	112,731
<u>ALL</u>	887	94.13	98.40	92.28	19.81	106.63	41.57	536.55	92.68 to 95.67	118,937	109,758

**VALUATION GROUPING**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	774	94.15	98.60	92.65	19.85	106.42	44.37	536.55	92.48 to 95.71	115,770	107,262
05	12	96.27	94.74	91.53	14.47	103.51	50.92	127.53	83.30 to 110.05	67,083	61,403
06	25	93.88	98.49	89.97	18.94	109.47	41.57	227.38	85.27 to 98.67	86,242	77,589
10	34	93.03	96.54	88.42	15.66	109.18	53.63	180.01	84.43 to 102.24	231,951	205,101
15	25	96.11	94.79	92.64	19.09	102.32	42.49	147.58	82.13 to 107.14	163,929	151,869
20	17	91.79	101.15	93.87	31.48	107.76	55.76	276.06	72.50 to 117.63	55,618	52,208
<u>ALL</u>	887	94.13	98.40	92.28	19.81	106.63	41.57	536.55	92.68 to 95.67	118,937	109,758

**PROPERTY TYPE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	887	94.13	98.40	92.28	19.81	106.63	41.57	536.55	92.68 to 95.67	118,937	109,758
06											
07											
<u>ALL</u>	887	94.13	98.40	92.28	19.81	106.63	41.57	536.55	92.68 to 95.67	118,937	109,758



**01 Adams**  
**RESIDENTIAL**

**PAD 2014 R&O Statistics (Using 2014 Values)**

Qualified

Date Range: 10/1/2011 To 9/30/2013 Posted on: 1/1/2014

Number of Sales : 887	MEDIAN : 94	COV : 36.53	95% Median C.I. : 92.68 to 95.67
Total Sales Price : 104,953,932	WGT. MEAN : 92	STD : 35.95	95% Wgt. Mean C.I. : 90.81 to 93.75
Total Adj. Sales Price : 105,496,932	MEAN : 98	Avg. Abs. Dev : 18.65	95% Mean C.I. : 96.03 to 100.77
Total Assessed Value : 97,355,285			
Avg. Adj. Sales Price : 118,937	COD : 19.81	MAX Sales Ratio : 536.55	
Avg. Assessed Value : 109,758	PRD : 106.63	MIN Sales Ratio : 41.57	

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SALE PRICE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
<u>Low \$ Ranges</u>											
Less Than 5,000	4	94.78	99.29	95.48	13.34	103.99	86.65	120.95	N/A	135,751	129,620
Less Than 15,000	11	104.65	206.54	114.69	115.94	180.09	67.63	536.55	72.50 to 435.85	55,159	63,263
Less Than 30,000	47	125.98	166.08	133.31	52.83	124.58	60.68	536.55	106.32 to 161.15	30,285	40,374
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	883	94.13	98.40	92.27	19.84	106.64	41.57	536.55	92.68 to 95.67	118,861	109,668
Greater Than 14,999	876	94.06	97.05	92.15	18.42	105.32	41.57	446.30	92.60 to 95.51	119,738	110,342
Greater Than 29,999	840	93.27	94.62	91.72	16.48	103.16	41.57	226.57	91.83 to 94.67	123,897	113,640
<u>Incremental Ranges</u>											
0 TO 4,999	4	94.78	99.29	95.48	13.34	103.99	86.65	120.95	N/A	135,751	129,620
5,000 TO 14,999	7	227.38	267.82	278.30	72.74	96.23	67.63	536.55	67.63 to 536.55	9,107	25,345
15,000 TO 29,999	36	129.50	153.72	147.15	37.74	104.46	60.68	446.30	106.58 to 166.04	22,685	33,380
30,000 TO 59,999	144	106.00	110.32	108.81	22.50	101.39	47.77	226.57	101.94 to 110.30	46,058	50,117
60,000 TO 99,999	267	93.71	94.85	94.62	15.49	100.24	44.37	180.01	91.02 to 96.06	79,932	75,629
100,000 TO 149,999	210	87.47	88.12	87.95	14.21	100.19	41.57	139.19	84.54 to 90.44	121,258	106,650
150,000 TO 249,999	154	88.12	88.47	88.43	12.19	100.05	42.49	124.52	85.24 to 93.02	187,154	165,507
250,000 TO 499,999	60	96.82	95.36	95.23	08.76	100.14	58.79	133.68	93.30 to 100.00	302,419	287,981
500,000 TO 999,999	4	93.06	90.44	91.51	08.83	98.83	75.65	100.00	N/A	605,136	553,778
1,000,000 +	1	53.63	53.63	53.63	00.00	100.00	53.63	53.63	N/A	1,247,984	669,265
<u>ALL</u>	887	94.13	98.40	92.28	19.81	106.63	41.57	536.55	92.68 to 95.67	118,937	109,758

**01 Adams**  
**COMMERCIAL**
**PAD 2014 R&O Statistics (Using 2014 Values)**

Qualified

Date Range: 10/1/2010 To 9/30/2013    Posted on: 1/1/2014

Number of Sales : 91  
 Total Sales Price : 25,683,854  
 Total Adj. Sales Price : 25,815,854  
 Total Assessed Value : 25,178,970  
 Avg. Adj. Sales Price : 283,691  
 Avg. Assessed Value : 276,692

MEDIAN : 96  
 WGT. MEAN : 98  
 MEAN : 101  
 COD : 32.35  
 PRD : 103.09

COV : 45.72  
 STD : 45.97  
 Avg. Abs. Dev : 30.94  
 MAX Sales Ratio : 252.95  
 MIN Sales Ratio : 23.71

95% Median C.I. : 86.74 to 100.02  
 95% Wgt. Mean C.I. : 84.62 to 110.45  
 95% Mean C.I. : 91.09 to 109.99

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**DATE OF SALE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qtrts</u>											
01-OCT-10 To 31-DEC-10	9	88.81	83.63	94.34	20.40	88.65	42.52	118.18	66.24 to 105.80	504,000	475,495
01-JAN-11 To 31-MAR-11	2	88.30	88.30	86.49	15.54	102.09	74.58	102.01	N/A	190,000	164,330
01-APR-11 To 30-JUN-11	11	90.53	88.01	82.81	19.72	106.28	49.59	132.03	64.55 to 107.36	126,474	104,738
01-JUL-11 To 30-SEP-11	6	98.84	100.21	54.44	32.40	184.07	46.28	188.50	46.28 to 188.50	376,667	205,061
01-OCT-11 To 31-DEC-11	4	123.39	137.27	88.11	44.78	155.79	63.22	239.10	N/A	359,764	316,996
01-JAN-12 To 31-MAR-12	5	99.08	110.03	101.14	30.09	108.79	72.03	160.07	N/A	126,400	127,835
01-APR-12 To 30-JUN-12	4	77.86	102.42	74.37	51.12	137.72	60.87	193.09	N/A	156,625	116,484
01-JUL-12 To 30-SEP-12	10	100.54	116.56	121.59	45.87	95.86	49.00	252.95	55.25 to 202.75	319,600	388,616
01-OCT-12 To 31-DEC-12	14	110.24	123.00	122.76	36.77	100.20	39.58	243.85	83.31 to 187.08	399,700	490,688
01-JAN-13 To 31-MAR-13	7	95.63	76.63	90.21	29.04	84.95	23.71	117.85	23.71 to 117.85	520,284	469,354
01-APR-13 To 30-JUN-13	10	95.90	96.73	88.81	26.20	108.92	39.75	200.42	55.04 to 109.11	123,300	109,501
01-JUL-13 To 30-SEP-13	9	82.92	83.39	76.78	17.34	108.61	44.29	109.14	66.50 to 102.44	98,257	75,445
<u>Study Yrs</u>											
01-OCT-10 To 30-SEP-11	28	91.44	89.24	81.60	23.24	109.36	42.52	188.50	72.45 to 100.00	305,972	249,664
01-OCT-11 To 30-SEP-12	23	99.08	116.29	106.21	44.30	109.49	49.00	252.95	72.03 to 140.00	256,242	272,142
01-OCT-12 To 30-SEP-13	40	95.94	99.40	105.06	31.29	94.61	23.71	243.85	83.31 to 102.44	283,877	298,228
<u>Calendar Yrs</u>											
01-JAN-11 To 31-DEC-11	23	98.66	99.79	72.74	28.61	137.19	46.28	239.10	74.58 to 102.01	237,838	173,005
01-JAN-12 To 31-DEC-12	33	99.75	116.59	118.02	41.48	98.79	39.58	252.95	84.76 to 119.42	304,554	359,421
<u>ALL</u>	91	95.63	100.54	97.53	32.35	103.09	23.71	252.95	86.74 to 100.02	283,691	276,692

**VALUATION GROUPING**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	72	95.94	101.56	98.98	34.59	102.61	23.71	252.95	82.92 to 100.04	264,935	262,229
02	9	95.10	93.31	90.13	07.50	103.53	63.22	108.20	91.10 to 100.02	619,778	558,616
03	10	94.59	99.73	109.33	38.18	91.22	39.58	243.85	39.75 to 117.85	116,250	127,094
<u>ALL</u>	91	95.63	100.54	97.53	32.35	103.09	23.71	252.95	86.74 to 100.02	283,691	276,692

**PROPERTY TYPE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
02	2	131.69	131.69	83.62	53.97	157.49	60.62	202.75	N/A	86,500	72,333
03	88	95.37	99.87	97.70	31.83	102.22	23.71	252.95	86.74 to 100.02	249,919	244,180
04	1	97.16	97.16	97.16	00.00	100.00	97.16	97.16	N/A	3,650,000	3,546,470
<u>ALL</u>	91	95.63	100.54	97.53	32.35	103.09	23.71	252.95	86.74 to 100.02	283,691	276,692

**01 Adams**  
**COMMERCIAL**

**PAD 2014 R&O Statistics (Using 2014 Values)**

Qualified

Date Range: 10/1/2010 To 9/30/2013 Posted on: 1/1/2014

Number of Sales : 91	MEDIAN : 96	COV : 45.72	95% Median C.I. : 86.74 to 100.02
Total Sales Price : 25,683,854	WGT. MEAN : 98	STD : 45.97	95% Wgt. Mean C.I. : 84.62 to 110.45
Total Adj. Sales Price : 25,815,854	MEAN : 101	Avg. Abs. Dev : 30.94	95% Mean C.I. : 91.09 to 109.99
Total Assessed Value : 25,178,970			
Avg. Adj. Sales Price : 283,691	COD : 32.35	MAX Sales Ratio : 252.95	
Avg. Assessed Value : 276,692	PRD : 103.09	MIN Sales Ratio : 23.71	

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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	1	99.75	99.75	99.75	00.00	100.00	99.75	99.75	N/A	132,000	131,675
Less Than 15,000	2	150.09	150.09	107.30	33.54	139.88	99.75	200.42	N/A	71,350	76,560
Less Than 30,000	9	132.03	143.88	127.06	27.06	113.24	99.75	202.75	105.80 to 200.42	33,744	42,877
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	90	95.37	100.55	97.52	32.75	103.11	23.71	252.95	86.74 to 100.02	285,376	278,303
Greater Than 14,999	89	95.10	99.43	97.48	31.97	102.00	23.71	252.95	84.76 to 100.02	288,462	281,189
Greater Than 29,999	82	91.73	95.79	97.18	31.41	98.57	23.71	252.95	81.61 to 98.91	311,124	302,355
<u>Incremental Ranges</u>											
0 TO 4,999	1	99.75	99.75	99.75	00.00	100.00	99.75	99.75	N/A	132,000	131,675
5,000 TO 14,999	1	200.42	200.42	200.42	00.00	100.00	200.42	200.42	N/A	10,700	21,445
15,000 TO 29,999	7	132.03	142.10	144.58	23.90	98.28	105.80	202.75	105.80 to 202.75	23,000	33,254
30,000 TO 59,999	11	90.53	91.54	93.00	31.59	98.43	39.58	188.50	55.04 to 116.40	43,909	40,834
60,000 TO 99,999	17	93.85	89.95	89.42	19.54	100.59	49.59	140.00	66.24 to 107.36	80,371	71,868
100,000 TO 149,999	19	86.74	88.36	87.51	33.56	100.97	23.71	252.95	65.06 to 95.10	125,264	109,619
150,000 TO 249,999	19	99.69	108.86	107.52	33.82	101.25	34.42	243.85	76.28 to 117.85	187,977	202,108
250,000 TO 499,999	7	89.43	95.83	89.39	34.15	107.20	49.00	187.08	49.00 to 187.08	338,000	302,138
500,000 TO 999,999	3	96.24	119.07	122.39	44.70	97.29	65.96	195.01	N/A	713,126	872,782
1,000,000 +	6	96.40	90.50	94.40	22.95	95.87	46.28	135.34	46.28 to 135.34	2,200,984	2,077,668
<u>ALL</u>	91	95.63	100.54	97.53	32.35	103.09	23.71	252.95	86.74 to 100.02	283,691	276,692

**01 Adams**  
**COMMERCIAL**

**PAD 2014 R&O Statistics (Using 2014 Values)**

Qualified

Date Range: 10/1/2010 To 9/30/2013 Posted on: 1/1/2014

Number of Sales : 91	MEDIAN : 96	COV : 45.72	95% Median C.I. : 86.74 to 100.02
Total Sales Price : 25,683,854	WGT. MEAN : 98	STD : 45.97	95% Wgt. Mean C.I. : 84.62 to 110.45
Total Adj. Sales Price : 25,815,854	MEAN : 101	Avg. Abs. Dev : 30.94	95% Mean C.I. : 91.09 to 109.99
Total Assessed Value : 25,178,970			
Avg. Adj. Sales Price : 283,691	COD : 32.35	MAX Sales Ratio : 252.95	
Avg. Assessed Value : 276,692	PRD : 103.09	MIN Sales Ratio : 23.71	

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**OCCUPANCY CODE**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Blank	1	200.42	200.42	200.42	00.00	100.00	200.42	200.42	N/A	10,700	21,445
300	2	98.84	98.84	98.28	01.18	100.57	97.67	100.00	N/A	61,000	59,950
304	2	147.92	147.92	180.55	31.84	81.93	100.82	195.01	N/A	472,189	852,518
319	1	107.36	107.36	107.36	00.00	100.00	107.36	107.36	N/A	68,000	73,005
326	7	102.01	92.99	95.15	22.03	97.73	55.25	132.03	55.25 to 132.03	87,857	83,597
341	3	119.42	150.72	139.39	48.33	108.13	79.79	252.95	N/A	171,070	238,460
342	1	243.85	243.85	243.85	00.00	100.00	243.85	243.85	N/A	200,000	487,690
344	13	98.66	98.20	98.98	26.94	99.21	55.04	187.08	66.50 to 116.40	139,985	138,551
346	1	109.11	109.11	109.11	00.00	100.00	109.11	109.11	N/A	27,500	30,005
350	4	100.50	97.09	100.06	14.62	97.03	69.16	118.18	N/A	1,160,975	1,161,714
352	6	81.51	121.64	98.61	66.92	123.35	60.62	239.10	60.62 to 239.10	179,509	177,010
353	7	90.53	78.03	71.99	20.42	108.39	49.00	100.18	49.00 to 100.18	155,143	111,685
384	1	39.58	39.58	39.58	00.00	100.00	39.58	39.58	N/A	30,000	11,875
386	2	110.81	110.81	104.97	26.35	105.56	81.61	140.00	N/A	75,000	78,725
391	1	98.91	98.91	98.91	00.00	100.00	98.91	98.91	N/A	195,000	192,875
396	1	63.22	63.22	63.22	00.00	100.00	63.22	63.22	N/A	1,106,000	699,175
406	18	96.13	99.52	96.87	22.18	102.74	23.71	193.09	83.31 to 105.80	298,794	289,443
419	1	188.50	188.50	188.50	00.00	100.00	188.50	188.50	N/A	50,000	94,250
442	2	59.37	59.37	58.55	33.05	101.40	39.75	78.98	N/A	96,000	56,205
444	1	80.04	80.04	80.04	00.00	100.00	80.04	80.04	N/A	180,000	144,080
455	3	135.34	128.28	129.68	17.40	98.92	89.43	160.07	N/A	906,667	1,175,762
470	1	72.03	72.03	72.03	00.00	100.00	72.03	72.03	N/A	245,000	176,485
471	2	108.80	108.80	109.94	08.32	98.96	99.75	117.85	N/A	151,000	166,013
494	2	40.35	40.35	45.25	14.70	89.17	34.42	46.28	N/A	1,038,000	469,713
514	1	102.44	102.44	102.44	00.00	100.00	102.44	102.44	N/A	44,000	45,075
528	5	66.24	65.83	65.82	26.96	100.02	42.52	91.35	N/A	136,000	89,518
544	2	81.10	81.10	79.07	18.67	102.57	65.96	96.24	N/A	670,000	529,748
<u>ALL</u>	<u>91</u>	<u>95.63</u>	<u>100.54</u>	<u>97.53</u>	<u>32.35</u>	<u>103.09</u>	<u>23.71</u>	<u>252.95</u>	<u>86.74 to 100.02</u>	<u>283,691</u>	<u>276,692</u>

**01 Adams****AGRICULTURAL LAND****PAD 2014 R&O Statistics (Using 2014 Values)**

Qualified

Date Range: 10/1/2010 To 9/30/2013 Posted on: 1/1/2014

Number of Sales : 79  
 Total Sales Price : 69,279,592  
 Total Adj. Sales Price : 69,279,592  
 Total Assessed Value : 43,256,596  
 Avg. Adj. Sales Price : 876,957  
 Avg. Assessed Value : 547,552

MEDIAN : 70  
 WGT. MEAN : 62  
 MEAN : 77  
 COD : 34.92  
 PRD : 123.46

COV : 42.52  
 STD : 32.78  
 Avg. Abs. Dev : 24.34  
 MAX Sales Ratio : 188.92  
 MIN Sales Ratio : 38.37

95% Median C.I. : 58.65 to 82.39  
 95% Wgt. Mean C.I. : 57.36 to 67.52  
 95% Mean C.I. : 69.86 to 84.32

*Printed:3/26/2014 1:28:00PM***DATE OF SALE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qtrts</u>											
01-OCT-10 To 31-DEC-10	11	97.40	110.69	102.70	20.24	107.78	84.97	161.91	88.36 to 148.01	436,752	448,525
01-JAN-11 To 31-MAR-11	6	90.53	90.96	88.37	10.21	102.93	70.48	108.61	70.48 to 108.61	525,109	464,057
01-APR-11 To 30-JUN-11	2	96.96	96.96	84.31	19.09	115.00	78.45	115.46	N/A	632,000	532,835
01-JUL-11 To 30-SEP-11	5	86.19	87.34	82.86	09.54	105.41	70.09	100.26	N/A	348,600	288,847
01-OCT-11 To 31-DEC-11	10	76.94	98.55	84.69	42.60	116.37	58.65	188.92	62.89 to 153.28	529,526	448,450
01-JAN-12 To 31-MAR-12	10	70.09	79.68	60.24	33.89	132.27	44.16	178.12	47.28 to 103.60	1,235,521	744,270
01-APR-12 To 30-JUN-12	1	51.44	51.44	51.44	00.00	100.00	51.44	51.44	N/A	1,594,800	820,385
01-JUL-12 To 30-SEP-12	4	56.76	59.60	53.89	21.19	110.60	45.11	79.76	N/A	1,140,627	614,694
01-OCT-12 To 31-DEC-12	25	50.80	52.07	50.84	10.08	102.42	38.37	68.91	48.46 to 55.61	1,259,476	640,312
01-JAN-13 To 31-MAR-13	2	61.33	61.33	68.45	34.34	89.60	40.27	82.39	N/A	657,500	450,090
01-APR-13 To 30-JUN-13	3	58.46	66.55	53.53	35.24	124.32	39.70	101.49	N/A	569,333	304,750
01-JUL-13 To 30-SEP-13											
<u>Study Yrs</u>											
01-OCT-10 To 30-SEP-11	24	94.20	99.75	93.30	16.21	106.91	70.09	161.91	86.61 to 108.61	456,747	426,167
01-OCT-11 To 30-SEP-12	25	69.95	82.88	63.87	36.90	129.76	44.16	188.92	62.89 to 83.66	952,311	608,254
01-OCT-12 To 30-SEP-13	30	51.85	54.14	51.64	15.41	104.84	38.37	101.49	48.46 to 56.54	1,150,330	594,074
<u>Calendar Yrs</u>											
01-JAN-11 To 31-DEC-11	23	86.61	93.99	85.38	23.62	110.08	58.65	188.92	70.48 to 99.01	497,953	425,163
01-JAN-12 To 31-DEC-12	40	53.02	59.71	53.46	22.60	111.69	38.37	178.12	49.48 to 56.65	1,249,985	668,241
<u>ALL</u>	79	69.71	77.09	62.44	34.92	123.46	38.37	188.92	58.65 to 82.39	876,957	547,552

**AREA (MARKET)**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	79	69.71	77.09	62.44	34.92	123.46	38.37	188.92	58.65 to 82.39	876,957	547,552
<u>ALL</u>	79	69.71	77.09	62.44	34.92	123.46	38.37	188.92	58.65 to 82.39	876,957	547,552

**01 Adams****AGRICULTURAL LAND****PAD 2014 R&O Statistics (Using 2014 Values)**

Qualified

Date Range: 10/1/2010 To 9/30/2013 Posted on: 1/1/2014

Number of Sales : 79	MEDIAN : 70	COV : 42.52	95% Median C.I. : 58.65 to 82.39
Total Sales Price : 69,279,592	WGT. MEAN : 62	STD : 32.78	95% Wgt. Mean C.I. : 57.36 to 67.52
Total Adj. Sales Price : 69,279,592	MEAN : 77	Avg. Abs. Dev : 24.34	95% Mean C.I. : 69.86 to 84.32
Total Assessed Value : 43,256,596			
Avg. Adj. Sales Price : 876,957	COD : 34.92	MAX Sales Ratio : 188.92	
Avg. Assessed Value : 547,552	PRD : 123.46	MIN Sales Ratio : 38.37	

*Printed:3/26/2014 1:28:00PM***95%MLU By Market Area**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
____Irrigated____											
County	22	70.16	81.43	67.72	34.22	120.25	46.50	178.12	56.54 to 92.99	862,961	584,400
1	22	70.16	81.43	67.72	34.22	120.25	46.50	178.12	56.54 to 92.99	862,961	584,400
____Dry____											
County	4	66.46	69.94	67.63	26.56	103.42	51.44	95.41	N/A	340,250	230,115
1	4	66.46	69.94	67.63	26.56	103.42	51.44	95.41	N/A	340,250	230,115
____Grass____											
County	3	84.62	81.28	81.68	18.91	99.51	55.61	103.60	N/A	249,333	203,657
1	3	84.62	81.28	81.68	18.91	99.51	55.61	103.60	N/A	249,333	203,657
____ALL____	79	69.71	77.09	62.44	34.92	123.46	38.37	188.92	58.65 to 82.39	876,957	547,552

**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	54	69.83	75.85	62.64	33.32	121.09	38.37	188.92	56.57 to 83.66	1,001,894	627,552
1	54	69.83	75.85	62.64	33.32	121.09	38.37	188.92	56.57 to 83.66	1,001,894	627,552
____Dry____											
County	9	79.76	73.69	63.01	24.74	116.95	39.70	101.49	51.44 to 97.40	361,596	227,854
1	9	79.76	73.69	63.01	24.74	116.95	39.70	101.49	51.44 to 97.40	361,596	227,854
____Grass____											
County	3	84.62	81.28	81.68	18.91	99.51	55.61	103.60	N/A	249,333	203,657
1	3	84.62	81.28	81.68	18.91	99.51	55.61	103.60	N/A	249,333	203,657
____ALL____	79	69.71	77.09	62.44	34.92	123.46	38.37	188.92	58.65 to 82.39	876,957	547,552



Total Real Property  
Sum Lines 17, 25, & 30

Records : 16,157

Value : 2,898,645,123

Growth 20,779,151

Sum Lines 17, 25, &amp; 41

## Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
01. Res UnImp Land	814	5,972,225	76	1,092,005	56	719,525	946	7,783,755	
02. Res Improve Land	9,309	96,368,615	657	16,231,960	619	13,291,990	10,585	125,892,565	
03. Res Improvements	9,309	700,614,750	657	122,337,170	619	76,747,970	10,585	899,699,890	
04. Res Total	10,123	802,955,590	733	139,661,135	675	90,759,485	11,531	1,033,376,210	13,153,927
% of Res Total	87.79	77.70	6.36	13.52	5.85	8.78	71.37	35.65	63.30
05. Com UnImp Land	247	8,506,575	55	932,810	44	938,605	346	10,377,990	
06. Com Improve Land	1,037	48,045,073	87	5,123,175	86	2,776,732	1,210	55,944,980	
07. Com Improvements	1,037	223,307,876	87	26,669,380	86	20,961,917	1,210	270,939,173	
08. Com Total	1,284	279,859,524	142	32,725,365	130	24,677,254	1,556	337,262,143	3,303,574
% of Com Total	82.52	82.98	9.13	9.70	8.35	7.32	9.63	11.64	15.90
09. Ind UnImp Land	1	368,000	14	886,450	6	124,245	21	1,378,695	
10. Ind Improve Land	13	1,283,010	29	2,387,085	13	500,385	55	4,170,480	
11. Ind Improvements	13	9,935,955	29	50,004,820	13	6,385,985	55	66,326,760	
12. Ind Total	14	11,586,965	43	53,278,355	19	7,010,615	76	71,875,935	886,230
% of Ind Total	18.42	16.12	56.58	74.13	25.00	9.75	0.47	2.48	4.26
13. Rec UnImp Land	0	0	0	0	5	248,845	5	248,845	
14. Rec Improve Land	0	0	0	0	1	41,010	1	41,010	
15. Rec Improvements	0	0	0	0	1	9,965	1	9,965	
16. Rec Total	0	0	0	0	6	299,820	6	299,820	0
% of Rec Total	0.00	0.00	0.00	0.00	100.00	100.00	0.04	0.01	0.00
Res & Rec Total	10,123	802,955,590	733	139,661,135	681	91,059,305	11,537	1,033,676,030	13,153,927
% of Res & Rec Total	87.74	77.68	6.35	13.51	5.90	8.81	71.41	35.66	63.30
Com & Ind Total	1,298	291,446,489	185	86,003,720	149	31,687,869	1,632	409,138,078	4,189,804
% of Com & Ind Total	79.53	71.23	11.34	21.02	9.13	7.75	10.10	14.11	20.16
17. Taxable Total	11,421	1,094,402,079	918	225,664,855	830	122,747,174	13,169	1,442,814,108	17,343,731
% of Taxable Total	86.73	75.85	6.97	15.64	6.30	8.51	81.51	49.78	83.47



## Schedule II : Tax Increment Financing (TIF)

	Records	Urban Value Base	Value Excess		Records	SubUrban Value Base	Value Excess
18. Residential	65	349,085	6,319,730		0	0	0
19. Commercial	38	3,285,540	14,984,870		0	0	0
20. Industrial	0	0	0		0	0	0
21. Other	0	0	0		0	0	0
	Records	Rural Value Base	Value Excess		Records	Total Value Base	Value Excess
18. Residential	1	36,075	14,500		66	385,160	6,334,230
19. Commercial	1	1,485	3,085		39	3,287,025	14,987,955
20. Industrial	0	0	0		0	0	0
21. Other	0	0	0		0	0	0
22. Total Sch II					105	3,672,185	21,322,185

## Schedule III : Mineral Interest Records

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

## Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	832	72	595	1,499

## Schedule V : Agricultural Records

	Records	Urban Value	Records	SubUrban Value	Records	Rural Value	Records	Total Value
27. Ag-Vacant Land	26	2,545,420	282	121,496,765	1,836	838,699,150	2,144	962,741,335
28. Ag-Improved Land	8	686,440	80	33,009,180	728	379,736,350	816	413,431,970
29. Ag Improvements	8	773,835	82	9,612,905	754	69,270,970	844	79,657,710
30. Ag Total							2,988	1,455,831,015

## Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	0	0.00	0	
32. HomeSite Improv Land	3	3.50	55,435	48	51.00	874,500	
33. HomeSite Improvements	3	0.00	631,450	48	0.00	6,225,295	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	2	21.27	47,040	
36. FarmSite Improv Land	7	21.16	80,820	70	172.49	677,915	
37. FarmSite Improvements	7	0.00	142,385	72	0.00	3,387,610	
38. FarmSite Total							
39. Road & Ditches	0	9.96	0	0	656.78	0	
40. Other- Non Ag Use	0	8.33	2,040	0	123.60	30,290	
	Records	Rural Acres	Value	Records	Total Acres	Value	Growth
31. HomeSite UnImp Land	0	0.00	0	0	0.00	0	
32. HomeSite Improv Land	457	511.74	6,535,505	508	566.24	7,465,440	
33. HomeSite Improvements	457	0.00	44,050,720	508	0.00	50,907,465	2,587,345
34. HomeSite Total				508	566.24	58,372,905	
35. FarmSite UnImp Land	20	43.33	181,595	22	64.60	228,635	
36. FarmSite Improv Land	683	1,651.64	5,982,290	760	1,845.29	6,741,025	
37. FarmSite Improvements	709	0.00	25,220,250	788	0.00	28,750,245	848,075
38. FarmSite Total				810	1,909.89	35,719,905	
39. Road & Ditches	0	6,278.19	0	0	6,944.93	0	
40. Other- Non Ag Use	0	544.66	131,360	0	676.59	163,690	
41. Total Section VI				1,318	10,097.65	94,256,500	3,435,420

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	1	160.00	70,845	1	160.00	70,845

Schedule VIII : Agricultural Records : Special Value

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

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

## Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 4000

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	69,974.92	30.54%	391,159,925	32.97%	5,590.00
46. 1A	99,416.19	43.39%	545,795,340	46.00%	5,490.00
47. 2A1	8,715.06	3.80%	43,793,595	3.69%	5,025.05
48. 2A	17,036.34	7.44%	78,196,905	6.59%	4,590.01
49. 3A1	7,185.48	3.14%	28,706,085	2.42%	3,995.01
50. 3A	1,870.19	0.82%	7,424,695	0.63%	3,970.02
51. 4A1	14,688.98	6.41%	55,377,505	4.67%	3,770.00
52. 4A	10,234.71	4.47%	36,128,575	3.04%	3,530.00
53. Total	229,121.87	100.00%	1,186,582,625	100.00%	5,178.83
Dry					
54. 1D1	11,517.57	22.04%	32,018,895	24.06%	2,780.00
55. 1D	23,137.98	44.28%	64,318,605	48.32%	2,779.78
56. 2D1	2,156.33	4.13%	5,067,525	3.81%	2,350.07
57. 2D	6,040.03	11.56%	12,895,565	9.69%	2,135.02
58. 3D1	2,439.40	4.67%	5,208,250	3.91%	2,135.05
59. 3D	314.01	0.60%	670,415	0.50%	2,135.01
60. 4D1	4,302.58	8.23%	8,368,700	6.29%	1,945.04
61. 4D	2,342.96	4.48%	4,557,225	3.42%	1,945.07
62. Total	52,250.86	100.00%	133,105,180	100.00%	2,547.43
Grass					
63. 1G1	1,758.67	4.00%	1,934,520	4.64%	1,099.99
64. 1G	3,557.58	8.09%	3,913,285	9.38%	1,099.99
65. 2G1	5,309.87	12.08%	5,840,860	14.00%	1,100.00
66. 2G	4,808.05	10.94%	4,928,710	11.81%	1,025.10
67. 3G1	1,608.89	3.66%	1,415,860	3.39%	880.02
68. 3G	1,642.03	3.73%	1,444,985	3.46%	880.00
69. 4G1	4,394.44	10.00%	3,867,125	9.27%	880.00
70. 4G	20,885.98	47.51%	18,379,675	44.05%	880.00
71. Total	43,965.51	100.00%	41,725,020	100.00%	949.04
Irrigated Total	229,121.87	70.26%	1,186,582,625	87.15%	5,178.83
Dry Total	52,250.86	16.02%	133,105,180	9.78%	2,547.43
Grass Total	43,965.51	13.48%	41,725,020	3.06%	949.04
72. Waste	769.36	0.24%	161,690	0.01%	210.16
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	326,107.60	100.00%	1,361,574,515	100.00%	4,175.23

## Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
<b>76. Irrigated</b>	498.36	2,690,770	25,713.21	136,944,675	202,910.30	1,046,947,180	229,121.87	1,186,582,625
<b>77. Dry Land</b>	94.27	256,770	5,578.19	14,624,245	46,578.40	118,224,165	52,250.86	133,105,180
<b>78. Grass</b>	143.11	146,025	1,291.62	1,277,010	42,530.78	40,301,985	43,965.51	41,725,020
<b>79. Waste</b>	0.00	0	144.14	30,270	625.22	131,420	769.36	161,690
<b>80. Other</b>	0.00	0	0.00	0	0.00	0	0.00	0
<b>81. Exempt</b>	0.00	0	0.00	0	0.00	0	0.00	0
<b>82. Total</b>	<b>735.74</b>	<b>3,093,565</b>	<b>32,727.16</b>	<b>152,876,200</b>	<b>292,644.70</b>	<b>1,205,604,750</b>	<b>326,107.60</b>	<b>1,361,574,515</b>

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
<b>Irrigated</b>	229,121.87	70.26%	1,186,582,625	87.15%	5,178.83
<b>Dry Land</b>	52,250.86	16.02%	133,105,180	9.78%	2,547.43
<b>Grass</b>	43,965.51	13.48%	41,725,020	3.06%	949.04
<b>Waste</b>	769.36	0.24%	161,690	0.01%	210.16
<b>Other</b>	0.00	0.00%	0	0.00%	0.00
<b>Exempt</b>	0.00	0.00%	0	0.00%	0.00
<b>Total</b>	<b>326,107.60</b>	<b>100.00%</b>	<b>1,361,574,515</b>	<b>100.00%</b>	<b>4,175.23</b>

## 2014 County Abstract of Assessment for Real Property, Form 45 Compared with the 2013 Certificate of Taxes Levied (CTL)

### 01 Adams

	2013 CTL County Total	2014 Form 45 County Total	Value Difference (2014 form 45 - 2013 CTL)	Percent Change	2014 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	981,854,090	1,033,376,210	51,522,120	5.25%	13,153,927	3.91%
02. Recreational	299,820	299,820	0	0.00%	0	0.00%
03. Ag-Homesite Land, Ag-Res Dwelling	52,871,635	58,372,905	5,501,270	10.40%	2,587,345	5.51%
<b>04. Total Residential (sum lines 1-3)</b>	<b>1,035,025,545</b>	<b>1,092,048,935</b>	<b>57,023,390</b>	<b>5.51%</b>	<b>15,741,272</b>	<b>3.99%</b>
05. Commercial	329,373,135	337,262,143	7,889,008	2.40%	3,303,574	1.39%
06. Industrial	70,044,120	71,875,935	1,831,815	2.62%	886,230	1.35%
07. Ag-Farmsite Land, Outbuildings	33,953,515	35,719,905	1,766,390	5.20%	848,075	2.70%
08. Minerals	0	0	0		0	
<b>09. Total Commercial (sum lines 5-8)</b>	<b>433,370,770</b>	<b>444,857,983</b>	<b>11,487,213</b>	<b>2.65%</b>	<b>5,037,879</b>	<b>1.49%</b>
<b>10. Total Non-Agland Real Property</b>	<b>1,468,396,315</b>	<b>1,537,070,608</b>	<b>68,674,293</b>	<b>4.68%</b>	<b>20,779,151</b>	<b>3.26%</b>
11. Irrigated	854,803,290	1,186,582,625	331,779,335	38.81%		
12. Dryland	102,959,225	133,105,180	30,145,955	29.28%		
13. Grassland	37,302,460	41,725,020	4,422,560	11.86%		
14. Wasteland	161,690	161,690	0	0.00%		
15. Other Agland	162,295	0	-162,295	-100.00%		
<b>16. Total Agricultural Land</b>	<b>995,388,960</b>	<b>1,361,574,515</b>	<b>366,185,555</b>	<b>36.79%</b>		
<b>17. Total Value of all Real Property</b> (Locally Assessed)	<b>2,463,785,275</b>	<b>2,898,645,123</b>	<b>434,859,848</b>	<b>17.65%</b>	<b>20,779,151</b>	<b>16.81%</b>

## **Assessment Actions Planned for the 2015 Roll Year:**

### **Residential:**

Hastings neighborhoods will be physically reviewed. These neighborhoods will be selected by analyzing the sales data, and reviewing the neighborhoods that are most out of compliance. The physical review consists of checking measurements, qualities, conditions, and interior information. If there is no one present at the property, door hangers are left and appointments for a review are set up if needed. Sales reviews and pick-up work for all residential parcels will be completed by March 1, 2015.

### **Agricultural Land:**

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

### **Commercial:**

There will be a physical review of the Hastings market areas or occupancy codes most out of compliance. The physical review will consist of checking measurements, occupancy codes, quality, condition, and interior information. Commercial sales reviews and pick-up work will be completed by March 1, 2015.

### **GIS:**

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

## **Assessment Actions Planned for the 2016 Roll Year:**

### **Residential:**

Hastings neighborhoods will be physically reviewed. These neighborhoods will be selected by analyzing the sales data, and reviewing the neighborhoods that are most out of compliance. The physical review consists of checking measurements, qualities, conditions, and interior information. If there is no one present at the property, door hangers are left and appointments for a review are set up if needed. Sales reviews and pick-up work for all residential parcels will be completed by March 1, 2016.

### **Agricultural Land:**

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

### **Commercial:**

There will be a physical review of the Hastings market areas or occupancy codes most out of compliance. The physical review will consist of checking measurements, occupancy codes, quality, condition, and interior information. Commercial sales reviews and pick-up work will be completed by March 1, 2016.

### **GIS:**

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



# **2013 Plan of Assessment**

## **Adams County Assessor's Office**

Ratio studies are done on all the sales beginning in September of each year. The sales are entered on excel spreadsheets and ratios run on each property type and market area. These studies are used to determine the areas that are out of compliance and need reviewing for the next assessment cycle.

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

### **Assessment Actions Planned for the 2014 Roll Year:**

Implementation of new CAMA software will continue to take place, replacing the two current systems. With the implementation of Tyler (Orion), some neighborhood reviews were moved back in order for the appraisal staff to individually go through every property record card and correct all the information in Tyler (Orion). This is still in the process of being done.

During the transfer of information from our former Terra Scan system and AS400 system, some values, drawings and other information were found to be incorrect, these are continuing to be taken care of. All properties will be drawn and values will be verified on the property record card as well as in the Tyler (Orion) system. We will also continue to scan all property record card information into Tyler (Orion).

#### **Residential:**

The south two Hastings neighborhoods (approximately 1890 parcels) will continue to be reviewed. The implementation of Orion has been slower than projected and thus, taking time from our review of these neighborhoods. The physical review consists of checking measurements, qualities, conditions, and interior information. If there is no one present at the property, door hangers are left and appointments for a review are set up if needed. Sales reviews and pick-up work for all residential parcels will be completed by March 1, 2014.

#### **Agricultural Land:**

An ag-land sales review will be completed and land use will be updated as the information becomes available. A physical inspection will be done to check on land classifications to ensure we are valuing properties correctly.

#### **Commercial:**

There will be a physical review of the Hastings market areas or occupancy codes most out of compliance. The downtown Hastings neighborhood will be physically reviewed. Due to an appraiser leaving for a different job, this wasn't completed. The physical review will consist of checking measurements, occupancy codes, quality, condition, and interior information. Commercial sales reviews and pick-up work will be completed by March 1, 2014.

#### **GIS:**

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



**Reports Files:**

Abstract- Due March 19<sup>th</sup>

Certification of Values- August 20<sup>th</sup>

School District Taxable Value Report- August 25<sup>th</sup>

Generate Tax Roll- November 22<sup>nd</sup>

Certificate of Taxes Levied- December 1<sup>st</sup>

**Filing for Homestead Exemptions:**

Applications for homestead exemptions are accepted from February 1<sup>st</sup> – June 30<sup>th</sup>.

**Filing Personal Property:**

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

**Real Property:**

Adams County consists of the following real property types:

	<b>Parcels</b>	<b>% of Total Parcels</b>	<b>Values</b>	<b>% of Taxable Value Base</b>
<b>Residential</b>	11,495	71%	\$982,098,470	43%
<b>Commercial</b>	1,549	9%	\$330,528,670	15%
<b>Industrial</b>	73	1%	\$70,226,600	3%
<b>Recreational</b>	6	0%	\$299,820	0%
<b>Agricultural</b>	2987	19%	\$1,083,536,320	39%
<b>Total</b>	<b>16110</b>	<b>100%</b>	<b>\$2,466,689,880</b>	<b>100%</b>

Agricultural land is 39% of the real property valuation base and 86 % of that is assessed as irrigated.

The residential parcels in Hastings, the small villages, and the large rural subdivisions were reappraised in 2000. The rural residential and commercial parcels were reappraised in 2001 and the agland and mobile home reappraisal was completed in 2002. Exterior inspections were done at these times. Values were put into the micro solve system.

**Pick-up Work:**

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

**Sales File:**

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

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

# **Adams County**

## **Assessor's Office Overview**

### **Introduction:**

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

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

### **General Description of Office:**

There are approximately 16,110 parcels in Adams County. There is an average of 400-500 permits per year. There are approximately 2,500 personal property schedules filed and 1,000 homestead exemptions forms processed per year.

The office staff consists of the assessor, two licensed appraisers, two associate appraisers and three full time office clerks. The assessor supervises all proceedings in the office. The appraisers oversee the valuation process for residential, agricultural and commercial parcels. The associate appraisers help with the valuation for the residential, agricultural and commercial properties and do the pick-up work for the commercial parcels and the urban, suburban and rural residential parcels. The three office clerks handle the everyday occurrences at the front counter; taking personal property schedules and homestead exemptions, one of the office clerks is responsible for personal property and one of the clerks is responsible for the real estate transfer statements.

### **Budgeting:**

The proposed budget for 2013-2014 is \$ 467,996. The county board accommodates for a GIS technician through the Information & Technology budget.

### **Responsibilities of Assessment:**

Record Maintenance:

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

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

gave to Ramona  
for the board 7-29-13

# **Adams County Assessor's Office**

## **Three Year Plan**

**June 25, 2013**

## 2014 Assessment Survey for Adams County

### A. Staffing and Funding Information

1.	<b>Deputy(ies) on staff:</b>
	0
2.	<b>Appraiser(s) on staff:</b>
	4
3.	<b>Other full-time employees:</b>
	3
4.	<b>Other part-time employees:</b>
	0
5.	<b>Number of shared employees:</b>
	0
6.	<b>Assessor's requested budget for current fiscal year:</b>
	\$467,996
7.	<b>Adopted budget, or granted budget if different from above:</b>
	n/a
8.	<b>Amount of the total assessor's budget set aside for appraisal work:</b>
	\$140,477
9.	<b>If appraisal/reappraisal budget is a separate levied fund, what is that amount:</b>
	n/a
10.	<b>Part of the assessor's budget that is dedicated to the computer system:</b>
	The county has a separate IT department; however, the assessor's budget does have \$28,295 dedicated for Tyler Technologies, Apex, and GIS support and maintenance.
11.	<b>Amount of the assessor's budget set aside for education/workshops:</b>
	\$4,000
12.	<b>Other miscellaneous funds:</b>
	\$0
13.	<b>Amount of last year's assessor's budget not used:</b>
	\$2,975

## B. Computer, Automation Information and GIS

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

## C. Zoning Information

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

#### **D. Contracted Services**

<b>1.</b>	<b>Appraisal Services:</b>
	n/a
<b>2.</b>	<b>GIS Services:</b>
	n/a
<b>3.</b>	<b>Other services:</b>
	n/a

#### **E. Appraisal /Listing Services**

<b>1.</b>	<b>Does the county employ outside help for appraisal or listing services?</b>
	No, however the county has used contract appraisers for ethanol plants in the past.
<b>2.</b>	<b>If so, is the appraisal or listing service performed under contract?</b>
	n/a
<b>3.</b>	<b>What appraisal certifications or qualifications does the County require?</b>
	Certified General Appraiser
<b>4.</b>	<b>Have the existing contracts been approved by the PTA?</b>
	n/a
<b>5.</b>	<b>Does the appraisal or listing service providers establish assessed values for the county?</b>
	n/a



## 2014 Certification for Adams County

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This is to certify that the 2014 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 Adams County Assessor.

Dated this 7th day of April, 2014.



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

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Ruth A. Sorensen  
Property Tax Administrator





