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2014 Commission Summary for Butler County

Residential Real Property - Current

Number of Sales	179	Median	95.07
Total Sales Price	\$16,309,085	Mean	97.00
Total Adj. Sales Price	\$16,248,585	Wgt. Mean	92.94
Total Assessed Value	\$15,101,410	Average Assessed Value of the Base	\$70,304
Avg. Adj. Sales Price	\$90,774	Avg. Assessed Value	\$84,365

Confidence Interval - Current

95% Median C.I	92.70 to 97.76
95% Wgt. Mean C.I	90.96 to 94.92
95% Mean C.I	94.58 to 99.42
% of Value of the Class of all Real Property Value in the	13.38
% of Records Sold in the Study Period	5.19
% of Value Sold in the Study Period	6.23

Residential Real Property - History

Year	Number of Sales	LOV	Median
2013	166	94	94.11
2012	159	93	92.75
2011	189	95	95
2010	182	95	95

2014 Commission Summary for Butler County

Commercial Real Property - Current

Number of Sales	18	Median	92.48
Total Sales Price	\$3,810,000	Mean	96.70
Total Adj. Sales Price	\$3,509,000	Wgt. Mean	100.18
Total Assessed Value	\$3,515,345	Average Assessed Value of the Base	\$191,891
Avg. Adj. Sales Price	\$194,944	Avg. Assessed Value	\$195,297

Confidence Interval - Current

95% Median C.I	86.00 to 103.65
95% Wgt. Mean C.I	78.16 to 122.20
95% Mean C.I	87.39 to 106.01
% of Value of the Class of all Real Property Value in the County	4.93
% of Records Sold in the Study Period	3.87
% of Value Sold in the Study Period	3.94

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2013	19		93.63
2012	22		96.04
2011	25		96
2010	39	94	94

2014 Opinions of the Property Tax Administrator for Butler 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	95	Meets generally accepted mass appraisal practices.	No recommendation.
Commercial Real Property	100	Meets generally accepted mass appraisal practices.	No recommendation.
Agricultural Land	72	Meets generally accepted mass appraisal practices.	No recommendation.

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

Dated this 7th day of April, 2014.



A handwritten signature in black ink, appearing to read "Ruth A. Sorensen".

Ruth A. Sorensen
Property Tax Administrator

2014 Residential Assessment Actions for Butler County

For 2014, Butler County has followed their 3 Year Plan which includes the following actions:

The county completed all pickup work of new improvements on residential parcels.

The county conducted a thorough sale verification and analysis process, resulting in percentage adjustments to the economic depreciation of all improvements in David City by minus-5%. The residential land values in David City were all updated.

For 2014, Butler County inspected and reviewed all of the residences in the towns of Bellwood, Garrison, Octavia and Surprise. They also completed inspections of the rural residences, and the houses and the agricultural buildings located in the southwest corner of the county which includes Geocodes 2937, 2939, 2995, and 2993.

The inspection process included an off-site (drive by) review using the record cards to verify the measurements, the sketches and site plans, and the quality and condition of the existing improvements. The county listed new unreported improvements and removed any houses or buildings from the records that had been torn down. If there was a discrepancy that required a measurement or closer inspection, they completed the process on-site. They take new photos of houses and other significant buildings.

The county also uses Google Earth to review parcels to discover obvious unreported changes. On the occasion that a parcel is not readily accessible Google Earth has proven to be a valuable tool. When these discoveries are made, the parcels are usually updated on site. During 2013, the county reviewed the Treasurers records for all parcels classified as mobile homes. If they were titled as mobile homes, the assessor valued them accordingly. Those that were not titled were integrated into the single family residential valuation process, and were graded, costed and depreciated accordingly.

2014 Residential Assessment Survey for Butler 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:																		
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3.	List and describe the approach(es) used to estimate the market value of residential properties.																		
	The cost approach is used to estimate value in the residential class with Marshall Swift information used as the cost estimator.																		
4.	If the cost approach is used, does the County develop the depreciation study(ies) based on local market information or does the county use the tables provided by the CAMA vendor?																		

	Depreciation schedules are based on local market information.																																							
5.	Are individual depreciation tables developed for each valuation grouping?																																							
	Yes; the county develops a general physical depreciation table for use countywide. They then analyze the market of each individual valuation grouping and prepares economic and location factors to be separately applied to the parcels in each specific valuation group.																																							
6.	Describe the methodology used to determine the residential lot values?																																							
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	<p>Valuation Grouping; Description of unique characteristics:</p> <p>----The assessor considers the assessor locations and some particular subdivisions as unique. Each has characteristics that define their individual market. The predominant characteristics that separate them are location, schools, commercial activity and present use. ----Valuation Group #3 includes the residences on agricultural parcels. They are inspected in the same time period as acreages and other named subdivisions that are included in Valuation Group #03. ----The county's practice is to identify areas of the county by Geocode and inspect all parcels in that area in a given year. ----Group #2 was inspected and reviewed over a 2 year period but valuation was all done in one year. ----Group #6 was inspected and reviewed over a 4 year period; each town was usually done in the same frame as the surrounding Ag residential and acreage parcels.</p> <p>----All depreciation base tables were from 2003 but were updated for location as each group is inspected. The county generally updates depreciation tables for the residential class in conjunction with area revaluations or reviews. Their analysis is used to develop current individual locational factors.</p> <p>----Lot value studies are generally conducted in conjunction with area revaluations; at that time all values are affirmed or updated.</p>																																							

2014 Residential Correlation Section for Butler County

County Overview

Butler County is an agriculturally based county with an array twelve of villages and towns. Eleven of the towns range in population from 43 to 435 and exist primarily to support agriculture. David City, with a population of 2,913, is the largest town and county seat. It hosts additional nonagricultural employers and has a more robust and diversified business climate. According to the 2010 Census data cited in the Departments CTL based municipality charts; the county population is 8,395, with 4,904 or 58.48% living within the villages and towns and 3,486 or 41.52% living outside of the municipal areas. During the past few years there have been no significant economic events that have impacted the value of residential property. Some locations have shown some positive residential growth but most have remained stable.

Description of Analysis

The county has divided the residential analysis and valuation work into 8 Valuation Groups. Most of these groups are centered on individual towns, groups of similar small villages, lakes or rural residential parcels. The characteristics of each Valuation Group are described in in the Residential Survey. The county believes that each grouping is unique with differing combinations of population, schools, commercial activity, healthcare services and employment outside the agricultural sector.

For 2014, the median ratio for the 179 qualified residential sales is 95% and is within the acceptable range; the COD at 12.94 is within the acceptable range and the PRD at 104.37 is above the acceptable range. It is often useful to evaluate the quality of assessment of a slightly trimmed sample of the 151 sales with prices above \$30,000. This statistic represents over 84% of the qualified sales and the mean of that sample decreases 2.15 percentage points, the COD improves and the PRD moves well within the acceptable range. The 28 sales below \$30,000 are excluded in this exercise to demonstrate that the county's predominant residential parcels are properly valued and only the more volatile low dollar parcels are responsible for the appearance of regressive assessment. All of the valuation groups with an adequate sample of sales fall within the acceptable range for the calculated median.

Sales Qualification

The Department reviewed the documentation of three years of the county's sale verification process posted in the comments in the sales file. The county has posted comments when required on nearly all of the sales reviewed. In most cases, the comments were complete enough to conclude why the sale was not used or adjusted for the ratio study. There was no reason to conclude that the county had selectively excluded sales to influence the measurement process. The county verified that 61.7% of all of the sales in the sales file were qualified for the

2014 Residential Correlation Section for Butler County

measurement process. The Department concludes that the measurement was done with all available qualified sales.

Equalization and Quality of Assessment

The Department is confident that the current R&O Statistics are meaningful to measure the entire class partly because the assessment practices are good, partly because the sample is adequate and partly because the prepared statistics reasonably represent the class. The values are equalized throughout the residential class and there are no subclasses of the residential class identified for individual adjustments.

Level of Value

Based on analysis of all available information, the LOV is 95%. The quality of the assessment based on the assessment actions of the assessor, is good. There are no recommendations for the adjustment of the class or for any subclass of residential property.

2014 Commercial Assessment Actions for Butler County

For 2014, Butler County has followed their 3 Year Plan which includes the following actions:

The county completed all pickup work of new improvements on commercial parcels.

The county conducted a thorough sale verification and analysis process. This resulted in the update of all commercial land in David City and for all rural commercial parcels.

For 2014, Butler County inspected and reviewed all of the commercial parcels in the towns of Bellwood, Garrison, Octavia and Surprise. They also completed inspections of the rural commercial improvements located in the southwest corner of the county which includes Geocodes 2937, 2939, 2995, and 2993.

The inspection process included an off-site (drive by) review using the record cards to verify the measurements, classification and condition of the existing improvements. The county listed any new unreported improvements and removed any buildings from the records that had been torn down. If there was a discrepancy that required a measurement or closer inspection, they completed the process on-site. They took new photos all significant buildings.

The county also uses Google Earth to review parcels to discover obvious unreported changes. On the occasion that a parcel is not readily accessible Google Earth has proven to be a valuable tool. This was particularly for large livestock operations that are not readily viewed from the road. Any changes discovered in this process were usually updated on site.

2014 Commercial Assessment Survey for Butler 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:												
	<table border="1" style="width: 100%; border-collapse: collapse;"> <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> <tr> <td style="text-align: center;">1</td><td>Includes all commercial parcels in Butler County outside the city limits of David City: Parcels in this area are generally clustered in small numbers and exist in either small towns or rural areas. Specific characteristics of each property are diverse but the overall level of commercial activity of any kind is important.</td></tr> <tr> <td style="text-align: center;">2</td><td>David City: Parcels in the town of David City are part of a commercial district and serve as the commercial hub for the county.</td></tr> </table>	<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>	1	Includes all commercial parcels in Butler County outside the city limits of David City: Parcels in this area are generally clustered in small numbers and exist in either small towns or rural areas. Specific characteristics of each property are diverse but the overall level of commercial activity of any kind is important.	2	David City: Parcels in the town of David City are part of a commercial district and serve as the commercial hub for the county.						
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3.	List and describe the approach(es) used to estimate the market value of commercial properties.												
	The cost approach is the primary method used to estimate value in the commercial class, however, income information and comparable sales are considered when available.												
3a.	Describe the process used to determine the value of unique commercial properties.												
	Butler County has a limited number of unique properties, but when they do value one, they develop the cost approach and often rely on the expertise of a contract appraiser for the value and also make comparisons to any known similar property in other counties.												
4.	If the cost approach is used, does the County develop the depreciation study(ies) based on local market information or does the county use the tables provided by the CAMA vendor?												
	Depreciation tables are developed using information derived from the market.												
5.	Are individual depreciation tables developed for each valuation grouping?												
	The basic physical depreciation tables are used throughout the commercial class. There are variations developed for locational or economic considerations. The economic variations are more related to the type and use of the structure and the locational variations more closely related to the valuation groups.												
6.	Describe the methodology used to determine the commercial lot values.												
	Vacant commercial lots are valued primarily using market information from vacant lot sales.												
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Description of unique characteristics:

-----In Butler County, the most important characteristic that contributes to the commercial value is the location, particularly as it relates to commercial activity. The only commercial area with broad and diverse commercial activity is David City, so it stands alone.

----Depreciation tables are updated in conjunction with revaluations of particular areas. Revaluations or updates are completed at least once every six years.

----The cost date is 06/1999 and used for the entire commercial class.

----Vacant lot values were last determined in each area in conjunction with revaluations.

2014 Commercial Correlation Section for Butler County

County Overview

Butler County is an agriculturally based county with an array twelve of villages and towns. Eleven of the towns range in population from 43 to 435 and exist primarily to support agriculture or the people involved in agriculture. David City, the county seat, is the predominant location for much of the commercial and industrial property. The Departments “2013 County and Municipal Valuations by Property Type” reports that 32% of the commercial valuation is reported in David City, 26% is in the smaller towns and nearly 42% is in the non-municipal areas. David City has about 22% of the industrial valuation and the remaining 78% is in the non-municipal areas of the county. During the past few years there have been no significant economic events that have impacted the value of commercial property.

Description of Analysis

Butler County has divided their commercial analysis and valuation work into two valuation groups. These groups are either in David City or in the small towns and the rural areas of the county. The characteristics of each valuation group are described in in the Commercial Survey. The county believes that each grouping is unique with differing combinations of population, schools, commercial activity, healthcare services and employment outside the agricultural sector.

The key statistics that are prepared and considered for measurement are as follows: there are 18 qualified sales; the median ratio is 92%; the COD is 13.84; and the PRD is 96.53. Of the 18 qualified sales, 8 are in David City and 10 in the other valuation grouping, made up of numerous small towns and rural parcels. When the 11 different occupancy codes are reviewed, there are 3 sales in code 406 (storage warehouse); 3 sales in code 353 (retail store); and the remaining 9 codes have no more than 2 sales each. Even though there are 11 occupancy codes, there are still many property types with no representation in the statistical analysis. In short, there are not sufficient sales to represent either the overall class or any subclass of the commercial property.

Sales Qualification

The Department’s has reviewed the county’s sale verification process and finds that there was no reason to conclude that the county had selectively excluded sales to influence the measurement process and that all available qualified sales were used in the measurement process.

Equalization and Quality of Assessment

The Department analyzes each county every third year to systematically review assessment practices. With the information available it was confirmed that the assessment practices are

2014 Commercial Correlation Section for Butler County

reliable and applied consistently. It is believed the commercial properties are being treated in a uniform and proportionate manner.

Level of Value

The statistical calculations alone are not representative of the commercial class and are not considered adequate to indicate the actual level of value. However all of the available information, particularly the assessment practices indicate that the county has achieved an acceptable level of value. The level of value is called at the statutory level of 100%.

2014 Agricultural Assessment Actions for Butler County

For 2014, Butler County has followed their 3 Year Plan which includes the following actions:

The county completed all pickup work of new improvements on agricultural parcels. They also update the land use on all parcels where changes have been reported or observed.

The county conducted a thorough sale verification and analysis process. Following that, they implemented new values for agricultural land throughout the county.

For 2014, Butler County inspected and reviewed the agricultural houses and improvements located in the southwest corner of the county which includes Geocodes 2937, 2939, 2995, and 2993.

They inspected land use in this region using existing records and GIS maps to compare to their off-site visual observations. The inspection process included an off-site (drive by) review using the record cards to verify the measurements, classification and condition of the existing improvements. The county listed any new unreported improvements and removed any houses or buildings from the records that had been torn down. If there was a discrepancy that required a measurement or closer inspection, they completed the process on-site. They took new photos of houses and other significant buildings. There was no new costing done at this time. The acreage parcels in this region were also inspected and discussed on the residential assessment actions report.

2014 Agricultural Assessment Survey for Butler County

1.	Valuation data collection done by:				
	Assessor and Staff				
2.	List each market area, and describe the location and the specific characteristics that make each unique.				
	<table border="1" style="width: 100%; border-collapse: collapse;"> <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;">1</td><td>There is only one market area maintained in Butler County. Years of analysis of the agricultural sales have not produced information that persuaded the county to develop multiple market areas.</td></tr> </table>	<u>Market Area</u>	<u>Description of unique characteristics</u>	1	There is only one market area maintained in Butler County. Years of analysis of the agricultural sales have not produced information that persuaded the county to develop multiple market areas.
<u>Market Area</u>	<u>Description of unique characteristics</u>				
1	There is only one market area maintained in Butler County. Years of analysis of the agricultural sales have not produced information that persuaded the county to develop multiple market areas.				
3.	Describe the process used to determine and monitor market areas.				
	The county reviews sale information and identifies common characteristics of the parcels. At this time all parcels in the county are influenced by the same market forces, so one market area has been defined.				
4.	Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.				
	The county considers a parcel agricultural if it is primarily used for the production of an ag product, residential if it is not being used for ag and has a primary residence, and it is recreational if seasonal dwellings exist or non ag uses are predominant.				
5.	Do farm home sites carry the same value as rural residential home sites? If not, what are the market differences?				
	Farm home sites and rural residential home sites are valued the same. There are locations where the site values are different within the county, but the two types of sites are the same within those locations. The locational differences for both types of sites are characterized by their proximity to the city of Columbus.				
6.	Describe the process used to identify and monitor the influence of non-agricultural characteristics.				
	The county is constantly monitoring sale activity; they verify agricultural sales with buyers and sellers to determine their motivation; they are aware of general agricultural land market trends.				
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.				
	The county has only 8 WRP parcels. Most of those parcels were sold after the WRP easement was implemented several years ago. The county used those sales to estimate a probable market value per acre for all of them. The value per acre is reviewed and potentially adjusted each year. For 2014, the acre value used was \$2,500.				

Butler County 2014 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Butler	1	5,599	5,400	4,795	4,680	4,098	3,876	3,386	3,169	4,933
Colfax	1	5,500	5,300	5,100	5,000	4,750	4,750	4,500	4,000	5,031
Dodge	1	5,529	5,383	5,231	5,080	4,777	4,755	4,590	4,280	5,126
Lancaster	1	6,000	6,000	5,982	5,993	4,874	4,854	2,999	2,999	5,463
Platte	6	6,998	6,700	6,238	5,978	5,700	5,385	5,001	4,500	5,987
Polk	1	5,844	5,288	4,942	4,620	4,282	4,200	4,049	3,555	5,332
Saline	1	3,950	3,914	3,099	3,099	3,074	3,075	2,925	2,925	3,476
Seward	1	6,150	6,050	5,900	5,800	5,500	N/A	4,500	3,991	5,731
Seward	3	5,675	5,650	5,200	5,200	5,200	N/A	3,675	2,900	5,339
York	2	6,450	6,350	6,200	6,000	5,700	N/A	5,000	5,000	6,195

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Butler	1	5,300	5,000	4,199	3,987	3,600	2,900	2,800	2,700	3,958
Colfax	1	4,955	4,980	4,748	4,748	4,494	4,494	3,996	3,500	4,586
Dodge	1	5,360	5,300	5,270	5,100	4,500	4,440	4,025	3,550	4,939
Lancaster	1	3,748	3,750	3,371	3,373	3,000	3,000	2,625	2,624	3,263
Platte	6	6,194	6,000	5,496	5,265	5,248	4,894	3,998	3,000	5,246
Polk	1	3,758	3,557	2,700	2,700	2,460	2,390	2,310	2,310	3,288
Saline	1	3,248	3,247	2,973	2,973	2,796	2,672	2,500	2,468	3,006
Seward	1	5,500	5,350	5,200	4,900	4,700	3,800	3,675	2,900	4,845
Seward	3	5,675	5,650	5,200	5,200	5,200	3,800	3,675	2,900	5,049
York	2	4,800	4,500	4,200	4,000	3,500	N/A	3,000	3,000	4,176

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Butler	1	2,100	2,377	2,245	1,983	2,001	1,899	1,875	1,436	1,723
Colfax	1	1,700	1,700	1,600	1,600	1,500	1,500	1,300	1,300	1,479
Dodge	1	1,900	1,956	1,760	1,832	1,815	1,650	1,643	1,477	1,731
Lancaster	1	2,362	2,539	2,088	2,163	1,817	1,829	1,432	1,366	1,805
Platte	6	1,739	1,806	1,638	1,709	1,580	1,475	1,533	1,390	1,514
Polk	1	1,086	1,147	1,232	1,250	1,223	1,252	1,154	1,074	1,166
Saline	1	1,313	1,830	1,616	1,859	1,737	1,582	1,549	1,175	1,554
Seward	1	1,295	1,421	1,210	1,176	1,151	1,900	1,129	1,018	1,125
Seward	3	1,420	1,417	1,203	1,248	1,156	1,375	1,181	1,018	1,162
York	2	1,774	1,702	1,505	1,503	1,400	N/A	1,300	1,300	1,391

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

2014 Agricultural Correlation Section for Butler County

County Overview

Butler County is an agriculturally based county with an array of villages and small towns that exist primarily to support agriculture. The primary crops are row crops with corn, soybeans, and some grain sorghum. The county land use is approximately 37% irrigated land, 43% dry land, 15% grass land and 5% other uses. Butler County is bordered on the north by Platte and Colfax Counties, on the south by Seward County, on the east by Saunders County and on the west by Polk County. The agricultural land is valued using only one market area.

Description of Analysis

There was a total sample of 59 qualified sales; 54 Butler County sales supplemented with 5 additional qualified sales used to determine the level of value of agricultural land in Butler County. The sample after supplementation was deemed adequate, proportional among study years and representative based on major land uses. Any comparable sales used were selected from a similar agricultural area within six miles of the subject county. The calculated median ratio is 72%. The 2014 abstract reports; overall agricultural land increased by 13.35%; irrigated land increased by nearly 19%, dry land increased by nearly 10%, and grass land increased by nearly 6%. Butler County continues to have some of the highest grass values in the area. The county has sound assessment practices relating to the verification of sales and analysis of agricultural values.

Sales Qualification

The Department's review of the county's sale verification process reported in the residential correlation was done for all 3 classes of property at the same time. The findings, that there was no reason to conclude that the county had selectively excluded sales to influence the measurement process applies to the agricultural sales too. The measurement was done with all available qualified sales.

Equalization and Quality of Assessment

The county has sound assessment practices relating to the verification of sales and analysis of agricultural values. Each year, the county verifies all of the new sales that take place. They update any changes to land use that are discovered or reported. They completely analyze and revalue all agricultural land within a classification system and monitor sales to affirm their use of one market area. The quality of assessment for agricultural land is acceptable.

2014 Agricultural Correlation Section for Butler County

Level of Value

It is the opinion of the Department that the level of value for agricultural land of value falls at or near the median ratio. Neither the COD nor the PRD are particularly useful indicators of equity or regression because of the dramatic increases in the value of agland during the three year study period. A review of the Majority Land Use Tables showed that the 95% tables are too exclusive to be a strong indicator of the LOV for any class or subclass. The 80% tables offer a broader sample; and if there are sufficient 80% MLU sales that are proportional among the study years, they can be reasonable indications of the LOV of some of the subclasses of agricultural land. In this study, the 80% MLU tables demonstrate that the irrigated and dry values are within the range but there are 9 sales in the 80% Grass MLU table that show a median of 57.13%. In this case, the sample is small and a comparison of the grass values to the adjacent counties demonstrates that Butler County is consistently the highest for grass values. This is particularly true among the class 3 and class 4 grass LCG's; which are the groups that contain the most grass acres. The Department is not recommending any change to the grass values.

For 2014, the apparent level of value of agricultural land is 72% and the quality of the assessment process is acceptable. There are no strong indications of any major subclass outside the range. There are no recommended adjustments to the class or to any subclass of agricultural land.

12 Butler
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 : 179
 Total Sales Price : 16,309,085
 Total Adj. Sales Price : 16,248,585
 Total Assessed Value : 15,101,410
 Avg. Adj. Sales Price : 90,774
 Avg. Assessed Value : 84,365

MEDIAN : 95
 WGT. MEAN : 93
 MEAN : 97
 COD : 12.94
 PRD : 104.37

COV : 17.04
 STD : 16.53
 Avg. Abs. Dev : 12.30
 MAX Sales Ratio : 151.86
 MIN Sales Ratio : 42.85

95% Median C.I. : 92.70 to 97.76
 95% Wgt. Mean C.I. : 90.96 to 94.92
 95% Mean C.I. : 94.58 to 99.42

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DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qrtrs</u>											
01-OCT-11 To 31-DEC-11	10	99.07	103.83	94.99	16.06	109.31	80.62	150.63	83.50 to 129.23	76,402	72,571
01-JAN-12 To 31-MAR-12	15	95.07	97.52	95.56	08.20	102.05	80.51	125.95	89.43 to 102.44	85,733	81,928
01-APR-12 To 30-JUN-12	30	92.67	92.99	90.68	14.41	102.55	42.85	133.44	85.74 to 100.53	82,515	74,828
01-JUL-12 To 30-SEP-12	25	96.52	97.00	93.10	11.88	104.19	67.73	133.62	90.19 to 105.17	94,670	88,138
01-OCT-12 To 31-DEC-12	25	96.46	99.53	94.26	11.49	105.59	75.45	151.86	91.19 to 104.60	74,688	70,399
01-JAN-13 To 31-MAR-13	18	94.12	93.93	93.46	11.47	100.50	67.78	119.60	86.87 to 104.66	107,056	100,053
01-APR-13 To 30-JUN-13	23	97.76	100.88	96.51	15.49	104.53	66.50	135.04	88.65 to 110.74	86,837	83,805
01-JUL-13 To 30-SEP-13	33	92.90	95.37	90.05	12.64	105.91	57.95	130.74	87.90 to 97.86	108,027	97,274
<u>Study Yrs</u>											
01-OCT-11 To 30-SEP-12	80	95.23	96.45	92.90	12.86	103.82	42.85	150.63	92.30 to 100.53	86,153	80,036
01-OCT-12 To 30-SEP-13	99	95.00	97.44	92.97	12.99	104.81	57.95	151.86	92.26 to 97.96	94,509	87,864
<u>Calendar Yrs</u>											
01-JAN-12 To 31-DEC-12	95	95.38	96.48	93.02	12.10	103.72	42.85	151.86	92.63 to 99.25	84,162	78,286
<u>ALL</u>	179	95.07	97.00	92.94	12.94	104.37	42.85	151.86	92.70 to 97.76	90,774	84,365

VALUATION GROUPING

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	16	97.64	96.71	92.15	15.94	104.95	57.95	131.11	82.39 to 108.01	76,705	70,681
02	74	95.43	97.05	93.76	12.19	103.51	72.65	133.62	91.56 to 100.68	98,097	91,977
03	35	93.00	90.98	90.19	10.60	100.88	42.85	126.91	87.90 to 96.31	152,424	137,471
04	8	96.22	103.37	101.05	13.65	102.30	83.59	135.04	83.59 to 135.04	54,156	54,728
06	22	99.35	103.68	100.08	16.41	103.60	67.78	151.86	86.70 to 113.83	19,418	19,434
07	4	95.63	94.63	94.23	05.24	100.42	85.74	101.52	N/A	46,625	43,934
08	8	94.84	103.41	96.99	12.06	106.62	89.99	128.00	89.99 to 128.00	71,188	69,044
09	12	95.24	94.61	93.64	13.60	101.04	66.50	119.24	76.92 to 108.82	67,570	63,275
<u>ALL</u>	179	95.07	97.00	92.94	12.94	104.37	42.85	151.86	92.70 to 97.76	90,774	84,365

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	165	95.07	97.14	93.16	12.57	104.27	42.85	151.86	92.90 to 97.76	92,756	86,411
06	10	88.35	91.08	86.21	18.01	105.65	57.95	131.11	68.29 to 108.01	77,928	67,180
07	4	106.81	105.92	104.36	14.58	101.49	86.70	123.38	N/A	41,150	42,943
<u>ALL</u>	179	95.07	97.00	92.94	12.94	104.37	42.85	151.86	92.70 to 97.76	90,774	84,365

12 Butler
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 : 179	MEDIAN : 95	COV : 17.04	95% Median C.I. : 92.70 to 97.76
Total Sales Price : 16,309,085	WGT. MEAN : 93	STD : 16.53	95% Wgt. Mean C.I. : 90.96 to 94.92
Total Adj. Sales Price : 16,248,585	MEAN : 97	Avg. Abs. Dev : 12.30	95% Mean C.I. : 94.58 to 99.42
Total Assessed Value : 15,101,410			
Avg. Adj. Sales Price : 90,774	COD : 12.94	MAX Sales Ratio : 151.86	
Avg. Assessed Value : 84,365	PRD : 104.37	MIN Sales Ratio : 42.85	

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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	3	113.00	106.63	114.41	11.76	93.20	83.50	123.38	N/A	2,833	3,242
Less Than 15,000	15	95.38	103.00	102.10	19.71	100.88	66.50	151.86	85.55 to 115.10	7,247	7,399
Less Than 30,000	28	104.89	108.58	110.79	16.66	98.01	66.50	151.86	95.38 to 123.38	14,159	15,686
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	176	95.04	96.83	92.93	12.83	104.20	42.85	151.86	92.70 to 97.63	92,273	85,748
Greater Than 14,999	164	95.04	96.45	92.88	12.32	103.84	42.85	135.04	92.66 to 97.76	98,414	91,405
Greater Than 29,999	151	94.01	94.85	92.49	11.66	102.55	42.85	135.04	92.22 to 96.31	104,981	97,101
<u>Incremental Ranges</u>											
0 TO 4,999	3	113.00	106.63	114.41	11.76	93.20	83.50	123.38	N/A	2,833	3,242
5,000 TO 14,999	12	94.44	102.09	101.06	19.81	101.02	66.50	151.86	85.55 to 115.10	8,350	8,438
15,000 TO 29,999	13	118.42	115.02	114.07	11.04	100.83	94.99	133.44	99.24 to 130.20	22,135	25,248
30,000 TO 59,999	30	107.29	106.03	106.73	12.71	99.34	67.78	135.04	101.08 to 117.78	42,995	45,890
60,000 TO 99,999	51	95.79	95.81	95.68	10.48	100.14	57.95	133.62	91.56 to 100.68	77,794	74,431
100,000 TO 149,999	42	89.12	88.60	88.44	09.82	100.18	42.85	110.74	86.57 to 93.73	122,817	108,625
150,000 TO 249,999	23	93.00	90.39	90.53	07.95	99.85	67.73	104.66	88.65 to 95.94	176,413	159,701
250,000 TO 499,999	5	91.19	90.96	90.95	04.47	100.01	84.51	97.86	N/A	275,800	250,834
500,000 TO 999,999											
1,000,000 +											
<u>ALL</u>	179	95.07	97.00	92.94	12.94	104.37	42.85	151.86	92.70 to 97.76	90,774	84,365

12 Butler
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 : 18
 Total Sales Price : 3,810,000
 Total Adj. Sales Price : 3,509,000
 Total Assessed Value : 3,515,345
 Avg. Adj. Sales Price : 194,944
 Avg. Assessed Value : 195,297

MEDIAN : 92
 WGT. MEAN : 100
 MEAN : 97
 COD : 13.84
 PRD : 96.53

COV : 19.36
 STD : 18.72
 Avg. Abs. Dev : 12.80
 MAX Sales Ratio : 151.49
 MIN Sales Ratio : 67.71

95% Median C.I. : 86.00 to 103.65
 95% Wgt. Mean C.I. : 78.16 to 122.20
 95% Mean C.I. : 87.39 to 106.01

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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-10 To 31-DEC-10	2	91.63	91.63	85.41	26.10	107.28	67.71	115.55	N/A	50,000	42,705
01-JAN-11 To 31-MAR-11											
01-APR-11 To 30-JUN-11	3	109.60	102.17	83.61	11.93	122.20	78.85	118.06	N/A	108,500	90,720
01-JUL-11 To 30-SEP-11											
01-OCT-11 To 31-DEC-11	1	83.31	83.31	83.31	00.00	100.00	83.31	83.31	N/A	13,000	10,830
01-JAN-12 To 31-MAR-12	1	90.35	90.35	90.35	00.00	100.00	90.35	90.35	N/A	190,000	171,660
01-APR-12 To 30-JUN-12	1	86.00	86.00	86.00	00.00	100.00	86.00	86.00	N/A	100,000	86,000
01-JUL-12 To 30-SEP-12	2	99.38	99.38	102.26	04.31	97.18	95.10	103.65	N/A	107,500	109,925
01-OCT-12 To 31-DEC-12	2	89.94	89.94	89.60	00.41	100.38	89.57	90.30	N/A	574,000	514,303
01-JAN-13 To 31-MAR-13	2	124.02	124.02	150.62	22.15	82.34	96.55	151.49	N/A	315,000	474,445
01-APR-13 To 30-JUN-13	1	81.39	81.39	81.39	00.00	100.00	81.39	81.39	N/A	448,500	365,040
01-JUL-13 To 30-SEP-13	3	94.60	94.35	96.43	04.66	97.84	87.61	100.84	N/A	113,000	108,967
<u>Study Yrs</u>											
01-OCT-10 To 30-SEP-11	5	109.60	97.95	84.04	15.89	116.55	67.71	118.06	N/A	85,100	71,514
01-OCT-11 To 30-SEP-12	5	90.35	91.68	94.27	06.52	97.25	83.31	103.65	N/A	103,600	97,668
01-OCT-12 To 30-SEP-13	8	92.45	99.04	104.05	12.80	95.19	81.39	151.49	81.39 to 151.49	320,688	333,679
<u>Calendar Yrs</u>											
01-JAN-11 To 31-DEC-11	4	96.46	97.46	83.60	16.98	116.58	78.85	118.06	N/A	84,625	70,748
01-JAN-12 To 31-DEC-12	6	90.33	92.50	91.11	04.28	101.53	86.00	103.65	86.00 to 103.65	275,500	251,019
<u>ALL</u>	18	92.48	96.70	100.18	13.84	96.53	67.71	151.49	86.00 to 103.65	194,944	195,297

VALUATION GROUPING

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	10	89.94	95.13	107.02	13.66	88.89	67.71	151.49	83.31 to 103.65	224,900	240,692
02	8	97.72	98.66	87.97	12.65	112.15	78.85	118.06	78.85 to 118.06	157,500	138,553
<u>ALL</u>	18	92.48	96.70	100.18	13.84	96.53	67.71	151.49	86.00 to 103.65	194,944	195,297

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
02											
03	18	92.48	96.70	100.18	13.84	96.53	67.71	151.49	86.00 to 103.65	194,944	195,297
04											
<u>ALL</u>	18	92.48	96.70	100.18	13.84	96.53	67.71	151.49	86.00 to 103.65	194,944	195,297

12 Butler
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 : 18	MEDIAN : 92	COV : 19.36	95% Median C.I. : 86.00 to 103.65
Total Sales Price : 3,810,000	WGT. MEAN : 100	STD : 18.72	95% Wgt. Mean C.I. : 78.16 to 122.20
Total Adj. Sales Price : 3,509,000	MEAN : 97	Avg. Abs. Dev : 12.80	95% Mean C.I. : 87.39 to 106.01
Total Assessed Value : 3,515,345			
Avg. Adj. Sales Price : 194,944	COD : 13.84	MAX Sales Ratio : 151.49	
Avg. Assessed Value : 195,297	PRD : 96.53	MIN Sales Ratio : 67.71	

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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											
Less Than 15,000	2	89.93	89.93	89.07	07.36	100.97	83.31	96.55	N/A	11,500	10,243
Less Than 30,000	3	96.55	99.31	100.96	11.99	98.37	83.31	118.06	N/A	13,000	13,125
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	18	92.48	96.70	100.18	13.84	96.53	67.71	151.49	86.00 to 103.65	194,944	195,297
Greater Than 14,999	16	92.48	97.54	100.25	14.67	97.30	67.71	151.49	86.00 to 109.60	217,875	218,429
Greater Than 29,999	15	90.35	96.17	100.17	13.98	96.01	67.71	151.49	86.00 to 103.65	231,333	231,731
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999	2	89.93	89.93	89.07	07.36	100.97	83.31	96.55	N/A	11,500	10,243
15,000 TO 29,999	1	118.06	118.06	118.06	00.00	100.00	118.06	118.06	N/A	16,000	18,890
30,000 TO 59,999	4	102.35	102.64	101.51	09.71	101.11	90.30	115.55	N/A	37,500	38,066
60,000 TO 99,999	3	87.61	83.31	84.02	10.23	99.15	67.71	94.60	N/A	71,000	59,655
100,000 TO 149,999	1	86.00	86.00	86.00	00.00	100.00	86.00	86.00	N/A	100,000	86,000
150,000 TO 249,999	2	97.00	97.00	96.82	06.86	100.19	90.35	103.65	N/A	185,000	179,113
250,000 TO 499,999	2	89.85	89.85	87.72	12.24	102.43	78.85	100.84	N/A	234,250	205,490
500,000 TO 999,999	2	116.44	116.44	122.07	30.10	95.39	81.39	151.49	N/A	534,250	652,138
1,000,000 +	1	89.57	89.57	89.57	00.00	100.00	89.57	89.57	N/A	1,100,000	985,260
<u>ALL</u>	18	92.48	96.70	100.18	13.84	96.53	67.71	151.49	86.00 to 103.65	194,944	195,297

OCCUPANCY CODE										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
325	2	96.46	96.46	101.65	13.63	94.89	83.31	109.60	N/A	21,500	21,855
343	1	100.84	100.84	100.84	00.00	100.00	100.84	100.84	N/A	189,000	190,590
346	1	67.71	67.71	67.71	00.00	100.00	67.71	67.71	N/A	63,000	42,655
352	2	92.48	92.48	91.49	02.30	101.08	90.35	94.60	N/A	130,000	118,940
353	3	81.39	82.62	81.13	03.59	101.84	78.85	87.61	N/A	269,333	218,507
396	1	151.49	151.49	151.49	00.00	100.00	151.49	151.49	N/A	620,000	939,235
406	3	115.55	110.05	113.17	06.21	97.24	96.55	118.06	N/A	21,000	23,767
407	1	89.57	89.57	89.57	00.00	100.00	89.57	89.57	N/A	1,100,000	985,260
442	2	92.70	92.70	92.33	02.59	100.40	90.30	95.10	N/A	41,500	38,315
470	1	86.00	86.00	86.00	00.00	100.00	86.00	86.00	N/A	100,000	86,000
554	1	103.65	103.65	103.65	00.00	100.00	103.65	103.65	N/A	180,000	186,565
<u>ALL</u>	18	92.48	96.70	100.18	13.84	96.53	67.71	151.49	86.00 to 103.65	194,944	195,297

12 Butler**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 : 59
 Total Sales Price : 31,071,409
 Total Adj. Sales Price : 31,031,409
 Total Assessed Value : 22,216,586
 Avg. Adj. Sales Price : 525,956
 Avg. Assessed Value : 376,552

MEDIAN : 72
 WGT. MEAN : 72
 MEAN : 73
 COD : 18.58
 PRD : 102.00

COV : 22.69
 STD : 16.57
 Avg. Abs. Dev : 13.33
 MAX Sales Ratio : 119.23
 MIN Sales Ratio : 37.76

95% Median C.I. : 65.57 to 80.25
 95% Wgt. Mean C.I. : 67.08 to 76.10
 95% Mean C.I. : 68.79 to 77.25

*Printed:3/28/2014 9:38:13AM***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	14	83.30	85.32	85.39	12.74	99.92	65.57	119.23	71.24 to 95.60	419,526	358,231
01-JAN-11 To 31-MAR-11	2	83.34	83.34	75.64	13.69	110.18	71.93	94.74	N/A	645,000	487,885
01-APR-11 To 30-JUN-11											
01-JUL-11 To 30-SEP-11	2	73.87	73.87	66.77	11.87	110.63	65.10	82.64	N/A	601,300	401,503
01-OCT-11 To 31-DEC-11	10	73.39	73.09	74.82	13.76	97.69	53.21	96.75	56.09 to 83.65	569,541	426,146
01-JAN-12 To 31-MAR-12	3	67.11	66.10	66.98	06.11	98.69	59.45	71.74	N/A	692,728	463,963
01-APR-12 To 30-JUN-12	5	63.70	67.04	66.12	09.97	101.39	59.83	85.86	N/A	719,019	475,390
01-JUL-12 To 30-SEP-12	4	78.98	79.04	77.53	09.91	101.95	69.44	88.76	N/A	291,044	225,656
01-OCT-12 To 31-DEC-12	13	64.52	69.57	67.39	23.39	103.23	47.35	104.43	49.05 to 90.44	555,998	374,710
01-JAN-13 To 31-MAR-13	4	54.47	52.22	52.59	13.64	99.30	37.76	62.16	N/A	422,923	222,414
01-APR-13 To 30-JUN-13	2	52.75	52.75	60.08	18.77	87.80	42.85	62.64	N/A	606,460	364,380
01-JUL-13 To 30-SEP-13											
<u>Study Yrs</u>											
01-OCT-10 To 30-SEP-11	18	82.44	83.82	81.21	12.72	103.21	65.10	119.23	71.93 to 92.39	464,776	377,445
01-OCT-11 To 30-SEP-12	22	71.05	71.84	71.28	13.19	100.79	53.21	96.75	62.20 to 81.58	569,676	406,042
01-OCT-12 To 30-SEP-13	19	62.16	64.14	64.05	21.96	100.14	37.76	104.43	49.05 to 72.67	533,294	341,561
<u>Calendar Yrs</u>											
01-JAN-11 To 31-DEC-11	14	73.39	74.66	73.77	13.75	101.21	53.21	96.75	62.20 to 83.65	584,858	431,445
01-JAN-12 To 31-DEC-12	25	65.77	70.16	67.85	18.12	103.40	47.35	104.43	60.06 to 72.97	562,617	381,708
<u>ALL</u>	59	71.74	73.02	71.59	18.58	102.00	37.76	119.23	65.57 to 80.25	525,956	376,552

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	59	71.74	73.02	71.59	18.58	102.00	37.76	119.23	65.57 to 80.25	525,956	376,552
<u>ALL</u>	59	71.74	73.02	71.59	18.58	102.00	37.76	119.23	65.57 to 80.25	525,956	376,552

12 Butler
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 : 59	MEDIAN : 72	COV : 22.69	95% Median C.I. : 65.57 to 80.25
Total Sales Price : 31,071,409	WGT. MEAN : 72	STD : 16.57	95% Wgt. Mean C.I. : 67.08 to 76.10
Total Adj. Sales Price : 31,031,409	MEAN : 73	Avg. Abs. Dev : 13.33	95% Mean C.I. : 68.79 to 77.25
Total Assessed Value : 22,216,586			
Avg. Adj. Sales Price : 525,956	COD : 18.58	MAX Sales Ratio : 119.23	
Avg. Assessed Value : 376,552	PRD : 102.00	MIN Sales Ratio : 37.76	

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95%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
____Irrigated____											
County	6	76.85	77.81	76.89	25.79	101.20	49.05	104.43	49.05 to 104.43	650,060	499,856
1	6	76.85	77.81	76.89	25.79	101.20	49.05	104.43	49.05 to 104.43	650,060	499,856
____Dry____											
County	18	72.11	74.06	71.10	17.42	104.16	48.17	96.75	62.64 to 87.74	497,872	353,970
1	18	72.11	74.06	71.10	17.42	104.16	48.17	96.75	62.64 to 87.74	497,872	353,970
____Grass____											
County	5	57.13	58.98	52.39	26.80	112.58	37.76	82.64	N/A	177,201	92,832
1	5	57.13	58.98	52.39	26.80	112.58	37.76	82.64	N/A	177,201	92,832
____ALL____	59	71.74	73.02	71.59	18.58	102.00	37.76	119.23	65.57 to 80.25	525,956	376,552

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	15	73.10	76.58	74.80	17.51	102.38	49.05	104.43	63.70 to 90.94	856,339	640,561
1	15	73.10	76.58	74.80	17.51	102.38	49.05	104.43	63.70 to 90.94	856,339	640,561
____Dry____											
County	25	72.97	75.52	72.64	18.40	103.96	48.17	119.23	64.52 to 83.65	462,655	336,064
1	25	72.97	75.52	72.64	18.40	103.96	48.17	119.23	64.52 to 83.65	462,655	336,064
____Grass____											
County	9	57.13	60.02	56.67	20.08	105.91	37.76	82.64	42.85 to 74.54	197,525	111,932
1	9	57.13	60.02	56.67	20.08	105.91	37.76	82.64	42.85 to 74.54	197,525	111,932
____ALL____	59	71.74	73.02	71.59	18.58	102.00	37.76	119.23	65.57 to 80.25	525,956	376,552

Total Real Property
Sum Lines 17, 25, & 30

Records : 7,839

Value : 1,810,933,200

Growth 9,728,656

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	230	906,235	4	47,490	73	859,470	307	1,813,195	
02. Res Improve Land	2,027	16,193,770	7	176,100	681	18,283,230	2,715	34,653,100	
03. Res Improvements	2,079	115,144,185	7	908,755	767	76,677,680	2,853	192,730,620	
04. Res Total	2,309	132,244,190	11	1,132,345	840	95,820,380	3,160	229,196,915	3,244,831
% of Res Total	73.07	57.70	0.35	0.49	26.58	41.81	40.31	12.66	33.35
05. Com UnImp Land	52	381,645	0	0	14	2,015,200	66	2,396,845	
06. Com Improve Land	309	2,855,720	2	23,080	56	7,665,110	367	10,543,910	
07. Com Improvements	321	36,222,940	2	103,735	73	20,718,715	396	57,045,390	
08. Com Total	373	39,460,305	2	126,815	87	30,399,025	462	69,986,145	3,360,145
% of Com Total	80.74	56.38	0.43	0.18	18.83	43.44	5.89	3.86	34.54
09. Ind UnImp Land	0	0	0	0	0	0	0	0	
10. Ind Improve Land	2	475,625	0	0	1	949,825	3	1,425,450	
11. Ind Improvements	2	3,760,280	0	0	1	14,057,305	3	17,817,585	
12. Ind Total	2	4,235,905	0	0	1	15,007,130	3	19,243,035	73,540
% of Ind Total	66.67	22.01	0.00	0.00	33.33	77.99	0.04	1.06	0.76
13. Rec UnImp Land	0	0	0	0	20	541,530	20	541,530	
14. Rec Improve Land	0	0	0	0	47	2,165,825	47	2,165,825	
15. Rec Improvements	0	0	0	0	267	10,432,030	267	10,432,030	
16. Rec Total	0	0	0	0	287	13,139,385	287	13,139,385	241,170
% of Rec Total	0.00	0.00	0.00	0.00	100.00	100.00	3.66	0.73	2.48
Res & Rec Total	2,309	132,244,190	11	1,132,345	1,127	108,959,765	3,447	242,336,300	3,486,001
% of Res & Rec Total	66.99	54.57	0.32	0.47	32.70	44.96	43.97	13.38	35.83
Com & Ind Total	375	43,696,210	2	126,815	88	45,406,155	465	89,229,180	3,433,685
% of Com & Ind Total	80.65	48.97	0.43	0.14	18.92	50.89	5.93	4.93	35.29
17. Taxable Total	2,684	175,940,400	13	1,259,160	1,215	154,365,920	3,912	331,565,480	6,919,686
% of Taxable Total	68.61	53.06	0.33	0.38	31.06	46.56	49.90	18.31	71.13

Schedule II : Tax Increment Financing (TIF)

	Records	Urban Value Base	Value Excess		Records	SubUrban Value Base	Value Excess
18. Residential	0	0	0		0	0	0
19. Commercial	8	1,120,830	1,910,805		0	0	0
20. Industrial	2	4,235,905	3,167,355		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	0	0	0		0	0	0
19. Commercial	0	0	0		8	1,120,830	1,910,805
20. Industrial	0	0	0		2	4,235,905	3,167,355
21. Other	0	0	0		0	0	0
22. Total Sch II					10	5,356,735	5,078,160

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	260	2	437	699

Schedule V : Agricultural Records

	Records	Urban Value	Records	SubUrban Value	Records	Rural Value	Records	Total Value
27. Ag-Vacant Land	100	1,544,400	2	62,190	2,495	860,417,165	2,597	862,023,755
28. Ag-Improved Land	3	718,260	2	73,650	1,260	535,198,495	1,265	535,990,405
29. Ag Improvements	3	80,585	2	68,460	1,325	81,204,515	1,330	81,353,560
30. Ag Total							3,927	1,479,367,720

Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	1	1.00	18,000	0	0.00	0	
32. HomeSite Improv Land	1	1.00	18,000	0	0.00	0	
33. HomeSite Improvements	1	1.00	47,655	0	0.00	0	
34. HomeSite Total							
35. FarmSite UnImp Land	4	2.23	7,580	0	0.00	0	
36. FarmSite Improv Land	3	2.91	16,155	2	2.46	10,920	
37. FarmSite Improvements	3	0.00	32,930	2	0.00	68,460	
38. FarmSite Total							
39. Road & Ditches	0	8.12	0	0	0.75	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
	Rural			Total			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	7	6.49	127,000	8	7.49	145,000	
32. HomeSite Improv Land	793	803.65	14,446,790	794	804.65	14,464,790	
33. HomeSite Improvements	798	774.79	52,222,015	799	775.79	52,269,670	2,808,970
34. HomeSite Total				807	812.14	66,879,460	
35. FarmSite UnImp Land	46	578.86	1,518,825	50	581.09	1,526,405	
36. FarmSite Improv Land	1,214	3,373.65	14,742,155	1,219	3,379.02	14,769,230	
37. FarmSite Improvements	1,283	0.00	28,982,500	1,288	0.00	29,083,890	0
38. FarmSite Total				1,338	3,960.11	45,379,525	
39. Road & Ditches	0	7,634.02	0	0	7,642.89	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
41. Total Section VI				2,145	12,415.14	112,258,985	2,808,970

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

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	1	0.00	858,635	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	2	316.95	536,765	3	316.95	1,395,400

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	54,167.19	40.81%	303,307,575	46.33%	5,599.47
46. 1A	18,647.57	14.05%	100,696,900	15.38%	5,400.00
47. 2A1	13,505.43	10.18%	64,765,210	9.89%	4,795.49
48. 2A	12,643.47	9.53%	59,168,935	9.04%	4,679.80
49. 3A1	14,261.95	10.74%	58,446,015	8.93%	4,098.04
50. 3A	6,066.24	4.57%	23,513,310	3.59%	3,876.09
51. 4A1	10,236.10	7.71%	34,662,230	5.29%	3,386.27
52. 4A	3,203.51	2.41%	10,152,275	1.55%	3,169.11
53. Total	132,731.46	100.00%	654,712,450	100.00%	4,932.61
Dry					
54. 1D1	34,186.73	22.77%	181,189,750	30.48%	5,300.00
55. 1D	20,480.94	13.64%	102,402,835	17.23%	4,999.91
56. 2D1	18,482.68	12.31%	77,614,620	13.06%	4,199.32
57. 2D	4,362.41	2.91%	17,393,920	2.93%	3,987.23
58. 3D1	14,323.03	9.54%	51,560,450	8.67%	3,599.83
59. 3D	15,809.36	10.53%	45,846,110	7.71%	2,899.93
60. 4D1	35,907.87	23.91%	100,541,365	16.92%	2,799.98
61. 4D	6,602.51	4.40%	17,826,855	3.00%	2,700.01
62. Total	150,155.53	100.00%	594,375,905	100.00%	3,958.40
Grass					
63. 1G1	1,182.03	1.74%	2,482,060	2.12%	2,099.83
64. 1G	3,019.32	4.44%	7,176,810	6.12%	2,376.96
65. 2G1	3,987.31	5.86%	8,950,375	7.63%	2,244.72
66. 2G	1,059.98	1.56%	2,102,395	1.79%	1,983.43
67. 3G1	3,187.38	4.68%	6,377,990	5.44%	2,001.01
68. 3G	7,728.20	11.36%	14,677,340	12.52%	1,899.19
69. 4G1	15,320.28	22.52%	28,728,345	24.50%	1,875.18
70. 4G	32,551.94	47.84%	46,739,895	39.87%	1,435.86
71. Total	68,036.44	100.00%	117,235,210	100.00%	1,723.12
Irrigated Total	132,731.46	37.54%	654,712,450	47.89%	4,932.61
Dry Total	150,155.53	42.47%	594,375,905	43.48%	3,958.40
Grass Total	68,036.44	19.24%	117,235,210	8.58%	1,723.12
72. Waste	1,080.68	0.31%	324,180	0.02%	299.98
73. Other	1,536.74	0.43%	460,990	0.03%	299.98
74. Exempt	3,424.77	0.97%	0	0.00%	0.00
75. Market Area Total	353,540.85	100.00%	1,367,108,735	100.00%	3,866.90

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	81.19	397,750	0.03	180	132,650.24	654,314,520	132,731.46	654,712,450
77. Dry Land	386.72	1,691,295	18.74	98,545	149,750.07	592,586,065	150,155.53	594,375,905
78. Grass	74.45	113,455	9.38	26,195	67,952.61	117,095,560	68,036.44	117,235,210
79. Waste	1.41	425	0.00	0	1,079.27	323,755	1,080.68	324,180
80. Other	0.00	0	0.00	0	1,536.74	460,990	1,536.74	460,990
81. Exempt	6.55	0	55.14	0	3,363.08	0	3,424.77	0
82. Total	543.77	2,202,925	28.15	124,920	352,968.93	1,364,780,890	353,540.85	1,367,108,735

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	132,731.46	37.54%	654,712,450	47.89%	4,932.61
Dry Land	150,155.53	42.47%	594,375,905	43.48%	3,958.40
Grass	68,036.44	19.24%	117,235,210	8.58%	1,723.12
Waste	1,080.68	0.31%	324,180	0.02%	299.98
Other	1,536.74	0.43%	460,990	0.03%	299.98
Exempt	3,424.77	0.97%	0	0.00%	0.00
Total	353,540.85	100.00%	1,367,108,735	100.00%	3,866.90

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

12 Butler

	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	218,609,365	229,196,915	10,587,550	4.84%	3,244,831	3.36%
02. Recreational	12,817,695	13,139,385	321,690	2.51%	241,170	0.63%
03. Ag-Homesite Land, Ag-Res Dwelling	65,131,025	66,879,460	1,748,435	2.68%	2,808,970	-1.63%
04. Total Residential (sum lines 1-3)	296,558,085	309,215,760	12,657,675	4.27%	6,294,971	2.15%
05. Commercial	65,786,650	69,986,145	4,199,495	6.38%	3,360,145	1.28%
06. Industrial	19,037,790	19,243,035	205,245	1.08%	73,540	0.69%
07. Ag-Farmsite Land, Outbuildings	43,904,670	45,379,525	1,474,855	3.36%	0	3.36%
08. Minerals	0	0	0		0	
09. Total Commercial (sum lines 5-8)	128,729,110	134,608,705	5,879,595	4.57%	3,433,685	1.90%
10. Total Non-Agland Real Property	425,287,195	443,824,465	18,537,270	4.36%	9,728,656	2.07%
11. Irrigated	551,286,185	654,712,450	103,426,265	18.76%		
12. Dryland	543,017,175	594,375,905	51,358,730	9.46%		
13. Grassland	110,986,790	117,235,210	6,248,420	5.63%		
14. Wasteland	306,120	324,180	18,060	5.90%		
15. Other Agland	460,990	460,990	0	0.00%		
16. Total Agricultural Land	1,206,057,260	1,367,108,735	161,051,475	13.35%		
17. Total Value of all Real Property (Locally Assessed)	1,631,344,455	1,810,933,200	179,588,745	11.01%	9,728,656	10.41%

BUTLER COUNTY
2013 PLAN OF ASSESSMENT
For years 2014, 2015 & 2016

Plan of Assessment Requirements:

Pursuant to Neb.Laws 2005, LB 263, Section 9, on or before June 15 each year, the assessor shall prepare a plan of assessment, which describes the assessment actions planned for the next assessment year and two years thereafter. The plan shall indicate classes, or subclasses of real property that the county assessor plans to examine during the years contained in the plan of assessment. The plan shall describe all the assessment actions necessary to achieve the level of value and quality of assessment practices required by law, and the resources necessary to complete those actions. On or before July 31 each year, the assessor shall present the plan to the county board of equalization and the assessor may amend the plan, if necessary, after the budget is approved by the county board. A copy of the plan and any amendments thereto shall be mailed to the Department of Property Assessment and Taxation on or before October 31 each year.

Real Property Assessment Requirements:

All property in the State of Nebraska is subject to property tax unless expressly exempt by Nebraska Constitution, Article VIII, or is permitted by the constitution and enabling legislation adopted by the legislature. The uniform standard for the assessed value of real property for tax purposed is actual value, which is defined by law as “the market value of real property in the ordinary course of trade.” Neb. Rev. Stat. 77-112 (Reissue 2003).

Assessment levels required for real property are as follows:

1. 100% of actual value for all classes or real property excluding agricultural and horticultural land;
2. 75% of actual value for agricultural land and horticultural land and;
3. 75% of special value for agricultural and horticultural land which meets the qualifications for special valuation under 77-1344 and 75% of its recapture value as defined in 77-1343 when the land is disqualified for special valuation under 77-1347.

Assessment Statistics for 2013:

Property Class	Median	COD	PRD
Residential	94%	13.14	103.81
Commercial	N/A	N/A	N/A
Agricultural Land	72%	16.77	103.73

Median: The middle placement when the assessment/sales ratios are arrayed from high to low (or low to high)

COD: (Coefficient of Dispersion) the average absolute deviation divided by the median

PRD: (Price Related Differential) the mean ratio divided by the aggregate ratio

Aggregate: The sum of the assessed values divided by the sum of the sales prices

Average Absolute Deviation: Each ratio minus the median, summed and divided by the number of sales

Mean: The sum of the ratios divided by the number of sales.

GENERAL DESCRIPTION OF REAL PROPERTY IN BUTLER COUNTY

Per the 2013 County Abstract, Butler County consists of the following real property types:

	Parcels	% of Total Parcels	% of Taxable Value
Residential	3152	37.09	13.34
Commercial	462	5.44	4.00
Industrial	3	.01	1.16
Agricultural	3894	45.83	80.39
Recreational	282	3.32	.78
Special Value	0	-----	-----
Tax Increment Financing	10	.12	.33
Exempt	696	8.19	-----
Total	8499	100.00	100.00

Agricultural land –	Taxable Acres	Total Value
Irrigated Acres	129,973.58	550,241,355
Dry Acres	152,069.31	544,132,340
Grass Acres	52,010.29	93,970,985
Waste Acres	1010.59	303,150
Other Acres	18,466.63	17,393,075
Exempt Acres	3,422.98	-----
Total Acres	356,953.38	1,206,040,905

For more information see 2013 Reports & Opinions, Abstract and Assessor Survey.

ASSESSMENT PLAN/PROCEDURES MANUAL

The primary goal for the Butler County Assessor's Office is doing the best job possible in a professional manner to maintain fair and equitable values in meeting the statutory statistical requirements with the resources available.

The Department of Property Assessment and Taxation has prepared the progress report for Butler County and is on file in the Assessor's office and serves as additional information for this report. The 2013 Butler County statistical measures are on file in the annual report and kept on file in the Assessor's Office.

Office Staff and Budget Information

Butler County Assessor's Office currently employs 2 full time & 1 three quarter (3/4) time person along with the Assessor and Deputy Assessor. Information pertaining to budget and staffing is included in the survey given to the Department of Revenue, Property Assessment Division (PAD). Staff salaries are included in the office's budget presented to the County Board each year.

The Department of Revenue Property Assessment Division Regulations and Directives as approved by the Attorney General and signed by the Governor are filed in the office and are implemented in the assessor's office. An informal manual of office and assessment procedures is also on file. A formal annual assessment plan includes a 4 to 5 year cycle of reappraisal and inspection, which has been a part of the county's plan of the assessment.

RECORD MAINTENCE/RESPONSIBILITIES

A property record card is on file for every parcel of real property including improvements on leased land. The cards are updated to include any changes made to the assessment information of the property. The record cards contain current ownership, address, legal description, situs address, book and page numbers of the last deed recorded and any changes of record of ownership. Also included is situs address, pictures of improvement or main structure, sketches and valuation information. A unique number is assigned to each property record card along with tax district codes and other codes created relevant to the specific parcel.

The assessment records are kept and updated in the computerized administration system, Terra Scan. Hard copy forms with updates are made in the form of inserts. The owner/valuations history is kept on the face of the hard copy and updated to reflect all changes made.

The office maintains a cadastral map system. The Mylar cadastral maps were done in 1964. They have not been revised with name change, legal description and new subdivisions since January 2004 when the cadastral maps and updates to them are on GIS only. March 2001 is when we began implementing a GIS program for updating our current cadastral maps as well as other reports required by our office. The office staff has completed identifying each parcel and attaching the parcel identification number used in the Terra Scan CAMA system. A land use layer has been added also. Other layers will be developed in the future. A GIS annotation layer is in the process of being generated and will be added when complete.

ArcView is the GIS software and ARC 10 is currently being used by Butler County and is supported by GIS Workshop in Lincoln, Nebraska. GIS Workshop also is the host for the Butler County Assessor's Website. Available on the website is the property record information, tax information, latest deed information, parcel lines, land use, soil types, flood plane, digital photos and sketches and aerial photos on the rural sites. The Butler County Assessor's office is continually maintaining their GIS mapping system. Parcel splits are entered into the GIS program as the deeds that are filed reflecting the split and become available in the Assessor's office. The County Surveyor is also working closely with the Assessor's Office to achieve the most accurate mapping available. A Butler County Assessor web site has been on line since June 2004. June 2011 aerial obliques were also added to the website. Website address is butler.gisworkshop.com.

2011 aerial oblique's were flown and are now in our office. Each oblique has been printed and placed in the property record cards; these aeriels have been added to our CAMA package so that they are available directly on our property record cards.

The office utilizes the Terra Scan administrative and CAMA system using the Marshall Swift cost. All data collected in all classifications of property have been entered in CAMA. A sketch of each house is entered into CAMA and was completed in 2001. Digital photos for each property have been entered into the system. 1992 and 1998 aerial photos are also a part of the property record card. 2003 colored aeriels have been copied into the GIS and are being used to determine land use. 2005 digital oblique have been added to GIS and copied to the Terra Scan property record information.

Deeds are received from the Registrar of Deeds that affect this office. Real Estate transfer statements are handled daily. Ownership changes are made in the administrative package and updated on the website monthly. Building permits are flagged in the computer for review. Pickup work is to be completed by March 10th of each year.

Several “Sales Books” are continually kept updated reflecting current sales in agricultural, residential and commercial properties. These Sales Books are used by incoming independent appraisers, the general public, and office staff. It is a continuing practice to send out questionnaires to property owners in regards to the correct interior info on their appraisal cards.

Splits and subdivision changes are made as they become available to the Assessor’s office from County Clerk through a filed survey and/or deed. These are updated in the GIS system at the same time they are changed on the appraisal cards and in the computer Administrative Package. The Assessor’s office verifies any surveys that may be reflective of the new deed with the County Surveyor.

Homestead Exemptions applications are accepted in the office from February 1 to June 30. Notice to file is published in the local newspaper March, April, May and June. Pre-printed forms are mailed to the applicants that filed for the Homestead Exemption the prior year. The applicant is verified for owner/occupant. Signed applications, income statements, U.S. Citizenship Attestation and doctor’s certification of disability (where appropriate) are forwarded to the Nebraska Department of Revenue on or before August 1. The Nebraska Department of Revenue returns a roster in October of approved (with a percentage) and disapproved for final processing.

Permissive exemptions_- The assessor and staff administer annual filings of applications for new or continued exempt use properties. The properties are reviewed and recommendations are made to the County Board.

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

Tax Increment Financing_- Management of record/valuation information for properties in Community Redevelopment Projects for proper reporting on administrative reports and allocation of ad valorem tax.

Centrally Assessed Properties - Review the valuations as certified by the Department of Revenue, Property Assessment Division. Establish and maintain assessment records and tax billing for the tax list.

Tax Districts and Tax Rates – Maintain school district and other tax entity boundary changes necessary for correct assessment and tax information including the input of tax rates used for tax billing.

Tax Lists - Prepare and certify the tax lists to the county treasurer for real property, personal property and centrally assessed properties.

Tax List Corrections - Prepare tax list correction documents for the county board’s approval.

County Board of Equalization - Attend county board of equalization meetings including meetings for valuation protests. Prepare documentation for the board for the hearings.

TERC (Tax Equalization and Review Commission) Appeals_- Prepare the information and attend the taxpayer appeals hearings before TERC. Testify in defense of the county’s valuation.

REPORT GENERATION

The major reports required by the Assessor are: (but not limited to):

County Abstract of assessment for Real Property
Certify completion of real property assessment roll & publish in newspaper
Send notice of valuation change to the owner of record (as of May 20) of any property whose value has increased or decreased
Prepare the plan of assessment for the next 3 assessment years
File 3-year plan of Assessment with the County Board of Equalization
Review the ownership and use of all cemetery real property and report such review to the County Board-
Certification of Values to Political Subdivisions
School District Taxable Value Report
Deliver Tax Rolls to Treasurer
Certificate of Taxes Levied
Assessor Survey
Sales information including rosters & annual Assessed Value Update w/Abstract

PERSONAL PROPERTY

All depreciable tangible personal property which is used in a trade or business for the production of income, and which has a determinable life of longer than one year must be filed on or before May 1. For a late filing after May 1, but before August 1, a 10 percent penalty is applied. After August 1, a 25 percent penalty is applied to the taxes due. Notice to file is published in the local newspaper February, March and April. In February a notice to file letter is mailed to each individual who previously filed.

SALES REVIEW/VERIFICATION

The assessor and office staff attempts to obtain 100% coverage of each sale, which contains a doc. stamp, beginning with the buyer, seller and then the broker. Questionnaires are mailed on each of these sales. Questionnaires consist of information about the sale and also about the property. Coding and the computerized sale file track the mailings. A drive by is done on 75-80% of the parcels sold and an on site inspection 25% of the time.

Agricultural land is reviewed every year and values established to maintain the ratios and statistics mandated by the Tax Equalization and Review Commission. An annual study will be conducted to see if the current market continues to support the areas.

The qualification process involves a careful review of the information on the 521 Real Estate Transfers and utilizes the personal knowledge of the assessor and staff to make a decision about the usability of the sales. Some are later modified based on information discovered during the verification and inspection processes. The county attempts to inspect all improved sales in the sales roster.

We continue to work with the NRD for accurate and up to date land use information. We track our permits in our administrative program and we are then able to run a list of permits from this system. All pick-up work is entered on corresponding property record cards.

Pickup work, the collection of data relating to new construction, remodeling, additions, alterations and removals of existing buildings or structures is done on a continuous year round basis.

EDUCATION

No person shall be eligible to file, assume, or be appointed to, or hold the office of county assessor, serve as a deputy assessor, or hold the position of state assessment manager unless he or she holds a County Assessor Certificate issued by the Property Tax Administrator or State Tax Commissioner. In order to obtain a County Assessor Certificate, each person must successfully complete an examination given by the Property Tax Administrator. In order to retain certification, all certificate holders must obtain 60 hours of approved continuing education to be eligible to receive approval by the Property Tax Administrator for re-certification. Credit hours are obtained by the completion of approved courses that are recommended by the Nebraska Assessment Education and Certification Advisory Board and approved by the Property Tax Administrator. Courses are available throughout the year and are attended by the Assessor and Deputy Assessor to gain greater professionalism in their duties by offering a means of state certification.

REAL PROPERTY

An on site review of all properties are on a rotation plan. The assessor and/or office staff reviews approximately four towns and four townships annually with a continuing of a rotation throughout the county. A conducted market study of all properties is done annually throughout the county to maintain ratios and statistics mandated by the Tax Equalization and Review Commission.

The Rotation review for 2014:

Residential –: Octavia, Bellwood, Garrison & Surprise

Commercial – Bellwood, Garrison, Surprise and any commercial within the townships for 2014 rotational review.

Agricultural Land and Improvements – Read, Ulysses, Reading & Union Townships

Review & analyze sales for market trends and revalue land as needed to comply with the required levels of value.

Continue to monitor land use changes using GIS, FSA records, maps, owner info and inspection of properties.

All reviews will include new digital photos for the property record cards.

Complete pickup work, including building permits on new construction.

The Rotation review for 2015:

Residential – David City

Commercial – David City and any commercial within the townships for the 2015 rotational review.

Agricultural Land and Improvements – Center, Plum Creek, Richardson & Oak Creek Townships.

All reviews will include new digital photos for the property record cards.

Review & analyze sales for market trends and revalue land as needed to comply with the required levels of value.

Continue to monitor land use changes using GIS, FSA records, maps, owner info and inspection of properties.

All reviews will include new digital photos for the property record cards.

Complete pickup work, including building permits on new construction

The Rotation review for 2016:

Residential – Rising City, & Brainard

Commercial – Rising City & Brainard any commercial within the townships for 2016 rotational review.

Agricultural Land and Improvements – Summit, Olive, Franklin & Skull Creek Townships
All reviews will include new digital photos for the property record cards.
Review & analyze sales for market trends and revalue land as needed to comply with the required levels of value.
Continue to monitor land use changes using GIS, FSA records, maps, owner info and inspection of properties.
All reviews will include new digital photos for the property record cards.
Complete pickup work, including building permits on new construction

Respectfully submitted:

Signature: *Vickie Donoghue*

Vickie Donoghue

Butler County Assessor

June 17, 2013

2014 Assessment Survey for Butler County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	1
2.	Appraiser(s) on staff:
	0
3.	Other full-time employees:
	2
4.	Other part-time employees:
	1
5.	Number of shared employees:
	0
6.	Assessor's requested budget for current fiscal year:
	\$190,492
7.	Adopted budget, or granted budget if different from above:
	\$190,492 This includes benefits; health insurance, Social Security and retirement.
8.	Amount of the total assessor's budget set aside for appraisal work:
	0
9.	If appraisal/reappraisal budget is a separate levied fund, what is that amount:
	\$45,342
10.	Part of the assessor's budget that is dedicated to the computer system:
	0 This comes from county data processing, not the assessor's budget.
11.	Amount of the assessor's budget set aside for education/workshops:
	\$1,300
12.	Other miscellaneous funds:
	None
13.	Amount of last year's assessor's budget not used:
	about 3%

B. Computer, Automation Information and GIS

1.	Administrative software:
	Thompson Reuters
2.	CAMA software:
	Thompson Reuters
3.	Are cadastral maps currently being used?
	Cadastral maps are available, but are not updated. GIS processes have replaced their function
4.	If so, who maintains the Cadastral Maps?
	They are not being maintained; Since 2004, the cadastral maps have been created and updated in the GIS system.
5.	Does the county have GIS software?
	Yes
6.	Is GIS available to the public? If so, what is the web address?
	Yes; butler.gisworkshop.com
7.	Who maintains the GIS software and maps?
	Assessor and Staff
8.	Personal Property software:
	Thompson Reuters

C. Zoning Information

1.	Does the county have zoning?
	Yes; but only in some of the towns
2.	If so, is the zoning countywide?
	No; there is no zoning in the rural
3.	What municipalities in the county are zoned?
	Bellwood, Brainard, David City, Octavia, Ulysses
4.	When was zoning implemented?

	Zoning was implemented in 1985 for David City, Octavia was added in 2005, and the other three are not known.
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D. Contracted Services

1.	Appraisal Services:
	Large Commercial properties are occasionally contracted out.
2.	GIS Services:
	GIS programming, programming support and instruction are provided through GIS workshop.
3.	Other services:
	The administrative, appraisal, programming, and support functions are contracted through Thompson Reuters.

E. Appraisal /Listing Services

1.	Does the county employ outside help for appraisal or listing services?
	Occasionally; only for large commercial or industrial appraisals
2.	If so, is the appraisal or listing service performed under contract?
	Verbal agreement
3.	What appraisal certifications or qualifications does the County require?
	The county was aware of the appraiser's certifications, but was more concerned that the appraiser had the experience to appraise the type of property that the county was unable to do themselves.
4.	Have the existing contracts been approved by the PTA?
	No; The county has had no recent contracts.
5.	Does the appraisal or listing service providers establish assessed values for the county?
	Yes; On the infrequent occasions that the county needs assistance; they rely on the appraiser to value and defend the value of the property. The assessor always reviews the work, but relies on the appraiser's value. The most recent such project was for a large regional private landfill.

2014 Certification for Butler County

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 Butler County Assessor.

Dated this 7th day of April, 2014.



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

Ruth A. Sorensen
Property Tax Administrator

